

**GRAFTON TOWNSHIP REGULAR BOARD MEETING**  
**MONDAY, November 17, 2014 7:30 p.m.**

**1. Supervisor Kearns called the meeting to order at 7:30 p.m.**

**2. Roll Call**

Present: Trustees Holtorf, Wagner, Ziller and Zirk; Supervisor Kearns; Road Commissioner Poznanski; Assessor Zielinski; Clerk Hurley. Absent: None.

**3. Pledge of Allegiance**

The Pledge of Allegiance was said.

**4. Approval of Agenda**

Motion by Trustee Zirk, second by Trustee Wagner to approve the agenda as posted.

Ayes: Trustees Zirk, Wagner, Holtorf, Ziller, Supervisor Kearns

Nays: None. Motion Carries.

**5. Regular Business**

A. Approval of Minutes of October 20, 2014 Township Regular Meeting.

Motion by Trustee Ziller, second by Trustee Wagner to approve the minutes of the October 20, 2014 meeting with the correction on 5a that Trustee Zirk be listed.

Ayes: Trustees Ziller, Wagner, Holtorf, Zirk, Supervisor Kearns

Nays: None. Motion Carries.

B. Audit and payment of unpaid bills/Warrant check detail for Town Fund. (Exhibit I)

Motion by Trustee Wagner, second by Trustee Holtorf to approve the payment of bills as provided on the Unpaid Bills/Warrant check detail.

Ayes: Trustees Wagner, Holtorf, Ziller, Zirk, Supervisor Kearns

Nays: None. Motion Carries.

C. Review Road and Bridge Warrant check detail. (Exhibit II)

Trustee Ziller asked Road Commissioner Poznanski for more detail on the type of truck and what was included in the price. Road Commissioner Poznanski gave the detail and assurances that everything is included on the truck.

Motion by Trustee Wagner, second by Trustee Holtorf to approve the Road and Bridge Warrant check detail.

Ayes: Trustees Wagner, Holtorf, Zirk, Supervisor Kearns

Nays: Trustee Ziller. Motion Carries.

**6. Executive Session**

(If needed) Motion to convene an Executive Session to discuss pending litigation and personnel involving the Township pursuant to 5ILCS 120/2(c)(11).

Motion by Supervisor Kearns, second by Trustee Ziller to adjourn the regular meeting in order to convene an executive session for the purpose of discussing the purchase or sale of Real Property and Personnel.

Ayes: Supervisor Kearns, Trustees Ziller, Holtorf, Wagner, Zirk

Nays: None. Motion Carries.

**Regular Meeting Adjourns at 7:41 pm**

**Supervisor Kearns returned the meeting to order at 8:37 pm.**

Present: Trustees Holtorf, Wagner, Ziller and Zirk; Supervisor Kearns; Road Commissioner Poznanski; Assessor Zielinski; Clerk Hurley. Absent: None.

**7. Discussion and potential action of items as discussed during Executive Session**

A. Motion by Trustee Wagner, second by Trustee Zirk to authorize the Township Supervisor to sign a vacant land contract offered by Billitteri Enterprises, Inc., subject to the addendum discussed in the Executive Session.

Ayes: Trustees Wagner, Zirk, Holtorf, Ziller; Supervisor Kearns

Nays: None. Motion Carries.

B. Motion by Trustee Wagner, second by Trustee Zirk to approve and release the minutes from the Executive Sessions from May 23, 2013, June 17, 2013, July 15 2013, October 21, 2013, and February 24, 2014.

Ayes: Trustees Wagner, Zirk, Holtorf, Ziller; Supervisor Kearns,

Nays: None. Motion Carries.

**8. Public Comment/Board Members Response to Public Comment**

Tom Latos commented that he owns a residence and agricultural property in Grafton Township and is very frustrated with the property assessments and the Assessor's office. He went into chronological detail about multiple attempts to have the Assessor explain how his agricultural property is assessed and could not get an answer through multiple attempts. He stated that he was told calls would be returned that never were. He eventually reached an employee who told him that a breakdown of the assessment was not available. Mr Latos called the McHenry County Assessor who explained that the Assessor at Grafton was new. Fifteen minutes later the Grafton Assessors office called to say that a breakdown would be available via a letter. (Exhibit III) When asked to explain or justify the breakdown, Mr Latos was told that the Grafton Assessor is not responsible for it. Mr Latos emphasized the importance of timely communication about the assessments since there is a time limit on appeals. Assessor Zielinski explained that there was Board of Review on Mr Latos property and that therefore it was not up to his office.

