

UPDATED: March 19, 2018

2018-2019

# Annual Budget

## TROY TOWNSHIP

Established 1850

Will County - Illinois

25448 Seil Rd.

Shorewood, IL 60404

815-744-1968

[www.troytownship.com](http://www.troytownship.com)

# TROY TOWNSHIP

Established 1850 Will County - Illinois

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### Elected Officials

Joseph D. Baltz

*Supervisor*

Kristin Cross

*Clerk*

Kimberly Anderson, CIAO

*Assessor*

Thomas R. Ward

*Highway Commissioner*

Larry Ryan

Bryan W. Kopman

John Theobald

Brett Wheeler

*Trustees*

George Muentnich

*Collector*

### Administrative Staff

Jennifer Dylik

*Township Administrator*

# TROY TOWNSHIP

Established 1850 Will County - Illinois

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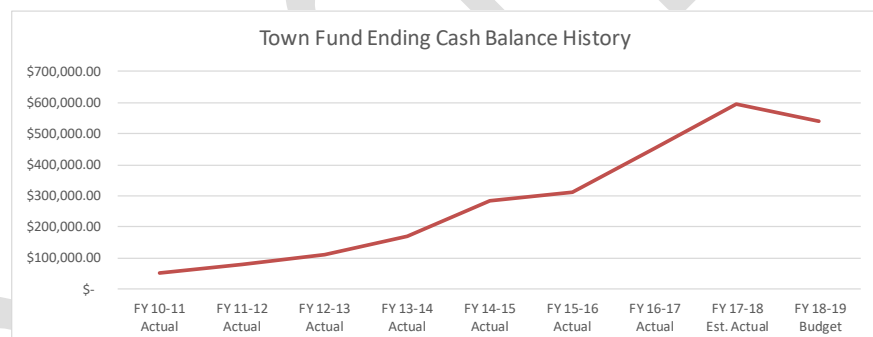
February 26, 2018

Supervisor Joseph D. Baltz and the Trustees of Troy Township,

I am pleased to present you with the proposed 2018-2019 fiscal year budget for the General Town Fund, General Assistance Fund, and the Road and Bridge Fund for Troy Township. As I have said in the past, this budget presentation could not be possible without the input and careful guidance and cooperation of Supervisor Baltz, Assessor Anderson, and Highway Commissioner Ward; I thank them for their time and efforts.

### **Town Fund**

After many years of a concentrated effort to increase the ending cash balance or carry over balance of the Town Fund, I am happy to report that the estimated ending cash balance of the Town Fund for the fiscal year ending March



31, 2018 is approximately \$580,737.63 or 7.2 months of average expenditures. Increasing the ending cash balance helps to improve the stability of the fund. The conservative budgeting and spending methods of the Township's elected officials and staff should be commended. *\*As of March 19, 2018, the current estimated ending cash balance for the Town Fund is \$595,063.35.\**

The Town Fund's 2017-2018 fiscal year budget had a net profit of (\$20,408.80). The current estimated net profit of the Town Fund for fiscal year 2017-2018 is \$127,096.49. The reasons for such a large variance is two-fold: increased income and lower expenditures.

On the income side, the Town Fund received slightly more than budgeted in the line items of General Property Tax, Corporate Personal Property Replacement Tax, and interest income.

On the expense side, expenses are expected to come in under budget in multiple categories. A few of the larger variances include:

- Town Fund General Budget – IMRF, Health Insurance, Maintenance of Equipment, and Capital Outlay. The 2017-2018 budget for the Town Fund included a capital outlay project to replace the parking lot at an estimated \$68,000 expenditure plus a 20% contingency. That project was delayed and will take place in the 2018-2019 fiscal year.
- Town Fund Assessor's Budget – Salary, IMRF, FICA, Training, Capital Outlay, and Other Professional Service.

### **General Assistance**

For General Assistance, the amount of funds allocated to General Assistance via the levy have been reduced over the past few years. For the 2018-2019 fiscal year budget, you will see the funds allocated to General Assistance via the levy increased from \$10,000 (2017-2018FY) to \$20,000. Additionally, you will see that the Town Fund has a budgeted expense item totaling \$25,000 to transfer to General Assistance should the need arise.

### **Road and Bridge Fund Budget Highlights:**

Like the Town Fund, the Road and Bridge Fund is expected to end the 2017-2018 fiscal year with a net positive income of approximately \$57,167.72. This will bring the Road and Bridge Fund's ending cash balance or carry over balance to approximately \$769,136.01 or approximately 11.85 months of average expenditures. This net positive income was the result of keeping expenses down and the income line item of permit fees exceeding budget due to the Nicor Gas pipeline improvement project. *\*As of March 19, 2018, the current estimated ending cash balance for the Road and Bridge Fund is \$773,833.30.\**

Thank you in advance for your time and consideration. I look forward to the upcoming Finance Committee meetings and some very productive conversations.

Respectfully Submitted,



Jennifer Dylik  
Township Administrator

## Mission Statement

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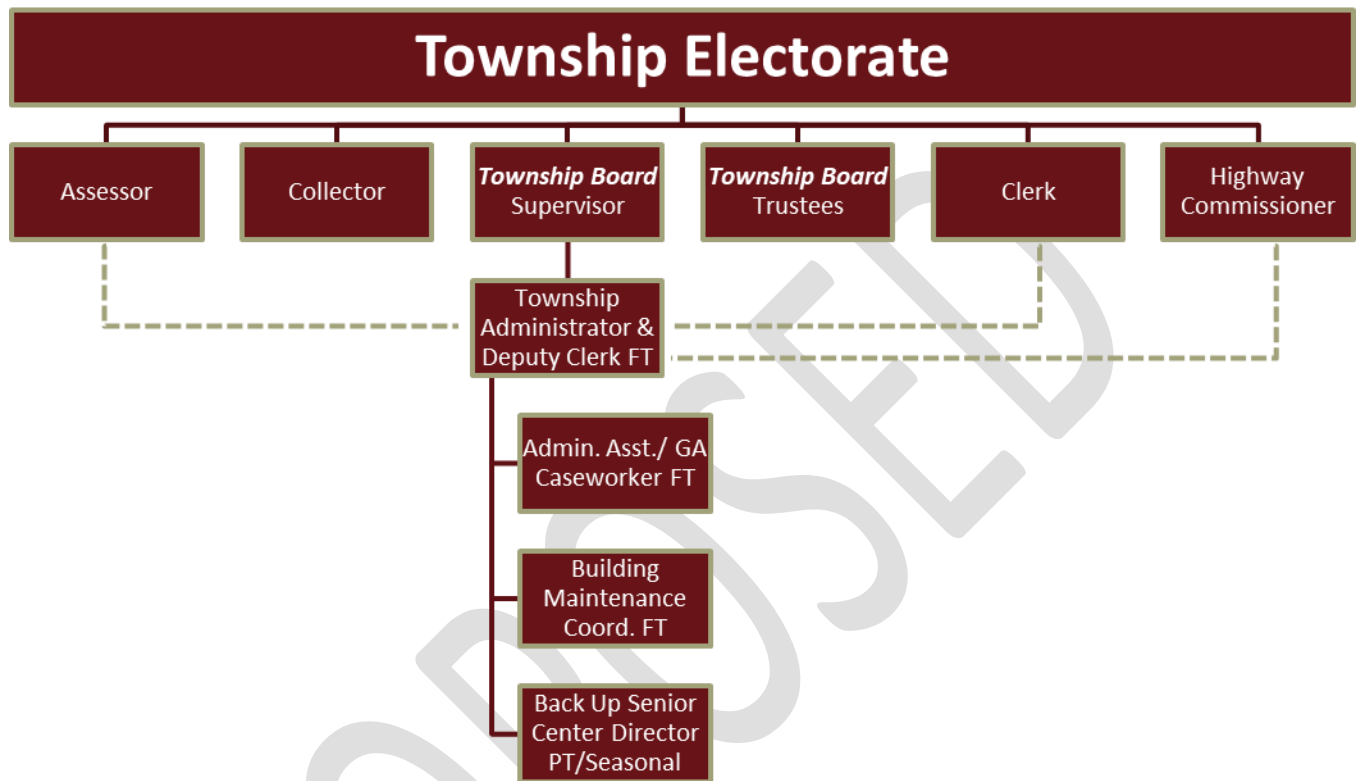


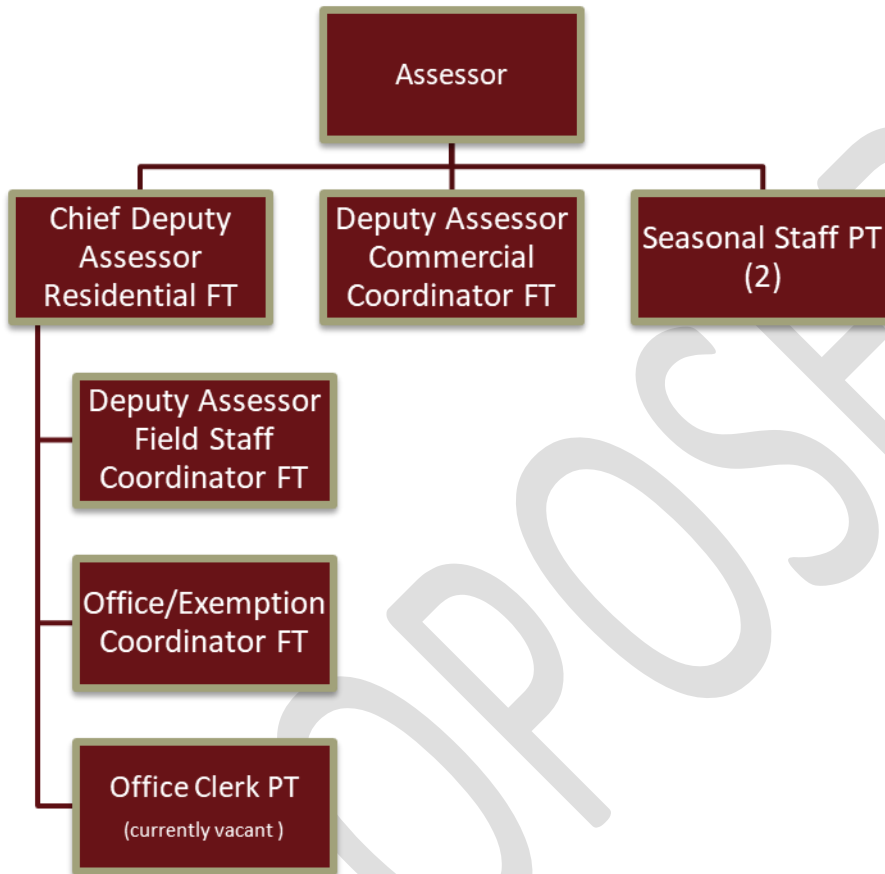
Our goal at Troy Township is simple – extraordinary customer service as we provide for our constituents' needs in the arena of public service. Our goals are accomplished by a commitment from every employee.

Our values and beliefs require that we:

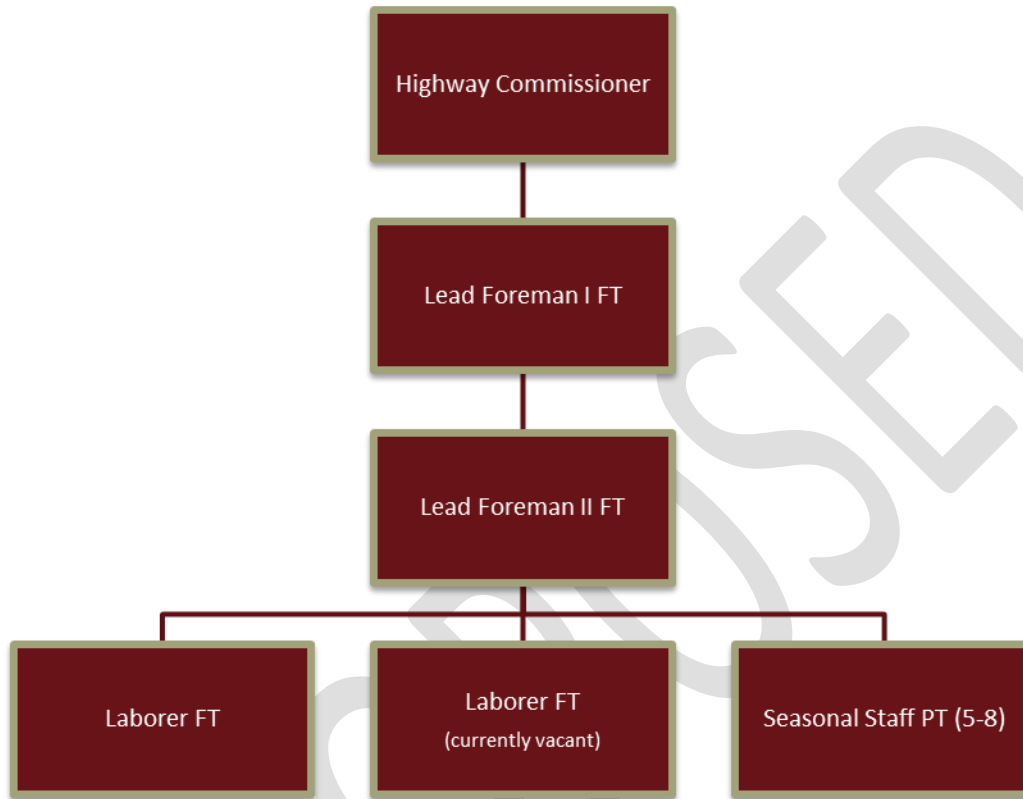
- Treat each employee with respect and give them an opportunity for input on how to continually improve our service goals.
- Treat each employee fairly and with mutual respect. The Township does not tolerate discrimination of any kind and encourages all managers and department heads to involve employees in problem solving and the creativity process. When problems arise, the facts should be analyzed to determine ways to avoid similar problems in the future.
- Provide the most effective and efficient corrective action, resolve customer service issues, ensure our constituents' satisfaction and that the problem not be repeated in the future. In this way, we will maintain our leadership position in providing service.
- Foster an open-door policy which encourages interaction, discussions and ideas to improve the work environment, thus increase our productivity.
- Deliver impeccable service to our constituents and, where required, try to provide services that may be too difficult for others to achieve.

Make "Do It Right the First Time" our commitment as a team and our only way of doing business. This commitment will assure continued satisfaction.





## Organizational Charts – Highway Commissioner



Township government, established in Providence, Rhode Island in 1636, is the oldest existing form of government continuing to serve on the North American Continent. Township government was in existence for 140 years prior to the signing of the Declaration of Independence in 1776. The wording of the Declaration of Independence reflects the fact that 38 of its 56 signers had experienced the benefits of township government.

The Declaration's statement that "government should derive its just powers from the consent of the governed" is demonstrated at the Annual Town Meeting held on the second Tuesday of each April. The Annual Town Meeting is still an important function of townships after more than 380 years.

In 1849, the first townships were formed in Illinois and began operating one year later. Troy Township was one of the first organized in the County and on April 2, 1850, the first election was held. The first Troy Township Supervisor elected was J.H. Robinson. Today, 85 of Illinois' 102 counties operate under the township government system with 1,433 townships serving Illinois residents.

Troy Township continues to provide the same basic services they did over 150 years ago.

- General Assistance
- Property Assessment
- Road and Bridge Maintenance

Other Troy Township services include a Senior Center program, voter registration, voting polling place for elections, notary, weed control, Township Communicator newsletter, referral services and more.

