

# Troy Township - Memorandum

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**Date:** March 15, 2021  
**To:** Troy Township Board  
**From:** Jennifer Dylik, Administrator  
**Subject:** Update to the 2021-2022 Troy Township Annual Proposed Budget

Attached please find updated Budget vs. Actual tables for all Funds. Actual figures for the fiscal year ending March 31, 2021 have been updated as of March 15, 2021 using estimates of all expenditures that are expected to be incurred through March 31, 2021.

Additionally, attached please find an updated Budget vs. Budget table for the Road District. Please be advised that for the proposed 2021-2022 fiscal year budget Highway Commissioner Ward has reallocated \$75,000 from the line item of Capital Outlay R&B to the line item of Capital Outlay Building to allow for the performance of some significant building improvements. The bottom-line total of budgeted expenditures has not changed and remains at \$1,639,275.00. The two budget line items have been adjusted as follows:

Line Item/Amount	As Proposed February 22, 2021	As Amended March 15, 2021
Capital Outlay R&B	\$310,000.00	\$235,000.00
Capital Outlay Building	\$27,000.00	\$102,000.00

TOWN FUND	Town					FY '21-22 Budget over '20-21 Est. Actuals	
	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	Est. Actual 03.15.21 2020-2021	BUDGET 2021-2022	Difference	% Change
Income							
State & Federal Grants	\$ 1,814.05	\$ -	\$ 3,447.09	\$ 10,000.00	\$ 1,500.00	(8,500.00)	-85.00%
Other Grants	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
Interest Income	\$ 1,196.93	\$ 3,845.65	\$ 4,664.40	\$ 2,951.37	\$ 1,920.00	(1,031.37)	-34.95%
Rental Income	\$ 1,164.50	\$ 1,522.50	\$ 1,955.00	\$ 500.00	\$ 500.00	0.00	0.00%
Insurance Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
General Property Income	\$ 1,057,216.04	\$ 1,080,893.08	\$ 1,118,889.94	\$ 1,167,703.24	\$ 1,216,946.00	49,242.76	4.22%
Replacement Tax	\$ 32,650.19	\$ 30,246.47	\$ 40,849.67	\$ 36,500.10	\$ 27,390.00	(9,110.10)	-24.96%
Misc. Income	\$ 5,970.00	\$ 5,155.23	\$ 5,394.49	\$ 587.00	\$ 1,500.00	913.00	155.54%
Total Income	\$ 1,100,011.71	\$ 1,121,662.93	\$ 1,175,200.59	\$ 1,218,241.71	\$ 1,249,756.00	31,514.29	2.59%
Expenses							
Salaries	\$ 304,628.32	\$ 311,935.93	\$ 312,791.25	\$ 300,761.61	\$ 365,000.00	64,238.39	21.36%
IMRF Expenses	\$ 37,440.18	\$ 33,878.06	\$ 27,627.50	\$ 26,139.78	\$ 29,300.00	3,160.22	12.09%
FICA Expenses	\$ 22,955.98	\$ 24,644.24	\$ 24,737.14	\$ 23,954.08	\$ 28,000.00	4,045.92	16.89%
Health Ins.	\$ 64,364.22	\$ 64,113.23	\$ 65,831.03	\$ 54,037.98	\$ 78,000.00	23,962.02	44.34%
Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
State Unemp.	\$ 596.66	\$ 494.66	\$ 618.51	\$ 625.88	\$ 900.00	274.12	43.80%
Printed Materials	\$ 325.00	\$ 325.00	\$ 299.00	\$ 355.80	\$ 375.00	19.20	5.40%
Community Events (formerly Public Affairs)	\$ 900.00	\$ 1,350.93	\$ 1,232.05	\$ 15.00	\$ 3,100.00	3,085.00	20566.67%
Insurance	\$ 14,998.00	\$ 14,836.00	\$ 15,690.00	\$ 15,776.00	\$ 16,400.00	624.00	3.96%
Office Supplies	\$ 2,332.36	\$ 1,363.46	\$ 1,587.24	\$ 1,849.21	\$ 3,600.00	1,750.79	94.68%
Telephone Services	\$ 2,706.10	\$ 2,777.75	\$ 2,827.45	\$ 3,612.24	\$ 3,900.00	287.76	7.97%
Postage	\$ 473.44	\$ 490.04	\$ 387.44	\$ 521.30	\$ 500.00	(21.30)	-4.09%
Postage - Newsletter	\$ 2,151.62	\$ 2,247.53	\$ 1,846.98	\$ 1,718.93	\$ 2,320.00	601.07	34.97%
Printing & Publishing	\$ 2,647.87	\$ 2,602.37	\$ 2,543.88	\$ 3,142.02	\$ 3,000.00	(142.02)	-4.52%
Mileage & Travel	\$ 4,161.23	\$ 3,101.58	\$ 2,537.58	\$ 1,353.04	\$ 5,500.00	4,146.96	306.49%
Dues	\$ 3,902.66	\$ 3,439.11	\$ 1,869.11	\$ 3,429.11	\$ 4,875.00	1,445.89	42.17%
Training	\$ 1,941.94	\$ 1,513.27	\$ 1,398.37	\$ 45.00	\$ 5,000.00	4,955.00	11011.11%
Utilities	\$ 20,969.09	\$ 22,040.33	\$ 20,338.03	\$ 19,627.72	\$ 21,000.00	1,372.28	6.99%
Expenses							
Build. Maint.	\$ 19,871.12	\$ 23,601.12	\$ 22,566.49	\$ 31,829.53	\$ 33,000.00	1,170.47	3.68%
Maint. Of Equip.	\$ 16,712.89	\$ 13,632.18	\$ 16,894.30	\$ 19,356.13	\$ 25,330.00	5,973.87	30.86%
Capital Outlay	\$ 13,975.81	\$ 87,200.78	\$ 36,272.57	\$ 52,500.00	\$ 68,000.00	15,500.00	29.52%
Eq. Lease Int. Exp.	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
Lease Principal	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
Debt Certificate Principal	\$ 132,455.71	\$ 136,656.98	\$ 140,776.14	\$ 144,977.03	\$ 72,000.00	(72,977.03)	-50.34%
Debt Certificate Interest	\$ 17,497.61	\$ 13,296.34	\$ 9,177.18	\$ 4,976.29	\$ 1,500.00	(3,476.29)	-69.86%
Legal Asst.	\$ 780.00	\$ 2,340.39	\$ 1,901.25	\$ 2,437.50	\$ 2,500.00	62.50	2.56%
Admin Sr. Serv. In House	\$ 1,137.34	\$ 729.92	\$ 588.21	\$ 297.61	\$ 2,700.00	2,402.39	807.23%
Admin Sr. Serv. Out of House	\$ 12,737.79	\$ 16,400.85	\$ 13,388.77	\$ 7,464.75	\$ 17,000.00	9,535.25	127.74%
Other Professional Serv.	\$ 3,468.50	\$ 3,329.99	\$ 3,529.99	\$ 3,577.50	\$ 7,300.00	3,722.50	104.05%
Accounting Serv.	\$ 4,797.91	\$ 4,219.57	\$ 4,257.09	\$ 3,695.17	\$ 4,800.00	1,104.83	29.90%
Contingencies	\$ 3,951.18	\$ 3,753.47	\$ 2,498.10	\$ 2,748.74	\$ 4,000.00	1,251.26	45.52%
Mosquito Management	\$ 21,280.98	\$ 18,692.00	\$ 22,356.00	\$ 19,830.00	\$ 27,500.00	7,670.00	38.68%
Youth and Parks	\$ 500.00	\$ -	\$ -	\$ -	\$ -	0.00	
Operating Transfer Out (to GA)	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 35,000.00	10,000.00	40.00%
TOTAL TOWN EXPENSES	\$ 736,661.51	\$ 840,007.08	\$ 783,368.64	\$ 775,654.95	\$ 871,400.00	95,745.05	12.34%
Assessors Budget Expenses	\$ 221,685.75	\$ 230,979.21	\$ 229,534.44	\$ 262,223.31	\$ 330,595.00	68,371.69	26.07%
TOTAL EXPENSES	\$ 958,347.26	\$ 1,070,986.29	\$ 1,012,903.08	\$ 1,037,878.26	\$ 1,201,995.00	164,116.74	15.81%
Net Income	\$ 141,664.45	\$ 50,676.64	\$ 162,297.51	\$ 180,363.45	\$ 47,761.00		
Ending Cash Balance as of March 31st of FY	\$ 595,305.59	\$ 645,982.23	\$ 808,279.74	\$ 988,643.18	\$ 1,036,404.18		
Average Monthly Expenses of the Prior 3 FY	\$ 78,514.20	\$ 80,337.33	\$ 82,441.22	\$ 84,506.57	\$ 86,715.77		
Months of Reserves Cash Balance/Avg. Monthly Exp.	7.58	8.04	9.80	11.70	11.95		