Trustee Ziller said the problem is the large number of calls it took to get an answer from the Assessor's office.

Trustee Wagner asked Assessor Zielinski what he had been telling people that call asking about their assessments. Assessor Zielinski said he has been telling people that it is unlikely they will win an appeal due to sophisticated procedures, not that they cannot appeal. He said that is why he has displayed a poster with the statutes.

Supervisor Kearns said that he spoke to two people who said that Assessor Zielinski told them they could not appeal. He reminded Assessor Zielinski that he has to let people appeal if they want to and that he should not state an opinion about it. He asked Attorney Gottemoller who said that the Assessor should not be stating an opinion, that people have the right to appeal.

**9. Old Business**

None.

**10. New Business**

**A. Discussion and possible action on the Township Levy**

There was a lot of discussion about the levy. Trustee Zirk wanted to make sure that we asked for more than the county said in order to capture new growth beyond the 17 million projected. She suggested that the Trustees request more than 2.92% in order to make sure that we capture it. She emphasized that if we didn't get it now we would lose it forever. Supervisor Kearns pointed out that regardless of what we ask for, we will likely get what the county said they would give us. In the end they all agreed that it might be best to ask for 3% instead of the 2.92 the county said.

**B. Discussion and possible action on the Road District Levy**

Road Commissioner Poznanski said that he attended a session on Levies at the Township of Illinois. The speaker of the session recommended all Road Districts to request 4.99% to avoid losing the Motor Fuel Tax. Road Commissioner Poznanski said that is what he intends to do.

**C. Approval of the Grafton Township 2015 Regular Meeting dates. (Exhibit IV)**

Motion by Trustee Wagner, second by Supervisor Kearns to approve the Grafton Township 2015 Regular Meeting Dates with the exception of changing the April 20<sup>th</sup> meeting to April 13<sup>th</sup>.

Ayes: Trustee Wagner, Supervisor Kearns, Trustees Zirk, Holtorf, Ziller

Nays: None. Motion Carries.

**11. Committee and Officer Reports**

**Supervisor**

**Trustee**

Trustee Zirk asked about transportation for a high needs person on the north side to the food pantry. The person cannot afford the \$4 for the bus. Supervisor Kearns said that he will send the GA van one time per month.

**Audit Committee**

**Assessor**

Assessor Zielinski said that he is trying very hard. He stated that when Joe said that he should not be an “odds-maker” that hit home. He said he is now working on retaining staff. He pointed out that his office is 1.1% off from being perfect on their assessments. Assessor Zielinski also presented the trustees with his draft budget.

**Road District**

**Clerk**

**12. Adjournment**

Motion by Wagner, second by Ziller to adjourn the meeting at 10:00 pm.

Ayes: Trustees Wagner, Ziller, Holtorf, Zirk, Supervisor Kearns

Nays: None. Meeting adjourned at 10:00 pm.

Respectfully Submitted,

Grafton Township Clerk Kathryn Hurley



Exhibit I

**GRAFTON TOWNSHIP TOWN FUND  
WARRANT LIST FOR November 17, 2014 MEETING**

With my signature below, I hereby approve of the invoices listed on the following pages being submitted for payment.

  
Betty Zirk - Grafton Township Trustee

  
Joe Holtorf - Grafton Township Trustee

  
Dan Ziller Jr. - Grafton Township Trustee

  
Bob Wagner - Grafton Township Trustee

  
Kathryn Hurley - Grafton Township Clerk

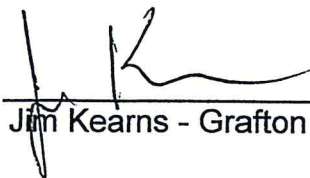
  
Jim Kearns - Grafton Township Supervisor

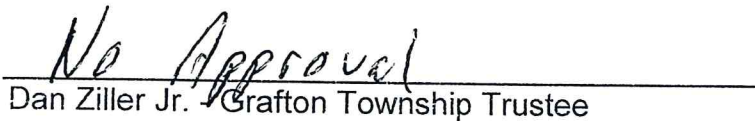
Exhibit II

GRAFTON TOWNSHIP ROAD DISTRICT  
VOUCHER LIST FOR NOVEMBER 17, 2014 MEETING

With my signature below, I hereby approve of the invoices listed on the following pages being submitted for payment.

