

2020-2021

Annual Budget

TROY
TOWNSHIP

Established 1850 Will County - Illinois

25448 Seil Rd.

Shorewood, IL 60404

815-744-1968

www.troytownship.com

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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

Jerry Nudera
Collector

Administrative Staff

Jennifer Dylak
Township Administrator

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Budget Message



February 24, 2020

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

I am pleased to present you with the proposed 2020-2021 fiscal year budget for the General Town Fund, General Assistance Fund, and the Road and Bridge Fund for Troy Township. As I state every year, this budget presentation could not be possible without collaboration between Supervisor Baltz, Assessor Anderson, and Highway Commissioner Ward; I thank them for their time and efforts.

It is estimated that the Town Fund, the General Assistance Fund, and the Road Fund will all end the 2019-2020 fiscal year with a positive change in fund balance. In summary:

	Budgeted Change in Fund Balance FY Ending 03.31.20	Estimated Actual Change in Fund Balance FY Ending 03.31.20	Estimated Ending Fund Balance FY Ending 03.31.20	Months of Reserve Based on the Average Monthly Expenditures of the FY Ending 03.31.20
Town Fund	\$ 17,478.00	\$ 127,906.16	\$ 773,888.39	8.92
General Assistance Fund	\$ (15,015.00)	\$ 1,560.97	\$ 37,661.00	10.25
Road & Bridge Fund	\$ (499,785.00)	\$ 28,261.55	\$ 815,599.25	8.76

This is a healthy position for the Township to be in as we begin planning for the 2020-2021 fiscal year. The positive change from the budgeted change in fund balance to the actual change in fund balance is due to conservative budgeting, receiving more revenue than budgeted, and expenses being lower than budgeted. Our Elected Officials and staff should be commended for being excellent stewards of taxpayer dollars.

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

Jennifer Dylik
Township Administrator

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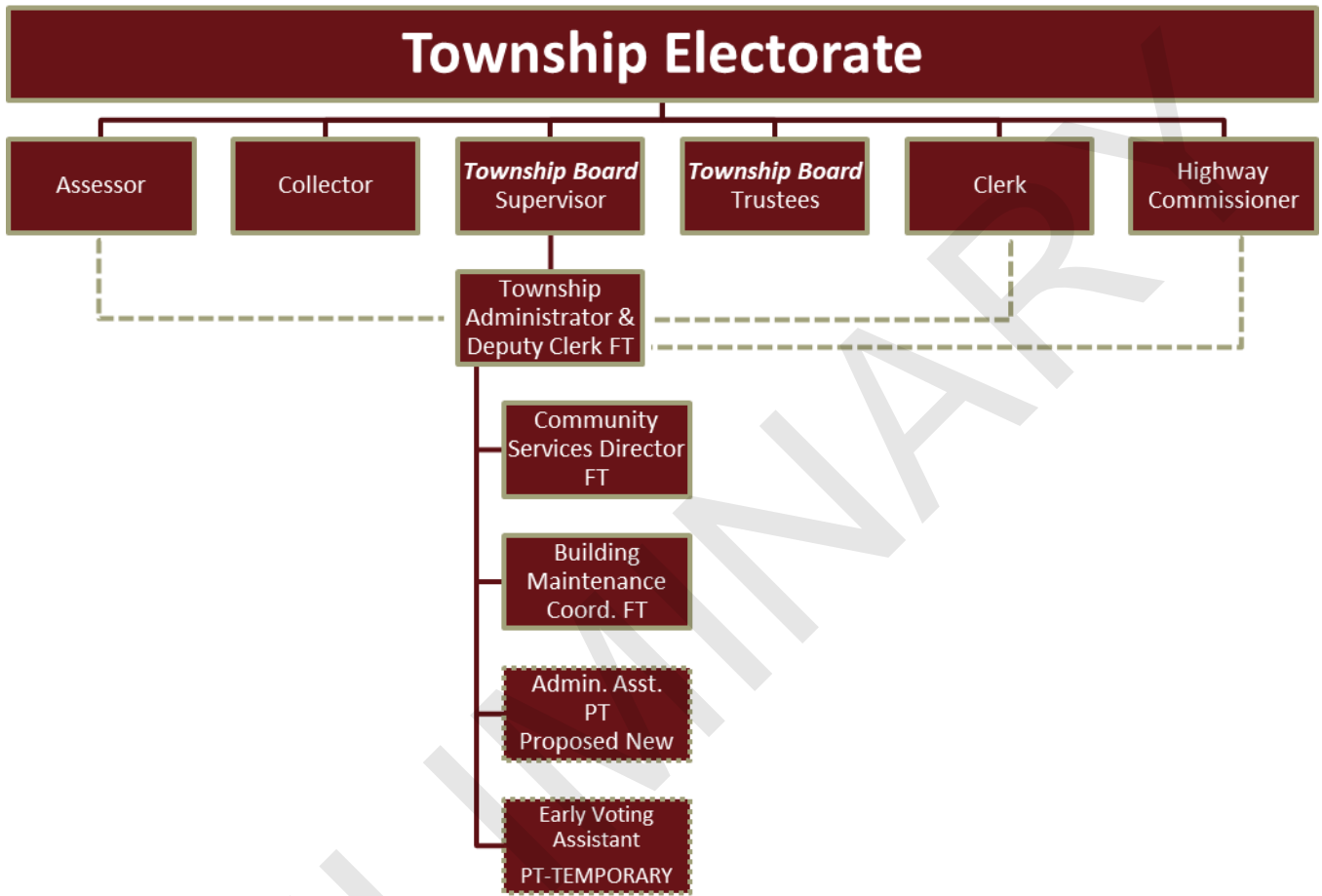
Mission Statement

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:

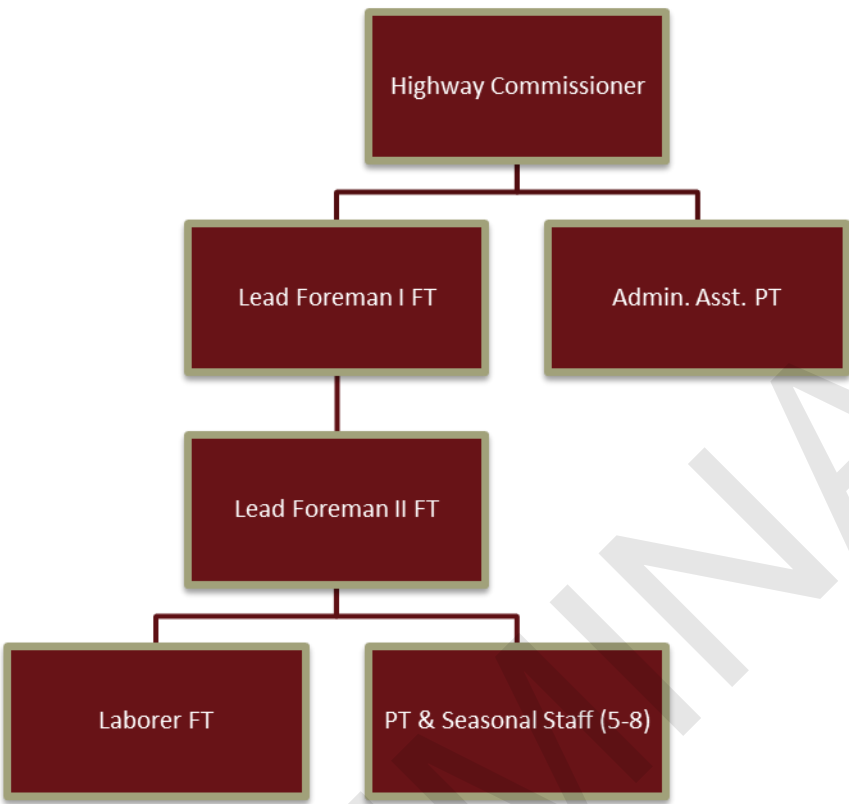
- Treat each employee with respect and give them an opportunity for input on how to continually improve our service goals.
- Treat each employee fairly and with mutual respect. The Township does not tolerate discrimination of any kind and encourages all managers and department heads to involve employees 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.





PRELIMINARY



Township History

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 our nation’s 17,000 townships after more than 360 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 it did over 168 years ago.

- General Assistance
- Property Assessment
- Road and Bridge Maintenance

Other Troy Township services include a senior program, voter registration, polling place for elections, notary services, weed control, Micro Pantry, durable medical loan program, recycling services, Township Communicator newsletter, referral services and more.

Troy Township Services

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

*Unincorporated Areas Only
**Event Offered Twice Per Year
*** When activated by Will County EMA

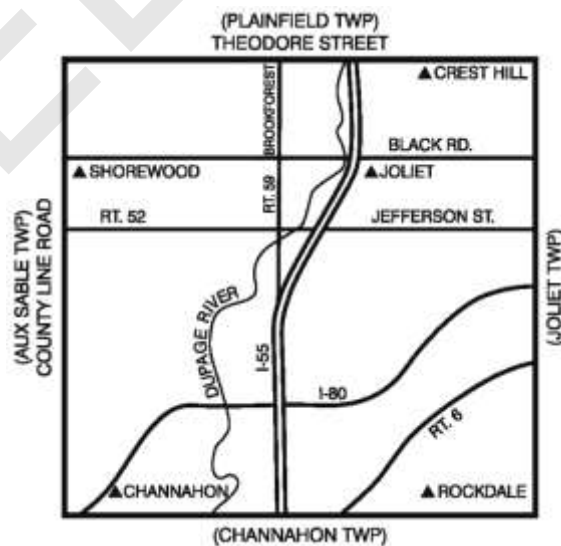
Township Location

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

Troy Township Boundary Map



Township Demographic Data

Statistics are based on the 2010 Census Data and the 2017 American Community Survey 2013-2017 5 Year estimates, unless otherwise noted.

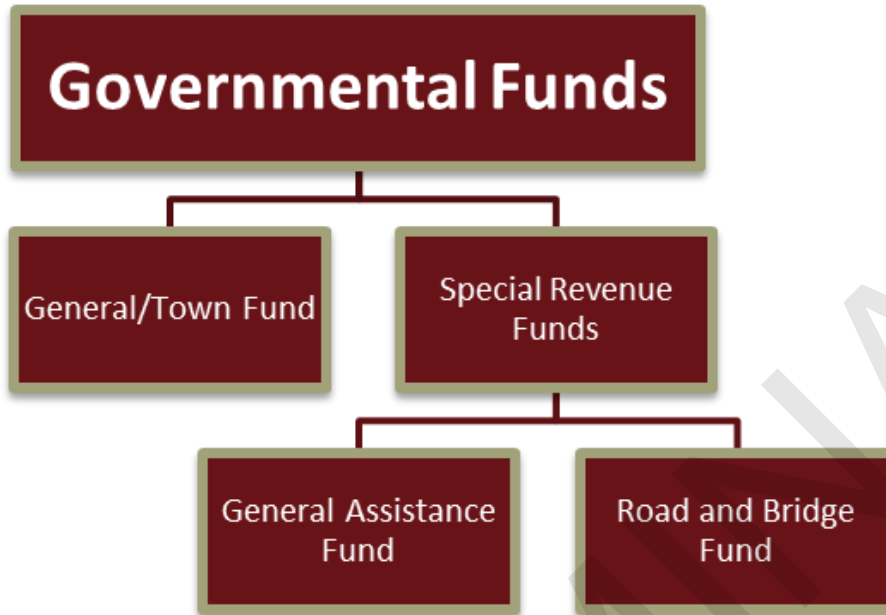
	2010 Census Data	2017 ACS 5 Year Estimates		2010 Census Numbers	2017 ACS 5 Year Estimates
Demographics					
Total Population	45,991	47,227	Median Age	36.3	39.4
Male	22,438	22,166	Age 0-19	13,591	12,489
Female	23,553	25,061	Age 20-54	21,936	21,975
White	33,694	33,270	Age 55 and above	10,464	12,763
African American	3,947	3,889			
American Indian	63	76			
Asian	850	903			
Native Hawaiian	10	0			
Other	50	216			
Total Hispanic	6,726	7,847			
Two or more races	651	1,026			
Education					
Population 18 to 24			Population 25 and over		
Less than High School	16.8%	13.2%	Less than High School	6.9%	8.2%
High School Graduate	27.9%	33.1%	High School Graduate	27.7%	29.6%
Some College or Associate's	45.8%	45.0%	Some College or Associate's	33.7%	32.5%
Bachelor's Degree or higher	9.5%	8.8%	Bachelor's Degree or higher	31.8%	29.7%
Housing					
Total number of housing units	17,522	17,668			
Occupied homes	16,602	16,805			
Vacant Homes	920	863			
Population by Municipality					
Channahon	1,612		Shorewood	15,615	
Crest Hill	949		Unincorporated	3,582	
Joliet	24,233				
EAV ¹	1,468,680,049				

¹ EAV Figures are from the 2018 levy extension from the Will County Clerk's office.