PA 100-0474 limits accumulation of funds to 2.5 times the annual average expenditure of the previous 3 fiscal years; excluding the capital fund

Limit of Accumulated F  
\$ 2,601,473.03

ASSESSOR	ACTUAL		ACTUAL		ACTUAL		Assessor	BUDGET	FY '21-22 Budget over '20-21 Est. Actuals	
	2017-2018	2018-2019	2019-2020	2020-2021	Est. Actual 03.15.21	2021-2022			Difference	% Change
Expenses										
Salaries	\$ 146,762.25	\$ 151,972.41	\$ 158,137.08	\$ 173,891.46	\$ 173,891.46	\$ 194,000.00			20,108.54	11.6%
IMRF Expenses - Employer's	\$ 17,525.57	\$ 17,178.31	\$ 14,232.69	\$ 15,337.37	\$ 15,337.37	\$ 16,500.00			1,162.63	7.6%
FICA Expenses - Employer's	\$ 12,231.85	\$ 11,455.62	\$ 11,922.64	\$ 13,108.40	\$ 13,108.40	\$ 15,000.00			1,891.60	14.4%
Health Insurance	\$ 19,357.81	\$ 24,769.18	\$ 21,413.85	\$ 27,085.51	\$ 27,085.51	\$ 60,000.00			32,914.49	121.5%
Workers Comp	\$ 2,138.00	\$ 2,035.00	\$ 2,162.00	\$ 2,009.00	\$ 2,009.00	\$ 2,500.00			491.00	24.4%
Printed Materials	\$ 1,339.95	\$ 1,379.95	\$ 1,379.95	\$ 1,399.95	\$ 1,399.95	\$ 1,500.00			100.05	7.1%
Insurance	\$ 89.00	\$ 74.00	\$ 66.00	\$ 56.00	\$ 56.00	\$ 125.00			69.00	123.2%
Office Supplies	\$ 382.85	\$ 358.31	\$ 531.46	\$ 311.43	\$ 311.43	\$ 500.00			188.57	60.5%
Telephone Services	\$ 1,958.90	\$ 1,928.17	\$ 1,865.33	\$ 2,491.37	\$ 2,491.37	\$ 2,750.00			258.63	10.4%
Postage	\$ 19.60	\$ 20.00	\$ -	\$ -	\$ -	\$ -			0.00	
Postage-Newsletter	\$ 1,992.64	\$ 2,057.92	\$ -	\$ 1,434.90	\$ 1,434.90	\$ 2,200.00			765.10	53.3%
Printing & Publishing	\$ 2,081.84	\$ 2,086.43	\$ 2,091.08	\$ 1,794.00	\$ 1,794.00	\$ 2,420.00			626.00	34.9%
Mileage & Travel	\$ 3,841.39	\$ 3,753.64	\$ 3,644.09	\$ 3,831.23	\$ 3,831.23	\$ 4,000.00			168.77	4.4%
Dues	\$ 50.00	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ 200.00			100.00	100.0%
Training	\$ 1,371.53	\$ 4,072.20	\$ 1,835.32	\$ 4,015.51	\$ 4,015.51	\$ 6,000.00			1,984.49	49.4%
Maintenance of Vehicles	\$ 85.76	\$ 60.50	\$ 58.00	\$ 832.36	\$ 832.36	\$ 2,125.00			1,292.64	155.3%
Maintenance of Equipment	\$ 254.16	\$ 229.77	\$ 344.49	\$ 314.78	\$ 314.78	\$ 550.00			235.22	74.7%
Capital Outlay	\$ 1,462.58	\$ 1,018.38	\$ 1,100.00	\$ 6,480.00	\$ 6,480.00	\$ 9,000.00			2,520.00	38.9%
Other Professional Services	\$ 7,280.50	\$ 5,184.48	\$ 7,453.48	\$ 6,582.25	\$ 6,582.25	\$ 10,000.00			3,417.75	51.9%
Accounting Services	\$ 825.00	\$ 825.00	\$ 825.00	\$ 825.00	\$ 825.00	\$ 825.00			0.00	0.0%
Contingencies	\$ 634.57	\$ 419.94	\$ 471.98	\$ 322.79	\$ 322.79	\$ 400.00			77.21	23.9%
TOTAL EXPENSES	\$ 221,685.75	\$ 230,979.21	\$ 229,534.44	\$ 262,223.31	\$ 262,223.31	\$ 330,595.00			68,371.69	26.1%



GENERAL ASSISTANCE		ACTUAL		ACTUAL		ACTUAL		General Assistance Est. Actual 03.15.21		BUDGET		FY '21-22 Budget over '20-21 Est. Actuals	
Income		2017-2018		2018-2019		2019-2020		2020-2021		2021-2022		Difference	% Change
Interest Income	\$	75.01	\$	58.56	\$	60.07	\$	19.19	\$	25.00		5.81	30.3%
General Property Income	\$	10,678.99	\$	20,822.45	\$	20,509.23	\$	20,556.95	\$	20,000.00		(556.95)	-2.7%
Misc. Income	\$	1,975.00	\$	-	\$	87.34	\$	300.00	\$	-		(300.00)	-100.0%
Operating Transfer In (from Town Fund)				25,000.00		25,000.00		25,000.00		35,000.00		10,000.00	40.0%
Total Income	\$	12,729.00	\$	45,881.01	\$	45,656.64	\$	45,876.14	\$	55,025.00		9,148.86	19.9%