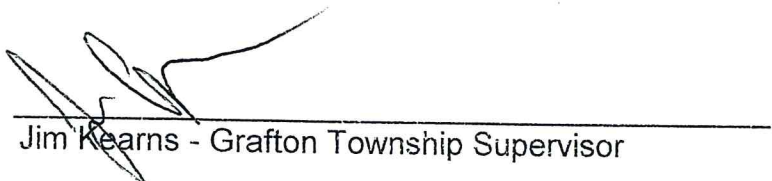
  
Betty Zirk - Grafton Township Trustee

  
Joe Holtorf - Grafton Township Trustee

  
Dan Ziller Jr. - Grafton Township Trustee

  
Bob Wagner - Grafton Township Trustee

  
Kathryn Francis - Grafton Township Clerk

  
Jim Kearns - Grafton Township Supervisor

  
Tom Poznanski  
Grafton Township Highway Commissioner

Exhibit III



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## 18-10-100-014 2014 Letter

1 message

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**Marty Kinczel** <Marty.Kinczel@GraftonTownship.us>  
To: r755b2@foxvalley.net

Mon, Nov 17, 2014 at 11:49 AM

Good Morning Mr. Latos,

Per your request, attached is the letter from Al Zielinski you requested. Please do not hesitate to call or email this office any time you have a question.

Sincerely,  
Marty Kinczel  
Grafton Township Deputy Assessor  
IL Certified General Real Estate Appraiser  
(v) 847.669.3383  
<http://www.GraftonTownship.us>  
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**18-10-100-014 Assessment Letter 2014.pdf**  
57 KB



Grafton Township Assessor  
10109 Vine Street, Unit C  
Huntley, IL 60142

November 17, 2014

Thomas and Cora Latos  
10740 Foster Road  
Huntley, IL 60142

RE: Building allocation for your property (PIN: 18-10-100-014-0000).

Dear Mr. and Ms. Latos:

Below is our allocation of your 2014 total building assessment of \$55,768.

- 1,710 square foot structure, actual age of 59 years = \$37,179
- 963 square foot structure, actual age of 99 years = \$18,589

I stress this is our *office's* allocation based solely on your request for an allocation. We make no claim as to how the Board of Review might have made the allocation between the two structures.

Hopefully this resolves your questions and concerns. Please contact our office with any questions you might have. Also, please let your neighbors know about your experience with our office. Our goal is to always be as fair and accurate as possible with our assessments.

Sincerely,

Alan Zielinski  
Grafton Township Assessor  
(v) 847.669.3383  
[www.GraftonTownship.us](http://www.GraftonTownship.us)

cc: Mr. Robert Ross, McHenry County Chief Assessment Officer (via e-Mail)

**GRAFTON TOWNSHIP  
BOARD MEETING  
PUBLIC REQUEST TO ADDRESS BOARD**

**Date: November 17, 2014**

**NAME**

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**GRAFTON TOWNSHIP  
BOARD MEETING  
SIGN-IN SHEET  
Date: November 17, 2014**

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# Exhibit IV



Grafton Township Assessor  
10109 Vine Street, Unit C  
Huntley, IL 60142

November 17, 2014

## Assessor's budget for the fiscal year beginning April 1, 2015 and ending March 31, 2016 pursuant to 35 ILCS 200/2-30.

### Highlights

- This budget was built from the bottom-up with the input and full support of the Assessor's Office staff, i.e., we did not start with a predetermined number and work backward.
- This budget was built looking toward the future considering the needs of Grafton Township.
- The personnel budget is below all previous budgets. In addition, the township gets a much higher-qualified staff including three Illinois Certified Appraisers.
- The budget is below the Assessor's Office FY2014-2015 budget when the increase in benefits is taken into consideration. Nonetheless, it provides significant enhancements in assessment accuracy and personnel qualifications.

### Executive Summary

The FY2015-2016 Assessor's budget is just over \$500,000; below FY2012-2013 and FY 2013-2014.