### Troy Township Services

Annual Spring Clean Up\*  
Community Center  
Community Garden\*  
Computer Classes  
Early & Absentee Voting  
Emergency Preparedness  
Expos & Community Events  
General Assistance  
Leaf Pick Up\*  
Medical Equipment Exchange Closet  
Medication Disposal Events\*\*  
Mosquito Abatement\*  
Notary Public Services  
Pace Dial-A-Ride  
Polling Place  
Property Tax Information  
Recycling Program  
Referral Services  
Road Maintenance\*  
Senior Activities  
Shredding Events\*\*  
Snow Removal & Salting\*  
Temporary Handicapped Parking Placards  
Tree Branch & Brush Pick Up\*  
Voter Registration  
Warming & Cooling Center\*\*\*  
Weed Control\*

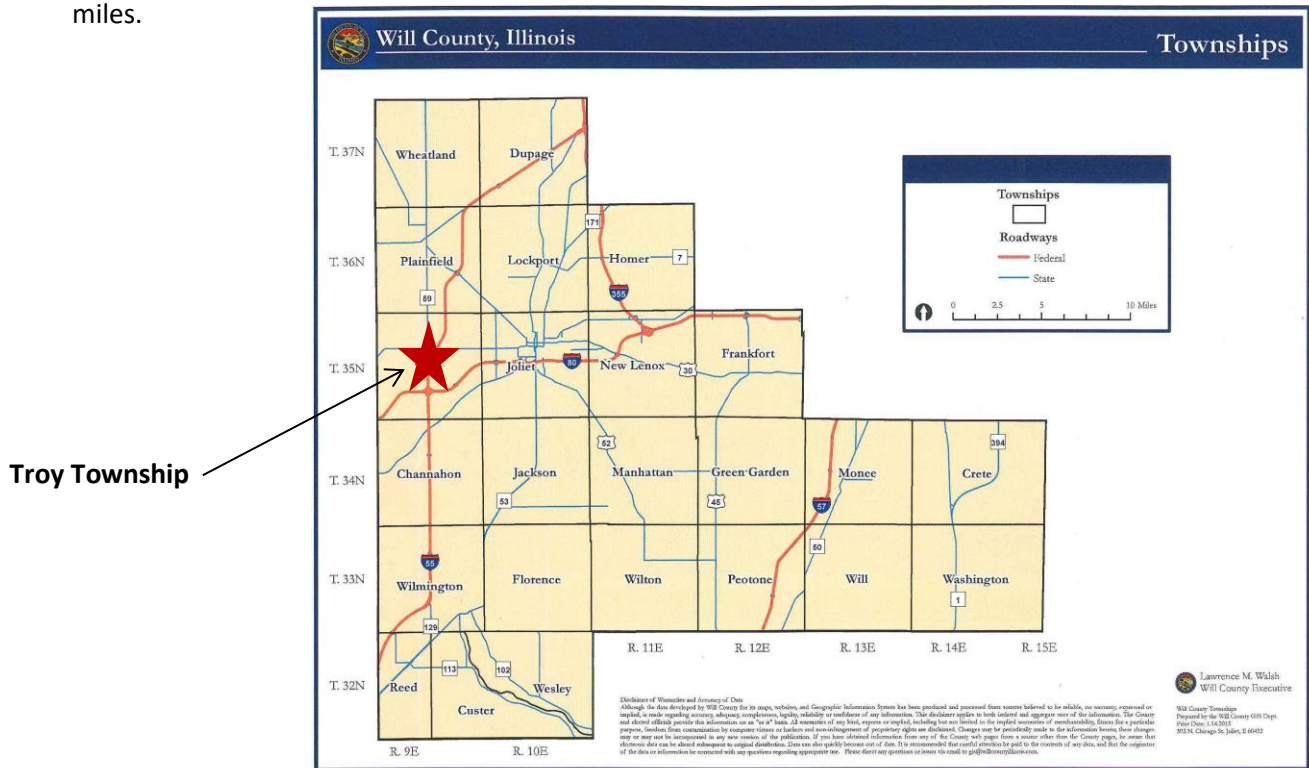
\*Unincorporated Areas Only

\*\*Event Offered Twice Per Year

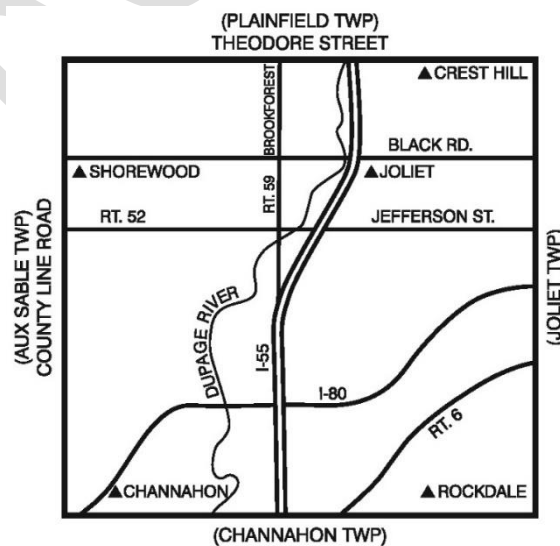
\*\*\* When activated by Will County EMA

## Township Location

Troy Township is located in the far west portion of Will County and encompasses the entire Village of Shorewood and parts of Channahon, Crest Hill, Joliet, and Rockdale. Troy Township covers 36 square miles.



## Troy Township Boundary Map



## Township Demographic Data



Statistics are based on the 2010 Census Data and the 2015 American Community Survey 2011-2015  
5 Year estimates, unless otherwise noted.

	2010 Census Data	2015 ACS 5 Year Estimates		2010 Census Numbers	2015 ACS 5 Year Estimates
<b>Demographics</b>					
Total Population	45,991	46,840	Median Age	36.3	36.6
Male	22,438	22,106	Age 0-19	13,591	13,463
Female	23,553	24,734	Age 20-54	21,936	22,556
White	33,694	34,064	Age 55 and above	10,464	10,821
African American	3,947	3,295			
American Indian	63	131			
Asian	850	849			
Native Hawaiian	10	0			
Other	50	284			
Total Hispanic	6,726	7,285			
Two or more races	651	932			
<b>Education</b>					
<b>Population 18 to 24</b>			<b>Population 25 and over</b>		
Less than High School	16.8%	15.1%	Less than High School	6.9%	7.8%
High School Graduate	27.9%	31.9%	High School Graduate	27.7%	28.9%
Some College or Associate's	45.8%	44.1%	Some College or Associate's	33.7%	31.6%
Bachelor's Degree or higher	9.5%	8.9%	Bachelor's Degree or higher	31.8%	31.8%
<b>Housing</b>					
Total number of housing units	17,552	17,018			
Occupied homes	16,602	16,031			
Vacant Homes	902	987			
<b>Population by Municipality</b>					
Channahon	1,612		Shorewood	15,615	
Crest Hill	949		Unincorporated	3,582	
Joliet	24,233				
EAV <sup>1</sup>	1,334,640,621				

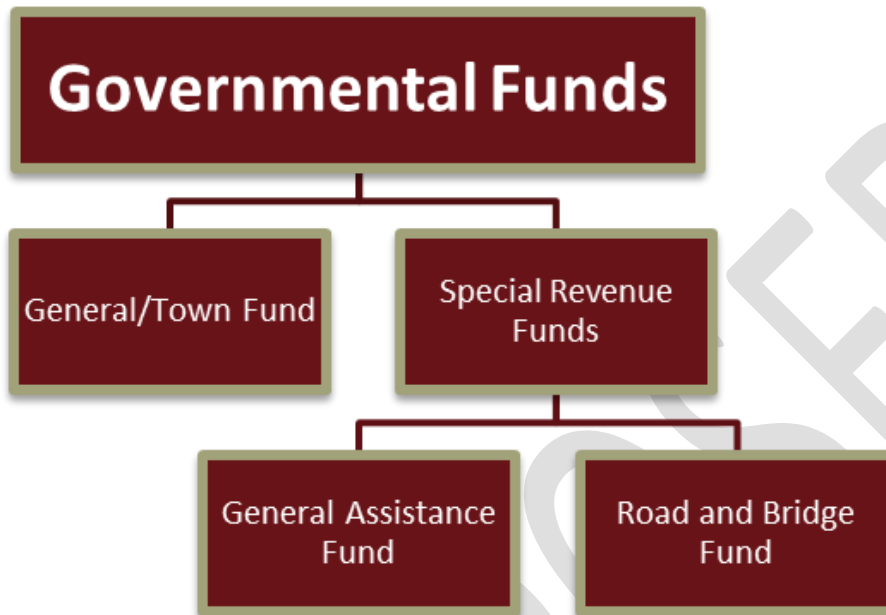
<sup>1</sup> EAV Figures are from the 2016 levy extension from the Will County Clerk's office.

## Budget Calendar

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### FY 2018-2019 Budget Calendar

January 2, 2018 – February 23, 2018	Initial budget compilation with Administrator, Supervisor, Assessor, and Highway Commissioner.
February 26, 2018	Supervisor presents budget recommendation to Board.
February 27, 2018 – April 2, 2018	Finance Committee to hold budget workshops.
March 14, 2018	Publication in local paper and budget available for inspection for at least 30 days before the public hearing and adoption.
April 2, 2018	Receive extended levy figures from Will County. (estimated date)
April 2, 2018 – April 6, 2018	Final budget compilation and updates (if needed).
April 16, 2018	Public Hearing and Board Adoption of the 2018-2019 FY Budget



The financial transactions of the Township are recorded in individual funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures.

Governmental funds are those through which most governmental functions of the Township are financed. The Township's expendable financial resources are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The Township reports the following major governmental funds:

**General Town Fund** – The Town Fund is the general operating fund of the Township and accounts for all financial resources except those required to be accounted for in another fund.

**General Assistance Fund (special revenue)** – The General Assistance Fund accounts for the revenue and all expenditures for activities related to General Assistance programs and services for low-income residents.

**Road and Bridge Fund (special revenue)** – The Road and Bridge Fund accounts for the revenue and expenditures needed to finance the maintenance and construction of the Township's roads and bridges.

## Major Revenue Sources



Troy Township does not receive any sales tax or income tax. General property taxes are the Township's major revenue source with other funds coming from replacement taxes, grants, fines, rental income, and interest income.

**Property Taxes** – The Township levies for property taxes for the Road and Bridge Fund and for the General Town Fund, which also funds the Assessor's budget and the General Assistance Fund. The amount of funds received in general property taxes is limited by the [Property Tax Extension Limitation Law](#) (PTELL). 35 ILCS 200/18-185. PTELL limits the increase in property tax that the Township may levy to 5% over the prior year's extension or the increase in the Consumer Price Increase (CPI) during the 12 calendar months for the year preceding the levy year, whichever is less.

The 2017 levies were passed by the Township Board on December 18, 2017, and have been filed with the Will County Clerk. The Will County Clerk's office will apply the PTELL limitation on the levy, and final approved extension figures should be received in late March or early April 2018. General property taxes are paid by property owners in two installments. The first installment of the 2017 general property taxes will be due in May of 2018, with the second installment due in September of 2018. The Township will receive payments of general property taxes starting in May of 2018 and ending in December of 2018.

When budgeting revenue from general property taxes, first look at what was levied, calculate what the estimated extension will be, then reduce that amount by 0.3% due to the history of not fully receiving everything that was extended. In summary:

### 2017 Levy / 2018-2019FY Budgeted General Property Tax Income

	Levy As Filed	Expected Limit	0.3% Reduction	Budgeted Income	Actual Extension
Town Fund	\$ 1,101,964	\$ 1,083,115	\$ (3,249)	\$ 1,079,866	\$ 1,082,086.40
GA	\$ 20,000	\$ 20,000	\$ (60)	\$ 19,940	\$ 20,889.69
Total	\$ 1,121,964	\$ 1,103,115	\$ (3,309)	\$ 1,099,806	\$ 1,102,976.09

	Levy As Filed	Expected Limit	53.7% Half Share	0.3% Reduction	Budgeted Income
Road and Bridge	\$ 1,323,666	\$ 1,301,429	\$ 698,867	\$ (2,097)	\$ 696,770
		Actual Extension			
		\$ 1,300,731.92			

**Replacement Tax** – Both the General Town Fund and the Road and Bridge Fund receive payment for Personal Property Replacement Taxes (PPRT). Replacement taxes are revenues collected by the State of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away. Payments to the Township for Replacement Taxes are made in January, March, April, May, July, August, October, and December.

## Major Revenue Sources

For the 2018-2019 fiscal year you will see a reduction in the amount of income budgeted from PPRT.

On September 14, 2017, the Illinois Department of Revenue released a [letter to units of local government](#) advising them that they were not going to have to repay the overpayment of PPRT. While this may sound beneficial to the Township, the letter goes on to say:

*“When the Department reported the error in early 2016, the original plan was to reconcile the 2014 returns (filed in 2015) and the 2015 returns (filed in 2016) in early 2017. Once the reconciliation was done, a repayment schedule was to be determined and the overpayments recouped from future distributions. However, Public Acts 99-524 (June 2016) and 100-21 (July 2017), appropriated monies to community college districts out of the Personal Property Replacement Tax Fund in lieu of recouping the overpayment of Personal Property Replacement Tax monies.”*

### What does this mean for Troy Township?

According to the Illinois Department of Revenue’s website, the FY18 replacement tax allocations will be 23.84% less than the FY17 allocations.

#### Fiscal Year 2018 Estimate for Replacement Taxes

In accordance with current statute, the Illinois Department of Revenue is required to provide an estimated entitlement\* of the amount of Personal Property Replacement Taxes for Fiscal Year 2018.

The FY18 replacement tax allocations are estimated at \$1,117 million. This is a decline of 23.84% from FY17 replacement tax allocations that totaled \$1,467 million.

Replacement tax allocations are estimated to be lower for several reasons:

- Replacement tax revenues are expected to decrease by approximately 2% due to weak domestic profits suppressing replacement tax receipts.
- The reconciliation of the tax year 2015 and 2016 returns involved with the tax calculation split was completed last year which resulted in additional monies of \$235.6 million being deposited into the PPRT fund during FY-17. The income tax/replacement tax deposit percentages have been adjusted for FY-18, therefore no additional monies have been built into this estimate for FY-18.
- The statutory refund fund transfer to the PPRT fund is \$10.1 million because more replacement tax refunds were paid in FY-17, whereas last year’s transfer amount was \$63 million.
- The business income tax refund fund percentage has increased from 17.25% in FY17 to 17.5% in FY18.
- Public Act 100-0021 authorized \$297 million in expenditures out of the PPRT fund for FY-18.

**Rental Income** – The General Town Fund records rental income for rental of the Community Center.

**Fines** – The Road and Bridge Fund receives a small portion of the fines from traffic violations that occur in unincorporated Troy Township. Funds are received monthly, if an applicable fine is collected that month.

**Grants** – Occasionally the General Town Fund and the Road and Bridge Fund may receive grant funds for various grant specific projects. Additionally, if the Township is covered in a disaster declaration, funds may be available for reimbursement of Township equipment, materials, supplies, and labor used during the specified disaster.

# TROY TOWNSHIP

Established 1850 Will County - Illinois

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## Major Revenue Sources

### Property Tax Revenues by Fund

Fund	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	FY 18-19 Budget
Town	\$ 881,248.02	\$ 931,711.12	\$ 979,812.50	\$ 1,032,988.85	\$ 1,053,666.20	\$ 1,057,216.04	\$ 1,079,866.00
GA	\$ 77,568.35	\$ 62,432.32	\$ 38,915.47	\$ 10,118.20	\$ 9,950.00	\$ 10,678.99	\$ 19,940.00
Road	\$ 608,752.81	\$ 629,872.76	\$ 645,867.36	\$ 660,777.62	\$ 674,621.00	\$ 676,171.52	\$ 696,770.00
Total	\$ 1,567,569.18	\$ 1,624,016.20	\$ 1,664,595.33	\$ 1,703,884.67	\$ 1,738,237.20	\$ 1,744,066.55	\$ 1,796,576.00