Expenses		ACTUAL 2017-2018		ACTUAL 2018-2019		ACTUAL 2019-2020		Est. Actual 03.15.21 2020-2021		BUDGET 2021-2022		Difference	% Change
Salaries	\$	20,664.98	\$	22,392.01	\$	23,360.00	\$	28,448.00	\$	30,000.00		1,552.00	5.5%
IMRF Expenses	\$	2,598.15	\$	2,592.70	\$	2,193.67	\$	2,500.81	\$	2,700.00		199.19	8.0%
FICA Expenses	\$	1,489.88	\$	1,619.69	\$	1,670.08	\$	2,065.94	\$	2,300.00		234.06	11.3%
Health Ins.	\$	4,003.86	\$	3,663.35	\$	4,597.17	\$	4,977.15	\$	14,800.00		9,822.85	197.4%
Workers Comp	\$	-	\$	-	\$	-	\$	-	\$	-		0.00	
State Unemp.	\$	44.37	\$	40.44	\$	46.49	\$	60.23	\$	60.00		(0.23)	-0.4%
General Asst - Clothing	\$	-	\$	-	\$	-	\$	-	\$	500.00		500.00	100.0%
General Asst - Drugs	\$	-	\$	-	\$	-	\$	-	\$	500.00		500.00	100.0%
General Asst - Gas/Fuel	\$	-	\$	-	\$	-	\$	-	\$	500.00		500.00	100.0%
General Asst - Utilities	\$	-	\$	-	\$	-	\$	-	\$	2,000.00		2,000.00	100.0%
General Asst - Shelter/Rent	\$	100.00	\$	-	\$	-	\$	-	\$	5,000.00		5,000.00	100.0%
General Asst - Medical	\$	-	\$	-	\$	-	\$	-	\$	500.00		500.00	100.0%
General Asst - Food	\$	1,880.00	\$	550.00	\$	-	\$	-	\$	1,500.00		1,500.00	100.0%
EMERGENCY ASSISTANCE	\$	650.00	\$	-	\$	650.00	\$	-	\$	2,500.00		2,500.00	100.0%
Insurance	\$	2,360.00	\$	2,360.00	\$	2,360.00	\$	2,360.00	\$	2,400.00		40.00	1.7%
Office Supplies	\$	-	\$	-	\$	-	\$	-	\$	-		0.00	
Telephone Services	\$	-	\$	-	\$	-	\$	-	\$	-		0.00	
Postage	\$	-	\$	-	\$	-	\$	-	\$	-		0.00	
Postage - Newsletter	\$	1,926.62	\$	2,012.53	\$	1,606.97	\$	1,473.92	\$	2,200.00		726.08	49.3%
Printing & Publishing	\$	2,082.84	\$	2,089.54	\$	2,167.50	\$	2,197.50	\$	2,420.00		222.50	10.1%
Mileage & Travel	\$	43.20	\$	71.71	\$	91.07	\$	-	\$	1,285.00		1,285.00	100.0%
Dues	\$	-	\$	50.00	\$	50.00	\$	25.00	\$	50.00		25.00	100.0%
Training	\$	569.10	\$	200.00	\$	340.00	\$	25.00	\$	650.00		625.00	2500.0%
Utilities	\$	-	\$	-	\$	-	\$	-	\$	-		0.00	
Bulld. Maint.	\$	-	\$	-	\$	-	\$	-	\$	-		0.00	
Maint. Of Equip.	\$	232.29	\$	244.69	\$	275.75	\$	267.94	\$	450.00		182.06	67.9%
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	0.0%
Accounting Serv.	\$	3,584.65	\$	3,347.34	\$	3,185.89	\$	3,224.13	\$	3,450.00		225.87	7.0%
Contingencies	\$	398.13	\$	35.00	\$	35.00	\$	88.88	\$	500.00		411.12	462.6%
TOTAL EXPENSES	\$	43,628.07	\$	42,269.00	\$	43,629.59	\$	48,714.50	\$	77,265.00		28,550.50	58.6%
Net Income	\$	(30,899.07)	\$	3,612.01	\$	2,027.05	\$	(2,838.36)	\$	(22,240.00)			
Ending Cash Balance as of March 31st of FY	\$	32,488.02	\$	36,100.03	\$	38,127.08	\$	35,288.71	\$	13,048.71			
Average Monthly Expenses of the Prior 3 FY	\$	2,936.13	\$	2,984.35	\$	3,253.27	\$	3,597.96	\$	3,739.25			
Months of Reserves Cash Balance/Avg. Monthly Exp.		11.06		12.10		11.72		9.81		3.49			

PA 100-0474 limits accumulation of funds to 2.5 times the annual average expenditure of the previous 3 fiscal years; excluding the capital fund

Limit of Accumulated Funds  
\$ 112,177.58

## Road and Bridge

Est. Actual 03.15.21

ROAD & BRIDGE	ACTUAL	ACTUAL	ACTUAL	Est. Actual 03.15.21	BUDGET	FY '21-22 Budget over '20-21 Est. Actuals	
Income	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Difference	% Change
State and Federal Grants	\$ 1,659.62	\$ -	\$ -	\$ -	\$ -	0.00	
Fines	\$ 255.18	\$ 427.23	\$ 1,437.61	\$ 2,022.66	\$ 360.00	(1,662.66)	-82.20%
Uniform Income (DISCONTINUED)	\$ 913.88	\$ -	\$ -	\$ -	\$ -	0.00	
Cell Phone Income (DISCONTINUED)	\$ 830.90	\$ -	\$ -	\$ -	\$ -	0.00	
Interest Income	\$ 1,437.61	\$ 3,882.48	\$ 4,775.10	\$ 2,936.06	\$ 1,860.00	(1,076.06)	-36.65%
State Maint. Agreement	\$ 16,289.00	\$ 6,758.25	\$ 20,743.25	\$ 10,717.75	\$ 14,198.00	3,480.25	32.47%
Permit Fees	\$ 26,125.00	\$ 13,400.00	\$ 3,850.00	\$ 37,000.00	\$ 1,200.00	(35,800.00)	-96.76%
Rental Income	\$ -	\$ -	\$ -	\$ -	\$ 100.00	100.00	100.00%
Sale of Fixed Asset	\$ 1,307.86	\$ 98,177.00	\$ -	\$ 3,082.00	\$ -	(3,082.00)	-100.00%
Insurance Reimbursements	\$ -	\$ 3,926.26	\$ -	\$ -	\$ -	0.00	
General Property Tax	\$ 676,171.52	\$ 696,642.63	\$ 719,781.34	\$ 749,478.74	\$ 779,794.00	30,315.26	4.04%
Replacement Tax	\$ 116,361.87	\$ 107,795.27	\$ 145,583.09	\$ 130,081.36	\$ 105,000.00	(25,081.36)	-19.28%
Misc. Income	\$ 862.18	\$ 100.16	\$ 447.38	\$ 17.00	\$ 100.00	83.00	488.24%
Loan Proceeds	\$ -	\$ -	\$ 260,934.69	\$ -	\$ 150,000.00	150,000.00	100.00%
Total Income	\$ 842,214.62	\$ 931,109.28	\$ 1,157,552.46	\$ 935,335.57	\$ 1,052,612.00	117,276.43	12.54%

Expenses	ACTUAL	ACTUAL	ACTUAL	Est. Actual 03.15.21	BUDGET	Difference	% Change
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022		
Salaries	\$ 221,339.11	\$ 258,652.03	\$ 227,878.61	\$ 248,885.76	\$ 275,000.00	26,114.24	10.5%
IMRF Expenses - Employer's	\$ 23,141.46	\$ 24,368.58	\$ 15,584.76	\$ 16,022.75	\$ 23,000.00	6,977.25	43.5%
FICA Expenses - Employer's	\$ 14,616.71	\$ 17,795.44	\$ 15,903.17	\$ 17,460.51	\$ 21,050.00	3,589.49	20.6%
Health Insurance	\$ 17,806.10	\$ 19,233.39	\$ 19,844.71	\$ 23,871.89	\$ 63,000.00	39,128.11	163.9%
Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
State Unemployment	\$ 472.37	\$ 480.21	\$ 561.94	\$ 765.68	\$ 1,000.00	234.32	30.6%
Insurance	\$ 17,230.00	\$ 17,855.00	\$ 16,882.00	\$ 18,351.00	\$ 19,000.00	649.00	3.5%
Office Supplies	\$ -	\$ 461.50	\$ 422.28	\$ 481.68	\$ 750.00	268.32	55.7%
Telephone Services	\$ 5,789.65	\$ 5,150.24	\$ 5,531.77	\$ 5,502.08	\$ 6,000.00	497.92	9.0%
Postage	\$ 252.12	\$ 255.25	\$ 275.00	\$ 220.00	\$ 500.00	280.00	127.3%
Postage-Newsletter	\$ 1,992.64	\$ 2,057.93	\$ -	\$ 1,434.90	\$ 2,100.00	665.10	46.4%
Printing & Publishing	\$ 2,228.89	\$ 2,386.48	\$ 2,417.03	\$ 1,869.00	\$ 3,200.00	1,331.00	71.2%
Mileage & Travel	\$ 187.10	\$ 190.00	\$ 665.83	\$ -	\$ 1,500.00	1,500.00	100.0%
Dues	\$ 275.00	\$ 350.00	\$ 410.00	\$ 450.00	\$ 475.00	25.00	5.6%
Training	\$ 75.00	\$ 45.00	\$ 50.00	\$ 25.00	\$ 750.00	725.00	2900.0%