- It represents the resources needed to accurately assess in the first year of a general assessment period.
- It maintains/advances the significant increases in productivity, accuracy and professionalism.
- Many of the items are carry-over items promised to be realized in this fiscal year.
- Reductions could cause the Assessor to be incapable of fulfilling his statutory requirements.

Individual budget category contributions are allocated as follows.

Total Capital Investment	\$12,550	2.5%
Total Variable	\$ 7,200	1.4%
Total Direct Fixed	\$58,893	11.8%
Total G&A Fixed	<u>\$422,382</u>	<u>84.3%</u>
	\$517,027	100.0%

Major individual account contributors (more than 1% of the total) to the budget are as follows.

Equipment	\$ 8,300	1.7%
Postage	\$ 7,200	1.4%
Software	\$28,373	5.7%
Training	\$7,550	1.5%
Salaries, Benefits, & Personnel Costs	\$270,500	54.0%
IMRF	\$27,293	5.4%
FICA/Medicare/Taxes	\$20,693	4.1%
Health Insurance	\$102,695	20.5%

### Discussion of Budget Allocation

Fixed costs, specifically Direct Fixed and G&A Fixed, contribute more than 96% of the budget. Therefore, regardless of the level of operation of the Assessor's Office, no economies of scale can be expected.

### Capital Investment

This category equates to once per term costs because it deals with infrastructure elements (safety and maps). The total Capital Investment of \$7,200 is consumed by the carry-over items promised from FY2014-2015: chairs: \$3,500; updated township aerial parcel maps: \$4,800 and other deferred items (\$1,100 for a water filter to replace bottled water, \$1,900 for an electrical panel surge suppressor and \$1,250 for security locks).

### Direct Fixed

Software at \$28,272 is the largest contributor in this category and is consumed by already approved items: Visual PAMS Pro: \$7,450; the balance of the PAMS custom software: \$3,600; the balance of the StatGraphics software: \$5,383 and the deferred items (\$2,600 for Marshall & Swift commercial and residential costing software, \$1,500 for TeamViewer and \$7,100 for the commercial and residential MLS databases).

Training, at \$7,550 is dramatically reduced from last year because a measured approach of spreading the investment over four years versus playing catch-up is being utilized. It is required statutorily and because the Office's compensation and benefits are now based on a deputy's/appraiser's designation/certification level. The USPAP Standard Rule 6 (Mass Appraisal) training is a deferred item from FY2014-2015.

### G&A Fixed

Salary and benefits consumer the majority of the budget: \$207,500 but reflect a \$15,000 reduction from last year. Although the office had seven deputies, the Assessor believes these three deputies will be adequate given their higher CIAO designations coupled with the inclusion of one Certified General Appraiser/CIAO, one Certified Residential Appraiser/CIAO and the Assessor's Certified Residential Appraiser/CIAO status. More highly-qualified/competent staff at a lower cost results in a great definition of success.

The phrase "these three deputies: is emphasized above because the township has made a substantial investment in their training, especially in the area of regression analysis. As more townships convert to regression, these deputies' skill sets and experience will be at a premium. Therefore, employee retention will be the major focus of the Assessor for the remainder of this term.

We look forward to discussing any questions or concerns you might have at our upcoming meetings with you at your convenience. Thank you for your time, consideration and approval of this budget as submitted.

Respectfully submitted,



Alan Zielinski  
Grafton Township Assessor



**Grafton Township Assessor's Office Pro Forma Monthly Cash Flow Statement**  
For the fiscal year beginning April 1, 2015 and ending March 31, 2016, pursuant to 35 ILCS 200/2-30.