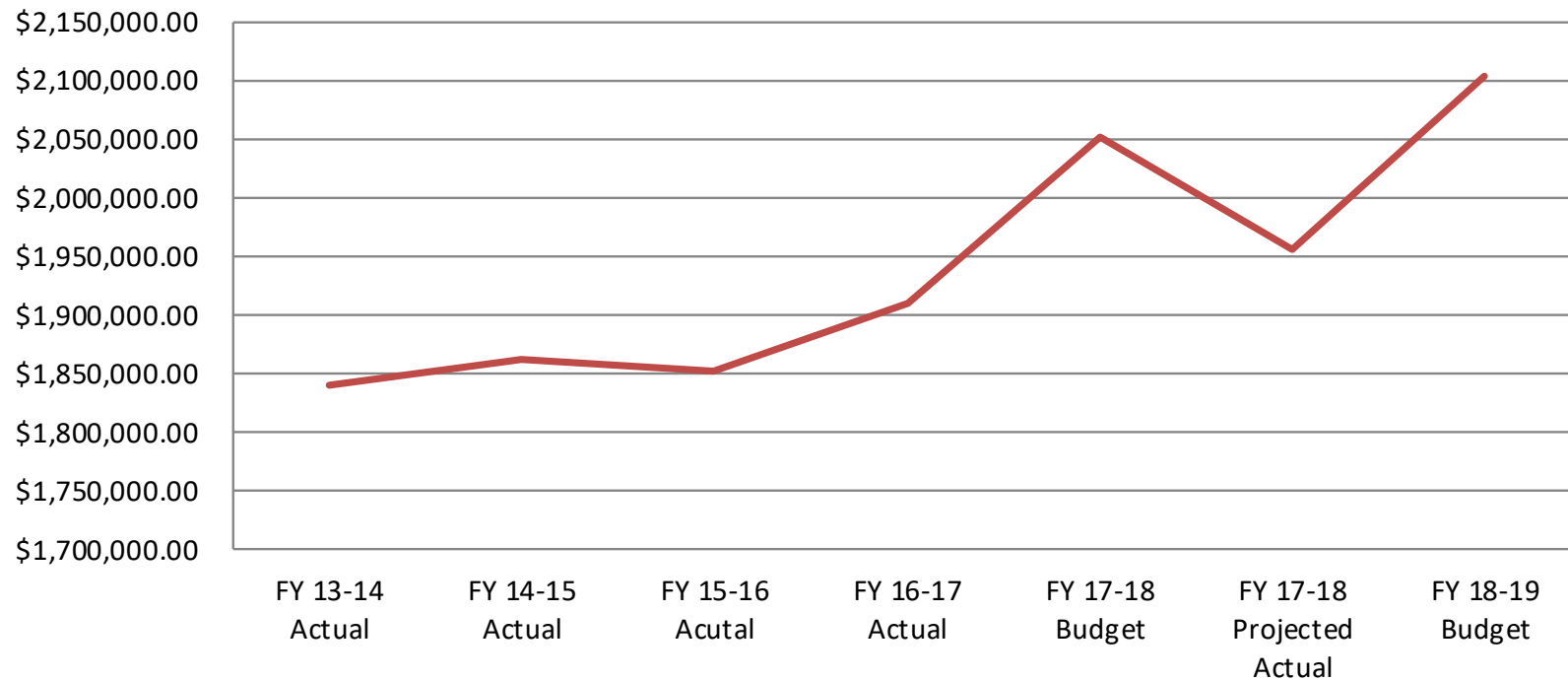
### Replacement Tax Revenues by Fund

Fund	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	FY 18-19 Budget
Town	\$ 35,389.50	\$ 33,814.68	\$ 37,399.51	\$ 35,150.49	\$ 27,860.00	\$ 32,650.19	\$ 23,400.00
GA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Road	\$ 126,122.99	\$ 120,510.91	\$ 133,286.97	\$ 125,272.38	\$ 113,000.00	\$ 116,361.87	\$ 86,950.00
Total	\$ 161,512.49	\$ 154,325.59	\$ 170,686.48	\$ 160,422.87	\$ 140,860.00	\$ 149,012.06	\$ 110,350.00

### Total Revenue by Fund

Fund	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	FY 18-19 Budget
Town	\$ 936,807.58	\$ 1,006,537.48	\$ 1,025,761.40	\$ 1,079,571.40	\$ 1,086,126.20	\$ 1,100,211.67	\$ 1,108,766.00
GA	\$ 77,574.15	\$ 62,440.10	\$ 38,936.69	\$ 10,182.54	\$ 10,000.00	\$ 12,727.04	\$ 45,015.00
Road	\$ 824,470.55	\$ 792,008.66	\$ 785,682.68	\$ 818,908.58	\$ 954,586.00	\$ 842,113.27	\$ 949,360.00
Total	\$ 1,838,852.28	\$ 1,860,986.24	\$ 1,850,380.77	\$ 1,908,662.52	\$ 2,050,712.20	\$ 1,955,051.98	\$ 2,103,141.00

## Total Revenue by Fiscal Year - Consolidated



**Total Revenues by Type FY 18-19 - Consolidated**

	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected Actual	FY 18-19 Budget
Property Tax	\$ 1,703,884.67	\$ 1,738,237.20	\$ 1,744,066.55	\$ 1,796,576.00
Replacement Tax	\$ 160,422.87	\$ 140,860.00	\$ 149,012.06	\$ 110,350.00
Grants	\$ 1,280.07	\$ 1,300.00	\$ 3,473.67	\$ 1,500.00
State Maint. Agreement	\$ 21,919.50	\$ 12,000.00	\$ 16,289.00	\$ 12,500.00
Permit Fees	\$ 125.00	\$ 500.00	\$ 26,125.00	\$ 500.00
Fines	\$ 326.63	\$ 2,000.00	\$ 255.18	\$ 1,000.00
Uniform Income	\$ 1,120.24	\$ 1,145.00	\$ 913.88	\$ -
Cell Phone Income	\$ 720.20	\$ 720.00	\$ 830.90	\$ -
Sale of a fixed Asset	\$ -	\$ -	\$ 1,307.86	\$ -
Rental Income	\$ 4,555.00	\$ 1,600.00	\$ 1,364.50	\$ 1,600.00
Interest Income	\$ 1,109.21	\$ 750.00	\$ 2,634.02	\$ 2,515.00
Insurance Reimb.	\$ 7,832.00	\$ -	\$ -	\$ -
Loan Proceeds	\$ -	\$ 150,000.00	\$ -	\$ 150,000.00
Transfer from Town to GA	\$ -	\$ -	\$ -	\$ 25,000.00
Misc. Income	\$ 5,367.13	\$ 1,600.00	\$ 8,779.36	\$ 1,600.00
<b>Totals</b>	<b>\$ 1,908,662.52</b>	<b>\$ 2,050,712.20</b>	<b>\$ 1,955,051.98</b>	<b>\$ 2,103,141.00</b>

**Total Expenditures by Fund FY 18-19**

Fund Expenditures	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected Actual	FY 18-19 Budget
Town	\$ 938,550.29	\$ 1,106,535.00	\$ 958,789.46	\$ 1,163,440.00
GA	\$ 31,220.61	\$ 57,110.00	\$ 43,668.73	\$ 58,860.00
Road	\$ 825,012.37	\$ 1,486,470.00	\$ 780,248.26	\$ 1,509,264.00
<b>Total Expenditures</b>	<b>\$ 1,794,783.27</b>	<b>\$ 2,650,115.00</b>	<b>\$ 1,782,706.45</b>	<b>\$ 2,731,564.00</b>
 Total Revenues	 \$ 1,908,662.52	 \$ 2,050,712.20	 \$ 1,955,051.98	 \$ 2,103,141.00
 Excess of Rev. over Exp.	 \$ 113,879.25	 \$ (599,402.80)	 \$ 172,345.53	 \$ (628,423.00)

### Projected Changes in Fund Balance FY 18-19

Fund	Est. Balance 3/31/2018	Total Budgeted Revenue	Total Estimated Funds Available	Total Budgeted Expenditures	Balance 3/31/2019	Net Dollar Change	Percentage Change
Town	\$ 595,063.35	\$ 1,108,766.00	\$ 1,703,829.35	\$ 1,163,440.00	\$ 540,389.35	\$ (54,674.00)	-9.19%
GA	\$ 32,445.40	\$ 45,015.00	\$ 77,460.40	\$ 58,860.00	\$ 18,600.40	\$ (13,845.00)	-42.67%
Road	\$ 773,833.30	\$ 949,360.00	\$ 1,723,193.30	\$ 1,509,264.00	\$ 213,929.30	\$ (559,904.00)	-72.35%
Total	\$ 1,401,342.05	\$ 2,103,141.00	\$ 3,504,483.05	\$ 2,731,564.00	\$ 772,919.05	\$ (628,423.00)	-44.84%

#### Fund Balance Highlights:

- The General Town Fund is estimated to decrease in total fund balance in the fiscal year ending March 31, 2019, by approximately \$54,674.00. Currently \$ 95,000.00 is budgeted for Capital Outlay projects which include repaving and improving drainage of the parking lot, some concrete sidewalk repairs, and computer upgrades.
- The largest decrease in fund balance is with the Road and Bridge Fund due to the Highway Commissioner's need to maintain the maximum amount of flexibility with regards to maintenance and reconstruction of the Township's roads and bridges.

## Debt Summary

The Township acquired financing to fund the addition to the office building and add the Community Center through Chase Bank. The total loan proceeds were \$1,700,000. The loan has an interest rate of 2.99%. The debt is being retired by semi-annual principal and interest payments of \$74,977 every August 1 and February 1. The maturity date of the loan is August 1, 2021.

During the fiscal year ending March 31, 2014, the Township Road District acquired a 2014 International dump truck for \$153,313. This vehicle was purchased using a lease purchase agreement. The total purchase price is being retired in five annual payments of \$30,663 beginning the date of the purchase. The final payment on this lease purchase was made in September of 2017.

### Ratios of Outstanding Debt by Type<sup>2</sup>

FY Ending March 31	General Obligation Bonds	Town Fund Debt Cert.	Road Fund Inst. Lease	Total Township	Per Capita
2007	\$ -	\$ 1,700,000.00	\$ -	\$ 1,700,000.00	\$ 40.75
2008	\$ -	\$ 1,613,024.00	\$ -	\$ 1,613,024.00	\$ 36.95
2009	\$ -	\$ 1,523,839.00	\$ -	\$ 1,523,839.00	\$ 33.87
2010	\$ -	\$ 1,430,773.00	\$ -	\$ 1,430,773.00	\$ 31.11
2011	\$ -	\$ 1,333,634.00	\$ -	\$ 1,333,634.00	\$ 29.00
2012	\$ -	\$ 1,232,159.00	\$ -	\$ 1,232,159.00	\$ 26.79
2013	\$ -	\$ 1,118,068.00	\$ -	\$ 1,118,068.00	\$ 24.31
2014	\$ -	\$ 1,000,625.00	\$ 122,650.00	\$ 1,123,275.00	\$ 24.42
2015	\$ -	\$ 879,643.00	\$ 91,988.00	\$ 971,631.00	\$ 20.74
2016	\$ -	\$ 754,995.08	\$ 61,325.46	\$ 816,320.54	\$ 17.43
2017	\$ -	\$ 626,579.25	\$ 30,662.92	\$ 657,242.17	\$ 14.03
2018	\$ -	\$ 494,123.45	\$ -	\$ 494,123.45	\$ 10.55
2019*	\$ -	\$ 358,639.24	\$ -	\$ 358,639.24	\$ 7.66
2020*	\$ -	\$ 218,368.48	\$ -	\$ 218,368.48	\$ 4.66
2021*	\$ -	\$ 73,872.27	\$ -	\$ 73,872.27	\$ 1.58
2022*	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ -	\$ 14,358,342.77	\$ 306,626.38	\$ 14,664,969.15	

<sup>2</sup> Population Estimates for the per capita calculation are from the 2010 Census and the 2015 ACS 5 Year Estimate.

\* The debt certificate principal amount owed for years 2019-2022 are estimates from the original repayment schedule.

## General Town Fund



General Town Fund – the Town Fund is the general operating fund of the Township and accounts for all financial resources except those required to be accounted for in another fund.

### General Town Fund Summary

	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected Actual	FY 18-19 Budget	% Change Budget vs. Budget
Revenue	\$ 1,079,571.40	\$ 1,086,126.20	\$ 1,100,211.67	\$ 1,108,766.00	2.08%
Expenses	\$ 938,550.29	\$ 1,106,535.00	\$ 958,789.46	\$ 1,163,440.00	5.14%
Excess of Rev. over Exp.	\$ 141,021.11	\$ (20,408.80)	\$ 141,422.21	\$ (54,674.00)	-167.89%
Fund Balance Beginning April 1st	\$ 312,620.03	\$ 453,641.14	\$ 453,641.14	\$ 595,063.35	31.17%
Estimated Cash on Hand March 31st	\$ 453,641.14	\$ 433,232.34	\$ 595,063.35	\$ 540,389.35	24.73%

#### Budgetary Highlights:

- The most significant increase that you'll see is the increase in the Town Fund's projected cash on hand as of March 31, 2018. The FY 2017-2018 budget included capital outlay projects for parking lot resurfacing and drainage improvements. After consulting with the engineering firm of Willett Hoffman, it was decided that the parking lot project would be best performed as a full replacement project complete with drainage improvements done in the Spring of 2018. Therefore, the funds allocated to do that project were not spent in 2017. The project did however go through the engineering and bidding process and is ready to be completed between May and July of 2018.
- Overall budgeted expenditures are expected to increase in large part due the parking lot project and a budgeted transfer to General Assistance of \$25,000.00.

## General Town Fund Budget Vs. Budget History

This chart compares the proposed 2018-2019 budget to the budgets passed in prior years.

Town								
Budget Comparison								
TOWN FUND	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	FY '18-19 over '17-18	
Income	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Difference	% Change
State & Federal Grants	\$ 33,620.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,300.00	\$ 1,500.00	200.00	15.38%
Other Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
Cyber Niche Income (inactive account as of April 2015)	\$ 60.00	\$ 60.00	\$ 60.00	\$ -	\$ -	\$ -	0.00	#DIV/0!
Interest Income	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 300.00	\$ 1,000.00	700.00	233.33%
Rental Income	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 1,500.00	\$ 1,500.00	0.00	0.00%
Insurance Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
General Property Income	\$ 892,375.00	\$ 922,170.00	\$ 976,631.00	\$ 1,027,458.00	\$ 1,053,666.20	\$ 1,079,866.00	26,199.80	2.49%
Replacement Tax	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 27,860.00	\$ 23,400.00	(4,460.00)	-16.01%
Misc. Income	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00	0.00%
Total Income	\$ 958,455.00	\$ 955,630.00	\$ 1,010,091.00	\$ 1,060,858.00	\$ 1,086,126.20	\$ 1,108,766.00	22,639.80	2.08%

Expenses	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	Difference	% Change
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019		
Salaries	\$ 270,000.00	\$ 270,000.00	\$ 296,500.00	\$ 301,000.00	\$ 305,000.00	\$ 314,500.00	9,500.00	3.11%
IMRF Expenses	\$ 38,800.00	\$ 37,500.00	\$ 39,460.00	\$ 42,800.00	\$ 40,750.00	\$ 35,700.00	(5,050.00)	-12.39%
FICA Expenses	\$ 22,000.00	\$ 22,000.00	\$ 23,971.00	\$ 24,300.00	\$ 24,700.00	\$ 25,400.00	700.00	2.83%
Health Ins.	\$ 35,000.00	\$ 48,000.00	\$ 69,000.00	\$ 73,500.00	\$ 78,800.00	\$ 84,200.00	5,400.00	6.85%
Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
State Unemp.	\$ 2,000.00	\$ 2,200.00	\$ 2,200.00	\$ 1,300.00	\$ 1,200.00	\$ 800.00	(400.00)	-33.33%
Printed Materials	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 320.00	\$ 350.00	30.00	9.38%
Community Events (formerly Public Affairs)	\$ 750.00	\$ 900.00	\$ 900.00	\$ 975.00	\$ 900.00	\$ 1,400.00	500.00	55.56%
Insurance	\$ 16,500.00	\$ 15,700.00	\$ 16,725.00	\$ 16,725.00	\$ 16,700.00	\$ 16,700.00	0.00	0.00%
Office Supplies	\$ 5,900.00	\$ 3,700.00	\$ 1,700.00	\$ 1,700.00	\$ 2,700.00	\$ 1,900.00	(800.00)	-29.63%
Telephone Services	\$ 2,900.00	\$ 2,500.00	\$ 2,615.00	\$ 2,711.00	\$ 2,720.00	\$ 2,900.00	180.00	6.62%
Postage	\$ 505.00	\$ 550.00	\$ 550.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00	0.00%
Postage - Newsletter	\$ 2,085.00	\$ 2,200.00	\$ 2,265.00	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00	0.00	0.00%
Printing & Publishing	\$ 2,700.00	\$ 3,000.00	\$ 3,000.00	\$ 3,050.00	\$ 3,000.00	\$ 3,000.00	0.00	0.00%
Mileage & Travel	\$ 5,500.00	\$ 4,900.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	0.00	0.00%
Dues	\$ 2,000.00	\$ 2,025.00	\$ 2,025.00	\$ 2,000.00	\$ 3,500.00	\$ 3,500.00	0.00	0.00%
Training	\$ 2,900.00	\$ 2,300.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	0.00	0.00%
Utilities	\$ 15,000.00	\$ 24,200.00	\$ 25,500.00	\$ 24,000.00	\$ 22,000.00	\$ 22,000.00	0.00	0.00%

## General Town Fund Budget Vs. Budget History

This chart compares the proposed 2018-2019 budget to the budgets passed in prior years.