Expenses	ACTUAL	ACTUAL	ACTUAL	Est. Actual 03.15.21	BUDGET	Difference	% Change
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022		
Utilities	\$ 3,944.44	\$ 4,764.47	\$ 4,575.91	\$ 4,833.62	\$ 5,300.00	466.38	9.6%
Utilities R&B Street Lights	\$ 19,176.09	\$ 19,384.75	\$ 21,346.22	\$ 20,857.87	\$ 28,000.00	7,142.13	34.2%
Maintenance of Roads	\$ 75,545.51	\$ 103,759.80	\$ 108,584.09	\$ 177,142.46	\$ 175,000.00	(2,142.46)	-1.2%
Maintenance of Bridges	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	4,000.00	100.0%
Maintenance of Buildings	\$ 6,630.55	\$ 3,778.26	\$ 4,297.76	\$ 4,927.88	\$ 10,000.00	5,072.12	102.9%
Maintenance of Vehicles	\$ 40,633.93	\$ 38,881.57	\$ 14,723.42	\$ 23,985.41	\$ 50,000.00	26,014.59	108.5%
Maintenance of Equipment	\$ 21,738.78	\$ 31,623.39	\$ 18,817.51	\$ 28,157.71	\$ 36,500.00	8,342.29	29.6%
Janitorial	\$ 2,994.92	\$ 2,356.61	\$ 1,537.31	\$ 1,360.09	\$ 2,500.00	1,139.91	83.8%
Gas & Oil	\$ 29,111.66	\$ 41,353.42	\$ 32,234.35	\$ 32,146.58	\$ 62,000.00	29,853.42	92.9%
Capital Outlay	\$ 399.98	\$ 149.99	\$ 313.02	\$ 423.40	\$ 4,550.00	4,126.60	974.6%
Capital Outlay R&B Equipment	\$ 115,195.49	\$ 85,394.02	\$ 396,511.58	\$ 92,881.01	\$ 350,000.00	257,118.99	276.8%
Capital Outlay R&B	\$ 107,799.52	\$ 226,046.33	\$ 116,791.83	\$ 83,980.21	\$ 235,000.00	151,019.79	179.8%
Capital Outlay Building	\$ 9,442.39	\$ 8,925.13	\$ 13,480.00	\$ 1,215.00	\$ 102,000.00	100,785.00	8295.1%
Debt Certificate Principal	\$ 30,662.54	\$ -	\$ -	\$ 61,356.20	\$ 65,000.00	3,643.80	5.9%
Debt Certificate Interest	\$ -	\$ -	\$ -	\$ 10,588.65	\$ 9,500.00	(1,088.65)	-10.3%
Legal Assistance	\$ 731.25	\$ 1,169.61	\$ -	\$ -	\$ 4,000.00	4,000.00	#DIV/0!
Other Professional Services	\$ 200.00	\$ 3,200.00	\$ 200.00	\$ -	\$ 19,000.00	19,000.00	#DIV/0!
Accounting Services	\$ 4,117.12	\$ 3,865.38	\$ 3,775.01	\$ 3,629.29	\$ 4,600.00	970.71	26.7%
Contingencies	\$ 179.95	\$ 200.44	\$ 239.03	\$ 100.00	\$ 5,000.00	4,900.00	4900.0%
Reimbursement of Corp. Pers. Property Tax	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	50,000.00	100.0%
TOTAL Expenses	\$ 773,910.27	\$ 924,134.22	\$ 1,043,854.14	\$ 882,925.63	\$ 1,639,275.00	756,349.37	85.7%
Net Income	\$ 68,304.35	\$ 6,975.06	\$ 113,698.32	\$ 52,409.94	\$ (586,663.00)	(639,072.94)	-1219.4%
Ending Cash Balance as of March 31st of FY	\$ 780,272.64	\$ 787,247.70	\$ 900,946.02	\$ 953,355.96	\$ 366,692.96		
Average Monthly Expenses of the Prior 3 FY	\$ 63,063.09	\$ 64,186.93	\$ 70,084.91	\$ 76,163.85	\$ 79,192.06		
Months of Reserves Cash Balance/Avg. Monthly Exp.	12.37	12.26	12.86	12.52	4.63		

PA 100-0474 limits accumulation of funds to 2.5 times the annual average expenditure of the previous 3 fiscal years; excluding the capital fund

Limit of Accumulated F.

\$ 2,375,761.66



## Budget Comparison

## Road and Bridge

Road & Bridge	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	FY '21-22 over '20-21	
Income	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Difference	% Change
State and Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
Fines	\$ 2,000.00	\$ 1,000.00	\$ 360.00	\$ 360.00	\$ 360.00	0.00	0.00%
Uniform Income (DISCONTINUED)	\$ 1,145.00	\$ -	\$ -	\$ -	\$ -	0.00	
Cell Phone Income (DISCONTINUED)	\$ 720.00	\$ -	\$ -	\$ -	\$ -	0.00	
Interest Income	\$ 400.00	\$ 1,440.00	\$ 3,680.00	\$ 4,200.00	\$ 1,860.00	(2,340.00)	-55.71%
State Maint. Agreement	\$ 12,000.00	\$ 12,500.00	\$ 13,200.00	\$ 13,772.00	\$ 14,198.00	426.00	3.09%
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	0.00	0.00%
Sale of Fixed Asset	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
General Property Tax	\$ 674,621.00	\$ 696,770.00	\$ 719,620.00	\$ 751,247.00	\$ 779,794.00	28,547.00	3.80%
Insurance Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
Replacement Tax	\$ 113,000.00	\$ 86,950.00	\$ 102,634.00	\$ 130,000.00	\$ 105,000.00	(25,000.00)	-19.23%
Misc. Income	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	0.00	0.00%
Loan Proceeds	\$ 150,000.00	\$ 150,000.00	\$ 327,000.00	\$ 150,000.00	\$ 150,000.00	0.00	0.00%
Total Income	\$ 954,586.00	\$ 949,360.00	\$ 1,167,894.00	\$ 1,050,979.00	\$ 1,052,612.00	1,633.00	0.16%

Expenses	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	Difference	% Change
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022		
Salaries	\$ 243,000.00	\$ 263,000.00	\$ 270,000.00	\$ 250,000.00	\$ 275,000.00	25,000.00	10.00%
IMRF Expenses - Employer's	\$ 28,000.00	\$ 28,000.00	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00	0.00	0.00%
FICA Expenses - Employer's	\$ 18,600.00	\$ 18,600.00	\$ 20,000.00	\$ 20,000.00	\$ 21,050.00	1,050.00	5.25%
Health Insurance	\$ 28,000.00	\$ 38,000.00	\$ 36,000.00	\$ 45,000.00	\$ 63,000.00	18,000.00	40.00%
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	\$ 18,000.00	\$ 18,100.00	\$ 18,500.00	\$ 18,500.00	\$ 19,000.00	500.00	2.70%
Office Supplies	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	0.00	0.00%
Telephone Services	\$ 6,000.00	\$ 5,460.00	\$ 5,400.00	\$ 6,000.00	\$ 6,000.00	0.00	0.00%
Postage	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00	0.00%
Postage-Newsletter	\$ 2,100.00	\$ 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	\$ 350.00	\$ 475.00	\$ 475.00	\$ 475.00	0.00	0.00%
Training	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	0.00	0.00%

Expenses	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	Difference	% Change
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022		
Utilities	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,300.00	\$ 5,300.00	0.00	0.00%
Utilities R&B Street Lights	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 28,000.00	\$ 28,000.00	0.00	0.00%
Maintenance of Roads	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	\$ 175,000.00	15,000.00	9.38%
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	\$ 61,500.00	\$ 42,000.00	\$ 50,000.00	\$ 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	\$ 3,634.00	\$ 3,634.00	\$ 2,500.00	\$ 2,500.00	0.00	0.00%
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	\$ 275,000.00	\$ 315,000.00	\$ 432,000.00	\$ 350,000.00	\$ 350,000.00	0.00	0.00%
Capital Outlay R&B	\$ 310,000.00	\$ 283,450.00	\$ 310,000.00	\$ 310,000.00	\$ 235,000.00	(75,000.00)	-24.19%
Capital Outlay Building	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ 102,000.00	75,000.00	277.78%
Debt Certificate Principal	\$ 70,000.00	\$ 70,000.00	\$ 75,000.00	\$ 65,000.00	\$ 65,000.00	0.00	0.00%
Debt Certificate Interest	\$ -	\$ -	\$ -	\$ 12,000.00	\$ 9,500.00	(2,500.00)	-20.83%
Legal Assistance	\$ 4,220.00	\$ 4,220.00	\$ 4,220.00	\$ 4,220.00	\$ 4,000.00	(220.00)	-5.21%
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	\$ 1,486,470.00	\$ 1,509,264.00	\$ 1,667,679.00	\$ 1,582,445.00	\$ 1,639,275.00	56,830.00	3.59%
Net Income	\$ (531,884.00)	\$ (559,904.00)	\$ (499,785.00)	\$ (531,466.00)	\$ (586,663.00)	(55,197.00)	-10.39%