Account	Total Year % of Total	Apr./2015	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Jan./2016	Feb.	Mar.
<b>Capital Costs</b>													
1854 Equipment	\$8,300 1.7%	\$8,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1899 Office Renovation	\$4,250 0.9%	\$0	\$0	\$3,000	\$1,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Capital Investment</b>	<b>\$12,550 2.5%</b>	<b>\$8,300</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$1,250</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Direct Variable Costs</b>													
New Township Vehicle Operating	\$3,600 0.7%	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300
Vehicle Maintenance	\$0 0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Personal Mileage Reimbursement	\$3,600 0.7%	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300
<b>Total Variable</b>	<b>\$7,200 1.5%</b>	<b>\$600</b>	<b>\$600</b>	<b>\$600</b>	<b>\$600</b>	<b>\$600</b>	<b>\$600</b>	<b>\$600</b>	<b>\$600</b>	<b>\$600</b>	<b>\$600</b>	<b>\$600</b>	<b>\$600</b>
<b>Direct Fixed Costs</b>													
1752 Telephone (retired)	\$0 0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1755 Postage	\$7,200 1.5%	\$50	\$0	\$7,000	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50
1756 Software	\$28,373 5.7%	\$7,700	\$9,845	\$0	\$0	\$6,333	\$510	\$0	\$2,525	\$0	\$0	\$950	\$510
1757 Publishing and Presentations	\$600 0.1%	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200
1758 Printing	\$4,200 0.8%	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300
1759 Dues	\$610 0.1%	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300
1760 Travel (Direct Variable Costs)	\$0 0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1761 Training	\$7,550 1.5%	\$0	\$0	\$800	\$800	\$1,850	\$400	\$2,400	\$1,050	\$0	\$1,050	\$0	\$0
1762 Publications and Subscriptions	\$300 0.1%	\$0	\$0	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100
1851 Office Supplies	\$2,100 0.4%	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175
1939 Miscellaneous	\$1,200 0.2%	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100
New Copier Lease	\$2,260 0.5%	\$355	\$105	\$105	\$355	\$105	\$105	\$355	\$105	\$105	\$355	\$105	\$105
New Communications (phoen & Internet)	\$4,500 0.9%	\$375	\$375	\$375	\$375	\$375	\$375	\$375	\$375	\$375	\$375	\$375	\$375
<b>Total Direct Fixed</b>	<b>\$58,893 11.9%</b>	<b>\$9,055</b>	<b>\$10,800</b>	<b>\$1,055</b>	<b>\$13,205</b>	<b>\$8,988</b>	<b>\$1,665</b>	<b>\$3,405</b>	<b>\$4,430</b>	<b>\$805</b>	<b>\$2,055</b>	<b>\$1,875</b>	<b>\$1,555</b>
<b>G &amp; A Fixed Costs</b>													
1240 Salaries, Benefits, & Personnel Costs	\$265,500 53.6%	\$21,917	\$21,917	\$21,917	\$29,417	\$21,917	\$21,917	\$21,917	\$21,917	\$21,917	\$21,917	\$21,917	\$16,917
1241 IMRF	\$26,789 5.4%	\$2,211	\$2,211	\$2,211	\$2,968	\$2,211	\$2,211	\$2,211	\$2,211	\$2,211	\$2,211	\$2,211	\$1,707
1242 FICA/Medicare/Taxes	\$20,311 4.1%	\$1,677	\$1,677	\$1,677	\$2,250	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,294
1243 Health Insurance	\$102,695 20.7%	\$8,237	\$8,237	\$8,237	\$8,237	\$8,237	\$8,237	\$8,237	\$8,237	\$8,237	\$8,237	\$8,237	\$9,007
1753 Legal & Professional	\$0 0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Extraordinary	\$1,200 0.2%	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100
<b>Total G&amp;A Fixed</b>	<b>\$416,495 84.1%</b>	<b>\$34,142</b>	<b>\$34,142</b>	<b>\$34,142</b>	<b>\$42,972</b>	<b>\$34,142</b>	<b>\$34,142</b>	<b>\$34,142</b>	<b>\$34,912</b>	<b>\$34,912</b>	<b>\$34,912</b>	<b>\$34,912</b>	<b>\$29,025</b>
<b>Total Assessor</b>	<b>\$495,138 100.0%</b>	<b>\$52,097</b>	<b>\$45,542</b>	<b>\$38,797</b>	<b>\$58,027</b>	<b>\$43,730</b>	<b>\$36,407</b>	<b>\$38,147</b>	<b>\$39,942</b>	<b>\$36,317</b>	<b>\$37,567</b>	<b>\$37,387</b>	<b>\$31,180</b>

**Notes & Assumptions:** July postage and printing are for a mailing to all taxpayers explaining the new assessment procedures and the quadrennial.

Some errors occur due to rounding but are limited to one dollar per column.