Budget Calendar

FY 2020-2021 Budget Calendar

January 6, 2020 – February 24, 2020	Initial budget compilation with Administrator, Supervisor, Assessor, and Highway Commissioner.
February 24, 2020	Supervisor presents budget recommendation to Board.
February 25, 2020 – March 31, 2020	Finance Committee to hold budget workshops.
March 11, 2020	Publication in local paper and budget available for Inspection for at least 30 days before the public hearing and adoption.
April 1, 2020	Receive extended levy figures from Will County. (estimated date)
April 1, 2020 – April 9, 2020	Final budget compilation and updates (if needed).
April 20, 2020	Public Hearing and Board Adoption of the 2020-2021 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, proceeds from the sale of a fixed asset, 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 2019 levies were passed by the Township Board on December 16, 2019 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 2020. General property taxes are paid by property owners in two installments. The first installment of the 2019 general property taxes will be due in May of 2020, with the second installment due in September of 2020. The Township will receive payments of general property taxes starting in May of 2020 and ending in December of 2020.

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:

2019 Levy / 2020-2021 FY Budgeted General Property Tax Income

	Levy As Filed	Expected Limit		0.3% Reduction	Budgeted Income
Town Fund	\$ 1,177,652.00	\$ 1,171,805.39		\$ (3,515)	\$ 1,168,290
GA	\$ 20,000.00	\$ 20,000.00		\$ (60)	\$ 19,940
Total	\$ 1,197,652.00	\$ 1,191,805.39		\$ (3,575)	\$ 1,188,230
	Levy As Filed	Expected Limit	53.63% Half Share	0.3% Reduction	Budgeted Income
Road and Bridge	\$ 1,411,904.00	\$ 1,405,011.25	\$ 753,508	\$ (2,261)	\$ 751,247

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

Personal Property Replacement Tax (PPRT) continues to be the second largest revenue stream for both the Road District and the Town Fund.

The State of Illinois estimated that their fiscal year [2018 PPRT payments](#) would be 23% lower than the prior year payments and that the [2019 PPRT payments](#) would be 7% lower than the 2018 payments. The State of Illinois has estimated a 15.4% increase from the 2019 payments for the [2020 PPRT payments](#).

Personal Property Replacement Tax Revenue by Fund

Fund/Fiscal Year*	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Est. Actual
Troy Town Fund	\$ 37,399.51	\$ 35,150.49	\$ 32,650.19	\$ 30,246.47	\$ 39,705.59
Troy R&B Fund	\$ 133,286.97	\$ 125,272.38	\$ 116,361.87	\$ 107,795.27	\$ 141,505.75

*Troy Township Fiscal Year April 1st to March 31st

State of Illinois' Estimate Vs. Actual Personal Property Replacement Tax

State Fiscal Year Ending**	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
Troy Town Fund Estimate	\$ 30,038.00	\$ 28,438.00	\$ 29,059.00	\$ 39,128.00
Troy Town Fund Actual	\$ 37,338.76	\$ 31,243.21	\$ 33,799.42	

State Fiscal Year Ending**	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
Troy R&B Fund Estimate	\$ 107,051.00	\$ 101,350.00	\$ 103,563.00	\$ 139,448.00
Troy R&B Fund Actual	\$ 133,071.46	\$ 111,347.54	\$ 120,457.61	

**State of Illinois Fiscal Year July 1st to June 30th

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.

Major Revenue Sources

Property Tax Revenues by Fund

Fund	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected	FY 20-21 Budget
Town	\$ 979,812.50	\$ 1,032,988.85	\$ 1,057,216.04	\$ 1,080,893.08	\$ 1,116,823.00	\$ 1,118,889.94	\$ 1,168,290.00
GA	\$ 38,915.47	\$ 10,118.20	\$ 10,678.99	\$ 20,822.45	\$ 19,940.00	\$ 20,509.23	\$ 19,940.00
Road	\$ 645,867.36	\$ 660,777.62	\$ 676,171.52	\$ 696,642.63	\$ 719,620.00	\$ 719,781.34	\$ 751,247.00
Total	\$ 1,664,595.33	\$ 1,703,884.67	\$ 1,744,066.55	\$ 1,798,358.16	\$ 1,856,383.00	\$ 1,859,180.51	\$ 1,939,477.00

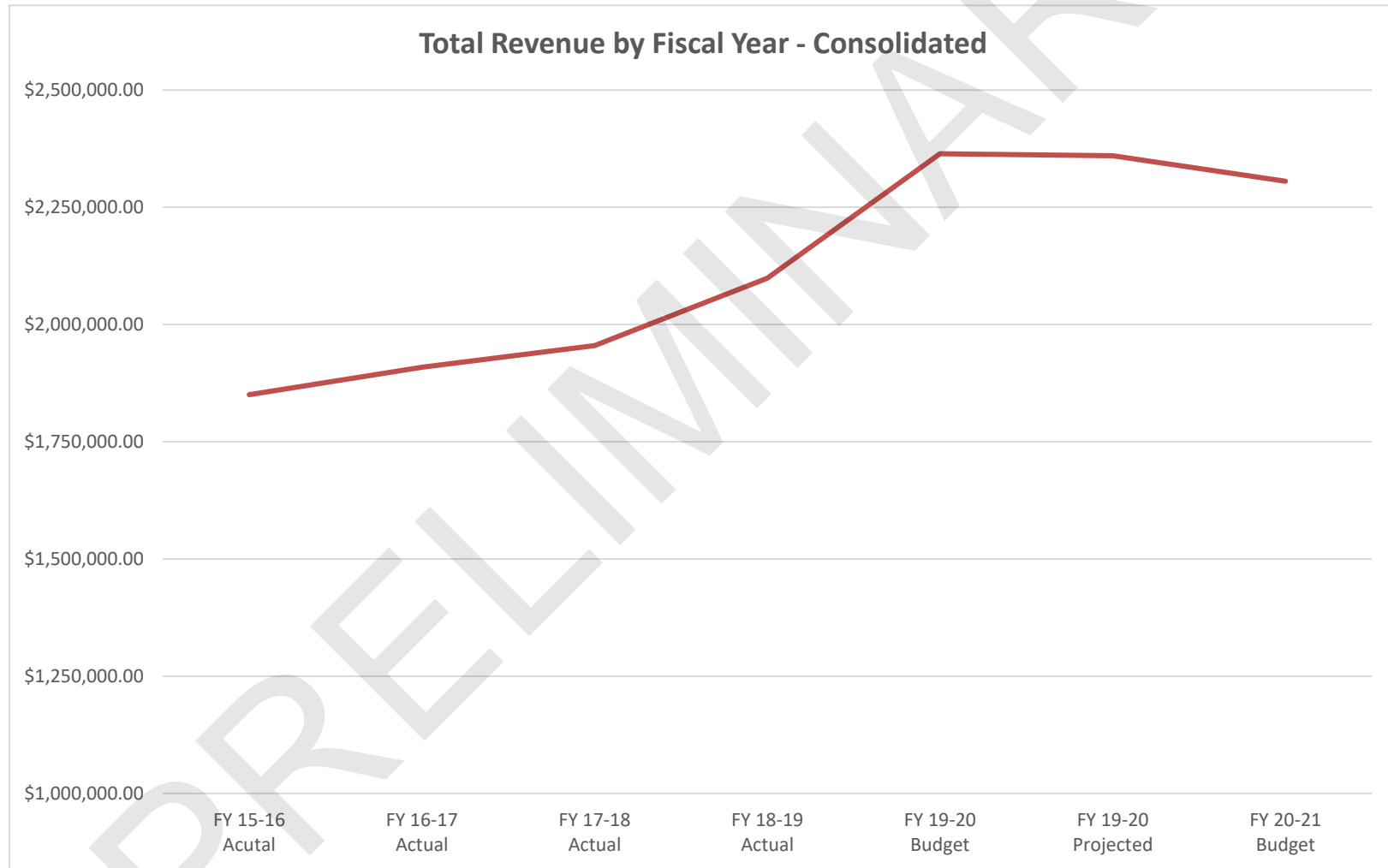
Replacement Tax Revenues by Fund

Fund	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected	FY 20-21 Budget
Town	\$ 37,399.51	\$ 35,150.49	\$ 32,650.19	\$ 30,246.47	\$ 27,000.00	\$ 39,705.59	\$ 33,000.00
GA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Road	\$ 133,286.97	\$ 125,272.38	\$ 116,361.87	\$ 107,795.27	\$ 102,634.00	\$ 141,505.75	\$ 130,000.00
Total	\$ 170,686.48	\$ 160,422.87	\$ 149,012.06	\$ 138,041.74	\$ 129,634.00	\$ 181,211.34	\$ 163,000.00

Total Revenue by Fund

Fund	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected	FY 20-21 Budget
Town	\$ 1,025,761.40	\$ 1,079,571.40	\$ 1,100,011.71	\$ 1,121,662.93	\$ 1,151,323.00	\$ 1,168,837.90	\$ 1,209,590.00
GA	\$ 38,936.69	\$ 10,182.54	\$ 12,729.00	\$ 45,881.01	\$ 44,985.00	\$ 45,653.41	\$ 44,995.00
Road	\$ 785,682.68	\$ 818,908.58	\$ 842,214.62	\$ 931,109.28	\$ 1,167,894.00	\$ 1,145,819.81	\$ 1,050,979.00
Total	\$ 1,850,380.77	\$ 1,908,662.52	\$ 1,954,955.33	\$ 2,098,653.22	\$ 2,364,202.00	\$ 2,360,311.12	\$ 2,305,564.00

Major Revenue Sources



Total Revenues by Type - Consolidated

	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected Actual	FY 20-21 Budget
Grants	\$ -	\$ 1,500.00	\$ 3,447.09	\$ 1,500.00
Fines	\$ 427.23	\$ 360.00	\$ 1,464.24	\$ 360.00
Uniform Income	\$ -	\$ -	\$ -	\$ -
Cell Phone Income	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 7,786.69	\$ 6,725.00	\$ 9,595.74	\$ 8,055.00
State Maint. Agreement	\$ 6,758.25	\$ 13,200.00	\$ 16,959.50	\$ 13,772.00
Permit Fees	\$ 13,400.00	\$ 1,200.00	\$ 3,300.00	\$ 1,200.00
Rental Income	\$ 1,522.50	\$ 1,600.00	\$ 1,775.00	\$ 1,600.00
Sale of a fixed Asset	\$ 98,177.00	\$ -	\$ -	\$ -
Insurance Reimb.	\$ 3,926.26	\$ -	\$ -	\$ -
Property Tax	\$ 1,798,358.16	\$ 1,856,383.00	\$ 1,859,180.51	\$ 1,939,477.00
Replacement Tax	\$ 138,041.74	\$ 129,634.00	\$ 181,211.34	\$ 163,000.00
Loan Proceeds	\$ -	\$ 327,000.00	\$ 257,542.49	\$ 150,000.00
Misc. Income	\$ 5,255.39	\$ 1,600.00	\$ 835.21	\$ 1,600.00
Operating Transfer In (Town to GA)	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
Totals	\$ 2,098,653.22	\$ 2,364,202.00	\$ 2,360,311.12	\$ 2,305,564.00

Total Expenditures by Fund

Fund Expenditures	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected Actual	FY 20-21 Budget
Town	\$ 1,070,986.29	\$ 1,133,845.00	\$ 1,040,931.74	\$ 1,180,775.00
GA	\$ 42,269.00	\$ 60,000.00	\$ 44,092.44	\$ 66,335.00
Road	\$ 924,134.22	\$ 1,667,679.00	\$ 1,117,468.26	\$ 1,582,445.00
Total Expenditures	\$ 2,037,389.51	\$ 2,861,524.00	\$ 2,202,492.44	\$ 2,829,555.00
Total Revenues	\$ 2,098,653.22	\$ 2,364,202.00	\$ 2,360,311.12	\$ 2,305,564.00

Projected Changes in Fund Balance FY 20-21

Fund	Est. Balance 3/31/2020	Total Budgeted Revenue	Total Estimated Funds Available	Total Budgeted Expenditures	Est. Balance 3/31/2021	Net Dollar Change	Percentage Change
Town	\$ 773,888.39	\$ 1,209,590.00	\$ 1,983,478.39	\$ 1,180,775.00	\$ 802,703.39	\$ 28,815.00	3.72%
GA	\$ 37,661.00	\$ 44,995.00	\$ 82,656.00	\$ 66,335.00	\$ 16,321.00	\$ (21,340.00)	-56.66%
Road	\$ 815,599.25	\$ 1,050,979.00	\$ 1,866,578.25	\$ 1,582,445.00	\$ 284,133.25	\$ (531,466.00)	-65.16%
Total	\$ 1,627,148.64	\$ 2,305,564.00	\$ 3,932,712.64	\$ 2,829,555.00	\$ 1,103,157.64	\$ (523,991.00)	-32.20%

Budgeted Fund Balance Highlights for the Fiscal Year Ending March 31, 2021:

- The General Town Fund is estimated to increase in total fund balance in the fiscal year ending March 31, 2021, by approximately \$28,815.00. Currently \$ 42,200.00 is budgeted for Capital Outlay projects which include building security cameras, computer updates, and an update to the server.
- 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 was 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.

During the fiscal year ending March 31, 2019, the Township Road District acquired a 2019 John Deere Loader \$138,512.18. This equipment was purchased using a government debt certificate loan through First Secure Bank at an interest rate of 4.4%. A down payment of \$27,702.44 was made leaving a loan amount of \$110,809.74 to be retired in four principal and interest payments as follows: April 2020 \$30,861.92; April 2021 \$30,861.92; April 2022 \$30,861.92; and April 2023 \$30,866.63.