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Starting Cash of 04/01	\$ 711,968.29	\$ 780,272.64	\$ 787,247.70	\$ 900,946.02	\$ 953,355.96
Estimated Income	\$ 954,586.00	\$ 949,360.00	\$ 1,167,894.00	\$ 1,050,979.00	\$ 1,052,612.00
Total Funds Available	\$ 1,666,554.29	\$ 1,729,632.64	\$ 1,955,141.70	\$ 1,951,925.02	\$ 2,005,967.96
Budgeted Expenses	\$ 1,486,470.00	\$ 1,509,264.00	\$ 1,667,679.00	\$ 1,582,445.00	\$ 1,639,275.00
Estimated Ending Balance	\$ 180,084.29	\$ 220,368.64	\$ 287,462.70	\$ 369,480.02	\$ 366,692.96

Average Monthly Expenses of the Prior 3 FY  
Months of Reserve at end of FY

\$ 63,063.09	\$ 64,186.93	\$ 70,084.91	\$ 76,163.85	\$ 79,192.06
2.86	3.43	4.10	4.85	4.63

2021-2022

## Annual Budget

# TROY TOWNSHIP

Established 1850

Will County - Illinois

25448 Seil Rd.

Shorewood, IL 60404

815-744-1968

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

# TROY TOWNSHIP

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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

Jerry Nudera

Brett Wheeler

*Trustees*

Johnny Greenwood

*Collector*

### Administrative Staff

Jennifer Dylik

*Township Administrator*

# TROY TOWNSHIP

Established 1850 Will County - Illinois

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# TROY TOWNSHIP

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## Budget Message



February 22, 2021

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

I am pleased to present you with the proposed 2021-2022 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.

The 2020-2021 fiscal year was unique to say the least. The onset of COVID-19 in mid-March of 2020 shut down the office, senior program, AARP tax prep and all community center operations. The impact was felt across the board. From reductions in anticipated staffing levels, to less Pace Bus ridership, to increased expenses for cleaning, PPE, air filtration, remote work, etc., the year was a rollercoaster ride that none of us will soon forget. I am pleased to say that due to our conservative management, including not bringing on the budgeted additional personnel and applying for CARES Act funding, we were able to minimize potential impacts on our finances. Department Heads and staff should be commended for their flexibility, hard work, and dedication as the Township offices transitioned to a workforce that included some at home remote work, then all back in the office, then some hybrid with in-office/at-home scenarios, etc.

Our Highway Department should also be commended as they continued to report to duty every day even during the heights of the virus spiking. Our crews, with proper PPE, did an excellent job taking care of the Township roads and residents. They did not skip a beat.

That said, all Funds have performed better than budgeted for the 2020-2021 fiscal year. It is estimated that the Town Fund and the Road Fund will end this current fiscal year with a positive change in fund balance. In summary:

	Budgeted Change in Fund Balance FY Ending 03.31.21	Estimated Actual Change in Fund Balance FY Ending 03.31.21	Estimated Ending Fund Balance FY Ending 03.31.21	Months of Reserve Based on the Average Monthly Expenditures of the Three Fiscal Years ending March 31st 2019, 2020, and 2021
Town Fund	\$ 28,815.00	\$ 178,731.42	\$ 987,011.15	11.68
General Assistance Fund	\$ (21,340.00)	\$ (2,074.06)	\$ 36,053.02	10.02
Road & Bridge Fund	\$ (531,466.00)	\$ 16,748.24	\$ 917,694.25	12.05

This is a strong and healthy financial position for the Township as we plan for the 2021-2022 fiscal year. As we have proven in years past, our Elected Officials and staff are 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.

Respectfully Submitted,

Jennifer Dylik, Township Administrator

# TROY TOWNSHIP

Established 1850 Will County - Illinois

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## Mission Statement

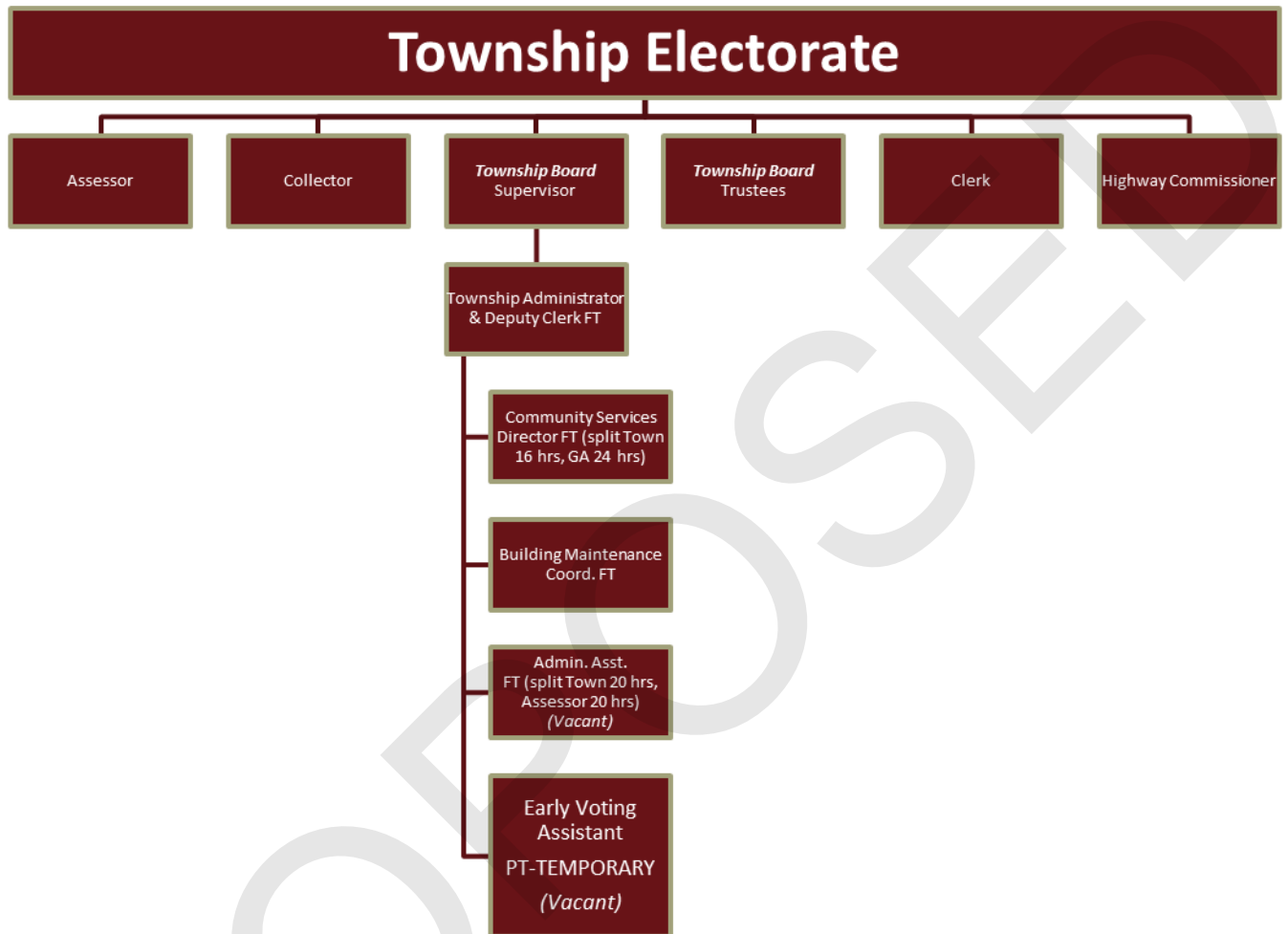
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Our goal at Troy Township is simple – extraordinary customer service as we provide for our constituents’ needs in the arena of public service. Our goals are accomplished by a commitment from every employee.