**Grafton Township Assessor's Office Pro Forma Monthly Use of Funds Statement: Safety & Capital Improvement Investment**  
**Fiscal Year 2015-2016**

Account	Total Year	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.
1854 Replacement chairs: safety upgrade	\$3,500	\$3,500											
1854 Updated township aerial map books	\$4,800	\$4,800											
Account subtotal	\$8,300	\$8,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1899 Reverse osmosis water system	\$1,100			\$1,100									
1899 Lightening building surge protector	\$1,900			\$1,900									
1899 Zwave locks/motion sensors/light switches	\$1,250				\$1,250								
Account subtotal	\$4,250	\$0	\$0	\$3,000	\$1,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Capital Investment</b>	<b>\$12,550</b>	<b>\$8,300</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$1,250</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Notes & Assumptions:** Chairs are a safety carry-over item from FY 2014-2015.

The maps replace the extremely outdated 2007 version in the office. It also includes digital versions for use at each workstation.  
 They are required because of the Office's focus on site size vs. square foot valuation and the resulting need for view adjustments.  
 Zwave is a wireless technology that will track office ingress/egress as well as providing keyless entry and additional security.  
 Carry-over item from FY 2014-2015.

Reverse osmosis will provide drinking water as an alternative to delivered water: less than 3 year payback at \$36/month.

Carry-over item from FY 2014-2015.

Surge protector will protect the building from outside surges similar to what crippled the office in 2013.

Carry-over item from FY 2014-2015.

Some errors occur due to rounding but are limited to one dollar per column.

**Grafton Township Assessor's Office Pro Forma Monthly Use of Funds Statement: Software Expense**  
**Fiscal Year 2015-2016**

	Total Year	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.
PAMS mass appraisal software	\$7,450		\$7,450										
PAMS/StatGraphics project	\$4,350	\$3,600	\$750										
CoStar commercial database: 1 seat	\$3,800		\$950			\$950			\$950			\$950	
MLS residential database: 3 seats	\$3,290		\$695				\$510		\$1,575				\$510
StatGraphics	\$5,383					\$5,383							
Marshall & Swift residential costing database	\$1,100	\$1,100											
Marshall & Swift residential webinar	\$100	\$100											
Marshall & Swift commercial costing database	\$1,300	\$1,300											
Marshall & Swift commercial webinar	\$100	\$100											
TeamViewer remote access software	\$1,500	\$1,500											
<b>Total Software Expense</b>	<b>\$28,373</b>	<b>\$7,700</b>	<b>\$9,845</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,333</b>	<b>\$510</b>	<b>\$0</b>	<b>\$2,525</b>	<b>\$0</b>	<b>\$0</b>	<b>\$950</b>	<b>\$510</b>

**Notes & Assumptions:** Marshall & Swift software are carry-over items from 2014-2015 and necessary for an accurate quadrennial Marshall & Swift webinars will be conducted on-site (no travel needed) and will be attended by all personnel.  
May MLS charge is for one new seat (includes prorated Realtor membership dues and MLS access charge).  
September and March MLS charges are for three seats of MLS access charges.  
November MLS charge is for three annual Realtor membership dues.

Some errors occur due to rounding but are limited to one dollar per column.

**Grafton Township Assessor's Office Pro Forma Monthly Use of Funds Statement: Training Investment**  
**Fiscal Year 2015-2016**

<u>Position</u>	<u>Total Year</u>	<u>Apr.</u>	<u>May</u>	<u>Jun.</u>	<u>Jul.</u>	<u>Aug.</u>	<u>Sep.</u>	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>Mar.</u>
USPAP Standard Rule 6	\$4,950											\$4,950	
Deputy: incoming	\$1,200					\$400	\$400	\$400					
Deputy: Burke	\$800					\$400	\$400	\$400					
Deputy: Knutson	\$800					\$400	\$400	\$400					
Deputy: Roldan	\$800					\$400	\$400	\$400					
Appraiser: Kinzel	\$1,600				\$400			\$400	\$400	\$400	\$400		
Appraiser: Incoming	\$750					\$250			\$250	\$250	\$250		
Assessor: Zielinski	\$1,600				\$400			\$400	\$400	\$400	\$400		
<b>Total Training Investment</b>	<b>\$7,550</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$800</b>	<b>\$1,850</b>	<b>\$400</b>	<b>\$2,400</b>	<b>\$1,050</b>	<b>\$0</b>	<b>\$1,050</b>	<b>\$0</b>	<b>\$0</b>

