

To: President and Members of the Munster Town Council

From: David F. Shafer, IAMC, MMC, CMO *DSF*
Clerk-Treasurer

Copy to: Patricia L. Abbott, IAMC, MMC, Accounting Supervisor
Dustin Anderson, Town Manager

Date: October 27, 2014

Re: Ordinance 1645, 2015 Budget

At the October 13, 2014 meeting, the Council conducted the public hearing and had first reading on the ordinance for the 2015 budget.

As part of the Council's review of next year's budget, the Council determined that the Town's contributions to the 1977 Police Pension Plan would be from the General Fund, and would not be from CAGIT revenues.

Because the final, certified budget can never be higher than what was advertised, the budget estimates we advertised for 2015 are purposely overstated. The amounts in the ordinance are within the advertised amounts. It is anticipated that the final, certified budget will be less than what will be adopted, and the Town Council is ultimately responsible for finding that balance between providing adequate service and not exceeding statutory spending limits.

State statute requires that town budgets now be submitted to the DLGF electronically. This is done through their Gateway website and will allow the public to access the information. Ordinance 1645 has been drafted to match the submittal that will be made through Gateway after budget adoption.

RECOMMENDED ACTION:

By motion and roll-call vote, adopt introduced Ordinance 1645 on second reading as presented.

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATE

Ordinance Number: 1645

Be it ordained/resolved by the **Town of Munster** that for the expenses of **MUNSTER CIVIL TOWN** for the year ending December 31, **2015** the sums herein specified are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition, for the purposes of raising revenue to meet the necessary expenses of **MUNSTER CIVIL TOWN**, the property tax levies and property tax rates as herein specified are included herein. Budget Form 4-B for all funds must be completed and submitted in the manner prescribed by the Department of Local Government Finance.

This ordinance/resolution shall be in full force and effect from and after its passage and approval by the **Town of Munster**.

Name of Adopting Entity / Fiscal Body	Type of Adopting Entity / Fiscal Body	Date of Adoption
Town of Munster	Town Council	10/27/2014

DLGF-Reviewed Funds

Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
0005	CASINO/RIVERBOAT	\$350,000	\$0	0.0000
0101	GENERAL	\$7,000,000	\$5,002,035	0.4167
0180	DEBT SERVICE	\$2,065,583	\$2,336,575	0.1947
0203	SELF INSURANCE	\$1,130,000	\$0	0.0000
0254	LOCAL INCOME TAX	\$425,600	\$0	0.0000
0286	LEASE RENTAL PAYMENT EXEMPT FROM CIRCUIT BREAKERS	\$1,235,000	\$1,722,653	0.1435
0342	POLICE PENSION	\$853,615	\$0	0.0000
0706	LOCAL ROAD & STREET	\$335,000	\$0	0.0000
0708	MOTOR VEHICLE HIGHWAY	\$1,643,550	\$945,161	0.0787
0720	MAJOR MOVES - TOLLROAD COUNTIES	\$550,000	\$0	0.0000
1151	CONTINUING EDUCATION	\$40,100	\$0	0.0000
1301	PARK & RECREATION	\$3,419,724	\$1,919,823	0.1599
1380	PARK BOND	\$2,038,751	\$2,876,517	0.2396
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$61,000	\$0	0.0000
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$707,979	\$736,426	0.0613
2402	ECONOMIC DEVELOPMENT	\$28,000	\$0	0.0000
2411	ECONOMIC DEV INCOME TAX CREDIT	\$572,797	\$0	0.0000
2430	REDEVELOPMENT - GENERAL	\$294,867	\$120,038	0.0100
2487	REDEVELOPMENT BOND EXEMPT FROM CIRCUIT BREAKERS	\$741,794	\$1,038,291	0.0865
		\$23,493,360	\$16,697,519	1.3909

Home-Ruled Funds (Not Reviewed by DLGF)

Fund Code	Fund Name	Adopted Budget
9505	247 Technology	\$404,366
9512	254 Rental Property Inspection	\$10,250
9519	270 Electric	\$985,232
9520	280 Sewer Maintenance	\$2,872,862
9526	290 SAFNR Special Asset Forfeiture Non-Reverting	\$43,200
9533	328 EDC B & I	\$2,919,080
9540	330 Redevelopment Reserve	\$800,000
9547	331 EDC Reserve	\$2,100,000
9554	471 TIF Allocation	\$2,805,554
9561	475 Lease Proceeds	\$4,000,000
9563	504 Self-funded Medical/Dental/Life Insurance	\$2,064,000
9566	601 Water Cash Operating	\$4,760,856
9568	604 Consumer Water Deposit	\$65,000
9571	623 Solid Waste Management	\$2,221,018
9575	770 Park Non-Reverting	\$57,000
9582	771 Park Land Escrow	\$100,000
9589	780 Intergovernmental Escrow	\$2,029,900
9596	783 Escrow	\$2,497,000
		\$30,735,318

Name		Signature
John W. Edington	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
Andy Koultourides	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
David B. Nellans	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
John P. Reed	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
Joseph A. Simonetto	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	

ATTEST

Name	Title	Signature
David F. Shafer	Clerk-Treasurer	

MAYOR ACTION (For City use only)

Name		Signature	Date
	Approve <input type="checkbox"/>		
	Veto <input type="checkbox"/>		