Our values and beliefs require that we:

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

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

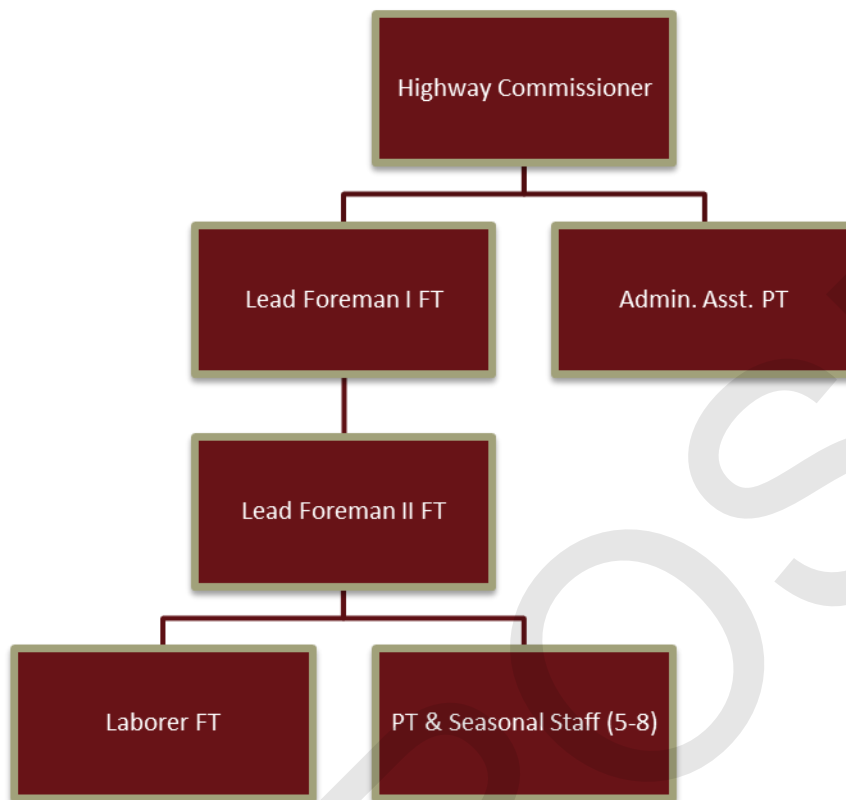




## Organizational Charts - Assessor



## Organizational Charts – Highway Commissioner



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

The Declaration's statement that "government should derive its just powers from the consent of the governed" is demonstrated at the Annual Town Meeting held on the second Tuesday of each April. The Annual Town Meeting is still an important function of 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 equipment loan program, recycling services, Township Communicator newsletter, referral services and more.

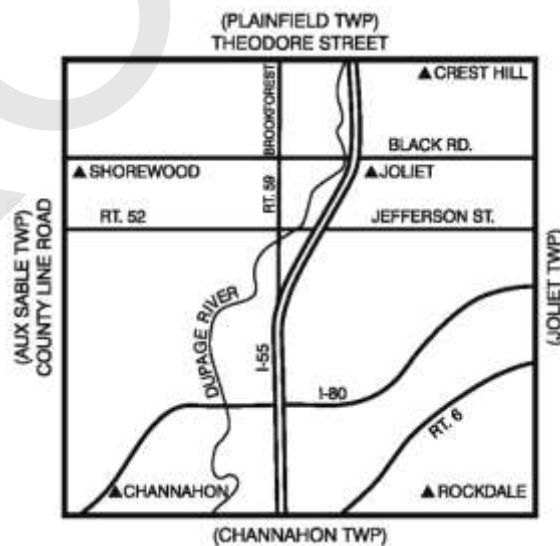


## Township Location

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



## Troy Township Boundary Map





## Township Demographic Data

Statistics are based on the 2010 Census Data and the 2019 American Community Survey 2015-2019 5 Year estimates, unless otherwise noted.

	2010 Census Data	2019 ACS 5 Year Estimates		2010 Census Numbers	2019 ACS 5 Year Estimates
<b>Demographics</b>					
Total Population	45,991	47,460	Median Age	36.3	40.2
Male	22,438	23,010	Age 0-19	13,591	12,417
Female	23,553	24,450	Age 20-54	21,936	21,506
White	33,694	32,585	Age 55 and above	10,464	13,537
African American	3,947	4,640			
American Indian	63	7			
Asian	850	1,036			
Native Hawaiian	10	0			
Other	50	11			
Total Hispanic	6,726	8,381			
Two or more races	651	800			
<b>Education</b>					
Population 25 and Over					
Less than High School	6.9%	7.8%			
High School Graduate	27.7%	28.5%			
Some College or Associate's	33.7%	32.9%			
Bachelor's Degree or higher	31.8%	30.7%			
<b>Housing</b>					
Total number of housing units	17,522	17,817			
Occupied homes	16,602				
Vacant Homes	920				
<b>Population by Municipality</b>					
Channahon	1,612		Shorewood	15,615	
Crest Hill	949		Unincorporated	3,582	
Joliet	24,233				
EAV <sup>1</sup>	1,584,794,058				

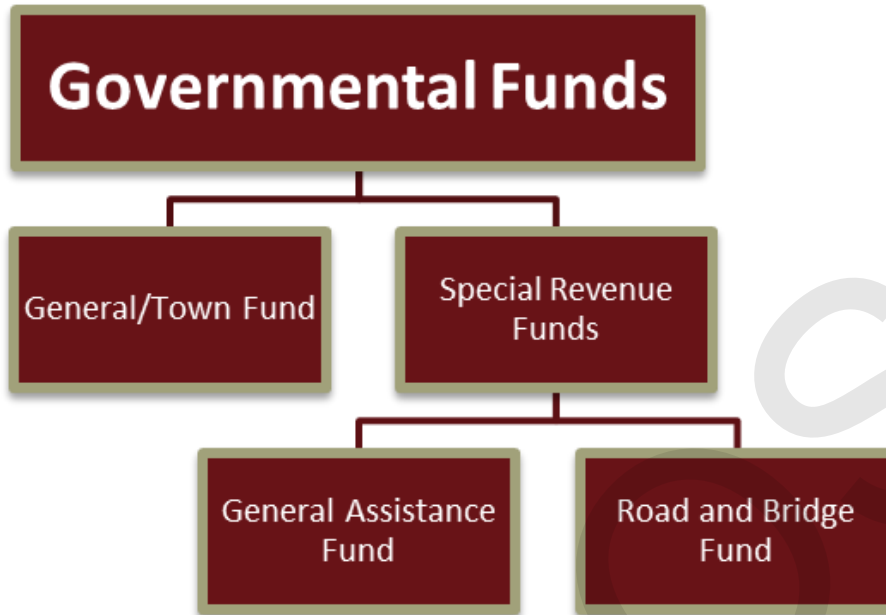
<sup>1</sup> EAV Figures are from the 2019 levy extension from the Will County Clerk's office.

## Township Budget Calendar

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### FY 2020-2021 Budget Calendar

January 4, 2021 – February 21, 2021	Initial budget compilation with Administrator, Supervisor, Assessor, and Highway Commissioner.
February 22, 2021	Supervisor presents budget recommendation to Board.
February 23, 2021 – March 31, 2021	Finance Committee to hold budget workshops.
March 17, 2021	Publication in local paper and budget available for Inspection for at least 30 days before the public hearing and adoption.
April 1, 2021	Receive extended levy figures from Will County. (estimated date)
April 1, 2021 – April 9, 2021	Final budget compilation and updates (if needed).
April 19, 2021	Public Hearing and Board Adoption of the 2021-2022 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 revenue 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 Index (CPI) during the 12 calendar months for the year preceding the levy year, whichever is less.