Ratios of Outstanding Debt by Type²

FY Ending March 31	General	Town	Road	Total Township	Per Capita
	Obligation	Fund	Fund		
	Bonds	Debt Cert.	Inst. Lease		
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	\$ 13.92
2018	\$ -	\$ 494,123.45	\$ -	\$ 494,123.45	\$ 10.46
2019	\$ -	\$ 357,466.47	\$ -	\$ 357,466.47	\$ 7.57
2020	\$ -	\$ 216,690.33	\$ 110,809.74	\$ 327,500.07	\$ 6.93
2021*	\$ -	\$ 73,872.27	\$ 84,904.71	\$ 158,776.98	\$ 3.36
2022*	\$ -		\$ 57,830.48	\$ 57,830.48	\$ 1.22
2023*	\$ -		\$ 29,548.44	\$ 29,548.44	\$ 0.63
2024*	\$ -			\$ -	\$ -
2025*	\$ -			\$ -	\$ -
2026*	\$ -			\$ -	\$ -
2027*	\$ -	\$ -	\$ -	\$ -	\$ -

² Population Estimates are based from the 2010 Census, 2015 ACS 5 Year Estimate, and 2017 ACS 5 Year Estimate

* The debt certificate principal amount owed for years 2021-2023 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 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected Actual	FY 20-21 Budget	% Change Budget vs. Budget
Revenue	\$ 1,121,662.93	\$ 1,151,323.00	\$ 1,168,837.90	\$ 1,209,590.00	5.06%
Expenses	\$ 1,070,986.29	\$ 1,133,845.00	\$ 1,040,931.74	\$ 1,180,775.00	4.14%
Excess of Rev. over Exp.	\$ 50,676.64	\$ 17,478.00	\$ 127,906.16	\$ 28,815.00	64.86%
Fund Balance Beginning April 1st	\$ 595,305.59	\$ 645,982.23	\$ 645,982.23	\$ 773,888.39	19.80%
Estimated Cash on Hand March 31st	\$ 645,982.23	\$ 663,460.23	\$ 773,888.39	\$ 802,703.39	20.99%

Budgetary Highlights:

- The Town Fund 2019-2020FY budget was approved projecting an increase in fund balance of \$17,478.00. It is projected that the Fund will end the 2019-2020 fiscal year with an approximate increase in fund balance of \$127,906.16. This is due in part to increased income and lower expenses. Some notable categories include:
 - Income - Received two Title XX Grant Reimbursements as the 2018-2019 payment was received in April of 2019 for \$1,874.54.
 - Income - Corporate Personal Property over budget by at least \$12,000.00.
 - Expenses – Capital Outlay: Phone system under budget by \$5,000.00, did not move forward with security cameras \$6,000.
 - Expenses - Assessor’s expenses under budget by approximately \$39,000.00

General Town Fund Budget Vs. Budget History

This chart compares the proposed 2020-2021 budget to the budgets passed in prior years.

Budget Comparison TOWN FUND		Town					FY '20-21 over '19-20	
		BUDGET 2016-2017	BUDGET 2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	BUDGET 2020-2021	Difference	% Change
Income								
State & Federal Grants	\$ 1,000.00	\$ 1,300.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00	0.00%	
Other Grants	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	
Interest Income	\$ 100.00	\$ 300.00	\$ 1,000.00	\$ 3,000.00	\$ 3,800.00	800.00	26.67%	
Rental Income	\$ 800.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00	0.00%	
Insurance Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	
General Property Income	\$ 1,027,458.00	\$ 1,053,666.20	\$ 1,079,866.00	\$ 1,116,823.00	\$ 1,168,290.00	51,467.00	4.61%	
Replacement Tax	\$ 30,000.00	\$ 27,860.00	\$ 23,400.00	\$ 27,000.00	\$ 33,000.00	6,000.00	22.22%	
Misc. Income	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00	0.00%	
Total Income	\$ 1,060,858.00	\$ 1,086,126.20	\$ 1,108,766.00	\$ 1,151,323.00	\$ 1,209,590.00	58,267.00	5.06%	
Expenses								
Salaries	\$ 301,000.00	\$ 305,000.00	\$ 314,500.00	\$ 316,500.00	\$ 339,000.00	22,500.00	7.11%	
IMRF Expenses	\$ 42,800.00	\$ 40,750.00	\$ 35,700.00	\$ 29,500.00	\$ 28,300.00	(1,200.00)	-4.07%	
FICA Expenses	\$ 24,300.00	\$ 24,700.00	\$ 25,400.00	\$ 25,600.00	\$ 27,500.00	1,900.00	7.42%	
Health Ins.	\$ 73,500.00	\$ 78,800.00	\$ 84,200.00	\$ 85,400.00	\$ 90,400.00	5,000.00	5.85%	
Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00%	
State Unemp.	\$ 1,300.00	\$ 1,200.00	\$ 800.00	\$ 650.00	\$ 900.00	250.00	38.46%	
Printed Materials	\$ 300.00	\$ 355.00	\$ 350.00	\$ 325.00	\$ 325.00	0.00	0.00%	
Community Events (formerly Public Affairs)	\$ 975.00	\$ 900.00	\$ 1,400.00	\$ 2,200.00	\$ 2,200.00	0.00	0.00%	
Insurance	\$ 16,725.00	\$ 16,700.00	\$ 16,700.00	\$ 15,400.00	\$ 16,200.00	800.00	5.19%	
Office Supplies	\$ 1,700.00	\$ 2,700.00	\$ 1,900.00	\$ 1,900.00	\$ 1,900.00	0.00	0.00%	
Telephone Services	\$ 2,711.00	\$ 2,720.00	\$ 2,900.00	\$ 3,500.00	\$ 3,850.00	350.00	10.00%	
Postage	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00	0.00%	
Postage - Newsletter	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00	\$ 2,320.00	\$ 2,320.00	0.00	0.00%	
Printing & Publishing	\$ 3,050.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	0.00	0.00%	
Mileage & Travel	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	0.00	0.00%	
Dues	\$ 2,000.00	\$ 4,000.00	\$ 3,500.00	\$ 3,560.00	\$ 3,560.00	0.00	0.00%	
Training	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	2,500.00	100.00%	
Utilities	\$ 24,000.00	\$ 22,000.00	\$ 22,100.00	\$ 22,300.00	\$ 22,300.00	0.00	0.00%	

General Town Fund Budget Vs. Budget History

This chart compares the proposed 2020-2021 budget to the budgets passed in prior years.

Expenses	BUDGET 2016-2017	BUDGET 2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	BUDGET 2020-2021	Difference	% Change
Build. Maint.	\$ 25,000.00	\$ 21,500.00	\$ 23,800.00	\$ 25,000.00	\$ 29,000.00	4,000.00	16.00%
Maint. Of Equip.	\$ 14,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,900.00	400.00	1.63%
Capital Outlay	\$ 39,000.00	\$ 86,315.00	\$ 89,700.00	\$ 51,200.00	\$ 42,200.00	(9,000.00)	-17.58%
Eq. Lease Int. Exp.	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
Lease Principal	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
Debt Certificate Principal	\$ 128,416.00	\$ 132,500.00	\$ 136,700.00	\$ 140,600.00	\$ 145,000.00	4,400.00	3.13%
Debt Certificate Interest	\$ 21,700.00	\$ 18,200.00	\$ 14,000.00	\$ 10,000.00	\$ 5,500.00	(4,500.00)	-45.00%
Legal Asst.	\$ 2,000.00	\$ 2,000.00	\$ 2,400.00	\$ 2,000.00	\$ 2,000.00	0.00	0.00%
Admin Sr. Serv. In House	\$ 1,550.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00	0.00%
Admin Sr. Serv. Out of House	\$ 16,500.00	\$ 13,000.00	\$ 16,500.00	\$ 17,000.00	\$ 17,000.00	0.00	0.00%
Other Professional Serv.	\$ 3,500.00	\$ 3,500.00	\$ 3,800.00	\$ 4,050.00	\$ 4,200.00	150.00	3.70%
Accounting Serv.	\$ 5,550.00	\$ 5,550.00	\$ 5,000.00	\$ 4,800.00	\$ 4,800.00	0.00	0.00%
Contingencies	\$ 3,848.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0.00	0.00%
Mosquito Management	\$ 23,200.00	\$ 24,250.00	\$ 25,000.00	\$ 25,600.00	\$ 26,400.00	800.00	3.13%
Youth and Parks	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ -	0.00	
Operating Transfer Out (to GA)	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	0.00	0.00%
TOTAL TOWN EXPENSES	\$ 790,425.00	\$ 850,940.00	\$ 895,650.00	\$ 855,905.00	\$ 884,255.00	28,350.00	3.31%
Assessors Budget Expenses	\$ 249,120.00	\$ 255,595.00	\$ 267,790.00	\$ 277,940.00	\$ 296,520.00	18,580.00	6.68%
TOTAL EXPENSES	\$ 1,039,545.00	\$ 1,106,535.00	\$ 1,163,440.00	\$ 1,133,845.00	\$ 1,180,775.00	46,930.00	4.14%
Net Income	\$ 21,313.00	\$ (20,408.80)	\$ (54,674.00)	\$ 17,478.00	\$ 28,815.00		

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Starting Cash as of 04/01	\$ 312,620.03	\$ 453,641.14	\$ 595,305.59	\$ 645,982.23	\$ 773,888.39
Estimated Income	\$ 1,060,858.00	\$ 1,086,126.20	\$ 1,108,766.00	\$ 1,151,323.00	\$ 1,209,590.00
Total Funds Available	\$ 1,373,478.03	\$ 1,539,767.34	\$ 1,704,071.59	\$ 1,797,305.23	\$ 1,983,478.39
Budgeted Expenses	\$ 1,039,545.00	\$ 1,106,535.00	\$ 1,163,440.00	\$ 1,133,845.00	\$ 1,180,775.00
Estimated Ending Balance	\$ 333,933.03	\$ 433,232.34	\$ 540,631.59	\$ 663,460.23	\$ 802,703.39
Average Monthly Expenses	\$ 86,628.75	\$ 92,211.25	\$ 96,953.33	\$ 94,487.08	\$ 98,397.92
Months of Reserve at end of FY	3.85	4.70	5.58	7.02	8.16

General Town Fund Budget Vs. Actual History

This chart compares the proposed 2020-2021 budget to the actual figures of prior years.

Town

TOWN FUND	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	Est. Act. 02.13.20 2019-2020	BUDGET 2020-2021	FY '20-21 over '19-20	
						Difference	% Change
Income							
State & Federal Grants	\$ 1,280.07	\$ 1,814.05	\$ -	\$ 3,447.09	\$ 1,500.00	(1,947.09)	-56.5%
Other Grants	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
Interest Income	\$ 455.99	\$ 1,196.93	\$ 3,845.65	\$ 4,739.79	\$ 3,800.00	(939.79)	-19.8%
Rental Income	\$ 4,555.00	\$ 1,164.50	\$ 1,522.50	\$ 1,775.00	\$ 1,500.00	(275.00)	-15.5%
Insurance Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
General Property Income	\$ 1,032,988.85	\$ 1,057,216.04	\$ 1,080,893.08	\$ 1,118,889.94	\$ 1,168,290.00	49,400.06	4.4%
Replacement Tax	\$ 35,150.49	\$ 32,650.19	\$ 30,246.47	\$ 39,705.59	\$ 33,000.00	(6,705.59)	-16.9%
Misc. Income	\$ 5,141.00	\$ 5,970.00	\$ 5,155.23	\$ 280.49	\$ 1,500.00	1,219.51	434.8%
Total Income	\$ 1,079,571.40	\$ 1,100,011.71	\$ 1,121,662.93	\$ 1,168,837.90	\$ 1,209,590.00	40,752.10	3.5%
Expenses							
Salaries	\$ 300,142.97	\$ 304,628.32	\$ 311,935.93	\$ 313,938.11	\$ 339,000.00	25,061.89	7.98%
IMRF Expenses	\$ 41,980.96	\$ 37,440.18	\$ 33,878.06	\$ 27,415.10	\$ 28,300.00	884.90	3.23%
FICA Expenses	\$ 23,896.49	\$ 22,955.98	\$ 24,644.24	\$ 24,780.20	\$ 27,500.00	2,719.80	10.98%
Health Ins.	\$ 67,395.76	\$ 64,364.22	\$ 64,113.23	\$ 76,645.72	\$ 90,400.00	13,754.28	17.95%
Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
State Unemp.	\$ 665.52	\$ 596.66	\$ 494.66	\$ 341.05	\$ 900.00	558.95	163.89%
Printed Materials	\$ 299.00	\$ 325.00	\$ 325.00	\$ 299.00	\$ 325.00	26.00	8.70%
Community Events (formerly Public Affairs)	\$ 975.00	\$ 900.00	\$ 1,350.93	\$ 962.05	\$ 2,200.00	1,237.95	128.68%
Insurance	\$ 15,428.00	\$ 14,998.00	\$ 14,836.00	\$ 15,690.00	\$ 16,200.00	510.00	3.25%
Office Supplies	\$ 1,485.04	\$ 2,332.36	\$ 1,363.46	\$ 1,526.91	\$ 1,900.00	373.09	24.43%
Telephone Services	\$ 2,702.24	\$ 2,706.10	\$ 2,777.75	\$ 2,845.20	\$ 3,850.00	1,004.80	35.32%
Postage	\$ 462.43	\$ 473.44	\$ 490.04	\$ 442.44	\$ 500.00	57.56	13.01%
Postage - Newsletter	\$ 2,202.57	\$ 2,151.62	\$ 2,247.53	\$ 1,826.98	\$ 2,320.00	493.02	26.99%
Printing & Publishing	\$ 2,654.83	\$ 2,647.87	\$ 2,602.37	\$ 2,581.13	\$ 3,000.00	418.87	16.23%
Mileage & Travel	\$ 3,059.13	\$ 4,161.23	\$ 3,101.58	\$ 2,587.58	\$ 5,500.00	2,912.42	112.55%
Dues	\$ 1,881.63	\$ 3,902.66	\$ 3,439.11	\$ 3,539.11	\$ 3,560.00	20.89	0.59%
Training	\$ 1,191.38	\$ 1,941.94	\$ 1,513.27	\$ 1,319.67	\$ 5,000.00	3,680.33	278.88%
Utilities	\$ 20,548.77	\$ 20,969.09	\$ 22,040.33	\$ 21,546.80	\$ 22,300.00	753.20	3.50%
Expenses							
	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	Est. Act. 02.13.20 2019-2020	BUDGET 2020-2021	Difference	% Change



General Town Fund Budget Vs. Actual History

This chart compares the proposed 2019-2020 budget to the actual figures of prior years.