Expenses	BUDGET 2013-2014	BUDGET 2014-2015	BUDGET 2015-2016	BUDGET 2016-2017	BUDGET 2017-2018	BUDGET 2018-2019	Difference	% Change
Build. Maint.	\$ 33,100.00	\$ 33,900.00	\$ 26,000.00	\$ 25,000.00	\$ 21,500.00	\$ 21,500.00	0.00	0.00%
Maint. Of Equip.	\$ 8,800.00	\$ 16,000.00	\$ 16,000.00	\$ 14,500.00	\$ 24,500.00	\$ 24,500.00	0.00	0.00%
Capital Outlay	\$ 36,900.00	\$ 10,600.00	\$ 128,000.00	\$ 39,000.00	\$ 86,850.00	\$ 95,000.00	8,150.00	9.38%
Eq. Lease Int. Exp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
Lease Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
Debt Certificate Principal	\$ 118,000.00	\$ 121,100.00	\$ 124,700.00	\$ 128,416.00	\$ 130,000.00	\$ 136,700.00	6,700.00	5.15%
Debt Certificate Interest	\$ 32,700.00	\$ 29,200.00	\$ 25,400.00	\$ 21,700.00	\$ 20,700.00	\$ 14,000.00	(6,700.00)	-32.37%
Legal Asst.	\$ 3,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	0.00	0.00%
Admin Sr. Serv. In House	\$ 3,420.00	\$ 2,500.00	\$ 1,750.00	\$ 1,550.00	\$ 1,500.00	\$ 1,500.00	0.00	0.00%
Admin Sr. Serv. Out of House	\$ 15,050.00	\$ 18,500.00	\$ 18,500.00	\$ 16,500.00	\$ 13,000.00	\$ 14,000.00	1,000.00	7.69%
Other Professional Serv.	\$ 2,900.00	\$ 3,600.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,800.00	300.00	8.57%
Accounting Serv.	\$ 5,050.00	\$ 4,800.00	\$ 4,850.00	\$ 5,550.00	\$ 5,550.00	\$ 5,000.00	(550.00)	-9.91%
Contingencies	\$ 4,000.00	\$ 3,000.00	\$ 3,820.00	\$ 3,848.00	\$ 4,000.00	\$ 4,000.00	0.00	0.00%
Mosquito Management	\$ 22,500.00	\$ 17,620.00	\$ 22,620.00	\$ 23,200.00	\$ 24,250.00	\$ 25,000.00	750.00	3.09%
Youth and Parks	\$ 2,900.00	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00	0.00%
Operating Transfer Out (to GA)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	25,000.00	#DIV/0!
<b>TOTAL TOWN EXPENSES</b>	<b>\$ 713,160.00</b>	<b>\$ 705,795.00</b>	<b>\$ 872,851.00</b>	<b>\$ 790,425.00</b>	<b>\$ 850,940.00</b>	<b>\$ 895,650.00</b>	<b>44,710.00</b>	<b>5.25%</b>
Assessors Budget Expenses	\$ 240,665.00	\$ 247,080.00	\$ 248,645.00	\$ 249,120.00	\$ 255,595.00	\$ 267,790.00	12,195.00	4.77%
<b>TOTAL EXPENSES</b>	<b>\$ 953,825.00</b>	<b>\$ 952,875.00</b>	<b>\$ 1,121,496.00</b>	<b>\$ 1,039,545.00</b>	<b>\$ 1,106,535.00</b>	<b>\$ 1,163,440.00</b>	<b>56,905.00</b>	<b>5.14%</b>
Net Income	\$ 4,630.00	\$ 2,755.00	\$ (111,405.00)	\$ 21,313.00	\$ (20,408.80)	\$ (54,674.00)		

	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Starting Cash as of 04/01	\$ 101,711.00	\$ 168,281.90	\$ 282,105.03	\$ 312,620.03	\$ 453,641.14	\$ 595,063.35
Estimated Income	\$ 958,455.00	\$ 955,630.00	\$ 1,010,091.00	\$ 1,060,858.00	\$ 1,086,126.20	\$ 1,108,766.00
Total Funds Available	\$ 1,060,166.00	\$ 1,123,911.90	\$ 1,292,196.03	\$ 1,373,478.03	\$ 1,539,767.34	\$ 1,703,829.35
Budgeted Expenses	\$ 953,825.00	\$ 952,875.00	\$ 1,121,496.00	\$ 1,039,545.00	\$ 1,106,535.00	\$ 1,163,440.00
Estimated Ending Balance	\$ 106,341.00	\$ 171,036.90	\$ 170,700.03	\$ 333,933.03	\$ 433,232.34	\$ 540,389.35
Average Monthly Expenses	\$ 79,485.42	\$ 79,406.25	\$ 93,458.00	\$ 86,628.75	\$ 92,211.25	\$ 96,953.33
Months of Reserve at end of FY	1.34	2.15	1.83	3.85	4.70	5.57

## General Town Fund Budget Vs. Actual History

This chart compares the proposed 2018-2019 budget to the actual figures of prior years.

TOWN FUND	ACTUAL	ACTUAL	ACTUAL	ACTUAL	EST. ACTUAL 03.19	BUDGET	FY '18-19 over '17-18	
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Difference	% Change
<b>Income</b>								
State & Federal Grants	\$ 3,247.92	\$ 30,745.51	\$ 1,531.22	\$ 1,280.07	\$ 1,814.05	\$ 1,500.00	(314.05)	-17.3%
Other Grants	\$ 722.40	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
Cyber Niche Income (inactive account as of April 2015)	\$ 164.00	\$ 35.00	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
Interest Income	\$ 1.90	\$ 10.55	\$ 89.71	\$ 455.99	\$ 1,197.89	\$ 1,000.00	(197.89)	-16.5%
Rental Income	\$ 1,091.50	\$ 1,600.00	\$ 2,087.50	\$ 4,555.00	\$ 1,364.50	\$ 1,500.00	135.50	9.9%
Insurance Reimbursement	\$ 8,723.42	\$ 3,014.62	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
General Property Income	\$ 881,248.02	\$ 931,711.12	\$ 979,812.50	\$ 1,032,988.85	\$ 1,057,216.04	\$ 1,079,866.00	22,649.96	2.1%
Replacement Tax	\$ 35,389.50	\$ 33,814.68	\$ 37,399.51	\$ 35,150.49	\$ 32,650.19	\$ 23,400.00	(9,250.19)	-28.3%
Misc. Income	\$ 6,218.92	\$ 5,606.00	\$ 4,840.96	\$ 5,141.00	\$ 5,969.00	\$ 1,500.00	(4,469.00)	-74.9%
Total Income	\$ 936,807.58	\$ 1,006,537.48	\$ 1,025,761.40	\$ 1,079,571.40	\$ 1,100,211.67	\$ 1,108,766.00	8,554.33	0.8%
<b>Expenses</b>								
Salaries	\$ 266,772.61	\$ 267,976.04	\$ 296,404.69	\$ 300,142.97	\$ 304,628.32	\$ 314,500.00	9,871.68	3.24%
IMRF Expenses	\$ 37,155.05	\$ 36,356.20	\$ 39,484.05	\$ 41,980.96	\$ 37,440.17	\$ 35,700.00	(1,740.17)	-4.65%
FICA Expenses	\$ 21,522.90	\$ 21,309.24	\$ 23,657.54	\$ 23,896.49	\$ 23,013.21	\$ 25,400.00	2,386.79	10.37%
Health Ins.	\$ 32,390.05	\$ 44,598.72	\$ 57,491.08	\$ 67,395.76	\$ 64,790.95	\$ 84,200.00	19,409.05	29.96%
Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
State Unemp.	\$ 1,567.26	\$ 1,705.63	\$ 1,205.56	\$ 665.52	\$ 608.79	\$ 800.00	191.21	31.41%
Printed Materials	\$ 287.80	\$ 287.80	\$ 287.80	\$ 299.00	\$ 355.00	\$ 350.00	(5.00)	-1.41%
Community Events (formerly Public Affairs)	\$ 540.00	\$ 870.00	\$ 900.00	\$ 975.00	\$ 900.00	\$ 1,400.00	500.00	55.56%
Youth and Parks	\$ 920.79	\$ 925.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00	0.00%
Insurance	\$ 15,269.00	\$ 15,661.00	\$ 14,856.00	\$ 15,428.00	\$ 14,998.00	\$ 16,700.00	1,702.00	11.35%
Office Supplies	\$ 4,919.71	\$ 3,167.17	\$ 1,654.61	\$ 1,485.04	\$ 2,332.36	\$ 1,900.00	(432.36)	-18.54%
Telephone Services - Part paid by GA in 2013-2014	\$ 1,709.95	\$ 2,465.28	\$ 2,612.60	\$ 2,702.24	\$ 2,706.10	\$ 2,900.00	193.90	7.17%
Postage	\$ 484.54	\$ 394.49	\$ 436.09	\$ 462.43	\$ 473.44	\$ 500.00	26.56	5.61%
Postage - Newsletter	\$ 2,081.50	\$ 2,109.28	\$ 2,260.91	\$ 2,202.57	\$ 2,151.62	\$ 2,300.00	148.38	6.90%
Printing & Publishing	\$ 2,679.28	\$ 2,640.59	\$ 2,964.93	\$ 2,654.83	\$ 2,647.87	\$ 3,000.00	352.13	13.30%
Mileage & Travel	\$ 4,041.38	\$ 4,664.51	\$ 3,771.47	\$ 3,059.13	\$ 4,138.96	\$ 5,500.00	1,361.04	32.88%
Dues	\$ 1,875.78	\$ 1,840.78	\$ 1,943.50	\$ 1,881.63	\$ 3,902.66	\$ 3,500.00	(402.66)	-10.32%
Training	\$ 1,666.32	\$ 2,078.27	\$ 2,306.54	\$ 1,191.38	\$ 1,941.94	\$ 2,500.00	558.06	28.74%
Utilities - Part paid by GA in 2013-2014	\$ 13,537.44	\$ 24,138.28	\$ 21,308.50	\$ 20,548.77	\$ 20,969.09	\$ 22,000.00	1,030.91	4.92%

## General Town Fund Budget Vs. Actual History

This chart compares the proposed 2018-2019 budget to the actual figures of prior years.

Expenses	ACTUAL 2013-2014	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	EST. ACTUAL 2017-2018	BUDGET 2018-2019	Difference	% Change
Build. Maint. - Part paid by GA in 2013-2014	\$ 31,429.03	\$ 33,428.19	\$ 21,232.81	\$ 24,739.43	\$ 19,876.34	\$ 21,500.00	1,623.66	8.17%
Maint. Of Equip.- Part paid by GA in 2013-2014	\$ 6,683.50	\$ 15,294.77	\$ 12,674.57	\$ 14,489.66	\$ 16,712.89	\$ 24,500.00	7,787.11	46.59%
Mosquito Management	\$ 17,101.19	\$ 17,101.19	\$ 20,256.11	\$ 20,661.15	\$ 21,280.98	\$ 25,000.00	3,719.02	17.48%
Capital Outlay	\$ 22,087.19	\$ 10,455.35	\$ 77,055.46	\$ 5,890.00	\$ 14,030.61	\$ 95,000.00	80,969.39	577.09%
Eq. Lease Int. Exp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
Lease Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
Debt Certificate Principal	\$ 117,442.52	\$ 120,981.76	\$ 124,648.21	\$ 128,415.81	\$ 132,455.71	\$ 136,700.00	4,244.29	3.20%
Debt Certificate Interest	\$ 32,510.80	\$ 28,971.56	\$ 25,305.11	\$ 21,537.51	\$ 17,497.61	\$ 14,000.00	(3,497.61)	-19.99%
Legal Asst.	\$ 370.00	\$ 1,942.50	\$ 616.25	\$ 1,316.25	\$ 780.00	\$ 2,000.00	1,220.00	156.41%
Admin Sr. Serv. In House	\$ 1,956.08	\$ 1,792.99	\$ 1,327.02	\$ 1,548.56	\$ 1,113.34	\$ 1,500.00	386.66	34.73%
Admin Sr. Serv. Out of House	\$ 12,620.86	\$ 18,034.65	\$ 10,064.39	\$ 8,421.11	\$ 12,737.79	\$ 14,000.00	1,262.21	9.91%
Other Professional Serv.	\$ 1,500.00	\$ 3,400.00	\$ 3,400.00	\$ 3,200.00	\$ 3,468.50	\$ 3,800.00	331.50	9.56%
Accounting Serv.	\$ 4,864.01	\$ 4,547.00	\$ 4,563.24	\$ 5,216.01	\$ 4,862.91	\$ 5,000.00	137.09	2.82%
Contingencies	\$ 2,489.52	\$ 2,612.81	\$ 3,463.04	\$ 2,993.02	\$ 3,951.23	\$ 4,000.00	48.77	1.23%
Operating Transfer Out (to GA)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	25,000.00	#DIV/0!
<b>TOTAL TOWN EXPENSES</b>	<b>\$ 660,476.06</b>	<b>\$ 691,751.05</b>	<b>\$ 778,652.08</b>	<b>\$ 725,900.23</b>	<b>\$ 737,266.39</b>	<b>\$ 895,650.00</b>	<b>158,383.61</b>	<b>21.48%</b>
Assessors Budget Expenses	\$ 219,635.96	\$ 200,963.30	\$ 216,594.32	\$ 212,650.06	\$ 221,523.07	\$ 267,790.00	46,266.93	20.89%
<b>TOTAL EXPENSES</b>	<b>\$ 880,112.02</b>	<b>\$ 892,714.35</b>	<b>\$ 995,246.40</b>	<b>\$ 938,550.29</b>	<b>\$ 958,789.46</b>	<b>\$ 1,163,440.00</b>	<b>204,650.54</b>	<b>21.34%</b>
<b>Net Income</b>	<b>\$ 56,695.56</b>	<b>\$ 113,823.13</b>	<b>\$ 30,515.00</b>	<b>\$ 141,021.11</b>	<b>\$ 141,422.21</b>	<b>\$ (54,674.00)</b>		
Ending Cash Balance as of March 31st of FY	\$ 168,281.90	\$ 282,105.03	\$ 312,620.03	\$ 453,641.14	\$ 595,063.35	\$ 540,389.35		
Average Monthly Expenses	\$ 73,342.67	\$ 74,392.86	\$ 82,937.20	\$ 78,212.52	\$ 79,899.12	\$ 96,953.33		
Months of Reserves Cash Balance/Avg. Monthly Exp.	2.29	3.79	3.77	5.80	7.45	5.57		

## General Town Fund – Expense Detail

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**Below is a description of the more significant expenditure items and detail on what makes up that expense amount.**

**Salaries \$314,500.00** This category covers the salaries the Elected Officials, back-up (as needed) Senior Center Director, Administrative Assistant (16 hours per week), full-time Building Maintenance Coordinator and a full-time Administrator. It also accounts for \$17,101.11 of the Highway Commissioner's salary being paid from the R&B Fund (a reimbursement to the Town Fund line item of salaries and is equal to three months of the Highway Commissioner's annual salary).

The salary budget also accounts for the CPI increase for the Assessor and Highway Commissioner. With the adoption of salaries for the 2017-2021 term of Elected Officials, the Highway Commissioner and Assessor receive a yearly increase equal to the prior December's CPI figure. CPI for the period ending December 31, 2017 was 2.10%. Therefore, effective May 21, 2018 for the Highway Commissioner and effective January 1, 2019 for the Assessor, the monthly salary rate for each position will increase from \$5,583.34 to \$5,700.59 (2.10%).

**IMRF Expenses \$35,700.00** Our current IMRF contribution rate is 12.19% which is down from 12.69% in 2017. Additionally, in 2017 the Clerk and Trustee positions were removed from IMRF. This current IMRF rate is effective until December 31, 2018. We have estimated the 2019 contribution rate at 12.50%.

**Health Insurance \$84,200.00** Health Insurance represents our costs for health, dental and vision insurance as well as the Health Reimbursement Arrangement (HRA) expenses in addition to employer paid life insurance for all full-time employees through Humana. We have budgeted for a potential 15% increase in cost for Humana (health insurance) and a potential 8% increase in cost for Delta Dental. Vision rates are fixed through July 31, 2019. Currently there are three elected officials and one and one-half employees who access health, dental and vision benefits, plus another employee who accesses only the vision benefit. As a reminder, we budget the total possible amount of all HRA reimbursements that could be used by each employee for the year.

**Community Events \$1,400.00** This category covers two shredding events to be hosted by the Township, participation in the Shorewood Crossroads Festival Parade, and a possible veteran's breakfast or lunch to be held around Veterans Day to honor the past year's inductees into the Donald D. Walden Veterans Honor Roll of Troy Township. It also covers the cost of the certificate folders presented to the Honor Roll Inductees.

**Youth and Parks \$500.00** The category of Youth and Parks includes an annual contribution to the Troy Baseball organization.

**Insurance \$16,700.00** Insurance is provided through TOIRMA. This is our general liability, workers compensation and auto insurance. We have allowed for an approximate 5% increase in premium.