The 2020 levies were passed by the Township Board on December 21, 2020, 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 2021. Usually, general property taxes are paid by property owners in two installments. Due to the COVID-19 Pandemic, the Will County Board approved general property taxes to be paid in four installments for the 2021 calendar year. The first installment of the 2020 general property taxes will be due June 3, 2021, with the final payment being due November 3, 2021. The Township will receive payments of general property taxes starting in May of 2021 and ending in January of 2022. Since the Township has adequate reserve balances, the change in payment due dates should not create any cashflow concerns.

The process for budgeting revenue from general property taxes requires first looking at what was levied, calculating what the estimated extension will be, then reducing that amount by an estimated percentage due to the history of not fully receiving everything that was extended. No reduction is being applied to General Assistance; however, the reduction for the Town Fund and Road Fund is 0.40%. In summary:

### 2020 Levy / 2021-2022 FY Budgeted General Property Tax Income

	Levy As Filed	Expected Limit		0.4% Reduction (Town Only)	Budgeted Income
Town Fund	\$ 1,229,094.26	\$ 1,221,833.36		\$ (4,887)	\$ 1,216,946
GA	\$ 20,000.00	\$ 20,000.00		\$ -	\$ 20,000
Total	\$ 1,249,094.26	\$ 1,241,833.36		\$ (4,887)	\$ 1,236,946

	Levy As Filed	Expected Limit	53.5% Half Share	0.4% Reduction	Budgeted Income
Road and Bridge	\$ 1,471,969.61	\$ 1,463,412.15	\$ 782,926	\$ (3,132)	\$ 779,794

## Major Revenue Sources

**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.

While Personal Property Replacement Tax (PPRT) continues to be the second largest revenue stream for both the Road District and the Town Fund, the available funds from PPRT have varied over the past years.

The State of Illinois estimated that their fiscal year:

- [2018 PPRT payments](#) would decrease by 23.84% from the prior year allocations.
- [2019 PPRT payments](#) would decrease by 7% from the prior year allocations.
- [2020 PPRT payments](#) would increase by 15.4% from the prior year allocations.

The State of Illinois announced on August 6, 2020 that the [2021 PPRT payments](#) are estimated to **decrease by 17.4%** from the prior year allocations.

### Personal Property Replacement Tax Revenue by Fund

Fund/Fiscal Year*	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Est. Actuals
Troy Town Fund	\$ 35,150.49	\$ 32,650.19	\$ 30,246.47	\$ 40,849.67	\$ 35,145.90
Troy R&B Fund	\$ 125,272.38	\$ 116,361.87	\$ 107,795.27	\$ 145,583.09	\$ 128,711.01

\*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	June 30, 2021
Troy Town Fund Estimate	\$ 30,038.00	\$ 28,438.00	\$ 29,059.00	\$ 39,128.00	\$ 30,544.00
Troy Town Fund Actual	\$ 37,338.76	\$ 31,243.21	\$ 33,799.42	\$ 36,998.61	

State Fiscal Year Ending**	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Troy R&B Fund Estimate	\$ 107,051.00	\$ 101,350.00	\$ 103,563.00	\$ 139,448.00	\$ 108,856.00
Troy R&B Fund Actual	\$ 133,071.46	\$ 111,347.54	\$ 120,457.61	\$ 131,857.89	

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

## Major Revenue Sources

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**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 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.

**Permit Fees** – The Road and Bridge Fund receives permit fees, mostly from utility companies, who will be doing work in the Township easement or hauling heavy equipment on Township roads.



# TROY TOWNSHIP

Established 1850 Will County - Illinois

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## Major Revenue Sources

### Property Tax Revenues by Fund

Fund	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actuals	FY 21-22 Budget
Town	\$ 1,057,216.04	\$ 1,080,893.08	\$ 1,118,889.94	\$ 1,168,290.00	\$ 1,167,703.24	\$ 1,216,946.00
GA	\$ 10,678.99	\$ 20,822.45	\$ 20,509.23	\$ 19,940.00	\$ 20,556.95	\$ 20,000.00
Road	\$ 676,171.52	\$ 696,642.63	\$ 719,781.34	\$ 751,247.00	\$ 749,478.74	\$ 779,794.00
<b>Total</b>	<b>\$ 1,744,066.55</b>	<b>\$ 1,798,358.16</b>	<b>\$ 1,859,180.51</b>	<b>\$ 1,939,477.00</b>	<b>\$ 1,937,738.93</b>	<b>\$ 2,016,740.00</b>

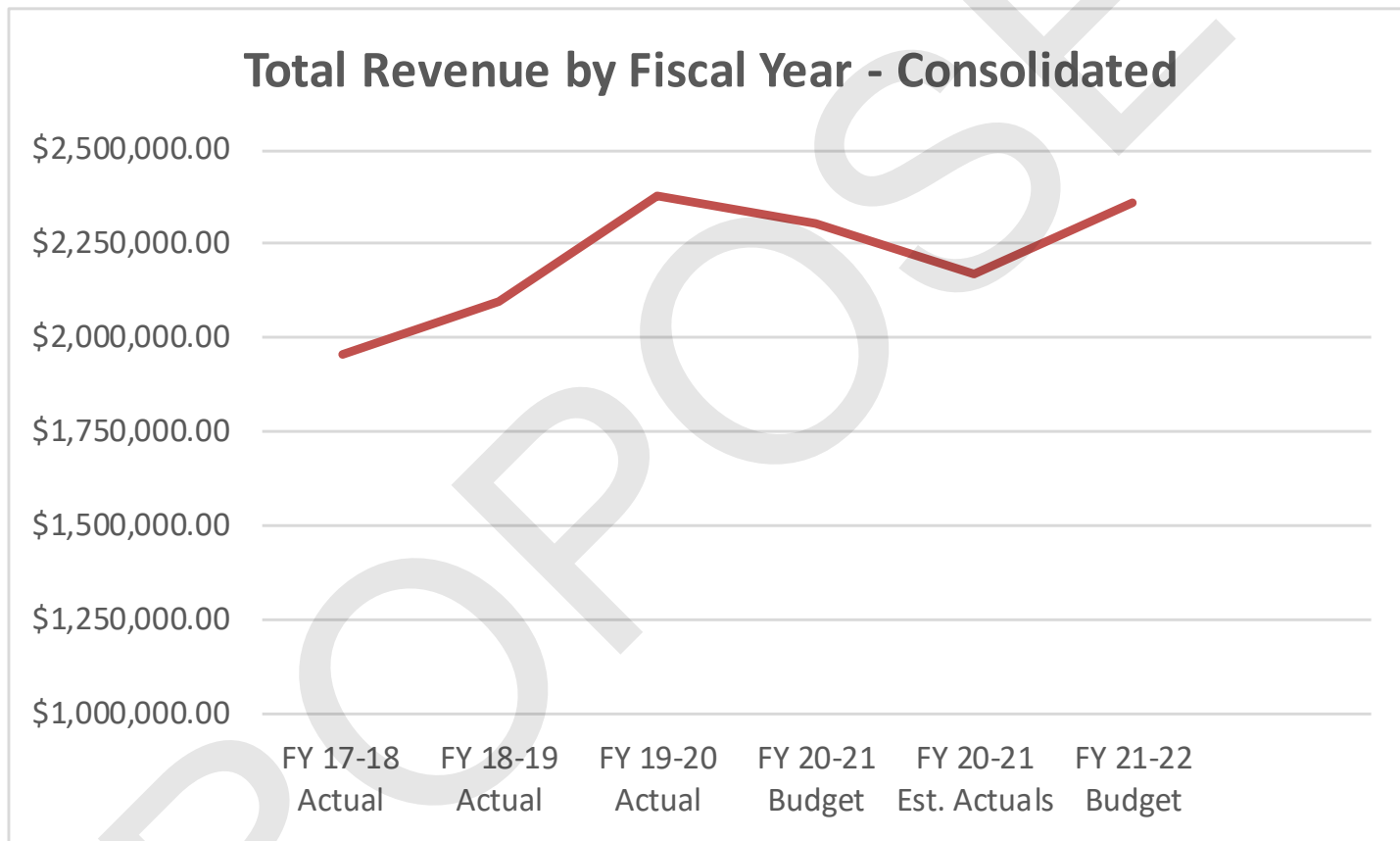
### Replacement Tax Revenues by Fund

Fund	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actuals	FY 21-22 Budget
Town	\$ 32,650.19	\$ 30,246.47	\$ 40,849.67	\$ 33,000.00	\$ 35,145.90	\$ 27,390.00
GA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Road	\$ 116,361.87	\$ 107,795.27	\$ 145,583.09	\$ 130,000.00	\$ 128,711.01	\$ 105,000.00
<b>Total</b>	<b>\$ 149,012.06</b>	<b>\$ 138,041.74</b>	<b>\$ 186,432.76</b>	<b>\$ 163,000.00</b>	<b>\$ 163,856.91</b>	<b>\$ 132,390.00</b>