Build. Maint.	\$ 24,739.43	\$ 19,871.12	\$ 23,601.12	\$ 23,677.89	\$ 29,000.00	5,322.11	22.48%
Maint. Of Equip.	\$ 14,489.66	\$ 16,712.89	\$ 13,632.18	\$ 20,763.68	\$ 24,900.00	4,136.32	19.92%
Capital Outlay	\$ 5,890.00	\$ 13,975.81	\$ 87,200.78	\$ 36,341.30	\$ 42,200.00	5,858.70	16.12%
Eq. Lease Int. Exp.	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
Lease Principal	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
Debt Certificate Principal	\$ 128,415.81	\$ 132,455.71	\$ 136,656.98	\$ 140,776.14	\$ 145,000.00	4,223.86	3.00%
Debt Certificate Interest	\$ 21,537.51	\$ 17,497.61	\$ 13,296.34	\$ 9,177.18	\$ 5,500.00	(3,677.18)	-40.07%
Legal Asst.	\$ 1,316.25	\$ 780.00	\$ 2,340.39	\$ 1,170.00	\$ 2,000.00	830.00	70.94%
Admin Sr. Serv. In House	\$ 1,548.56	\$ 1,137.34	\$ 729.92	\$ 753.68	\$ 1,500.00	746.32	99.02%
Admin Sr. Serv. Out of House	\$ 8,421.11	\$ 12,737.79	\$ 16,400.85	\$ 13,388.77	\$ 17,000.00	3,611.23	26.97%
Other Professional Serv.	\$ 3,200.00	\$ 3,468.50	\$ 3,329.99	\$ 3,829.99	\$ 4,200.00	370.01	9.66%
Accounting Serv.	\$ 5,216.01	\$ 4,797.91	\$ 4,219.57	\$ 4,260.66	\$ 4,800.00	539.34	12.66%
Contingencies	\$ 2,993.02	\$ 3,951.18	\$ 3,753.47	\$ 2,496.00	\$ 4,000.00	1,504.00	60.26%
Mosquito Management	\$ 20,661.15	\$ 21,280.98	\$ 18,692.00	\$ 22,356.00	\$ 26,400.00	4,044.00	18.09%
Youth and Parks	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	0.00	
Operating Transfer Out (to GA)	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	0.00	0.00%
TOTAL TOWN EXPENSES	\$ 725,900.23	\$ 736,661.51	\$ 840,007.08	\$ 802,278.34	\$ 884,255.00	81,976.66	10.22%
Assessors Budget Expenses	\$ 212,650.06	\$ 221,685.75	\$ 230,979.21	\$ 238,653.40	\$ 296,520.00	57,866.60	24.25%
TOTAL EXPENSES	\$ 938,550.29	\$ 958,347.26	\$ 1,070,986.29	\$ 1,040,931.74	\$ 1,180,775.00	139,843.26	13.43%
Net Income	\$ 141,021.11	\$ 141,664.45	\$ 50,676.64	\$ 127,906.16	\$ 28,815.00		
Ending Cash Balance as of March 31st of FY	\$ 453,641.14	\$ 595,305.59	\$ 645,982.23	\$ 773,888.39	\$ 802,703.39		
Average Monthly Expenses	\$ 78,212.52	\$ 79,862.27	\$ 89,248.86	\$ 86,744.31	\$ 98,397.92		
Months of Reserves Cash Balance/Avg. Monthly Exp.	5.80	7.45	7.24	8.92	8.16		

General Town Fund – Expense Detail

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

Salaries \$339,000.00 This category covers the salaries of all Elected Officials, a full-time Administrator, a part-time Community Services Director (16 hours per week), a full-time Building Maintenance Coordinator, and a temporary Early Voting Assistant to work the full two weeks of early voting (40 hours per week for both the November 2020 election and the April 2021 election) . The budget also accounts for \$17,827.50 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 budget allows for merit increases where warranted for staff including a one-time overall wage adjustment due to the increase in minimum wage for hourly employees, where the position warrants it.

The 2020-2021 budget allows for the addition of a new part-time Administrative Assistant position with the starting wage between \$13.00 and \$15.00 per hour. The regular schedule would be 15 to 16 hours per week (possibly two 8 hour days or three 5 hour days, etc.) plus additional days for vacation coverage, early voting coverage, community center events, etc. Major duties will include answering phones, data entry, special record keeping projects, back up coverage for the Community Services Director (for the Wednesday/Friday senior program), website updates, managing stock for the micro pantry, managing the inventory of durable medical equipment, and more. One of the primary goals of this position is to build bench strength of the Township staff and allowing the Administrator to adequately train the Community Service Director to run the general operations of the township in the event of her absence. This would include preparing monthly financials, monthly board meeting prep, providing proper meeting notices, responding to FOIA requests, and more. Lastly, the new position will also offer the valuable benefit of ensuring office coverage enabling us to continue to offer excellent service to our residents.

The salary budget also accounts for the CPI increase for the Assessor and Highway Commissioner pursuant to Resolution 16-17R-14. 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, not to exceed 3%. CPI for the period ending December 31, 2019 was 2.30%. Therefore, effective May 19, 2020 for the Highway Commissioner and effective January 1, 2021 for the Assessor, the monthly salary rate for each position will increase from \$5,808.90 to \$5,942.50.

Below is a summary of the Highway Commissioner and Assessor Compensation Changes:

Highway Commissioner Compensation Summary					Assessor Compensation Summary				
Effective Date	CPI Increase	\$ Increase	Monthly	Annual	Effective Date	CPI Increase	\$ Increase	Monthly	Annual
5/15/2017			\$ 5,583.34	\$ 67,000.08	1/1/2018			\$ 5,583.34	\$ 67,000.08
5/21/2018	2.10%	\$ 117.25	\$ 5,700.59	\$ 68,407.08	1/1/2019	2.10%	\$ 117.25	\$ 5,700.59	\$ 68,407.08
5/20/2019	1.90%	\$ 108.31	\$ 5,808.90	\$ 69,706.82	1/1/2020	1.90%	\$ 108.31	\$ 5,808.90	\$ 69,706.82
5/19/2020	2.30%	\$ 133.60	\$ 5,942.50	\$ 71,310.00	1/1/2021	2.30%	\$ 133.60	\$ 5,942.50	\$ 71,310.00

General Town Fund – Expense Detail

IMRF Expenses \$28,300.00 The Township’s current IMRF contribution rate is 8.87% which is down from 9.95% in 2019. A figure of 10% was used for budgeting in the year 2021.

Health Insurance \$90,400.00 Health Insurance represents our costs for health, dental and vision insurance as well as the Health Reimbursement Arrangement (HRA) expenses. A 12% increase in cost has been budgeted for Humana (health insurance). Delta Dental rates are fixed through June 30, 2021 and EyeMed Vision rates are fixed through July 31, 2023. Currently there are three elected officials and one-half employee who access health, dental and vision benefits, plus another employee who accesses only the vision benefit. The budget allows for the addition of one employee to access health, dental, and vision for the July 1st open enrollment. 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 \$2,200.00 This category covers one three-hour shredding event to be hosted by the Township, participation in the Shorewood Crossroads Festival Parade, alternating years to host the Community Garden Open House in partnership with the Village of Shorewood, 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.

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 3% increase in premium.

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.

Telephone Service \$3,850.00 Telephone Service includes Comcast for TV, Internet, and a fax line. It also includes the monthly invoice to ESI for the telephone system SIP Trunks. It includes the annual maintenance and support to ClearVoice for the phone system. These costs, except for the TV service, are all split 50/50 between the Town Fund and the Assessor.

Postage Newsletter \$2,320.00 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

General Town Fund - Expense Detail

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 \$3,560.00 This category includes the Township Officials of Illinois, TOI Supervisor's Division, TOI Trustee's Division, TOI Clerk's Division, TOI Legislative Subscription, Metropolitan Township Association, Sam's Club, Will County Clerk's Division, Joliet Chamber, and Shorewood Chamber.

Training \$5,000.00 Training covers registration fees for conferences, seminars, etc. We have estimated that there will be four attendees at the 2020 Topics Day, two attendees for TOI Local Division Training and eight attendees for the TOI Annual Educational Conference. Additionally, we have allowed for the Administrator and staff members to attend training at the Illinois Township Management Academy, the NIU Center for Governmental Studies, MTA, various chamber sponsored training opportunities, etc. Additional funds have been allocated to bring in a training professional for all employee training on anti-sexual harassment, ethics training, and fraud awareness training. Public Act 101-0221 amended the Illinois Human Rights Act ("IHRA") requiring: Illinois employers to provide annual sexual harassment prevention training by December 31, 2020 and annually thereafter.

Building Maintenance \$29,000.00 Building Maintenance expenses include:

- Regular Building Services \$8,320.00:
 - Environmental (dumpster service) \$660.00
 - Ajax Carpet Runners \$1,144.00
 - Kinzler's Janitorial (office cleaning 2 times per week) \$5,400.00
 - Hansen Services, Inc. (pest control) \$1,116.00
- Seasonal Services \$7,570.00:
 - Spring and fall carpet, spring and fall ceramic tile cleaning, furniture cleaning \$2,800.00
 - Annual VCT cleaning and waxing \$350.00
 - Exterior maintenance \$1,045.00 – Includes spring flowers, gas for lawn mower, re-mulching, etc.
 - Weed control \$775.00
 - Snow removal services \$2,600.00
- Sealcoat and Restriping Parking Lot \$5,000.00
- Service Fees and Inspections \$1,940.00
 - A&A Sprinkler Co. (sprinkler system and backflow devices) \$1,100.00
 - Commercial Electronic Systems (fire panels) \$420.00
 - Knight Security Yearly Monitoring Fee \$420.00
- Building Supplies & Misc. Unexpected Repairs \$6,170.00 - Flags, light bulbs, garbage bags, cleaning supplies, salt, supplies for minor repairs, paint, outlet covers, etc.

General Town Fund – Expense Detail

Maintenance of Equipment \$24,900.00 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.
- \$2,930.00 – Other services include:
 - Seasonal and as-needed maintenance on lawn mower, snow blowers, and repairs to other equipment (pressure washer, etc.). \$1,600.00
 - Water Heating System Annual Service (chemical testing and balancing) \$450.00
 - Fire Extinguisher Inspections and Certifications \$400.00
 - Copy machine service contract \$480.00
- \$10,070.00 – Other equipment repairs that may be needed such as generator repairs, etc.

Mosquito Abatement \$26,400.00 The budget allows for a contract renewal at the 2019 rate of \$19,252.00 and \$6,208.00 for additional sprayings if needed (equates to two additional sprayings), plus accounts for a possible 3% increase over the 2019 costs.

Capital Outlay \$42,200.00 Capital Outlay proposed projects for 2019-2020 include:

- Security Improvements (camera system) \$30,000.00
 - 16.6 % Contingency..... \$5,000.00
- Server Updates..... \$4,000.00
- Computer Replacement/Upgrades \$2,000.00
- Annual Will County CED investment..... \$1,200.00

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.

Admin of Senior Services – Out of House \$17,000.00 The majority of this line item is the PACE Dial-A-Ride program with monthly expenses averaging \$1,037.05 in 2019. 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 \$4,200.00 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.

General Town Fund – Expense Detail

Accounting Services \$4,800.00 Accounting Services include payroll processing, W2 processing, quarterly payroll tax reporting, audit services and monthly bookkeeping services.

- Payroll Services \$1,888.00
- Audit Services..... \$1,562.00
- Accounting Services \$825.00
- QuickBooks Software Update \$450.00
- QuickBooks 1099 Forms..... \$75.00

General Town Fund – Capital Improvement Projects/Needs

2020-2021 Proposed Capital Improvement Projects (Town Fund)

- **Security Improvements (camera system) \$30,000.00**
 - **Contingency..... \$5,000.00**

The Township received RFP’s for this project in 2019. The project was put on hold as the proposals received far exceeded what had originally been budgeted. The plan would be to move forward with this project in 2020 with better defined project specifications and a sealed bid process as the project will exceed the \$20,000 threshold. The project will be done with the intent to improve workplace safety and security. A camera security system is proposed to monitor the exterior of the building including entryways to the building and inside foyers. Camera footage will be recorded to a DVR and able to be monitored from select office computers. Additionally, select elected officials and staff will have the ability to monitor the security cameras remotely from a phone application; allowing the ability to check building security on nights, weekends, and holidays.