## General Town Fund – Expense Detail

**Office Supplies \$1,900.00** Office Supplies includes all paper, folders, bankers boxes for storage, binders for records, event supplies such as pens, all Township letterhead, envelopes, business cards, notary public supplies, etc.

**Postage Newsletter \$2,300.00** This category covers the postage costs for the newsletter as well as the annual bulk mail permit fee.

**Printing & Publishing \$3,000.00** Printing and Publishing covers the design, printing and publishing of the newsletter as well as any legal notices that are required to be published by the Township.

- Constant Contact (email marketing)..... \$170.00
- Newsletter ..... \$2,350.00
- Legal Notices & Misc. .... \$480.00

**Mileage & Travel \$5,500.00** This category includes travel related expenditures including hotel costs, mileage reimbursement and meal per-diem. The \$5,500.00 includes training at TOI Topics Day, the TOI Annual Educational Conference and mileage and travel reimbursement for other travel and training events throughout the year.

**Dues \$3,500.00** This category includes the Township Officials of Illinois, TOI Supervisor's Division, TOI Trustee's Division, TOI Clerk's Division, Metropolitan Township Association, Sam's Club, Joliet Chamber, and Shorewood Chamber.

**Training \$2,500.00** Training covers registration fees for conferences, seminars, etc. We have estimated that there will be four attendees at Topics Day, two attendees for TOI Local Division Training and eight attendees for the TOI Annual Educational Conference. Additionally, we have allowed for Administrator and staff members training at the Illinois Township Management Academy, the NIU Center for Governmental Studies, MTA, various chamber sponsored training opportunities, etc.

**Building Maintenance \$21,500.00** Please note that there are no services for snow removal budgeted as the intent is to have this work performed in-house by the Building Maintenance Coordinator. Other Building Maintenance expenses include:

- Regular Building Services \$8,475.00:
  - Allied Waste (dumpster service) \$960.00
  - Ajax Carpet Runners \$999.00
  - Kinzler's Janitorial (office cleaning 2 times per week) \$5,400.00
  - Hansen Services, Inc. (pest control) \$1,116.00
- Seasonal Services \$4,875.00:
  - Spring and fall carpet, spring and fall ceramic tile cleaning \$2,800.00
  - Annual VCT cleaning and waxing \$400.00
  - Exterior maintenance \$900.00 – Includes spring flowers, gas for lawn mower, re-mulching, etc.
  - Weed control \$775.00

## General Town Fund – Expense Detail

### Building Maintenance Continued

- Building Supplies \$4,900.00 - Flags, light bulbs, garbage bags, cleaning supplies, salt, supplies for minor repairs, paint, outlet covers, etc.
- Service Fees and Inspections \$1,500.00
  - A&A Sprinkler Co. (sprinkler system and backflow devices) \$785.00
  - Commercial Electronic Systems (fire panels) \$415.00
  - Knight Security Yearly Monitoring Fee \$300.00
- Misc. Unexpected Building Repairs \$1,750.00.

**Maintenance of Equipment \$24,500.00** Maintenance of Equipment includes quarterly service of our HVAC equipment, service of our generator, service of the water treatment system, service of the copy machine, and service of equipment such as snow blowers, lawn mowers, etc.

- \$6,100.00 - HVAC service is a quarterly payment of \$1,525.00 or \$6,100.00 annually. This service does not cover items that break (like the pumps, switches, gaskets, etc.)
- \$4,800.00 – for additional parts or service needed on HVAC equipment.
- \$1,000.00 – Annual service contract on the generator.
- \$2,600.00 – Other services include:
  - Seasonal and as-needed maintenance on lawn mower, snow blowers, and repairs to other equipment (pressure washer, etc.). \$1,450.00
  - Water Heating System Annual Service (chemical testing and balancing) \$450.00
  - Fire Extinguisher Inspections and Certifications \$400.00
  - Copy machine service contract \$300.00
- \$10,000.00 – Other equipment repairs that may be needed such as generator repairs, etc.

**Mosquito Abatement \$25,000.00** The budget allows for a contract renewal at the 2017 rate of \$18,325.76.00 and \$6,124.00 for additional sprayings if needed (equates to two additional sprayings), plus accounts for a possible 3% increase for the 2018 term.

**Capital Outlay \$95,000.00** Capital Outlay proposed projects for 2018-2019 include:

- Parking lot curb and drainage repairs, resurfacing, striping (bid \$67,675) ..... \$68,000.00
  - 20% contingency for parking lot project..... \$13,600.00
  - Willett Hoffman - Staking ..... \$1,942.00
  - Willett Hoffman - As-Built Survey ..... \$2,386.00
- Annual Will County CED investment..... \$1,200.00
- Concrete Sidewalk Repairs ..... \$3,000.00
- Computer Replacement/Upgrades ..... \$4,872.00

**Admin of Senior Services – In House \$1,500.00** Programs/events held for the Wednesday/Friday Senior Program in the Troy Township Community Center including the monthly birthday celebrations, memorial wall plaques, special events, etc.

## General Town Fund – Expense Detail

**Admin of Senior Services – Out of House \$14,000.00** The majority of this line item is the PACE Dial-A-Ride program. This line item also covers senior events outside of the Troy Township Community Center, such as a twice per year bus trip and the annual holiday senior event.

**Other Professional Services \$3,800.00** Other Professional Services includes KJK Consulting, who negotiates our electrical rates. This category also covers a monthly service fee with NJS for daily monitoring of the server, data backups, security, managed fire wall services, Microsoft Office 365 subscription, and computer software program updates, etc. The monthly monitoring fee also covers website hosting, email hosting and website domain registration fees.

**Accounting Services \$5,000.00** Accounting Services include payroll processing, W2 processing, quarterly payroll tax reporting, audit services and monthly book keeping services.

- Payroll Services .....\$2,161.00
- Audit Services.....\$1,614.00
- Accounting Services .....\$825.00
- QuickBooks Software Update .....\$300.00
- QuickBooks 1099 Forms.....\$100.00

### 2018-2019 Proposed Capital Improvement Projects

- **Project: Parking Lot Reconstruction (Town Hall) 2018-2019 Town Budget**
  - Throughout the parking lot are areas where the surface is crumbling beyond repair and areas where significant cracks and pot holes are developing. Additionally, problems exist with standing water. The engineering firm of Willett Hoffman was hired in 2017 to provide consulting and engineering services for the redesign of the parking lot. Willett Hoffman also coordinated the bidding of this project where P.T. Ferro Construction was awarded the bid with the lowest price of \$67,674.74. In the 2018-2019 FY budget, funds are allocated totaling \$68,000.00 plus a 20% contingency of \$13,600.00 for this project. Additionally, Willett Hoffman is contracted to perform the construction staking at \$1,942.00 and to provide the as-built survey at \$2,386.00.



- **Project: Concrete Repairs (Town Hall) 2018-2019 Town Budget**

There are a few areas of concrete surface around the Office and Community Center building that need repair. Some areas have been caulked in years past but have since heaved and become out of level causing possible tripping hazards. \$3,000.00 has been allocated in the 2018-2019 FY budget for a contractor to perform these repairs.



## General Town Fund – Capital Improvement Projects/Needs

In preparation for future needs, the Township has taken on the project of assessing capital improvement needs and putting together an improvement funding analysis that will allow insight into future projects, future costs, and proper financial planning. This spreadsheet is a work in progress and includes item descriptions, useful life estimates, cost to repair/replace estimates, etc. A sample of this is below. Please keep in mind that this spreadsheet is fluid and changes. As projects are completed and prices change, items are updated. Additionally, the useful life figure is a best estimate to get us started. As more research continues to be done, these numbers will be adjusted.

Capital Equipment Replacement Worksheet										Accum.	Aggregate	Required
2018										Bal. as	Required	Annual
Description	Install Date	Model Name	Model #	Serial #	Mnfr #	Original Cos	Useful Life (Y)	Est. Remain # of Yrs	Estimated Repl. Cos	of YE 201	Reserve	Reserv
ADA Doors (Community Center & Main Office)	2012					\$20,200	20.0	14.0	\$ 30,000.00	\$ 9,000.00	\$ 9,000.00	\$ 1,500.00
Parking Lot Drainage and Paving	2006						11.0	(1.0)	\$ 85,500.00	\$ 93,272.73	\$ 85,500.00	\$ 7,772.73
John Deere Riding Lawn Mower	2006				John Deere		15.0	3.0	\$ 10,000.00	\$ 8,000.00	\$ 8,000.00	\$ 666.67
Push Mower	2006						15.0	3.0	\$ 500.00	\$ 400.00	\$ 400.00	\$ 33.33
Leaf Vac/Blower	2016						5.0	3.0	\$ 500.00	\$ 200.00	\$ 200.00	\$ 100.00
Large Snow Blower	2006						15.0	3.0	\$ 5,000.00	\$ 4,000.00	\$ 4,000.00	\$ 333.33
Small Snow Blower	2006						15.0	3.0	\$ 1,500.00	\$ 1,200.00	\$ 1,200.00	\$ 100.00
Weed Wacker	2016						5.0	3.0	\$ 500.00	\$ 200.00	\$ 200.00	\$ 100.00
Community Center - Chairs - 100	2006	Stack Chair w / Arms	TER-411		Doane Keyes	\$4,560	15.0	3.0	\$ 6,000.00	\$ 4,800.00	\$ 4,800.00	\$ 400.00
Community Center - Long Tables - 4	2006						15.0	3.0	\$ 1,000.00	\$ 800.00	\$ 800.00	\$ 66.67
Community Center - Long Tables - 3 (burgundy)	2016	Sam's Club				\$300	10.0	8.0	\$ 500.00	\$ 100.00	\$ 100.00	\$ 50.00
Flooring & Finishes - Assessor's Baths	2017						20.0	19.0	\$ 5,000.00	\$ 250.00	\$ 250.00	\$ 250.00
Flooring & Finishes - Community Center/Foyer	2006						15.0	3.0	\$ 20,000.00	\$ 16,000.00	\$ 16,000.00	\$ 1,333.33
Flooring - Hallways and Offices - All	2006						15.0	3.0	\$ 20,000.00	\$ 16,000.00	\$ 16,000.00	\$ 1,333.33
Flooring - Community Center Baths	2006						15.0	3.0	\$ 10,000.00	\$ 8,000.00	\$ 8,000.00	\$ 666.67
Paint-Township Offices, GA & Mtg Rooms	2012					\$9,000	10.0	4.0	\$ 10,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,000.00
Community Center - Round Tables - 12	2006	Mobile Shape Table	SRT60		Midwest Folding Products	\$4,133	15.0	3.0	\$ 7,000.00	\$ 5,600.00	\$ 5,600.00	\$ 466.67
RTU - Community Center	2006	AAON					15.0	3.0	\$100,000.00	\$ 80,000.00	\$ 80,000.00	\$ 6,666.67
Boiler #1 Mechanical Room CC	2006	Lochinvar					15.0	3.0	\$ 17,000.00	\$ 13,600.00	\$ 13,600.00	\$ 1,133.33
Boiler #2 Mechanical Room CC	2006	Lochinvar					15.0	3.0	\$ 17,000.00	\$ 13,600.00	\$ 13,600.00	\$ 1,133.33
Furnace Mechanical Room Assessors	2006	Trane					15.0	3.0	\$ 8,000.00	\$ 6,400.00	\$ 6,400.00	\$ 533.33
AC Unit - Assessor's Office	2006	Trane					15.0	3.0	\$ 5,000.00	\$ 4,000.00	\$ 4,000.00	\$ 333.33
B&G Pump #1	2010	B&G					8.0	0.0	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 312.50
B&G Pump #2	2011	B&G					8.0	1.0	\$ 2,500.00	\$ 2,187.50	\$ 2,187.50	\$ 312.50
B&G Pump #3	2012	B&G					8.0	2.0	\$ 2,500.00	\$ 1,875.00	\$ 1,875.00	\$ 312.50
B&G Pump #4	2013	B&G					8.0	3.0	\$ 2,500.00	\$ 1,562.50	\$ 1,562.50	\$ 312.50

## General Town Fund – Capital Improvement Projects/Needs

### Capital Equipment Replacement Worksheet

Accum. Aggregate Required

Current Year

2018

Category	Description	Install Date	Model Name	Model #	Serial #	Mnfr #	Original Cost	Useful Life (Yr)	Est. Remain # of Yrs	Estimated Repl. Cost	Bal. as of YE 2017	Required Reserve	Annual Reserve
Mechanical	Heater in Garage	2006	Modine					15.0	3.0	\$ 5,000.00	\$ 4,000.00	\$ 4,000.00	\$ 333.33
Mechanical	Heater in Garage Storage	2006	Modine					15.0	3.0	\$ 2,500.00	\$ 2,000.00	\$ 2,000.00	\$ 166.67
Mechanical	Exhaust Fan	2006	N/A					15.0	3.0	\$ 4,000.00	\$ 3,200.00	\$ 3,200.00	\$ 266.67
Mechanical	Exhaust Fan	2006	N/A					15.0	3.0	\$ 4,000.00	\$ 3,200.00	\$ 3,200.00	\$ 266.67
Mechanical	Humidifier - Mechanical Room Assessor's Office	2006	Aprilaire	Model 550		Aprilaire		15.0	3.0	\$ 250.00	\$ 200.00	\$ 200.00	\$ 16.67
Mechanical	H2O Heater-Mechanical Room Assessors Office	2016	Rheem	XE20P06PU20U0	Q281643885	Rheem	\$800	15.0	13.0	\$ 1,000.00	\$ 133.33	\$ 133.33	\$ 66.67
Mechanical	HVAC Johnson Controls Computer Systems	2006	Johnson Controls			Johnson Controls		15.0	3.0	\$ 5,000.00	\$ 4,000.00	\$ 4,000.00	\$ 333.33
Mechanical	Generator	2003	Cummins N. Power	GGHG 60 HZ		Cummins N. Power	\$46,249	20.0	5.0	\$ 60,000.00	\$ 45,000.00	\$ 45,000.00	\$ 3,000.00
Structure	Roof - South Office Section	2015	Garland Flat Roof			Garland/Coleman Roofing	\$80,000	20.0	17.0	\$100,000.00	\$ 15,000.00	\$ 15,000.00	\$ 5,000.00
Structure	Roof - North Community Center Section	2006	N/A					20.0	8.0	\$140,000.00	\$ 84,000.00	\$ 84,000.00	\$ 7,000.00
Technology	Whole Office Radio System - Assessor's Office	1985						35.0	2.0	\$ 3,000.00	\$ 2,828.57	\$ 2,828.57	\$ 85.71
Technology	Projector in Community Center	2006	Sanyo	Pro Xtra X				15.0	3.0	\$ 5,000.00	\$ 4,000.00	\$ 4,000.00	\$ 333.33
Technology	Sound System in Community Center	2006	Middle Atlantic Products					15.0	3.0	\$ 5,000.00	\$ 4,000.00	\$ 4,000.00	\$ 333.33
Technology	Flat Screen TV in Community Center (3)	2006	Panasonic	TC-23LX60	MY62840036, & 37 & 39			15.0	3.0	\$ 750.00	\$ 600.00	\$ 600.00	\$ 50.00
Technology	Flat Screen TV in Supervisor's Office & Kitchen (2)	2006	View sonic					15.0	3.0	\$ 500.00	\$ 400.00	\$ 400.00	\$ 33.33
Technology	Tech. PowerEdge T320 Server	2014	Dell					4.0	0.0	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 2,500.00
Technology	Tech. Computer-Software Update	2014	Microsoft	Office 2010	Various			4.0	0.0	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 1,000.00
Technology	Phone/Voice Mail System	2006	Nortel					15.0	3.0	\$ 15,000.00	\$ 12,000.00	\$ 12,000.00	\$ 1,000.00
Technology	Accounting Software Conversion - Quickbooks	2014	Quickbooks				\$12,000	10.0	6.0	\$ 15,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,500.00
Technology	Computer - Residential Assessment Software CAMA	2011	CAMA - Access				\$6,900	10.0	3.0	\$ 45,000.00	\$ 31,500.00	\$ 31,500.00	\$ 4,500.00
Technology	Computer - Commercial Assessment Software	2013						5.0	0.0	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 8,000.00
Technology	Multi Unit Copy/Fax/Scan - Assessor	2014	Aficio SP5210SR	Aficio SP5210SR	S9249100234	Ricoh	\$3,200	5.0	1.0	\$ 6,000.00	\$ 4,800.00	\$ 4,800.00	\$ 1,200.00
Technology	Multi Unit Copy/Fax/Scan - Supervisor	2014	MP C2003	MP C2003	E204M760864	Ricoh	\$4,000	5.0	1.0	\$ 6,000.00	\$ 4,800.00	\$ 4,800.00	\$ 1,200.00
Vehicle	Township SUV	2013	Ford	Explorer	B02593	Ford	\$23,607	10.0	5.0	\$ 30,000.00	\$ 15,000.00	\$ 15,000.00	\$ 3,000.00
<b>TOTALS</b>										<b>\$877,000.00</b>	<b>\$600,209.63</b>	<b>\$592,436.90</b>	<b>\$68,408.44</b>

Estimated amount required to replace all items with a negative useful life. \$ 85,500.00

## Assessor Budget Vs. Budget History

This chart compares the proposed 2018-2019 budget to the budgets passed in prior years.