**Notes & Assumptions:** Grafton Township will enter the new quadrennial with the highest-qualified assessor office in McHenry County  
It includes three Certified Appraisers: one Certified General and two Certified Residential (both working toward their Certified General).  
Training is mandatory per 35 ILCS 200/4-10 and the Illinois Property Assessment Institute:  
*Effective January 1, 2011, all recipients of the Certified Illinois Assessing Officer (CIAO) or CIAO/A designation will be required to complete continuing education (CE) to maintain the designation.*  
The Uniform Standards of Professional Appraisal Practice (USPAP) covers mass appraisal (Standard Rule 6) & will be conducted in-house.

Some errors occur due to rounding but are limited to one dollar per column.

**Grafton Township Assessor's Office Pro Forma Monthly Use of Funds Statement: Personnel, Salary and Benefit Expense**  
**Fiscal Year 2015-2016**

<u>Position</u>	<u>Total Year</u>	<u>Apr.</u>	<u>May</u>	<u>Jun.</u>	<u>Jul.</u>	<u>Aug.</u>	<u>Sep.</u>	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>Mar.</u>
Administrative: Amettis	\$31,200	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600
Deputy: Burke	\$57,200	\$4,767	\$4,767	\$4,767	\$4,767	\$4,767	\$4,767	\$4,767	\$4,767	\$4,767	\$4,767	\$4,767	\$4,767
Deputy: Knutson	\$49,400	\$4,117	\$4,117	\$4,117	\$4,117	\$4,117	\$4,117	\$4,117	\$4,117	\$4,117	\$4,117	\$4,117	\$4,117
Deputy: Roldan	\$49,400	\$4,117	\$4,117	\$4,117	\$4,117	\$4,117	\$4,117	\$4,117	\$4,117	\$4,117	\$4,117	\$4,117	\$4,117
Appraiser Incentive	\$7,500				\$7,500								
Appraiser: Kinzel	\$58,000	\$4,833	\$4,833	\$4,833	\$4,833	\$4,833	\$4,833	\$4,833	\$4,833	\$4,833	\$4,833	\$4,833	\$4,833
Appraiser: TBD	\$49,000	\$4,083	\$4,083	\$4,083	\$4,083	\$4,083	\$4,083	\$4,083	\$4,083	\$4,083	\$4,083	\$4,083	\$4,083
Total salary	\$265,500	\$21,917	\$21,917	\$21,917	\$29,417	\$21,917	\$21,917	\$21,917	\$21,917	\$21,917	\$21,917	\$21,917	\$16,917
<u>Part-Time (no benefits)</u>													
Field Person #1	\$3,500		\$500	\$500	\$500	\$500	\$500	\$500	\$500				
Field Person #2	\$3,500		\$500	\$500	\$500	\$500	\$500	\$500	\$500				
Total Part-Time	\$7,000	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0	\$0
Total Salary	\$272,500												
<u>Benefits &amp; Taxes</u>													
Misc. payroll taxes	\$20,311	\$1,677	\$1,677	\$1,677	\$2,250	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,677	\$1,294
IMRF contribution	\$26,789	\$2,211	\$2,211	\$2,211	\$2,968	\$2,211	\$2,211	\$2,211	\$2,211	\$2,211	\$2,211	\$2,211	\$1,707
Employee healthcare	\$102,695	\$8,237	\$8,237	\$8,237	\$8,237	\$8,237	\$8,237	\$8,237	\$9,007	\$9,007	\$9,007	\$9,007	\$9,007
Total taxes & benefits	\$149,795	\$12,125	\$12,125	\$12,125	\$13,456	\$12,125	\$12,125	\$12,125	\$12,895	\$12,895	\$12,895	\$12,895	\$12,008
Total Personnel Expense	\$422,295	\$34,042	\$35,042	\$35,042	\$43,872	\$35,042	\$35,042	\$35,042	\$35,812	\$34,812	\$34,812	\$34,812	\$28,925

**Notes & Assumptions:** Social Security taxes are based on 6.2% of salary, Medicare taxes are based on 1.45% of salary and IMRF costs are based on 10.09% of salary. Healthcare benefits are at the current rates through 11/15 and projected at 110% thereafter.  
Appraiser incentive is paid only if all commercial appeals are decided in our favor.  
Summer part-time help (Field Persons) is without benefits and will be used primarily for quadrennial photography.