- **Server Upgrades \$4,000.00**

This project would be shared project between the Township and the Assessor. The current server was installed in 2014. It is an Exchange 2013 server running on Windows 2008 software. Windows 2008 is being discontinued, support from Microsoft will no longer be offered, and no updates will be issued. The budget offers the Township flexibility to choose between two proposals offered by NJS. One proposal is a one-time higher cost update while the second proposal is a one-time lesser cost upfront but requires an annual subscription fee. Assessor Anderson and Administrator Dylik will review with NJS.

- **Computer Replacement/Upgrades \$2,000.00**

In order to keep our systems running as efficiently as possible, all computers are on a two-year rotation for replacement. \$2,000.00 has been allocated for the replacement of two to three computers and unforeseen server, network, or switch replacements/improvements.

TROY TOWNSHIP

Established 1850 Will County - Illinois

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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

2020 Description	Install Date	Model Name	Model #	Serial #	Mnfr #	Original Cost	Useful Life (Yrs)	Est. Remain # of Yrs	Estimated Repl. Cost	Accum.	Aggregate	Required
										Bal. as of YE 2020	Required Reserve	Annual Reserve
ADA Doors (Community Center & Main Office)	2012					\$20,200	20.0	12.0	\$ 30,000.00	\$ 12,000.00	\$ 12,000.00	\$ 1,500.00
Parking Lot Drainage and Paving	2018					\$67,675	15.0	13.0	\$ 100,000.00	\$ 13,333.33	\$ 13,333.33	\$ 6,666.67
John Deere Riding Lawn Mower	2006				John Deere		15.0	1.0	\$ 10,000.00	\$ 9,333.33	\$ 9,333.33	\$ 666.67
Push Mower	2006						15.0	1.0	\$ 500.00	\$ 466.67	\$ 466.67	\$ 33.33
Leaf Vac/Blower	2019						5.0	4.0	\$ 500.00	\$ 100.00	\$ 100.00	\$ 100.00
Large Snow Blower	2006						15.0	1.0	\$ 5,000.00	\$ 4,666.67	\$ 4,666.67	\$ 333.33
Small Snow Blower	2006						15.0	1.0	\$ 1,500.00	\$ 1,400.00	\$ 1,400.00	\$ 100.00
Weed Wacker	2016						5.0	1.0	\$ 500.00	\$ 400.00	\$ 400.00	\$ 100.00
Community Center - Chairs - approx. 45 (back up only)	2006	Stack Chair w / Arms	TER-411		Doane Keyes	\$4,560						
Community Center - Chairs - 96	2020	Stack Chair w / Arms			Purchased from Markelz	\$6,162	10.0	10.0	\$ 8,000.00	\$ -	\$ -	\$ 800.00
Community Center - Long Tables - 4	2006						15.0	1.0	\$ 1,000.00	\$ 933.33	\$ 933.33	\$ 66.67
Community Center - Long Tables - 3 (burgundy)	2016	Sam's Club				\$300	10.0	5.0	\$ 500.00	\$ 250.00	\$ 250.00	\$ 50.00
Flooring & Finishes - Assessor's Baths	2017						20.0	17.0	\$ 5,000.00	\$ 750.00	\$ 750.00	\$ 250.00
Flooring & Finishes - Community Center/Foyer	2006						15.0	1.0	\$ 20,000.00	\$ 18,666.67	\$ 18,666.67	\$ 1,333.33
Flooring - Hallways and Offices - All	2006						15.0	1.0	\$ 20,000.00	\$ 18,666.67	\$ 18,666.67	\$ 1,333.33
Flooring - Community Center Baths	2006						15.0	1.0	\$ 10,000.00	\$ 9,333.33	\$ 9,333.33	\$ 666.67
Paint-Township Offices, GA & Mtg Rooms	2012					\$9,000	10.0	2.0	\$ 10,000.00	\$ 8,000.00	\$ 8,000.00	\$ 1,000.00
Assessor Furniture & Cubicles	1985						35.0	0.0	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 857.14
Supervisor Furniture	2006					\$14,612	30.0	16.0	\$ 35,000.00	\$ 16,333.33	\$ 16,333.33	\$ 1,166.67
Community Center - Round Tables - 12	2006	Mobile Shape Table	SRT60		Midwest Folding Products	\$4,133	15.0	1.0	\$ 7,800.00	\$ 7,280.00	\$ 7,280.00	\$ 520.00
RTU - Community Center	2006	AAON					15.0	1.0	\$ 100,000.00	\$ 93,333.33	\$ 93,333.33	\$ 6,666.67
Boiler #1 Mechanical Room CC	2006	Lochinvar					15.0	1.0	\$ 17,000.00	\$ 15,866.67	\$ 15,866.67	\$ 1,133.33
Boiler #2 Mechanical Room CC	2006	Lochinvar					15.0	1.0	\$ 17,000.00	\$ 15,866.67	\$ 15,866.67	\$ 1,133.33
Furnace Mechanical Room Assessors	2006	Trane					15.0	1.0	\$ 8,000.00	\$ 7,466.67	\$ 7,466.67	\$ 533.33
AC Unit - Assessor's Office	2006	Trane					15.0	1.0	\$ 5,000.00	\$ 4,666.67	\$ 4,666.67	\$ 333.33
B&G Pump #1	2010	B&G					8.0	(2.0)	\$ 2,500.00	\$ 3,125.00	\$ 2,500.00	\$ 312.50

General Town Fund – Capital Improvement Projects/Needs



Capital Equipment Replacement Worksheet

Accum. Aggregate Required

Current Year **2020**

Category	Description	Install Date	Model Name	Model #	Serial #	Mnfr #	Original Cost	Useful Life (Yrs)	Est. Remain # of Yrs	Estimated Repl. Cost	Bal. as of YE 2020	Required Reserve	Annual Reserve
Mechanical	B&G Pump #2	2011	B&G					8.0	(1.0)	\$ 2,500.00	\$ 2,812.50	\$ 2,500.00	\$ 312.50
Mechanical	B&G Pump #3	2012	B&G					8.0	0.0	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 312.50
Mechanical	B&G Pump #4	2013	B&G					8.0	1.0	\$ 2,500.00	\$ 2,187.50	\$ 2,187.50	\$ 312.50
Mechanical	Heater in Garage	2006	Modine					15.0	1.0	\$ 5,000.00	\$ 4,666.67	\$ 4,666.67	\$ 333.33
Mechanical	Heater in Garage Storage	2006	Modine					15.0	1.0	\$ 2,500.00	\$ 2,333.33	\$ 2,333.33	\$ 166.67
Mechanical	Exhaust Fan	2006	N/A					15.0	1.0	\$ 4,000.00	\$ 3,733.33	\$ 3,733.33	\$ 266.67
Mechanical	Exhaust Fan	2006	N/A					15.0	1.0	\$ 4,000.00	\$ 3,733.33	\$ 3,733.33	\$ 266.67
Mechanical	Humidifier - Mechanical Room Assessor's Office	2006	Aprilaire	Model 550		Aprilaire		15.0	1.0	\$ 250.00	\$ 233.33	\$ 233.33	\$ 16.67
Mechanical	H2O Heater-Mechanical Room Assessors Office	2016	Rheem	XE20P06PU20U0	Q281643885	Rheem	\$800	15.0	11.0	\$ 1,000.00	\$ 266.67	\$ 266.67	\$ 66.67
Mechanical	HVAC Johnson Controls Computer Systems	2006	Johnson Controls			Johnson Controls		15.0	1.0	\$ 5,000.00	\$ 4,666.67	\$ 4,666.67	\$ 333.33
Mechanical	Generator	2003	Cummins N. Power	GGHG 60 HZ		Cummins N. Power	\$46,249	20.0	3.0	\$ 60,000.00	\$ 51,000.00	\$ 51,000.00	\$ 3,000.00
Security	Update Alarm System, key cards, cameras	2006						15.0	1.0	\$ 45,000.00	\$ 42,000.00	\$ 42,000.00	\$ 3,000.00
Security	Fire Alarm Panels	2019	iOSeries			Edwards United Technolog	\$4,500	10.0	9.0	\$ 10,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Structure	Exterior Dryvit Repairs	2006						15.0	1.0	\$ 20,000.00	\$ 18,666.67	\$ 18,666.67	\$ 1,333.33
Structure	Roof - South Office Section	2015	Garland Flat Roof			Garland/Coleman Roofing	\$80,000	20.0	15.0	\$ 100,000.00	\$ 25,000.00	\$ 25,000.00	\$ 5,000.00
Structure	Roof - North Community Center Section	2006	N/A					20.0	6.0	\$ 140,000.00	\$ 98,000.00	\$ 98,000.00	\$ 7,000.00
Technology	Website Rebuild with Mobile View	2000	NJS					20.0	0.0	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 1,250.00
Technology	Whole Office Radio System - Assessor's Office	1985						35.0	0.0	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 85.71
Technology	Projector in Community Center	2006	Sanyo	Pro Xtra X				15.0	1.0	\$ 5,000.00	\$ 4,666.67	\$ 4,666.67	\$ 333.33
Technology	Sound System in Community Center	2006	Middle Atlantic Products					15.0	1.0	\$ 5,000.00	\$ 4,666.67	\$ 4,666.67	\$ 333.33
Technology	Flat Screen TV in Community Center (3)	2006	Panasonic	TC-23LX60	MY62840036, & 37 & 39			15.0	1.0	\$ 750.00	\$ 700.00	\$ 700.00	\$ 50.00
Technology	Flat Screen TV in Supervisor's Office & Kitchen (2)	2006	View sonic					15.0	1.0	\$ 500.00	\$ 466.67	\$ 466.67	\$ 33.33
Technology	Tech. PowerEdge T320 Server	2014	Dell					6.0	0.0	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 1,666.67
Technology	Tech. Computer-Software Update	2014	Microsoft	Office 2010	Various			6.0	0.0	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 666.67
Technology	Phone/Voice Mail System	2019	ESI ESIP Evolution Series				\$8,000	10.0	9.0	\$ 15,000.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Technology	Accounting Software Conversion - Quickbooks	2014	Quickbooks				\$12,000	10.0	4.0	\$ 15,000.00	\$ 9,000.00	\$ 9,000.00	\$ 1,500.00
Technology	Computer - Residential Assessment Software CAMA	2011	CAMA - Access				\$6,900	10.0	1.0	\$ 45,000.00	\$ 40,500.00	\$ 40,500.00	\$ 4,500.00
Technology	Computer - Commercial Assessment Software	2013						7.0	0.0	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 5,714.29
Technology	Multi Unit Copy/Fax/Scan - Assessor	2014	Aficio SP 5210SR	Aficio SP 5210SR	S9249100234	Ricoh	\$3,200	6.0	0.0	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,000.00
Technology	Multi Unit Copy/Fax/Scan - Supervisor	2014	MP C2003	MP C2003	E204M760864	Ricoh	\$4,000	6.0	0.0	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,000.00
Vehicle	Township SUV	2013	Ford	Explorer	B02593	Ford	\$23,607	10.0	3.0	\$ 30,000.00	\$ 21,000.00	\$ 21,000.00	\$ 3,000.00
TOTALS											\$ 731,538.33	\$ 730,600.83	\$ 73,010.48

Assessor Budget Vs. Budget History

This chart compares the proposed 2020-2021 budget to the budgets passed in prior years.

Assessor	Assessor					FY '20-21 over '19-20	
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	Difference	% Change
Expenses	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021		
Salaries	\$ 158,000.00	\$ 165,000.00	\$ 167,500.00	\$ 180,000.00	\$ 194,000.00	14,000.00	7.78%
IMRF Expenses - Employer's	\$ 19,000.00	\$ 19,800.00	\$ 18,900.00	\$ 17,200.00	\$ 16,500.00	(700.00)	-4.07%
FICA Expenses - Employer's	\$ 12,100.00	\$ 12,625.00	\$ 13,000.00	\$ 13,800.00	\$ 15,000.00	1,200.00	8.70%
Health Insurance	\$ 17,000.00	\$ 21,000.00	\$ 29,100.00	\$ 30,000.00	\$ 33,000.00	3,000.00	10.00%
Workers Comp	\$ 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	\$ 1,500.00	\$ 1,500.00	0.00	0.00%
Insurance	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	0.00	0.00%
Office Supplies	\$ 500.00	\$ 500.00	\$ 600.00	\$ 600.00	\$ 500.00	(100.00)	-16.67%
Telephone Services	\$ 2,500.00	\$ 2,000.00	\$ 2,020.00	\$ 2,020.00	\$ 2,700.00	680.00	33.66%
Postage	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	0.00	0.00%
Postage-Newsletter	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00	\$ 2,200.00	\$ 2,200.00	0.00	0.00%
Printing & Publishing	\$ 2,420.00	\$ 2,420.00	\$ 2,420.00	\$ 2,420.00	\$ 2,420.00	0.00	0.00%
Mileage & Travel	\$ 4,800.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0.00	0.00%
Dues	\$ 100.00	\$ 150.00	\$ 150.00	\$ 200.00	\$ 200.00	0.00	0.00%
Training	\$ 6,000.00	\$ 6,000.00	\$ 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	0.00	0.00%
Maintenance of Equipment	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00	0.00%
Capital Outlay	\$ 8,000.00	\$ 3,300.00	\$ 5,500.00	\$ 5,000.00	\$ 6,000.00	1,000.00	20.00%
Other Professional Services	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 8,000.00	\$ 7,500.00	(500.00)	-6.25%
Accounting Services	\$ 825.00	\$ 825.00	\$ 825.00	\$ 825.00	\$ 825.00	0.00	0.00%
Contingencies	\$ 700.00	\$ 800.00	\$ 600.00	\$ 500.00	\$ 500.00	0.00	0.00%
TOTAL	\$ 249,120.00	\$ 255,595.00	\$ 267,790.00	\$ 277,940.00	\$ 296,520.00	18,580.00	6.68%

Assessor Budget Vs. Actual History

This chart compares the proposed 2021-2022 budget to the actual figures of prior years.