ORDINANCE 1645
EXHIBIT A

<u>Fund No.</u>	<u>Fund Name</u>	<u>Personal Services</u>	<u>Supplies & Materials</u>	<u>Contractual Services</u>	<u>Capital Outlays</u>	<u>Total Appropriations</u>
101	General Fund	\$ 5,011,355	\$ 122,700	\$ 867,625	\$ 998,320	\$ 7,000,000
201	Motor Vehicle Highway Fund	\$ 1,087,672	\$ 143,200	\$ 412,678	\$ -	\$ 1,643,550
202	Local Road and Street Fund	\$ -	\$ 260,000	\$ 75,000	\$ -	\$ 335,000
204	Park and Recreation Fund	\$ 2,084,016	\$ 662,500	\$ 673,208	\$ -	\$ 3,419,724
209	CEDIT Fund	\$ -	\$ -	\$ 572,797	\$ -	\$ 572,797
217	Donation Fund	\$ -	\$ -	\$ -	\$ -	\$ -
218	Economic Development Fund	\$ -	\$ -	\$ 28,000	\$ -	\$ 28,000
230	Federal Grant Fund	\$ -	\$ -	\$ -	\$ -	\$ -
233	Local Law Enforcement Continuing Education Fund	\$ -	\$ 2,000	\$ 38,100	\$ -	\$ 40,100
243	State Grant Fund	\$ -	\$ -	\$ -	\$ -	\$ -
247	Technology Fund	\$ 177,871	\$ 70,000	\$ 152,495	\$ 4,000	\$ 404,366
249	CAGIT Fund	\$ 100,000	\$ 100,000	\$ 225,600	\$ -	\$ 425,600
254	Rental Property Inspection Fund	\$ 7,750	\$ -	\$ 2,500	\$ -	\$ 10,250
270	Electric Fund	\$ -	\$ 52,000	\$ 890,232	\$ 43,000	\$ 985,232
280	Sewer Maintenance Fund	\$ 1,268,592	\$ 122,700	\$ 989,928	\$ 491,642	\$ 2,872,862
290	Asset Forfeiture Fund	\$ 3,200	\$ 20,000	\$ 20,000	\$ -	\$ 43,200
306	Municipal Bond and Interest Fund - Non Exempt	\$ -	\$ -	\$ 2,065,583	\$ -	\$ 2,065,583
311	Redevelopment Bond and Interest Fund - Exempt	\$ -	\$ -	\$ 741,794	\$ -	\$ 741,794
312	Park Bond and Interest Fund - Non Exempt	\$ -	\$ -	\$ 2,038,751	\$ -	\$ 2,038,751
318	Municipal Complex Fund - Exempt	\$ -	\$ -	\$ 1,235,000	\$ -	\$ 1,235,000
328	Economic Development Bond & Interest - Exempt	\$ -	\$ -	\$ 2,919,080	\$ -	\$ 2,919,080
330	Redevelopment Reserve Fund	\$ -	\$ -	\$ 800,000	\$ -	\$ 800,000
331	Economic Development Reserve Fund	\$ -	\$ -	\$ 2,100,000	\$ -	\$ 2,100,000
401	Cumulative Capital Improvement Fund	\$ -	\$ -	\$ 61,000	\$ -	\$ 61,000
402	Cumulative Capital Development Fund	\$ 1,224	\$ 250,000	\$ 351,845	\$ 104,910	\$ 707,979
406	Redevelopment Operating Fund	\$ 130,317	\$ 1,750	\$ 162,800	\$ -	\$ 294,867
446	Riverboat Fund	\$ -	\$ 145,000	\$ 150,000	\$ 55,000	\$ 350,000
448	Rainy Day Fund	\$ -	\$ -	\$ -	\$ -	\$ -
450	Major Moves Fund	\$ -	\$ -	\$ 550,000	\$ -	\$ 550,000
471	TIF Allocation Fund	\$ 10,854	\$ 10,000	\$ 496,700	\$ 2,288,000	\$ 2,805,554
475	Lease Proceeds Fund	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 4,000,000
504	Self-Funded Medical/Dental/Life Insurance Fund	\$ 2,013,000	\$ -	\$ 51,000	\$ -	\$ 2,064,000
580	Self-Funded Liability Insurance Fund	\$ 1,020,000	\$ -	\$ 110,000	\$ -	\$ 1,130,000
601	Water Cash Operating Fund	\$ 1,329,879	\$ 936,500	\$ 1,834,477	\$ 660,000	\$ 4,760,856
604	Consumer Water Deposit Fund	\$ -	\$ -	\$ 65,000	\$ -	\$ 65,000
623	Solid Waste Management Fund	\$ 222,668	\$ 52,250	\$ 1,946,100	\$ -	\$ 2,221,018
703	Police Pension Fund	\$ 650	\$ 50	\$ 852,915	\$ -	\$ 853,615
709	Barrett Law Fund	\$ -	\$ -	\$ -	\$ -	\$ -
710	Levy Excess Fund	\$ -	\$ -	\$ -	\$ -	\$ -
770	Park Non-Reverting Fund	\$ -	\$ 30,000	\$ 27,000	\$ -	\$ 57,000
771	Park Land Escrow Fund	\$ -	\$ -	\$ 12,000	\$ 88,000	\$ 100,000
780	Intergovernmental Escrow Fund	\$ -	\$ -	\$ 2,029,900	\$ -	\$ 2,029,900
781	Insurance Payment Fund	\$ -	\$ -	\$ -	\$ -	\$ -
782	Cable TV Escrow Fund	\$ -	\$ -	\$ -	\$ -	\$ -
783	Escrow Fund	\$ -	\$ -	\$ 2,497,000	\$ -	\$ 2,497,000
	Total	\$ 14,469,048	\$ 2,980,650	\$ 30,046,108	\$ 6,732,872	\$ 54,228,678