Some errors occur due to rounding but are limited to one dollar per column.



**Grafton Township Assessor's Office Pro Forma Monthly Use of Funds Statement**  
**Fiscal Year 2015-2016 Proposed Budget Versus Previous Years' Budgets**

	Fiscal Year 2015-2016		Fiscal Year 2014-2015		Fiscal Year 2012-2013		Fiscal Year 2013-2014		Fiscal Year 2013-2014	
	Submitted	Variance	Approved	Variance	Approved	Variance	Approved	Variance	Modified	
<b><u>Capital Costs</u></b>										
Equipment	\$8,300		\$7,118		\$8,000		\$8,000		\$3,000	
Office Renovation	\$4,250		\$0		\$15,000		\$15,000		\$0	
<i>Total Capital Investment</i>	\$12,550	\$5,432	\$7,118	(\$10,450)	\$23,000	(\$10,450)	\$23,000	\$9,550	\$3,000	
<b><u>Direct Variable Costs</u></b>										
Vehicle Operating	\$3,600		\$2,000		\$0		\$0		\$0	
Vehicle Maintenance	\$0		\$0		\$7,000		\$7,000		\$9,700	
Personal Mileage Reimbursement	\$3,600		\$2,000		\$0		\$0		\$0	
<i>Total Variable</i>	\$7,200	\$3,200	\$4,000	\$200	\$7,000	\$200	\$7,000	(\$2,500)	\$9,700	
<b><u>Direct Fixed Costs</u></b>										
Telephone	\$0		\$4,320		\$4,000		\$4,000		\$2,700	
Postage	\$7,200		\$150		\$450		\$450		\$400	
Software	\$28,373		\$21,270		\$20,000		\$20,000		\$14,000	
Publishing and Presentations	\$600		\$600		\$200		\$200		\$200	
Printing	\$4,200		\$250		\$300		\$300		\$300	
Dues	\$610		\$610		\$150		\$150		\$150	
Travel	\$0		\$0		\$8,000		\$8,000		\$5,000	
Training	\$7,550		\$13,504		\$3,600		\$3,600		\$4,000	
Publications and Subscriptions	\$300		\$300		\$2,800		\$2,800		\$4,000	
Office Supplies	\$2,100		\$2,100		\$7,500		\$6,910		\$4,400	
Miscellaneous	\$1,200		\$1,800		\$6,500		\$6,500		\$500	
Web and e-Mail Maintenance	\$0		\$0		\$0		\$0		\$0	
Copier Lease	\$2,260		\$2,260		\$0		\$0		\$0	
Internet Access	\$4,500		\$0		\$0		\$0		\$0	
<i>Total Direct Fixed</i>	\$58,893	\$11,729	\$47,164	\$5,393	\$53,500	\$5,983	\$52,910	\$23,243	\$35,650	
<b><u>G &amp; A Fixed Costs</u></b>										
Salaries, Benefits, & Personnel Costs	\$265,500		\$285,000		\$340,000		\$330,000		\$300,000	
IMRF	\$26,789		\$29,191		\$34,000		\$33,000		\$32,800	
FICA/Medicare/Taxes	\$20,311		\$22,132		\$26,500		\$26,000		\$23,532	
Health Insurance	\$102,695		\$67,274		\$65,000		\$65,000		\$72,602	
Legal & Professional	\$0		\$1,850		\$27,000		\$27,000		\$5,100	
Extraordinary	\$1,200		\$0		\$0		\$0		\$0	
<i>Total G&amp;A Fixed</i>	\$416,495	\$11,048	\$405,447	(\$76,005)	\$492,500	(\$64,505)	\$481,000	(\$17,539)	\$434,034	
<b>Total Assessor</b>	<b>\$495,138</b>	<b>\$31,409</b>	<b>\$463,729</b>	<b>(\$80,862)</b>	<b>\$576,000</b>	<b>(\$68,772)</b>	<b>\$563,910</b>	<b>\$12,754</b>	<b>\$482,384</b>	