ASSESSOR	Assessor						FY '20-21 over '19-20	
	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	Est. Act. 02.13.20 2019-2020	BUDGET 2020-2021	Difference	% Change	
Expenses								
Salaries	\$ 143,677.10	\$ 146,762.25	\$ 151,972.41	\$ 159,125.83	\$ 194,000.00	34,874.17	21.9%	
IMRF Expenses - Employer's	\$ 17,347.20	\$ 17,525.57	\$ 17,178.31	\$ 14,617.83	\$ 16,500.00	1,882.17	12.9%	
FICA Expenses - Employer's	\$ 10,892.84	\$ 12,231.85	\$ 11,455.62	\$ 12,047.11	\$ 15,000.00	2,952.89	24.5%	
Health Insurance	\$ 13,471.63	\$ 19,357.81	\$ 24,769.18	\$ 21,636.41	\$ 33,000.00	11,363.59	52.5%	
Workers Comp	\$ 2,345.00	\$ 2,138.00	\$ 2,035.00	\$ 2,162.00	\$ 2,500.00	338.00	15.6%	
Printed Materials	\$ 1,339.95	\$ 1,339.95	\$ 1,379.95	\$ 1,379.95	\$ 1,500.00	120.05	8.7%	
Insurance	\$ 105.00	\$ 89.00	\$ 74.00	\$ 66.00	\$ 125.00	59.00	89.4%	
Office Supplies	\$ 302.83	\$ 382.85	\$ 358.31	\$ 391.03	\$ 500.00	108.97	27.9%	
Telephone Services	\$ 1,902.37	\$ 1,958.90	\$ 1,928.17	\$ 1,909.24	\$ 2,700.00	790.76	41.4%	
Postage	\$ -	\$ 19.60	\$ 20.00	\$ -	\$ 50.00	50.00	0.0%	
Postage-Newsletter	\$ 1,926.26	\$ 1,992.64	\$ 2,057.92	\$ 2,040.00	\$ 2,200.00	160.00	7.8%	
Printing & Publishing	\$ 2,326.17	\$ 2,081.84	\$ 2,086.43	\$ 2,091.08	\$ 2,420.00	328.92	15.7%	
Mileage & Travel	\$ 4,351.86	\$ 3,841.39	\$ 3,753.64	\$ 3,709.73	\$ 4,000.00	290.27	7.8%	
Dues	\$ 40.00	\$ 50.00	\$ 100.00	\$ 190.00	\$ 200.00	10.00	5.3%	
Training	\$ 2,311.96	\$ 1,371.53	\$ 4,072.20	\$ 4,912.79	\$ 6,000.00	1,087.21	22.1%	
Maintenance of Vehicles	\$ 35.06	\$ 85.76	\$ 60.50	\$ 183.00	\$ 500.00	317.00	173.2%	
Maintenance of Equipment	\$ 246.74	\$ 254.16	\$ 229.77	\$ 334.58	\$ 500.00	165.42	49.4%	
Capital Outlay	\$ 3,779.21	\$ 1,462.58	\$ 1,018.38	\$ 1,100.00	\$ 6,000.00	4,900.00	445.5%	
Other Professional Services	\$ 5,178.50	\$ 7,280.50	\$ 5,184.48	\$ 9,453.48	\$ 7,500.00	(1,953.48)	-20.7%	
Accounting Services	\$ 825.00	\$ 825.00	\$ 825.00	\$ 825.00	\$ 825.00	0.00	0.0%	
Contingencies	\$ 245.38	\$ 634.57	\$ 419.94	\$ 478.34	\$ 500.00	21.66	4.5%	
TOTAL	\$ 212,650.06	\$ 221,685.75	\$ 230,979.21	\$ 238,653.40	\$ 296,520.00	57,866.60	24.2%	

Assessor – Expense Detail

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

Salaries \$194,000.00 This category covers the salaries of four full-time employees and one part-time employee. Within this figure \$1,500.00 has been allocated to cover possible overtime during appeal season. The budget allows for merit increases. In consideration of the minimum wage increases and after a salary survey of other local townships was completed, an overall one-time wage adjustment was done in January of 2020.

IMRF Expenses \$16,500.00 The Township's current IMRF contribution rate is 8.87% which is down from 9.95% in 2019. A figure of 10% was used for budgeting in the year 2021.

Health Insurance \$33,000.00 Health Insurance represents our costs for health, dental and vision insurance as well as the Health Reimbursement Arrangement (HRA) expenses. A 12% increase in cost has been budgeted for Humana (health insurance). Delta Dental rates are fixed through June 30, 2021 and EyeMed Vision rates are fixed through July 31, 2023. There are three full-time employees who access the health, dental and vision benefits and one employee who accesses the vision coverage. 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 \$1,500 Printed Materials covers the annual fees for the Marshall & Swift program which aids in calculating commercial assessments.

Office Supplies \$500.00 This category covers the supplies necessary for staff to fulfill duties in the most efficient way possible. It also includes printer paper.

Telephone Services \$2,700.00 Telephone Service includes Comcast for Internet and a fax line. It also includes the monthly invoice to ESI for the telephone system SIP Trunks. It includes the annual maintenance and support to ClearVoice for the phone system. These costs are all split 50/50 between the Town Fund and the Assessor.

Postage Newsletter \$2,200.00 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 three people to maintain their CIAO designation (Kimberly Anderson, Assessor; Tamara Schwartz, Chief Deputy Assessor Residential; Janée Roedel, Deputy Assessor Commercial Coordinator), for Rhianna Korst, Office/Exemption Coordinator to continue her training, and for Annette Craven, Field Staff Coordinator, to begin her training. This category also covers per diem meal reimbursement and hotel charges.

Other Professional Services \$7,500.00 This category covers computer assistance, professional appraiser assistance for appeals, CAMA system updates as well as network maintenance.

Assessor – Capital Improvement Projects/Needs

- **Server Upgrades \$4,000.00**

This project would be shared project between the Township and the Assessor. The current server was installed in 2014. It is an Exchange 2013 server running on Windows 2008 software. Windows 2008 is being discontinued, support from Microsoft will no longer be offered, and no updates will be issued. The budget offers the Township flexibility to choose between two proposals offered by NJS. One proposal is a one-time higher cost update while the second proposal is a one-time lesser cost upfront but requires an annual subscription fee. Assessor Anderson and Administrator Dylik will review with NJS.

- **Computer Upgrades \$2,000.00**

In order to keep our systems running as efficiently as possible, all computers are on a two-year rotation for replacement. \$2,000.00 has been allocated for the replacement of two to three computers and unforeseen server, network, or switch replacements/improvements.

PRELIMINARY

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 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected Actual	FY 20-21 Budget	% Change Budget vs. Budget
Revenue	\$ 45,881.01	\$ 44,985.00	\$ 45,653.41	\$ 44,995.00	0.02%
Expenses	\$ 42,269.00	\$ 60,000.00	\$ 44,092.44	\$ 66,335.00	10.56%
Excess of Rev. over Exp.	\$ 3,612.01	\$ (15,015.00)	\$ 1,560.97	\$ (21,340.00)	-42.12%
Fund Balance Beginning April 1st	\$ 32,488.02	\$ 36,100.03	\$ 36,100.03	\$ 37,661.00	4.32%
Estimated Cash on Hand March 31st	\$ 36,100.03	\$ 21,085.03	\$ 37,661.00	\$ 16,321.00	-22.59%

Budgetary Highlights:

- The General Assistance Fund is expected to end the 2019-2020 fiscal year with an estimated fund balance of \$37,661.00, equal to approximately 10.25 months of a reserve balance.
- The funds allocated to General Assistance via the 2019 levy remained at \$20,000 just as in the 2018 levy.
- Additional funds totaling \$25,000.00 are budgeted to be transferred from the Town Fund if needed.

General Assistance Fund Budget Vs. Budget History

This chart compares the proposed 2020-2021 budget to the budgets passed in prior years.

Budget Comparison		General Assistance					FY '20-21 over '19-20	
General Assistance	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	Difference	% Change	
Income	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021			
Interest Income	\$ 25.00	\$ 50.00	\$ 75.00	\$ 45.00	\$ 55.00	10.00	22.22%	
Operating Transfer In (from Town Fund)			\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	0.00	0.00%	
General Property Income	\$ 9,950.00	\$ 9,950.00	\$ 19,940.00	\$ 19,940.00	\$ 19,940.00	0.00	0.00%	
Misc. Income	\$ -	\$ -	\$ -	\$ -	\$ -	0.00		
Total Income	\$ 9,975.00	\$ 10,000.00	\$ 45,015.00	\$ 44,985.00	\$ 44,995.00	10.00	0.02%	
Expenses	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	Difference	% Change	
	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021			
Salaries	\$ 15,000.00	\$ 20,700.00	\$ 22,500.00	\$ 24,000.00	\$ 29,000.00	5,000.00	20.83%	
IMRF Expenses	\$ 2,100.00	\$ 2,650.00	\$ 2,800.00	\$ 2,400.00	\$ 2,700.00	300.00	12.50%	
FICA Expenses	\$ 1,200.00	\$ 1,600.00	\$ 1,750.00	\$ 1,850.00	\$ 2,200.00	350.00	18.92%	
Health Ins.	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,200.00	200.00	4.00%	
Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -	0.00		
State Unemp.	\$ 250.00	\$ 165.00	\$ 90.00	\$ 50.00	\$ 55.00	5.00	10.00%	
General Asst - Clothing	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00	0.00%	
General Asst - Drugs	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00	0.00%	
General Asst - Gas/Fuel	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00	0.00%	
General Asst - Utilities	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	0.00	0.00%	
General Asst - Shelter/Rent	\$ 10,000.00	\$ 4,600.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0.00	0.00%	
General Asst - Medical	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00	0.00%	
General Asst - Food	\$ 1,500.00	\$ 1,900.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00	0.00%	
EMERGENCY ASSISTANCE	\$ 10,000.00	\$ 2,500.00	\$ 2,500.00	\$ 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	0.00	0.00%	
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.00		
Telephone Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00		
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	0.00		
Postage - Newsletter	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00	\$ 2,200.00	\$ 2,200.00	0.00	0.00%	
Printing & Publishing	\$ 2,420.00	\$ 2,420.00	\$ 2,420.00	\$ 2,420.00	\$ 2,420.00	0.00	0.00%	
Mileage & Travel	\$ 1,300.00	\$ 930.00	\$ 1,000.00	\$ 1,000.00	\$ 1,285.00	285.00	28.50%	
Dues	\$ -	\$ 25.00	\$ 50.00	\$ 50.00	\$ 50.00	0.00	0.00%	
Training	\$ 500.00	\$ 570.00	\$ 500.00	\$ 500.00	\$ 650.00	150.00	30.00%	
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.00		
Build. Maint.	\$ -	\$ -	\$ -	\$ -	\$ -	0.00		
Maint. Of Equip.	\$ 250.00	\$ 250.00	\$ 250.00	\$ 280.00	\$ 325.00	45.00	16.07%	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.00		
Debt Certificate Interest	\$ -	\$ -	\$ -	\$ -	\$ -	0.00		
Legal Asst.	\$ -	\$ -	\$ -	\$ -	\$ -	0.00		
Other Professional Serv.	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00	0.00%	
Accounting Serv.	\$ 3,800.00	\$ 3,800.00	\$ 3,500.00	\$ 3,350.00	\$ 3,350.00	0.00	0.00%	
Contingencies	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00	0.00%	
TOTAL EXPENSES	\$ 58,320.00	\$ 57,110.00	\$ 58,860.00	\$ 60,000.00	\$ 66,335.00	6,335.00	10.56%	
Net Income	\$ (48,345.00)	\$ (47,110.00)	\$ (13,845.00)	\$ (15,015.00)	\$ (21,340.00)			

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Starting Cash of 04/01	\$ 84,425.16	\$ 63,387.09	\$ 32,488.02	\$ 36,100.03	\$ 37,661.00
Estimated Income	\$ 9,975.00	\$ 10,000.00	\$ 45,015.00	\$ 44,985.00	\$ 44,995.00
Total Funds Available	\$ 94,400.16	\$ 73,387.09	\$ 77,503.02	\$ 81,085.03	\$ 82,656.00
Budgeted Expenses	\$ 58,320.00	\$ 57,110.00	\$ 58,860.00	\$ 60,000.00	\$ 66,335.00
Estimated Ending Balance	\$ 36,080.16	\$ 16,277.09	\$ 18,643.02	\$ 21,085.03	\$ 16,321.00
Average Monthly Expenses	\$ 4,860.00	\$ 4,759.17	\$ 4,905.00	\$ 5,000.00	\$ 5,527.92
Months of Reserve at end of FY	7.42	3.42	3.80	4.22	2.95

General Assistance Fund Budget Vs. Actual History

This chart compares the proposed 2019-2020 budget to the actual figures of prior years.