Budget Comparison		Assessor						
Assessor	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	FY '18-19 over '17-18	
Expenses	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Difference	% Change
Salaries	\$ 155,000.00	\$ 155,000.00	\$ 155,000.00	\$ 158,000.00	\$ 165,000.00	\$ 167,500.00	2,500.00	1.52%
IMRF Expenses - Employer's	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 19,000.00	\$ 19,800.00	\$ 18,900.00	(900.00)	-4.55%
FICA Expenses - Employer's	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,100.00	\$ 12,625.00	\$ 13,000.00	375.00	2.97%
Health Insurance	\$ 7,000.00	\$ 11,000.00	\$ 16,300.00	\$ 17,000.00	\$ 19,000.00	\$ 29,100.00	10,100.00	53.16%
Workers Comp	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	0.00	0.00%
Printed Materials	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00	0.00	0.00%
Insurance	\$ 75.00	\$ 100.00	\$ 100.00	\$ 125.00	\$ 125.00	\$ 125.00	0.00	0.00%
Office Supplies	\$ 600.00	\$ 600.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 600.00	100.00	20.00%
Telephone Services	\$ 2,400.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,000.00	\$ 2,020.00	20.00	1.00%
Postage	\$ 100.00	\$ 100.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	0.00	0.00%
Postage-Newsletter	\$ 1,900.00	\$ 1,900.00	\$ 1,950.00	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00	0.00	0.00%
Printing & Publishing	\$ 2,420.00	\$ 2,420.00	\$ 2,420.00	\$ 2,420.00	\$ 2,420.00	\$ 2,420.00	0.00	0.00%
Mileage & Travel	\$ 4,260.00	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00	\$ 4,000.00	\$ 4,000.00	0.00	0.00%
Dues	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 150.00	\$ 150.00	0.00	0.00%
Training	\$ 5,000.00	\$ 5,500.00	\$ 5,500.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	0.00	0.00%
Maintenance of Vehicles	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00	0.00%
Maintenance of Equipment	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00	0.00%
Capital Outlay	\$ 13,685.00	\$ 14,935.00	\$ 10,000.00	\$ 8,000.00	\$ 5,500.00	\$ 5,500.00	0.00	0.00%
Other Professional Services	\$ 9,200.00	\$ 9,200.00	\$ 11,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	0.00	0.00%
Accounting Services	\$ 825.00	\$ 825.00	\$ 825.00	\$ 825.00	\$ 825.00	\$ 825.00	0.00	0.00%
Contingencies	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 600.00	\$ 600.00	0.00	0.00%
<b>TOTAL</b>	<b>\$ 240,665.00</b>	<b>\$ 247,080.00</b>	<b>\$ 248,645.00</b>	<b>\$ 249,120.00</b>	<b>\$ 255,595.00</b>	<b>\$ 267,790.00</b>	<b>12,195.00</b>	<b>4.77%</b>

## Assessor Budget Vs. Actual History

This chart compares the proposed 2018-2019 budget to the actual figures of prior years.

ASSESSOR	Assessor						FY '18-19 over '17-18	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	EST. ACTUAL 3.13	BUDGET	Difference	% Change
Expenses	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019		
Salaries	\$ 147,729.73	\$ 132,625.68	\$ 148,028.38	\$ 143,677.10	\$ 146,580.50	\$ 167,500.00	20,919.50	14.3%
IMRF Expenses - Employer's	\$ 18,753.18	\$ 15,176.54	\$ 16,883.77	\$ 17,347.20	\$ 17,527.80	\$ 18,900.00	1,372.20	7.8%
FICA Expenses - Employer's	\$ 11,247.66	\$ 10,076.98	\$ 11,216.05	\$ 10,892.84	\$ 12,231.39	\$ 13,000.00	768.61	6.3%
Health Insurance	\$ 2,573.44	\$ 5,579.05	\$ 12,505.24	\$ 13,471.63	\$ 19,285.90	\$ 29,100.00	9,814.10	50.9%
Workers Comp	\$ 2,155.00	\$ 1,354.00	\$ 1,890.00	\$ 2,345.00	\$ 2,138.00	\$ 2,500.00	362.00	16.9%
Printed Materials	\$ 1,270.95	\$ 1,270.95	\$ 1,309.95	\$ 1,339.95	\$ 1,339.95	\$ 1,400.00	60.05	4.5%
Insurance	\$ 15.00	\$ 99.00	\$ 100.00	\$ 105.00	\$ 89.00	\$ 125.00	36.00	40.4%
Office Supplies	\$ 544.06	\$ 487.00	\$ 384.25	\$ 302.83	\$ 382.85	\$ 600.00	217.15	56.7%
Telephone Services	\$ 2,138.64	\$ 2,143.64	\$ 2,199.69	\$ 1,902.37	\$ 1,958.90	\$ 2,020.00	61.10	3.1%
Postage	\$ 47.25	\$ -	\$ 49.00	\$ -	\$ 19.60	\$ 50.00	30.40	155.1%
Postage-Newsletter	\$ 1,865.41	\$ 1,900.00	\$ 1,950.00	\$ 1,926.26	\$ 2,040.00	\$ 2,100.00	60.00	2.9%
Printing & Publishing	\$ 2,262.33	\$ 2,269.95	\$ 2,264.58	\$ 2,326.17	\$ 2,081.84	\$ 2,420.00	338.16	16.2%
Mileage & Travel	\$ 4,187.67	\$ 4,420.78	\$ 4,213.74	\$ 4,351.86	\$ 3,808.24	\$ 4,000.00	191.76	5.0%
Dues	\$ 90.00	\$ -	\$ 90.00	\$ 40.00	\$ 125.00	\$ 150.00	25.00	20.0%
Training	\$ 3,322.02	\$ 2,407.81	\$ 3,842.18	\$ 2,311.96	\$ 1,371.53	\$ 6,000.00	4,628.47	337.5%
Maintenance of Vehicles	\$ 50.00	\$ 31.82	\$ 58.00	\$ 35.06	\$ 85.76	\$ 500.00	414.24	483.0%
Maintenance of Equipment	\$ 578.00	\$ 72.36	\$ 222.91	\$ 246.74	\$ 254.16	\$ 500.00	245.84	96.7%
Capital Outlay	\$ 12,966.64	\$ 13,888.63	\$ 1,550.54	\$ 3,779.21	\$ 1,462.58	\$ 5,500.00	4,037.42	276.0%
Other Professional Services	\$ 6,671.25	\$ 5,793.00	\$ 6,358.50	\$ 5,178.50	\$ 7,280.50	\$ 10,000.00	2,719.50	37.4%
Accounting Services	\$ 825.00	\$ 825.00	\$ 825.00	\$ 825.00	\$ 825.00	\$ 825.00	0.00	0.0%
Contingencies	\$ 342.73	\$ 541.11	\$ 652.54	\$ 245.38	\$ 634.57	\$ 600.00	(34.57)	-5.4%
TOTAL	\$ 219,635.96	\$ 200,963.30	\$ 216,594.32	\$ 212,650.06	\$ 221,523.07	\$ 267,790.00	46,266.93	20.9%

## Assessor – Expense Detail

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Below is a description of the more significant expenditure items and detail on what makes up that expense amount.

**Salaries \$167,500.00** This category covers the salaries of four full-time and two seasonal employees. Within this figure \$1,500.00 has been allocated to cover possible overtime during appeal season.

**IMRF Expenses \$18,900.00** Our current IMRF contribution rate is 12.19% which is down from 12.69% in 2017. This current IMRF rate is effective until December 31, 2018. We have estimated the 2019 contribution rate at 12.50%.

**Health Insurance \$29,100.00** Health Insurance represents our costs for health, dental and vision insurance as well as the Health Reimbursement Arrangement (HRA) expenses. We have budgeted for a potential 15% increase in cost for Humana (health insurance) and a potential 8% increase in cost for Delta Dental. Vision rates are fixed through July 31, 2019. There are three full-time employees who access the health, dental and vision benefits. As a reminder, we budget the total possible amount of all HRA reimbursements that could be used by each employee for the year.

**Printed Materials \$1,400** Printed Materials covers the annual fees for the Marshall & Swift program which aids in calculating commercial assessments.

**Office Supplies \$600.00** This category covers the supplies necessary for staff to fulfill duties in the most efficient way possible. It also includes printer paper.

**Telephone Services \$2,020.00** Telephone Services covers six months of internet use via Comcast (6 months paid by the Town Fund) and AT&T telephone service for two phone lines and one fax line.

**Postage Newsletter \$2,100.00 and Publishing & Printing \$2,420.00** These two expense items cover the printing, publishing, design and postage for our newsletter.

**Mileage & Travel \$4,000.00** This category includes fuel costs for the township vehicle, any mileage reimbursement for staff, and the Assessor's mileage reimbursement allowance.

**Training \$6,000.00** Training expenses include course fees for four people to maintain their CIAO designation (Kimberly Anderson, Assessor; Tamara Schwartz, Chief Deputy Assessor Residential; Janee Roedel, Deputy Assessor Commercial Coordinator; Julie Erzinger, Deputy Assessor Field Staff Coordinator). This category also covers per diem meal reimbursement and hotel charges.

**Capital Outlay \$5,500.00** Allows for the replacement of two to three computers. Computers are on a two-year cycle for replacement.

**Other Professional Services \$10,000.00** This category covers computer assistance, professional appraiser assistance for appeals, CAMA system updates as well as network maintenance.

## **Assessor – Capital Improvement Projects/Needs**

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- Computers 2018-2019 (Assessor's Budget) – In order to keep our systems running as efficiently as possible, all our computers are on a two-year rotation for replacement. \$5,500.00 has been allocated in the 2018-2019 budget for computer replacements and equipment upgrades.

PROPOSED

## General Assistance Fund

**General Assistance Fund (special revenue)** – accounts for the revenue and all expenditures of activities related to General Assistance programs and services for low-income residents.

### General Assistance Fund Summary

	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected Actual	FY 18-19 Budget	% Change Budget vs. Budget
Revenue	\$ 10,182.54	\$ 10,000.00	\$ 12,727.04	\$ 45,015.00	350.15%
Expenses	\$ 31,220.61	\$ 57,110.00	\$ 43,668.73	\$ 58,860.00	3.06%
Excess of Rev. over Exp.	\$ (21,038.07)	\$ (47,110.00)	\$ (30,941.69)	\$ (13,845.00)	70.61%
Fund Balance Beginning April 1st	\$ 84,425.16	\$ 63,387.09	\$ 63,387.09	\$ 32,445.40	-48.81%
Estimated Cash on Hand March 31st	\$ 63,387.09	\$ 16,277.09	\$ 32,445.40	\$ 18,600.40	14.27%

#### Budgetary Highlights:

- The General Assistance Fund is expected to end the 2017-2018 fiscal year with an estimated cash balance of \$32,445.40, equal to approximately 9 months of a reserve balance.
- The funds allocated to General Assistance via the levy were increased from \$10,000 in the 2016 levy to \$20,000 in 2017 levy.
- Additional funds are budgeted to be transferred from the Town Funds. Those funds total \$25,000.00.

## General Assistance Fund Budget Vs. Budget History

This chart compares the proposed 2018-2019 budget to the budgets passed in prior years.

General Assistance								
Budget Comparison	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	FY '18-19 over '17-18	
General Assistance	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Difference	% Change
<b>Income</b>								
Interest Income	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 50.00	\$ 75.00	25.00	50.00%
Operating Transfer In (from Town Fund)						\$ 25,000.00		
General Property Income	\$ 77,625.00	\$ 61,400.00	\$ 39,800.00	\$ 9,950.00	\$ 9,950.00	\$ 19,940.00	9,990.00	100.40%
Misc. Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%
Total Income	\$ 77,650.00	\$ 61,425.00	\$ 39,825.00	\$ 9,975.00	\$ 10,000.00	\$ 45,015.00	35,015.00	350.15%
<b>Expenses</b>								
Salaries	\$ 12,950.00	\$ 14,000.00	\$ 14,200.00	\$ 15,000.00	\$ 20,700.00	\$ 22,500.00	1,800.00	8.70%
IMRF Expenses	\$ 1,850.00	\$ 2,000.00	\$ 2,000.00	\$ 2,100.00	\$ 2,650.00	\$ 2,800.00	150.00	5.66%
FICA Expenses	\$ 1,000.00	\$ 1,080.00	\$ 1,100.00	\$ 1,200.00	\$ 1,600.00	\$ 1,750.00	150.00	9.38%
Health Ins.	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	0.00	0.00%
Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
State Unemp.	\$ 230.00	\$ 260.00	\$ 250.00	\$ 250.00	\$ 165.00	\$ 90.00	(75.00)	-45.45%
General Asst - Clothing	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00	0.00%
General Asst - Drugs	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00	0.00%
General Asst - Gas/Fuel	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00	0.00%
General Asst - Utilities	\$ 1,100.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	0.00	0.00%
General Asst - Shelter/Rent	\$ 15,400.00	\$ 15,500.00	\$ 15,300.00	\$ 10,000.00	\$ 5,000.00	\$ 5,000.00	0.00	0.00%
General Asst - Medical	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00	0.00%
General Asst - Food	\$ 2,000.00	\$ 1,500.00	\$ 1,700.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00	0.00%
EMERGENCY ASSISTANCE	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 2,500.00	\$ 2,500.00	0.00	0.00%
Insurance	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	0.00	0.00%
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
Telephone Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
Postage - Newsletter	\$ 1,900.00	\$ 1,900.00	\$ 2,040.00	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00	0.00	0.00%
Printing & Publishing	\$ 2,300.00	\$ 2,300.00	\$ 2,330.00	\$ 2,420.00	\$ 2,420.00	\$ 2,420.00	0.00	0.00%
Mileage & Travel	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,300.00	\$ 1,000.00	\$ 1,000.00	0.00	0.00%
Dues	\$ -	\$ -	\$ -	\$ -	\$ 25.00	\$ 50.00	25.00	100.00%
Training	\$ 420.00	\$ 420.00	\$ 420.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00	0.00%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
Build. Maint.	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
Maint. Of Equip.	\$ 305.00	\$ 325.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	0.00	0.00%
Capital Outlay	\$ 12,000.00	\$ 11,500.00	\$ 1,500.00	\$ -	\$ -	\$ -	0.00	#DIV/0!
Debt Certificate Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
Legal Asst.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
Other Professional Serv.	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00	0.00%
Accounting Serv.	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,800.00	\$ 3,800.00	\$ 3,500.00	(300.00)	-7.89%
Contingencies	\$ 495.00	\$ 500.00	\$ 380.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00	0.00%
<b>TOTAL EXPENSES</b>	\$ 87,150.00	\$ 65,485.00	\$ 55,670.00	\$ 58,320.00	\$ 57,110.00	\$ 58,860.00	1,750.00	3.06%
<b>Net Income</b>	\$ (9,500.00)	\$ (4,060.00)	\$ (15,845.00)	\$ (48,345.00)	\$ (47,110.00)	\$ (13,845.00)		
<b>Starting Cash of 04/01</b>	\$ 45,273.00	\$ 57,528.32	\$ 78,076.28	\$ 84,425.16	\$ 63,387.09	\$ 32,445.40		
<b>Estimated Income</b>	\$ 77,650.00	\$ 61,425.00	\$ 39,825.00	\$ 9,975.00	\$ 10,000.00	\$ 45,015.00		
<b>Total Funds Available</b>	\$ 122,923.00	\$ 118,953.32	\$ 117,901.28	\$ 94,400.16	\$ 73,387.09	\$ 77,460.40		
<b>Budgeted Expenses</b>	\$ 87,150.00	\$ 65,485.00	\$ 55,670.00	\$ 58,320.00	\$ 57,110.00	\$ 58,860.00		
<b>Estimated Ending Balance</b>	\$ 35,773.00	\$ 53,468.32	\$ 62,231.28	\$ 36,080.16	\$ 16,277.09	\$ 18,600.40		
<b>Average Monthly Expenses</b>	\$ 7,262.50	\$ 5,457.08	\$ 4,639.17	\$ 4,860.00	\$ 4,759.17	\$ 4,905.00		
<b>Months of Reserve at end of FY</b>	4.93	9.80	13.41	7.42	3.42	3.79		

## General Assistance Fund Budget Vs. Actual History

This chart compares the proposed 2018-2019 budget to the actual figures of prior years.