GENERAL ASSISTANCE	General Assistance					FY '20-21 over '19-20	
	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	Est. Act. 02.13.20 2019-2020	BUDGET 2020-2021	Difference	% Change
Income							
Interest Income	\$ 61.62	\$ 75.01	\$ 58.56	\$ 56.84	\$ 55.00	(1.84)	-3.2%
Operating Transfer In (from Town Fund)			\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	0.00	0.0%
General Property Income	\$ 10,118.20	\$ 10,678.99	\$ 20,822.45	\$ 20,509.23	\$ 19,940.00	(569.23)	-2.8%
Misc. Income	\$ 2.72	\$ 1,975.00	\$ -	\$ 87.34	\$ -	(87.34)	-100.0%
Total Income	\$ 10,182.54	\$ 12,729.00	\$ 45,881.01	\$ 45,653.41	\$ 44,995.00	(658.41)	-1.4%
Expenses							
Salaries	\$ 14,102.77	\$ 20,664.98	\$ 22,392.01	\$ 23,360.00	\$ 29,000.00	5,640.00	24.1%
IMRF Expenses	\$ 1,881.60	\$ 2,598.15	\$ 2,592.70	\$ 2,193.67	\$ 2,700.00	506.33	23.1%
FICA Expenses	\$ 1,072.93	\$ 1,489.88	\$ 1,619.69	\$ 1,696.77	\$ 2,200.00	503.23	29.7%
Health Ins.	\$ -	\$ 4,003.86	\$ 3,663.35	\$ 4,597.17	\$ 5,200.00	602.83	13.1%
Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.0%
State Unemp.	\$ 65.81	\$ 44.37	\$ 40.44	\$ 38.45	\$ 55.00	16.55	43.0%
General Asst - Clothing	\$ 380.00	\$ -	\$ -	\$ -	\$ 500.00	500.00	0.0%
General Asst - Drugs	\$ -	\$ -	\$ -	\$ 125.00	\$ 500.00	375.00	300.0%
General Asst - Gas/Fuel	\$ -	\$ -	\$ -	\$ -	\$ 500.00	500.00	0.0%
General Asst - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	2,000.00	0.0%
General Asst - Shelter/Rent	\$ 950.00	\$ 100.00	\$ -	\$ 275.00	\$ 5,000.00	4,725.00	1718.2%
General Asst - Medical	\$ -	\$ -	\$ -	\$ -	\$ 500.00	500.00	0.0%
General Asst - Food	\$ 655.00	\$ 1,880.00	\$ 550.00	\$ -	\$ 1,500.00	1,500.00	0.0%
EMERGENCY ASSISTANCE	\$ 700.00	\$ 650.00	\$ -	\$ 650.00	\$ 2,500.00	1,850.00	284.6%
Insurance	\$ 2,360.00	\$ 2,360.00	\$ 2,360.00	\$ 2,360.00	\$ 2,400.00	40.00	1.7%
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.0%
Telephone Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.0%
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.0%
Postage - Newsletter	\$ 1,977.56	\$ 1,926.62	\$ 2,012.53	\$ 1,606.97	\$ 2,200.00	593.03	36.9%
Printing & Publishing	\$ 2,079.22	\$ 2,082.84	\$ 2,089.54	\$ 2,167.50	\$ 2,420.00	252.50	11.6%
Mileage & Travel	\$ 28.15	\$ 43.20	\$ 71.71	\$ 161.07	\$ 1,285.00	1,123.93	697.8%
Dues	\$ -	\$ -	\$ 50.00	\$ 50.00	\$ 50.00	0.00	0.0%
Training	\$ 85.00	\$ 569.10	\$ 200.00	\$ 340.00	\$ 650.00	310.00	91.2%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.0%
Build. Maint.	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.0%
Maint. Of Equip.	\$ 204.34	\$ 232.29	\$ 244.69	\$ 276.65	\$ 325.00	48.35	17.5%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.0%
Debt Certificate Interest	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.0%
Legal Asst.	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.0%
Other Professional Serv.	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00	0.0%
Accounting Serv.	\$ 3,549.75	\$ 3,584.65	\$ 3,347.34	\$ 3,159.19	\$ 3,350.00	190.81	6.0%
Contingencies	\$ 128.48	\$ 398.13	\$ 35.00	\$ 35.00	\$ 500.00	465.00	1328.6%
TOTAL EXPENSES	\$ 31,220.61	\$ 43,628.07	\$ 42,269.00	\$ 44,092.44	\$ 66,335.00	22,242.56	50.4%
Net Income	\$ (21,038.07)	\$ (30,899.07)	\$ 3,612.01	\$ 1,560.97	\$ (21,340.00)		
Ending Cash Balance as of March 31st of FY	\$ 63,387.09	\$ 32,488.02	\$ 36,100.03	\$ 37,661.00	\$ 16,321.00		
Average Monthly Expenses	\$ 2,601.72	\$ 3,635.67	\$ 3,522.42	\$ 3,674.37	\$ 5,527.92		
Months of Reserves Cash Balance/Avg. Monthly Exp.	24.36	8.94	10.25	10.25	2.95		

General Assistance – Expense Detail

Salaries \$29,000.00 This category covers the salary of one Community Services Director working 24 hours per week. The budget allows for merit increase including an overall one-time wage adjustment due the minimum wage increases.

IMRF Expenses \$2,700.00 The Township’s current IMRF contribution rate is 8.87% which is down from 9.95% in 2019. A figure of 10% was used for budgeting in the year 2021.

Health Insurance \$5,200.00 Health Insurance represents our costs for health, dental and vision insurance as well as the Health Reimbursement Arrangement (HRA) expenses. A 12% increase in cost has been budgeted for Humana (health insurance). Delta Dental rates are fixed through June 30, 2021 and EyeMed Vision rates are fixed through July 31, 2023. 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. As a reminder, we budget the total possible amount of all HRA reimbursements that could be used by each employee for the year.

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 \$2,200.00 and Publishing & Printing \$2,420.00 These two expense items cover the printing, publishing, design and postage for our newsletter.

Mileage & Travel \$1,285.00 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 \$650.00 For training we have budgeted for a minimum of two General Assistance training classes for two people 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 \$3,350.00 Accounting Services include payroll processing, W2 processing, quarterly payroll tax reporting, audit services and monthly bookkeeping services.

- Payroll Services \$988.00
- Audit Services..... \$1,537.00
- Accounting Services \$825.00

General Assistance – Expense Detail

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

PRELIMINARY

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 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected Actual	FY 20-21 Budget	% Change Budget vs. Budget
Revenue	\$ 931,109.28	\$ 1,167,894.00	\$ 1,145,819.81	\$ 1,050,979.00	-10.01%
Expenses	\$ 924,134.22	\$ 1,667,679.00	\$ 1,117,468.26	\$ 1,582,445.00	-5.11%
Excess of Rev. over Exp.	\$ 6,975.06	\$ (499,785.00)	\$ 28,351.55	\$ (531,466.00)	-6.34%
Fund Balance Beginning April 1st	\$ 780,272.64	\$ 787,247.70	\$ 787,247.70	\$ 815,599.25	3.60%
Estimated Cash on Hand March 31st	\$ 787,247.70	\$ 287,462.70	\$ 815,599.25	\$ 284,133.25	-1.16%

Budgetary Highlights:

- The Road and Bridge Fund is projected to end the 2019-2020 fiscal year with an approximate increase in fund balance of approximately \$28,351.55 as compared to a budgeted fund balance decrease of (\$499,785.00).
- Revenue/Expenses – The proposed 2020-2021 FY budget shows revenue declining by 10.01% compared to the prior year’s budget while expenses are projected to decrease by 5.11%. This is a result of the decrease in Loan Proceeds and Capital Outlay R&B Equipment.

Road and Bridge Fund Budget Vs. Budget History

This chart compares the proposed 2020-2021 budget to the budgets passed in prior years.

Budget Comparison		Road and Bridge						FY '20-21 over '19-20	
Road & Bridge	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	Difference	% Change	
Income	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021				
State and Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00		
Fines	\$ 2,000.00	\$ 2,000.00	\$ 1,000.00	\$ 360.00	\$ 360.00	\$ 360.00	0.00	0.00%	
Uniform Income (DISCONTINUED)	\$ 767.00	\$ 1,145.00	\$ -	\$ -	\$ -	\$ -	0.00		
Cell Phone Income (DISCONTINUED)	\$ 720.00	\$ 720.00	\$ -	\$ -	\$ -	\$ -	0.00		
Interest Income	\$ 250.00	\$ 400.00	\$ 1,440.00	\$ 3,680.00	\$ 4,200.00	\$ 4,200.00	520.00	14.13%	
State Maint. Agreement	\$ 12,000.00	\$ 12,000.00	\$ 12,500.00	\$ 13,200.00	\$ 13,772.00	\$ 13,772.00	572.00	4.33%	
Permit Fees	\$ -	\$ 500.00	\$ 500.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	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		
General Property Tax	\$ 657,471.00	\$ 674,621.00	\$ 696,770.00	\$ 719,620.00	\$ 751,247.00	\$ 751,247.00	31,627.00	4.39%	
Insurance Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00		
Replacement Tax	\$ 118,000.00	\$ 113,000.00	\$ 86,950.00	\$ 102,634.00	\$ 130,000.00	\$ 130,000.00	27,366.00	26.66%	
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	\$ 327,000.00	\$ 150,000.00	\$ 150,000.00	(177,000.00)	-54.13%	
Total Income	\$ 941,408.00	\$ 954,586.00	\$ 949,360.00	\$ 1,167,894.00	\$ 1,050,979.00	\$ 1,050,979.00	(116,915.00)	-10.01%	

Expenses	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	Difference	% Change
	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021		
Salaries	\$ 243,000.00	\$ 243,000.00	\$ 263,000.00	\$ 270,000.00	\$ 250,000.00	(20,000.00)	-7.41%
IMRF Expenses - Employer's	\$ 28,000.00	\$ 28,000.00	\$ 28,000.00	\$ 23,000.00	\$ 23,000.00	0.00	0.00%
FICA Expenses - Employer's	\$ 18,600.00	\$ 18,600.00	\$ 18,600.00	\$ 20,000.00	\$ 20,000.00	0.00	0.00%
Health Insurance	\$ 26,000.00	\$ 28,000.00	\$ 38,000.00	\$ 36,000.00	\$ 45,000.00	9,000.00	25.00%
Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
State Unemployment	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00	0.00%
Insurance	\$ 19,200.00	\$ 18,000.00	\$ 18,100.00	\$ 18,500.00	\$ 18,500.00	0.00	0.00%
Office Supplies	\$ 1,000.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	0.00	0.00%
Telephone Services	\$ 6,000.00	\$ 6,000.00	\$ 5,460.00	\$ 5,400.00	\$ 6,000.00	600.00	11.11%
Postage	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00	0.00%
Postage-Newsletter	\$ 2,050.00	\$ 2,100.00	\$ 2,100.00	\$ 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	0.00	0.00%
Mileage & Travel	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00	0.00%
Dues	\$ 300.00	\$ 300.00	\$ 350.00	\$ 475.00	\$ 475.00	0.00	0.00%
Training	\$ 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 2020-2021 budget to the budgets passed in prior years.