General Assistance								
GENERAL ASSISTANCE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	EST. ACTUAL 3.19.18	BUDGET	FY '18-19 over '17-18	
Income	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Difference	% Change
Interest Income	\$ 5.80	\$ 7.20	\$ 21.22	\$ 61.62	\$ 73.05	\$ 75.00	1.95	2.7%
Operating Transfer In (from Town Fund)						\$ 25,000.00	25,000.00	#DIV/0!
General Property Income	\$ 77,568.35	\$ 62,432.32	\$ 38,915.47	\$ 10,118.20	\$ 10,678.99	\$ 19,940.00	9,261.01	86.7%
Misc. Income	\$ -	\$ 0.58	\$ -	\$ 2.72	\$ 1,975.00	\$ -	(1,975.00)	-100.0%
Total Income	\$ 77,574.15	\$ 62,440.10	\$ 38,936.69	\$ 10,182.54	\$ 12,727.04	\$ 45,015.00	32,287.96	253.7%
Expenses	ACTUAL	ACTUAL	ACTUAL	ACTUAL	EST. ACTUAL	BUDGET	Difference	% Change
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019		
Salaries	\$ 12,734.20	\$ 13,333.02	\$ 14,062.75	\$ 14,102.77	\$ 20,664.98	\$ 22,500.00	1,835.02	8.9%
IMRF Expenses	\$ 1,726.47	\$ 1,773.42	\$ 1,796.29	\$ 1,881.60	\$ 2,598.15	\$ 2,800.00	201.85	7.8%
FICA Expenses	\$ 974.20	\$ 1,019.96	\$ 1,075.83	\$ 1,072.93	\$ 1,496.90	\$ 1,750.00	253.10	16.9%
Health Ins.	\$ -	\$ -	\$ -	\$ -	\$ 4,003.86	\$ 5,000.00	996.14	24.9%
Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
State Unemp.	\$ 147.62	\$ 147.87	\$ 73.06	\$ 65.81	\$ 45.25	\$ 90.00	44.75	98.9%
General Asst - Clothing	\$ -	\$ -	\$ -	\$ 380.00	\$ -	\$ 500.00	500.00	#DIV/0!
General Asst - Drugs	\$ -	\$ 12.00	\$ 2.00	\$ -	\$ -	\$ 500.00	500.00	#DIV/0!
General Asst - Gas/Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	500.00	#DIV/0!
General Asst - Utilities	\$ 945.18	\$ 1,535.48	\$ 779.90	\$ -	\$ -	\$ 2,000.00	2,000.00	#DIV/0!
General Asst - Shelter/Rent	\$ 1,575.00	\$ 1,455.00	\$ 275.00	\$ 950.00	\$ 100.00	\$ 5,000.00	4,900.00	4900.0%
General Asst - Medical	\$ -	\$ 3.90	\$ -	\$ -	\$ -	\$ 500.00	500.00	#DIV/0!
General Asst - Food	\$ 1,237.85	\$ 1,035.71	\$ 1,678.06	\$ 655.00	\$ 1,880.00	\$ 1,500.00	(380.00)	-20.2%
EMERGENCY ASSISTANCE	\$ -	\$ -	\$ -	\$ 700.00	\$ 650.00	\$ 2,500.00	1,850.00	284.6%
Insurance	\$ 1,915.00	\$ 2,360.00	\$ 2,360.00	\$ 2,360.00	\$ 2,360.00	\$ 2,400.00	40.00	1.7%
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
Telephone Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
Postage - Newsletter	\$ 1,866.50	\$ 1,889.27	\$ 2,035.90	\$ 1,977.56	\$ 1,926.62	\$ 2,100.00	173.38	9.0%
Printing & Publishing	\$ 2,291.47	\$ 2,248.66	\$ 2,324.56	\$ 2,079.22	\$ 2,082.84	\$ 2,420.00	337.16	16.2%
Mileage & Travel	\$ 704.06	\$ 672.37	\$ 470.97	\$ 28.15	\$ 43.20	\$ 1,000.00	956.80	2214.8%
Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50.00	50.00	#DIV/0!
Training	\$ 294.46	\$ 260.00	\$ 155.00	\$ 85.00	\$ 569.10	\$ 500.00	(69.10)	-12.1%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
Build. Maint.	\$ 24,959.20	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
Maint. Of Equip.	\$ 302.50	\$ 302.50	\$ 158.33	\$ 204.34	\$ 232.29	\$ 250.00	17.71	7.6%
Capital Outlay	\$ 10,000.00	\$ 9,096.01	\$ 845.00	\$ -	\$ -	\$ -	0.00	#DIV/0!
Debt Certificate Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
Legal Asst.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
Other Professional Serv.	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00	0.0%
Accounting Serv.	\$ 3,450.79	\$ 3,368.50	\$ 3,354.16	\$ 3,549.75	\$ 3,617.41	\$ 3,500.00	(117.41)	-3.2%
Contingencies	\$ 196.06	\$ 378.47	\$ 141.00	\$ 128.48	\$ 398.13	\$ 500.00	101.87	25.6%
TOTAL EXPENSES	\$ 65,320.56	\$ 41,892.14	\$ 32,587.81	\$ 31,220.61	\$ 43,668.73	\$ 58,860.00	15,191.27	34.8%
Net Income	\$ 12,253.59	\$ 20,547.96	\$ 6,348.88	\$ (21,038.07)	\$ (30,941.69)	\$ (13,845.00)		
Ending Cash Balance as of March 31st of FY	\$ 57,528.32	\$ 78,076.28	\$ 84,425.16	\$ 63,387.09	\$ 32,445.40	\$ 18,600.40		
Average Monthly Expenses	\$ 5,443.38	\$ 3,491.01	\$ 2,715.65	\$ 2,601.72	\$ 3,639.06	\$ 4,905.00		
Months of Reserves Cash Balance/Avg. Monthly Exp.	10.57	22.36	31.09	24.36	8.92	3.79		

## General Assistance – Expense Detail

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**Salaries \$22,500.00** This category covers the salary of one General Assistance Case Worker working 24 hours per week.

**IMRF Expenses \$2,800.00** Our current IMRF contribution rate is 12.19% which is down from 12.69% in 2017. This current IMRF rate is effective until December 31, 2018. We have estimated the 2019 contribution rate at 12.50%.

**Health Insurance \$5,000.00** Health Insurance represents our costs for health, dental and vision insurance as well as the Health Reimbursement Arrangement (HRA) expenses. We have budgeted for a potential 15% increase in cost for Humana (health insurance) and a potential 8% increase in cost for Delta Dental. Vision rates are fixed through July 31, 2019. Currently half of the expenses of one employee for health, dental, vision and HRA benefits are paid from the General Assistance budget. The other half is paid from the Town Fund budget.

**Insurance \$2,400.00** Allows for the renewal of Medical Assistance Catastrophic Insurance. According to the General Assistance guidelines, the Township is responsible for a General Assistance Client's medical expenses. This insurance will help cover costs of significant medical expenses of a client, should the need arise.

**Postage Newsletter \$2,100.00 and Publishing & Printing \$2,420.00** These two expense items cover the printing, publishing, design and postage for our newsletter.

**Mileage & Travel \$1,000.00** For Mileage & Travel we have budgeted for travel to and from a minimum of two General Assistance training classes (GATI) plus one or two GA Caseworker's Association training classes.

**Training \$500.00** For training we have budgeted for a minimum of two General Assistance training classes during the fiscal year plus other supplemental training as offered by various organizations.

**Other Professional Services \$1,000.00** Other Professional Services covers the annual programming/updates fee for the Visual GA Program. The programming and updates cover any DHS or State updates to the GA requirements/qualifications.

**Accounting Services \$3,500.00** Accounting Services include payroll processing, W2 processing, quarterly payroll tax reporting, audit services and monthly book keeping services.

- Payroll Services .....\$1,061.00
- Audit Services.....\$1,614.00
- Accounting Services .....\$825.00

## General Assistance – Expense Detail

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### General Assistance/Emergency Assistance Relief \$13,000:

General Assistance - Clothing .....	\$500.00
General Assistance – Drugs.....	\$500.00
General Assistance – Fuel .....	\$500.00
General Assistance – Utilities.....	\$2,000.00
General Assistance – Shelter/Rent .....	\$5,000.00
General Assistance – Medical Care.....	\$500.00
General Assistance – Food .....	\$1,500.00
Emergency Assistance.....	\$2,500.00

PROPOSED

## Road and Bridge Fund

**Road and Bridge Fund (special revenue)** – accounts for the revenue and expenditures needed to finance the maintenance and construction of the Township’s roads and bridges.

### Road and Bridge Fund Summary

	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected Actual	FY 18-19 Budget	% Change Budget vs. Budget
Revenue	\$ 818,908.58	\$ 954,586.00	\$ 842,113.27	\$ 949,360.00	-0.55%
Expenses	\$ 825,012.37	\$ 1,486,470.00	\$ 780,248.26	\$ 1,509,264.00	1.53%
Excess of Rev. over Exp.	\$ (6,103.79)	\$ (531,884.00)	\$ 61,865.01	\$ (559,904.00)	-5.27%
Fund Balance Beginning April 1st	\$ 718,072.08	\$ 711,968.29	\$ 711,968.29	\$ 773,833.30	8.69%
Estimated Cash on Hand March 31st	\$ 711,968.29	\$ 180,084.29	\$ 773,833.30	\$ 213,929.30	18.79%

#### Budgetary Highlights:

- Ending Cash Balance/Carry Over Balance – The Road and Bridge Fund is expected to end the 2018-2019 FY with a positive net income of approximately \$61,865.01 as compared to a budgeted net income of (\$531,884.00).
- Revenue/Expenses – The proposed 2018-2019 FY budget shows revenue decreasing slightly by -0.55% compared to the prior year’s budget while expenses increase slightly at 1.53%.
- The line items of Cell Phone Income and Uniform Income have been eliminated. These are funds held from employee’s wages as their contributions towards cell phone usage and uniforms. After consulting with our Auditor, it was decided that these items should not be considered income and should instead be classified under the expenditure account they correspond to. Therefore, although you see a decrease in that line item for income, you will also see a decrease in the corresponding expenditure line item.

## Road and Bridge Fund Budget Vs. Budget History

This chart compares the proposed 2018-2019 budget to the budgets passed in prior years.

Road and Bridge								
Budget Comparison								
Road & Bridge	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	FY '18-19 over '17-18	
Income	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Difference	% Change
State and Federal Grants	\$ 10,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
Fines	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 1,000.00	(1,000.00)	-50.00%
Uniform Income (DISCONTINUED)	\$ 624.00	\$ 760.00	\$ 383.00	\$ 767.00	\$ 1,145.00	\$ -	(1,145.00)	-100.00%
Cell Phone Income (DISCONTINUED)	\$ -	\$ 1,000.00	\$ 720.00	\$ 720.00	\$ 720.00	\$ -	(720.00)	-100.00%
Interest Income	\$ 390.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 400.00	\$ 1,440.00	1,040.00	260.00%
State Maint. Agreement	\$ 7,500.00	\$ 11,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,500.00	500.00	4.17%
Permit Fees	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	0.00	0.00%
Rental Income	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	0.00	0.00%
Sale of Fixesd Asset	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
General Property Tax	\$ 618,000.00	\$ 625,600.00	\$ 645,822.00	\$ 657,471.00	\$ 674,621.00	\$ 696,770.00	22,149.00	3.28%
Insurance Reimbursements			\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
Replacement Tax	\$ 105,000.00	\$ 110,000.00	\$ 115,000.00	\$ 118,000.00	\$ 113,000.00	\$ 86,950.00	(26,050.00)	-23.05%
Misc. Income	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	0.00	0.00%
Loan Proceeds		\$ -	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	0.00	0.00%
Total Income	\$ 744,114.00	\$ 750,810.00	\$ 926,375.00	\$ 941,408.00	\$ 954,586.00	\$ 949,360.00	(5,226.00)	-0.55%

Expenses	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	Difference	% Change
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019		
Salaries	\$ 252,000.00	\$ 222,000.00	\$ 230,000.00	\$ 243,000.00	\$ 243,000.00	\$ 243,000.00	0.00	0.00%
IMRF Expenses - Employer's	\$ 28,000.00	\$ 28,000.00	\$ 28,000.00	\$ 28,000.00	\$ 28,000.00	\$ 28,000.00	0.00	0.00%
FICA Expenses - Employer's	\$ 18,000.00	\$ 16,000.00	\$ 16,000.00	\$ 18,600.00	\$ 18,600.00	\$ 18,600.00	0.00	0.00%
Health Insurance	\$ 27,000.00	\$ 27,000.00	\$ 40,500.00	\$ 26,000.00	\$ 28,000.00	\$ 38,000.00	10,000.00	35.71%
Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	#DIV/0!
State Unemployment	\$ 2,500.00	\$ 2,000.00	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00	0.00%
Insurance	\$ 17,000.00	\$ 17,000.00	\$ 19,200.00	\$ 19,200.00	\$ 18,000.00	\$ 18,100.00	100.00	0.56%
Office Supplies	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,000.00	\$ 750.00	\$ 750.00	0.00	0.00%
Telephone Services	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 4,960.00	(1,040.00)	-17.33%
Postage	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00	0.00%
Postage-Newsletter	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,050.00	\$ 2,100.00	\$ 2,100.00	0.00	0.00%
Printing & Publishing	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	0.00	0.00%
Mileage & Travel	\$ 1,200.00	\$ 1,400.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00	0.00%
Dues	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	0.00	0.00%
Training	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	0.00	0.00%

## Road and Bridge Fund Budget Vs. Budget History

This chart compares the proposed 2018-2019 budget to the budgets passed in prior years.

Expenses	BUDGET 2013-2014	BUDGET 2014-2015	BUDGET 2015-2016	BUDGET 2016-2017	BUDGET 2017-2018	BUDGET 2018-2019	Difference	% Change
Utilities	\$ 6,600.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0.00	0.00%
Utilities R&B Street Lights	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	0.00	0.00%
Maintenance of Roads	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	0.00	0.00%
Maintenance of Bridges	\$ 3,500.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0.00	0.00%
Maintenance of Buildings	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	0.00	0.00%
Maintenance of Vehicles	\$ 21,500.00	\$ 21,500.00	\$ 21,500.00	\$ 21,500.00	\$ 21,500.00	\$ 36,000.00	14,500.00	67.44%
Maintenance of Equipment	\$ 36,500.00	\$ 36,500.00	\$ 36,500.00	\$ 36,500.00	\$ 36,500.00	\$ 36,500.00	0.00	0.00%
Janitorial	\$ 4,400.00	\$ 4,400.00	\$ 4,400.00	\$ 4,400.00	\$ 4,400.00	\$ 3,634.00	(766.00)	-17.41%
Gas & Oil	\$ 78,000.00	\$ 62,000.00	\$ 62,000.00	\$ 62,000.00	\$ 62,000.00	\$ 62,000.00	0.00	0.00%
Capital Outlay	\$ 2,600.00	\$ 4,550.00	\$ 4,550.00	\$ 4,550.00	\$ 4,550.00	\$ 4,550.00	0.00	0.00%
Capital Outlay R&B Equipment	\$ 196,000.00	\$ 196,000.00	\$ 315,000.00	\$ 315,000.00	\$ 315,000.00	\$ 315,000.00	0.00	0.00%
Capital Outlay R&B	\$ 220,000.00	\$ 310,000.00	\$ 310,000.00	\$ 310,000.00	\$ 310,000.00	\$ 310,000.00	0.00	0.00%
Capital Outlay Building	\$ 48,500.00	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	0.00	0.00%
Debt Services Principal	\$ -	\$ -	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	0.00	0.00%
Legal Assistance	\$ 4,220.00	\$ 4,220.00	\$ 4,220.00	\$ 4,220.00	\$ 4,220.00	\$ 4,220.00	0.00	0.00%
Other Professional Services	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00	0.00	0.00%
Accounting Services	\$ 4,250.00	\$ 4,250.00	\$ 4,600.00	\$ 4,600.00	\$ 4,600.00	\$ 4,600.00	0.00	0.00%
Contingencies	\$ 5,000.00	\$ 3,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0.00	0.00%
Reimbursement of Corp. Pers. Property Tax	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	0.00	0.00%
<b>TOTAL Expenses</b>	<b>\$ 1,252,020.00</b>	<b>\$ 1,271,070.00</b>	<b>\$ 1,486,220.00</b>	<b>\$ 1,485,870.00</b>	<b>\$ 1,486,470.00</b>	<b>\$ 1,509,264.00</b>	<b>22,794.00</b>	<b>1.53%</b>
<b>Net Income</b>	<b>\$ (507,906.00)</b>	<b>\$ (520,260.00)</b>	<b>\$ (559,845.00)</b>	<b>\$ (544,462.00)</b>	<b>\$ (531,884.00)</b>	<b>\$ (559,904.00)</b>	<b>(28,020.00)</b>	<b>-5.27%</b>

	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Starting Cash of 04/01	\$ 526,490.00	\$ 585,639.73	\$ 644,196.34	\$ 718,072.08	\$ 711,968.29	\$ 773,833.30
Estimated Income	\$ 744,114.00	\$ 750,810.00	\$ 926,375.00	\$ 941,408.00	\$ 954,586.00	\$ 949,360.00
Total Funds Available	\$ 1,270,604.00	\$ 1,336,449.73	\$ 1,570,571.34	\$ 1,659,480.08	\$ 1,666,554.29	\$ 1,723,193.30
Budgeted Expenses	\$ 1,252,020.00	\$ 1,271,070.00	\$ 1,486,220.00	\$ 1,485,870.00	\$ 1,486,470.00	\$ 1,509,264.00
Estimated Ending Balance	\$ 18,584.00	\$ 65,379.73	\$ 84,351.34	\$ 173,610.08	\$ 180,084.29	\$ 213,929.30
 Average Monthly Expenses	 \$ 104,335.00	 \$ 105,922.50	 \$ 123,851.67	 \$ 123,822.50	 \$ 123,872.50	 \$ 125,772.00
Months of Reserve at end of FY	0.18	0.62	0.68	1.40	1.45	1.70

## Road and Bridge Fund Budget Vs. Actual History

This chart compares the proposed 2018-2019 budget to the actual figures of prior years.