Expenses	BUDGET 2016-2017	BUDGET 2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	BUDGET 2020-2021	Difference	% Change
Utilities	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,300.00	300.00	6.00%
Utilities R&B Street Lights	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 28,000.00	6,000.00	27.27%
Maintenance of Roads	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	0.00	0.00%
Maintenance of Bridges	\$ 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	0.00	0.00%
Maintenance of Vehicles	\$ 21,500.00	\$ 61,500.00	\$ 42,000.00	\$ 50,000.00	\$ 50,000.00	0.00	0.00%
Maintenance of Equipment	\$ 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	\$ 3,634.00	\$ 3,634.00	\$ 2,500.00	(1,134.00)	-31.21%
Gas & Oil	\$ 62,000.00	\$ 62,000.00	\$ 62,000.00	\$ 62,000.00	\$ 62,000.00	0.00	0.00%
Capital Outlay	\$ 4,550.00	\$ 4,550.00	\$ 4,550.00	\$ 4,550.00	\$ 4,550.00	0.00	0.00%
Capital Outlay R&B Equipment	\$ 315,000.00	\$ 275,000.00	\$ 315,000.00	\$ 432,000.00	\$ 350,000.00	(82,000.00)	-18.98%
Capital Outlay R&B	\$ 310,000.00	\$ 310,000.00	\$ 283,450.00	\$ 310,000.00	\$ 310,000.00	0.00	0.00%
Capital Outlay Building	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	0.00	0.00%
Debt Certificate Principal	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	\$ 75,000.00	\$ 65,000.00	(10,000.00)	-13.33%
Debt Certificate Interest	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	12,000.00	100%
Legal Assistance	\$ 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	0.00	0.00%
Accounting Services	\$ 4,600.00	\$ 4,600.00	\$ 4,600.00	\$ 4,600.00	\$ 4,600.00	0.00	0.00%
Contingencies	\$ 5,000.00	\$ 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	0.00	0.00%
TOTAL Expenses	\$ 1,485,870.00	\$ 1,486,470.00	\$ 1,509,264.00	\$ 1,667,679.00	\$ 1,582,445.00	(85,234.00)	-5.11%
Net Income	\$ (544,462.00)	\$ (531,884.00)	\$ (559,904.00)	\$ (499,785.00)	\$ (531,466.00)	(31,681.00)	-6.34%

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Starting Cash of 04/01	\$ 718,072.08	\$ 711,968.29	\$ 780,272.64	\$ 787,247.70	\$ 815,599.25
Estimated Income	\$ 941,408.00	\$ 954,586.00	\$ 949,360.00	\$ 1,167,894.00	\$ 1,050,979.00
Total Funds Available	\$ 1,659,480.08	\$ 1,666,554.29	\$ 1,729,632.64	\$ 1,955,141.70	\$ 1,866,578.25
Budgeted Expenses	\$ 1,485,870.00	\$ 1,486,470.00	\$ 1,509,264.00	\$ 1,667,679.00	\$ 1,582,445.00
Estimated Ending Balance	\$ 173,610.08	\$ 180,084.29	\$ 220,368.64	\$ 287,462.70	\$ 284,133.25
Average Monthly Expenses	\$ 123,822.50	\$ 123,872.50	\$ 125,772.00	\$ 138,973.25	\$ 131,870.42
Months of Reserve at end of FY	1.40	1.45	1.75	2.07	2.15

Road and Bridge Fund Budget Vs. Actual History

This chart compares the proposed 2020-2021 budget to the actual figures of prior years.

ROAD & BRIDGE	Road and Bridge					FY '20-21 over '19-20	
	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	Est. Act. 02.13.20 2019-2020	BUDGET 2020-2021	Difference	% Change
Income							
State and Federal Grants	\$ -	\$ 1,659.62	\$ -	\$ -	\$ -	0.00	
Fines	\$ 326.63	\$ 255.18	\$ 427.23	\$ 1,464.24	\$ 360.00	(1,104.24)	-75.41%
Uniform Income (DISCONTINUED)	\$ 1,120.24	\$ 913.88	\$ -	\$ -	\$ -	0.00	
Cell Phone Income (DISCONTINUED)	\$ 720.20	\$ 830.90	\$ -	\$ -	\$ -	0.00	
Interest Income	\$ 591.60	\$ 1,437.61	\$ 3,882.48	\$ 4,799.11	\$ 4,200.00	(599.11)	-12.48%
State Maint. Agreement	\$ 21,919.50	\$ 16,289.00	\$ 6,758.25	\$ 16,959.50	\$ 13,772.00	(3,187.50)	-18.79%
Permit Fees	\$ 125.00	\$ 26,125.00	\$ 13,400.00	\$ 3,300.00	\$ 1,200.00	(2,100.00)	-63.64%
Rental Income	\$ -	\$ -	\$ -	\$ -	\$ 100.00	100.00	0.00%
Sale of Fixed Asset	\$ -	\$ 1,307.86	\$ 98,177.00	\$ -	\$ -	0.00	
Insurance Reimbursements	\$ 7,832.00	\$ -	\$ 3,926.26	\$ -	\$ -	0.00	
General Property Tax	\$ 660,777.62	\$ 676,171.52	\$ 696,642.63	\$ 719,781.34	\$ 751,247.00	31,465.66	4.37%
Replacement Tax	\$ 125,272.38	\$ 116,361.87	\$ 107,795.27	\$ 141,505.75	\$ 130,000.00	(11,505.75)	-8.13%
Misc. Income	\$ 223.41	\$ 862.18	\$ 100.16	\$ 467.38	\$ 100.00	(367.38)	-78.60%
Loan Proceeds	\$ -	\$ -	\$ -	\$ 257,542.49	\$ 150,000.00	(107,542.49)	-41.76%
Total Income	\$ 818,908.58	\$ 842,214.62	\$ 931,109.28	\$ 1,145,819.81	\$ 1,050,979.00	(94,840.81)	-8.28%
Expenses							
Salaries	\$ 209,640.93	\$ 221,339.11	\$ 258,652.03	\$ 228,571.85	\$ 250,000.00	21,428.15	9.4%
IMRF Expenses - Employer's	\$ 22,720.82	\$ 23,141.46	\$ 24,368.58	\$ 14,484.47	\$ 23,000.00	8,515.53	58.8%
FICA Expenses - Employer's	\$ 13,710.06	\$ 14,616.71	\$ 17,795.44	\$ 16,007.30	\$ 20,000.00	3,992.70	24.9%
Health Insurance	\$ 13,646.86	\$ 17,806.10	\$ 19,233.39	\$ 20,863.05	\$ 45,000.00	24,136.95	115.7%
Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
State Unemployment	\$ 409.07	\$ 472.37	\$ 480.21	\$ 322.74	\$ 1,000.00	677.26	209.8%
Insurance	\$ 16,577.00	\$ 17,230.00	\$ 17,855.00	\$ 16,882.00	\$ 18,500.00	1,618.00	9.6%
Office Supplies	\$ 559.57	\$ -	\$ 461.50	\$ 422.28	\$ 750.00	327.72	77.6%
Telephone Services	\$ 5,774.97	\$ 5,789.65	\$ 5,150.24	\$ 5,525.15	\$ 6,000.00	474.85	8.6%
Postage	\$ 190.00	\$ 252.12	\$ 255.25	\$ 220.00	\$ 500.00	280.00	127.3%
Postage-Newsletter	\$ 1,926.26	\$ 1,992.64	\$ 2,057.93	\$ 2,100.00	\$ 2,100.00	0.00	0.0%
Printing & Publishing	\$ 2,571.47	\$ 2,228.89	\$ 2,386.48	\$ 2,274.08	\$ 3,200.00	925.92	40.7%
Mileage & Travel	\$ -	\$ 187.10	\$ 190.00	\$ 665.83	\$ 1,500.00	834.17	125.3%
Dues	\$ 275.00	\$ 275.00	\$ 350.00	\$ 450.00	\$ 475.00	25.00	5.6%
Training	\$ 60.00	\$ 75.00	\$ 45.00	\$ 50.00	\$ 750.00	700.00	1400.0%

Road and Bridge Fund Budget Vs. Actual History

This chart compares the proposed 2019-2020 budget to the actual figures of prior years.

Expenses	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	Est. Act. 02.13.20 2019-2020	BUDGET 2020-2021	Difference	% Change
Utilities	\$ 3,713.95	\$ 3,944.44	\$ 4,764.47	\$ 4,517.87	\$ 5,300.00	782.13	17.3%
Utilities R&B Street Lights	\$ 18,212.57	\$ 19,176.09	\$ 19,384.75	\$ 21,760.07	\$ 28,000.00	6,239.93	28.7%
Maintenance of Roads	\$ 59,529.05	\$ 75,545.51	\$ 103,759.80	\$ 166,398.33	\$ 160,000.00	(6,398.33)	-3.8%
Maintenance of Bridges	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	4,000.00	0.0%
Maintenance of Buildings	\$ 5,109.07	\$ 6,630.55	\$ 3,778.26	\$ 5,221.76	\$ 10,000.00	4,778.24	91.5%
Maintenance of Vehicles	\$ 17,861.43	\$ 40,633.93	\$ 38,881.57	\$ 18,790.20	\$ 50,000.00	31,209.80	166.1%
Maintenance of Equipment	\$ 25,059.86	\$ 21,738.78	\$ 31,623.39	\$ 21,207.10	\$ 36,500.00	15,292.90	72.1%
Janitorial	\$ 3,150.11	\$ 2,994.92	\$ 2,356.61	\$ 1,532.51	\$ 2,500.00	967.49	63.1%
Gas & Oil	\$ 24,911.24	\$ 29,111.66	\$ 41,353.42	\$ 36,038.62	\$ 62,000.00	25,961.38	72.0%
Capital Outlay	\$ 1,360.00	\$ 399.98	\$ 149.99	\$ 313.02	\$ 4,550.00	4,236.98	1353.6%
Capital Outlay R&B Equipment	\$ 82,203.92	\$ 115,195.49	\$ 85,394.02	\$ 396,356.58	\$ 350,000.00	(46,356.58)	-11.7%
Capital Outlay R&B	\$ 252,700.01	\$ 107,799.52	\$ 226,046.33	\$ 116,791.83	\$ 310,000.00	193,208.17	165.4%
Capital Outlay Building	\$ 7,550.00	\$ 9,442.39	\$ 8,925.13	\$ 13,480.00	\$ 27,000.00	13,520.00	100.3%
Debt Certificate Principal	\$ 30,662.54	\$ 30,662.54	\$ -	\$ -	\$ 65,000.00	65,000.00	0.0%
Debt Certificate Interest	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	12,000.00	0.0%
Legal Assistance	\$ -	\$ 731.25	\$ 1,169.61	\$ 390.00	\$ 4,220.00	3,830.00	982.1%
Other Professional Services	\$ 200.00	\$ 200.00	\$ 3,200.00	\$ 2,000.00	\$ 19,000.00	17,000.00	850.0%
Accounting Services	\$ 4,267.95	\$ 4,117.12	\$ 3,865.38	\$ 3,736.58	\$ 4,600.00	863.42	23.1%
Contingencies	\$ 458.66	\$ 179.95	\$ 200.44	\$ 95.03	\$ 5,000.00	4,904.97	5161.5%
Reimbursement of Corp. Pers. Property Tax	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	50,000.00	0.0%
TOTAL Expenses	\$ 825,012.37	\$ 773,910.27	\$ 924,134.22	\$ 1,117,468.26	\$ 1,582,445.00	464,976.74	41.6%
Net Income	\$ (6,103.79)	\$ 68,304.35	\$ 6,975.06	\$ 28,351.55	\$ (531,466.00)	(559,817.55)	-1974.6%
Grant Funding Received but not paid out prior to fiscal year							
Actual Net Income for FY 2012-2013	\$ (6,103.79)	\$ 68,304.35	\$ 6,975.06	\$ 28,351.55	\$ (531,466.00)		
Ending Cash Balance as of March 31st of FY	\$ 711,968.29	\$ 780,272.64	\$ 787,247.70	\$ 815,599.25	\$ 284,133.25		
Average Monthly Expenses	\$ 68,751.03	\$ 64,492.52	\$ 77,011.19	\$ 93,122.35	\$ 131,870.42		
Months of Reserves Cash Balance/Avg. Monthly Exp.	10.36	12.10	10.22	8.76	2.15		

Road and Bridge – Expense Detail

Salaries \$250,000.00 This category covers the salaries of the Highway Department staff which currently includes three full-time employees, four regular part-time employees, and several seasonal part-time employees who are called in when needed. It also accounts for \$17,840.74 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 \$23,000.00 The Township’s current IMRF contribution rate is 8.87% which is down from 9.95% in 2019. A figure of 10% was used for budgeting in the year 2021.

Health Insurance \$45,000.00 Health Insurance represents our costs for health, dental and vision insurance as well as the Health Reimbursement Arrangement (HRA) expenses. A 12% increase in cost has been budgeted for Humana (health insurance). Delta Dental rates are fixed through June 30, 2021 and EyeMed Vision rates are fixed through July 31, 2023. There are two full-time employees who access the health, dental and vision benefits. The budget allows for the addition of one employee to access health, dental, and vision for the July 1st open enrollment. As a reminder, we budget the total possible amount of all HRA reimbursements that could be used by each employee for the year.

Insurance \$18,500.00 Insurance is provided through TOIRMA. This is our general liability, workers compensation and auto insurance. We have allowed for an approximate 3% increase in premium.

Telephone Services \$6,000.00 Telephone Services include Comcast telephone, tv, and internet service as well as Verizon cell phone service. Additionally, it includes monthly reimbursements to employees who are required to use their phones for business purposes.

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 reimbursements, and meal per-diems. 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 \$28,000.00 This category includes two ComEd bills for streetlights.

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

Maintenance of Vehicles \$50,000.00 Maintenance of Vehicles covers all costs associated with maintaining the Highway Department vehicles.

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

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

Capital Outlay - R&B Equipment \$350,000.00 This category includes funds that might be needed to purchase new equipment, trucks, tractors, trailers, etc.

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 improvements made to existing building structures.

Debt Certificate Principal - \$65,000.00 This category covers the principal portion of the two debt certificate loan payments for the 2019 John Deere Loader and the 2020 International Truck.

Debt Certificate Interest - \$12,000.00 This category covers the interest portion of the two debt certificate loan payments for the 2019 John Deere Loader and the 2020 International Truck.

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 bookkeeping services.

- Payroll Services\$2,238.00
- Audit Services.....\$1,537.00
- Accounting Services\$825.00

TROY TOWNSHIP

Established 1850 Will County - Illinois

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