Road and Bridge								
ROAD & BRIDGE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	EST. ACTUAL 03.19	BUDGET	FY '18-19 over '17-18	
Income	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Difference	% Change
State and Federal Grants	\$ 73,285.26	\$ -	\$ -	\$ -	\$ 1,659.62	\$ -	(1,659.62)	-100.0%
Fines	\$ 2,301.94	\$ 1,068.38	\$ 1,439.06	\$ 326.63	\$ 255.18	\$ 1,000.00	744.82	291.9%
Uniform Income (DISCONTINUED)	\$ 744.56	\$ 545.38	\$ 899.14	\$ 1,120.24	\$ 913.88	\$ -	(913.88)	-100.0%
Cell Phone Income (DISCONTINUED)	\$ 83.10	\$ 831.00	\$ 720.20	\$ 720.20	\$ 830.90	\$ -	(830.90)	-100.0%
Interest Income	\$ 288.87	\$ 84.51	\$ 187.62	\$ 591.60	\$ 1,363.08	\$ 1,440.00	76.92	5.6%
State Maint. Agreement	\$ 8,807.50	\$ 12,016.50	\$ 3,060.00	\$ 21,919.50	\$ 16,289.00	\$ 12,500.00	(3,789.00)	-23.3%
Permit Fees	\$ -	\$ -	\$ -	\$ 125.00	\$ 26,125.00	\$ 500.00	(25,625.00)	-98.1%
Rental Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100.00	100.00	#DIV/0!
Sale of Fixed Asset	\$ 600.00	\$ 24,807.00	\$ -	\$ -	\$ 1,307.86	\$ -	(1,307.86)	-100.0%
Insurance Reimbursements	\$ -	\$ -	\$ -	\$ 7,832.00	\$ -	\$ -	0.00	0.0%
General Property Tax	\$ 608,752.81	\$ 629,872.76	\$ 645,867.36	\$ 660,777.62	\$ 676,171.52	\$ 696,770.00	20,598.48	3.0%
Replacement Tax	\$ 126,122.99	\$ 120,510.91	\$ 133,286.97	\$ 125,272.38	\$ 116,361.87	\$ 86,950.00	(29,411.87)	-25.3%
Misc. Income	\$ 3,483.52	\$ 2,272.22	\$ 222.33	\$ 223.41	\$ 835.36	\$ 100.00	(735.36)	-88.0%
Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00	150,000.00	#DIV/0!
Total Income	\$ 824,470.55	\$ 792,008.66	\$ 785,682.68	\$ 818,908.58	\$ 842,113.27	\$ 949,360.00	107,246.73	12.7%
Expenses	ACTUAL	ACTUAL	ACTUAL	ACTUAL	EST. ACTUAL	BUDGET		
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Difference	% Change
Salaries	\$ 236,164.94	\$ 219,819.31	\$ 186,764.03	\$ 209,640.93	\$ 221,110.61	\$ 243,000.00	21,889.39	9.9%
IMRF Expenses - Employer's	\$ 27,477.82	\$ 23,419.41	\$ 18,435.50	\$ 22,720.82	\$ 23,194.48	\$ 28,000.00	4,805.52	20.7%
FICA Expenses - Employer's	\$ 15,440.95	\$ 14,190.44	\$ 12,019.43	\$ 13,710.06	\$ 14,680.10	\$ 18,600.00	3,919.90	26.7%
Health Insurance	\$ 15,655.12	\$ 21,895.52	\$ 13,926.03	\$ 13,646.86	\$ 17,806.10	\$ 38,000.00	20,193.90	113.4%
Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.0%
State Unemployment	\$ 1,448.66	\$ 1,609.63	\$ 891.42	\$ 409.07	\$ 444.28	\$ 1,000.00	555.72	125.1%
Insurance	\$ 16,337.00	\$ 17,000.00	\$ 17,268.00	\$ 16,577.00	\$ 17,230.00	\$ 18,100.00	870.00	5.0%
Office Supplies	\$ 315.80	\$ 141.41	\$ 530.21	\$ 559.57	\$ -	\$ 750.00	750.00	#DIV/0!
Telephone Services	\$ 5,180.37	\$ 5,440.95	\$ 5,608.93	\$ 5,774.97	\$ 5,789.65	\$ 4,960.00	(829.65)	-14.3%
Postage	\$ 171.83	\$ 137.20	\$ 169.34	\$ 190.00	\$ 252.12	\$ 500.00	247.88	98.3%
Postage-Newsletter	\$ 1,865.42	\$ 1,905.98	\$ 2,000.00	\$ 1,926.26	\$ 2,040.00	\$ 2,100.00	60.00	2.9%
Printing & Publishing	\$ 2,414.14	\$ 2,696.38	\$ 2,542.79	\$ 2,571.47	\$ 2,228.89	\$ 3,200.00	971.11	43.6%
Mileage & Travel	\$ -	\$ 106.40	\$ -	\$ -	\$ 187.10	\$ 1,500.00	1,312.90	701.7%
Dues	\$ 240.00	\$ 242.84	\$ 265.00	\$ 275.00	\$ 175.00	\$ 300.00	125.00	71.4%
Training	\$ 90.00	\$ 140.00	\$ 75.00	\$ 60.00	\$ 75.00	\$ 750.00	675.00	900.0%

## Road and Bridge Fund Budget Vs. Actual History

This chart compares the proposed 2018-2019 budget to the actual figures of prior years.

Expenses	ACTUAL 2013-2014	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	EST. ACTUAL 2017-2018	BUDGET 2018-2019	Difference	% Change
Utilities	\$ 4,791.35	\$ 4,738.15	\$ 3,790.63	\$ 3,713.95	\$ 3,944.44	\$ 5,000.00	1,055.56	26.8%
Utilities R&B Street Lights	\$ 16,556.66	\$ 15,760.85	\$ 17,883.06	\$ 18,212.57	\$ 19,176.09	\$ 22,000.00	2,823.91	14.7%
Maintenance of Roads	\$ 110,784.51	\$ 124,401.75	\$ 86,048.60	\$ 59,529.05	\$ 75,545.51	\$ 160,000.00	84,454.49	111.8%
Maintenance of Bridges	\$ 261.66	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	4,000.00	#DIV/0!
Maintenance of Buildings	\$ 4,210.99	\$ 8,058.40	\$ 4,315.96	\$ 5,109.07	\$ 6,630.55	\$ 10,000.00	3,369.45	50.8%
Maintenance of Vehicles	\$ 13,503.04	\$ 8,545.37	\$ 17,014.74	\$ 17,861.43	\$ 40,747.45	\$ 36,000.00	(4,747.45)	-11.7%
Maintenance of Equipment	\$ 25,655.50	\$ 26,256.84	\$ 22,579.36	\$ 25,059.86	\$ 22,045.41	\$ 36,500.00	14,454.59	65.6%
Janitorial	\$ 1,597.42	\$ 1,631.09	\$ 3,077.26	\$ 3,150.11	\$ 3,052.22	\$ 3,634.00	581.78	19.1%
Gas & Oil	\$ 73,116.95	\$ 46,254.85	\$ 22,837.02	\$ 24,911.24	\$ 35,111.66	\$ 62,000.00	26,888.34	76.6%
Capital Outlay	\$ 1,280.77	\$ 3,420.78	\$ -	\$ 1,360.00	\$ 399.98	\$ 4,550.00	4,150.02	1037.6%
Capital Outlay R&B Equipment	\$ 112,450.71	\$ 41,254.49	\$ 85,238.84	\$ 82,203.92	\$ 115,195.49	\$ 315,000.00	199,804.51	173.4%
Capital Outlay R&B	\$ 66,473.53	\$ 131,021.90	\$ 143,256.58	\$ 252,700.01	\$ 107,799.52	\$ 310,000.00	202,200.48	187.6%
Capital Outlay Building	\$ 14,860.10	\$ 8,217.00	\$ 9,630.40	\$ 7,550.00	\$ 9,442.38	\$ 27,000.00	17,557.62	185.9%
Debt Services Principal	\$ -	\$ -	\$ 30,662.54	\$ 30,662.54	\$ 30,662.54	\$ 70,000.00	39,337.46	128.3%
Legal Assistance	\$ 601.25	\$ -	\$ 292.50	\$ -	\$ 731.25	\$ 4,220.00	3,488.75	477.1%
Other Professional Services	\$ -	\$ 400.00	\$ 400.00	\$ 200.00	\$ 200.00	\$ 19,000.00	18,800.00	9400.0%
Accounting Services	\$ 4,245.16	\$ 4,029.12	\$ 4,011.73	\$ 4,267.95	\$ 4,170.49	\$ 4,600.00	429.51	10.3%
Contingencies	\$ 1,901.02	\$ 715.99	\$ 272.04	\$ 458.66	\$ 179.95	\$ 5,000.00	4,820.05	2678.5%
Reimbursement of Corp. Pers. Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	50,000.00	#DIV/0!
TOTAL Expenses	\$ 775,092.67	\$ 733,452.05	\$ 711,806.94	\$ 825,012.37	\$ 780,248.26	\$ 1,509,264.00	729,015.74	93.4%
Net Income	\$ 49,377.88	\$ 58,556.61	\$ 73,875.74	\$ (6,103.79)	\$ 61,865.01	\$ (559,904.00)	(621,769.01)	-1005.0%
Grant Funding Received but not paid out prior to fiscal year								
Actual Net Income for FY 2012-2013	\$ 49,377.88	\$ 58,556.61	\$ 73,875.74	\$ (6,103.79)	\$ 61,865.01	\$ (559,904.00)		
Ending Cash Balance as of March 31st of FY	\$ 585,639.73	\$ 644,196.34	\$ 718,072.08	\$ 711,968.29	\$ 773,833.30	\$ 213,929.30		
Average Monthly Expenses	\$ 64,591.06	\$ 61,121.00	\$ 59,317.25	\$ 68,751.03	\$ 65,020.69	\$ 125,772.00		
Months of Reserves Cash Balance/Avg. Monthly Exp.	9.07	10.54	12.11	10.36	11.90	1.70		

## Road and Bridge – Expense Detail

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**Salaries \$243,000.00** This category covers the salaries the Highway Department staff which currently includes three full-time employees, one regular part-time employee, and seasonal part-time employees who are called in when needed. It also accounts for \$17,101.00 of the Highway Commissioner's salary being paid from the R&B Fund (a reimbursement to the Town Fund line item of salaries and is equal to three months of the Highway Commissioner's annual salary).

**IMRF Expenses \$28,000.00** Our current IMRF contribution rate is 12.19% which is down from 12.69% in 2017. This current IMRF rate is effective until December 31, 2018. We have estimated the 2019 contribution rate at 12.50%.

**Health Insurance \$38,000.00** Health Insurance represents our costs for health, dental and vision insurance as well as the Health Reimbursement Arrangement (HRA) expenses. We have budgeted for a potential 15% increase in cost for Humana (health insurance) and a potential 8% increase in cost for Delta Dental. Vision rates are fixed through July 31, 2019. There are two full-time employees who access our health, dental and vision benefits and the budget allows for one additional full-time employee. As a reminder, we budget that the full HRA reimbursement will be used by each employee each year.

**Insurance \$18,100.00** Insurance is provided through TOIRMA. This is our general liability, workers compensation and auto insurance. We have allowed for an approximate 5% increase in premium.

**Telephone Services \$4,960.00** Telephone Services include Comcast telephone and internet service as well as Verizon cell phone service. This budget amount has decreased from prior years. This is due to the accounting change of reporting the employee's cell phone withholdings against the expenditure as opposed to separate income line item.

**Postage Newsletter \$2,100.00** Covers the cost of postage for the newsletter.

**Printing & Publishing \$3,200.00** Printing and Publishing includes costs for the newsletter as well as all legal notices that must be published.

**Mileage & Travel \$1,500.00** This category includes travel related expenditures. Hotel costs, mileage reimbursement and meal per-diem. The budget includes attendance at the Highway Commissioners Conference as well as Topics Day and the TOI Conference in November.

**Utilities Road and Bridge Street Lights \$22,000.00** This category includes two ComEd bills for street lights. A 12 month average was used to determine the budget amount.

**Maintenance of Roads \$160,000.00** Maintenance of Roads covers all costs associated with road maintenance and includes all road salt purchases.

**Maintenance of Buildings \$10,000.00** Maintenance of Buildings covers all costs associated with maintaining the Highway Department buildings.

## Road and Bridge – Expense Detail

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**Maintenance of Vehicles \$36,000.00** Maintenance of Vehicles covers all costs associated with maintaining the Highway Department vehicles. This line item has been increased from prior years. As the vehicles age and are exposed to harsh winter conditions, more maintenance is required.

**Maintenance of Equipment \$36,500.00** Maintenance of Equipment covers all costs associated with maintaining the Highway Department equipment.

**Janitorial Services \$3,634.00** Janitorial Services covers rugs, rags and employee uniform rental. It also covers any necessary cleaning. Employees who choose to have uniforms through the service help to pay for those uniforms. This budget amount has decreased from prior years. This is due to the accounting change of reporting the employee's uniform withholdings against the expenditure as opposed to separate income line item.

**Gas & Oil \$62,000.00** Gas & Oil covers all fuel and oil expenses.

**Capital Outlay - R&B Equipment \$315,000.00** This category includes funds that might be needed to purchase new equipment, trucks, tractors, trailers, etc. This line item includes \$150,000.00 to allow for the possible lease/purchase of an additional large piece of equipment. As a reminder, there is revenue totaling \$150,000.00 as loan proceeds that are then off-set by the full expense of the equipment under Capital Outlay. Later you will see the lease payment expensed under Debt Services Principal.

**Capital Outlay - R&B \$310,000.00** This category includes funds needed for all road projects including paving, tar and chip, etc.

**Capital Outlay Building \$27,000.00** Capital Outlay Building includes funds for insulating the existing garage space or possibly a new salt dome.

**Debt Services Principal - \$70,000.00** This category allows for possible new lease payments should the need arise for new equipment.

**Other Professional Services \$19,000.00** Other Professional Services covers services of consultants and engineers that may need to advise on road projects.

**Accounting Services \$4,600.00** Accounting Services include payroll processing, W2 processing, quarterly payroll tax reporting, audit services and monthly book keeping services.

- Payroll Services .....\$2,161.00
- Audit Services.....\$1,614.00
- Accounting Services .....\$825.00

# TROY TOWNSHIP

Established 1850 Will County - Illinois

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