### Total Revenue by Fund

Fund	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Est. Actuals	FY 21-22 Budget
Town	\$ 1,100,011.71	\$ 1,121,662.93	\$ 1,175,200.59	\$ 1,209,590.00	\$ 1,217,235.55	\$ 1,249,756.00
GA	\$ 12,729.00	\$ 45,881.01	\$ 45,656.64	\$ 44,995.00	\$ 45,875.20	\$ 55,025.00
Road	\$ 842,214.62	\$ 931,109.28	\$ 1,157,552.46	\$ 1,050,979.00	\$ 908,350.08	\$ 1,052,612.00
<b>Total</b>	<b>\$ 1,954,955.33</b>	<b>\$ 2,098,653.22</b>	<b>\$ 2,378,409.69</b>	<b>\$ 2,305,564.00</b>	<b>\$ 2,171,460.83</b>	<b>\$ 2,357,393.00</b>

## Major Revenue Sources



**Note:** The spike in revenue in FY 19-20 Actual is due to loan proceeds received by the Road District.

## Total Revenues by Type - Consolidated

	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Projected Actual	FY 21-22 Budget
Grants	\$ 3,447.09	\$ 1,500.00	\$ 10,000.00	\$ 1,500.00
Fines	\$ 1,437.61	\$ 360.00	\$ 1,669.66	\$ 360.00
Uniform Income	\$ -	\$ -	\$ -	\$ -
Cell Phone Income	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 9,499.57	\$ 8,055.00	\$ 5,871.58	\$ 3,805.00
State Maint. Agreement	\$ 20,743.25	\$ 13,772.00	\$ 10,717.75	\$ 14,198.00
Permit Fees	\$ 3,850.00	\$ 1,200.00	\$ 11,950.00	\$ 1,200.00
Rental Income	\$ 1,955.00	\$ 1,600.00	\$ 500.00	\$ 600.00
Sale of a fixed Asset	\$ -	\$ -	\$ 3,082.00	\$ -
Insurance Reimb.	\$ -	\$ -	\$ -	\$ -
Property Tax	\$ 1,859,180.51	\$ 1,939,477.00	\$ 1,937,738.93	\$ 2,016,740.00
Replacement Tax	\$ 186,432.76	\$ 163,000.00	\$ 163,856.91	\$ 132,390.00
Loan Proceeds	\$ 260,934.69	\$ 150,000.00	\$ -	\$ 150,000.00
Misc. Income	\$ 5,929.21	\$ 1,600.00	\$ 1,074.00	\$ 1,600.00
Operating Transfer In (Town to GA)	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 35,000.00
Totals	\$ 2,378,409.69	\$ 2,305,564.00	\$ 2,171,460.83	\$ 2,357,393.00

## Total Expenditures by Fund

Fund Expenditures	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Projected Actual	FY 21-22 Budget
Town	\$ 1,012,903.08	\$ 1,180,775.00	\$ 1,038,504.13	\$ 1,201,995.00
GA	\$ 43,629.59	\$ 66,335.00	\$ 47,949.26	\$ 77,265.00
Road	\$ 1,043,854.14	\$ 1,582,445.00	\$ 891,601.84	\$ 1,639,275.00
Total Expenditures	\$ 2,100,386.82	\$ 2,829,555.00	\$ 1,978,055.23	\$ 2,918,535.00
Total Revenues	\$ 2,378,409.69	\$ 2,305,564.00	\$ 2,171,460.83	\$ 2,357,393.00
Excess of Rev. over Exp.	\$ 278,022.87	\$ (523,991.00)	\$ 193,405.60	\$ (561,142.00)

### Projected Changes in Fund Balance FY 21-22

Fund	Est. Balance 3/31/2021	Total Budgeted Revenue	Total Estimated Funds Available	Total Budgeted Expenditures	Est. Balance 3/31/2022	Net Dollar Change	Percentage Change
Town	\$ 987,011.15	\$ 1,249,756.00	\$ 2,236,767.15	\$ 1,201,995.00	\$ 1,034,772.15	\$ 47,761.00	4.84%
GA	\$ 36,053.02	\$ 55,025.00	\$ 91,078.02	\$ 77,265.00	\$ 13,813.02	\$ (22,240.00)	-61.69%
Road	\$ 917,694.25	\$ 1,052,612.00	\$ 1,970,306.25	\$ 1,639,275.00	\$ 331,031.25	\$ (586,663.00)	-63.93%
Total	\$ 1,940,758.43	\$ 2,357,393.00	\$ 4,298,151.43	\$ 2,918,535.00	\$ 1,379,616.43	\$ (561,142.00)	-28.91%

### Budgeted Fund Balance Highlights for the Fiscal Year Ending March 31, 2022:

- The General Town Fund is estimated to increase in total fund balance in the fiscal year ending March 31, 2022, by approximately \$47,761.00. Currently \$ 68,000.00 is budgeted for Capital Outlay projects which include a new township website, architectural fees for potential building renovations, and possible computer/AV upgrades.
- The largest decrease in fund balance is with the Road and Bridge Fund due to the Highway Commissioner's need to maintain the maximum amount of flexibility with regards to maintenance and reconstruction of the Township's roads and bridges.

## Debt Summary

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

During the fiscal year ending March 31, 2020, the Township Road District acquired a 2019 John Deere Loader for \$138,512.18 on April 17, 2019. 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.

Also during the fiscal year ending March 31, 2020, the Township Road District acquired a 2020 International Truck for \$187,656.19 on March 24, 2020. This equipment was purchased using a government debt certificate loan through First Secure Bank at an interest rate of 3.7%. A down payment of \$37,531.24 was made leaving a loan amount of \$150,124.95 to be retired in four principal and interest payments as follows: March 2021 \$40,082.93; March 2022 \$40,082.93; March 2023 \$40,082.93; and March 2024 \$41,226.43.

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

FY Ending March 31	General Obligation Bonds	Town Fund Debt Cert.	Road Fund Inst. Lease	Total Township	Per Capita
2007	\$ -	\$ 1,700,000.00	\$ -	\$ 1,700,000.00	\$ 40.75
2008	\$ -	\$ 1,613,024.00	\$ -	\$ 1,613,024.00	\$ 36.95
2009	\$ -	\$ 1,523,839.00	\$ -	\$ 1,523,839.00	\$ 33.87
2010	\$ -	\$ 1,430,773.00	\$ -	\$ 1,430,773.00	\$ 31.11
2011	\$ -	\$ 1,333,634.00	\$ -	\$ 1,333,634.00	\$ 29.00
2012	\$ -	\$ 1,232,159.00	\$ -	\$ 1,232,159.00	\$ 26.79
2013	\$ -	\$ 1,118,068.00	\$ -	\$ 1,118,068.00	\$ 24.31
2014	\$ -	\$ 1,000,625.00	\$ 122,650.00	\$ 1,123,275.00	\$ 24.42
2015	\$ -	\$ 879,643.00	\$ 91,988.00	\$ 971,631.00	\$ 20.74
2016	\$ -	\$ 754,995.08	\$ 61,325.46	\$ 816,320.54	\$ 17.43
2017	\$ -	\$ 626,579.25	\$ 30,662.92	\$ 657,242.17	\$ 13.92
2018	\$ -	\$ 494,123.45	\$ -	\$ 494,123.45	\$ 10.46
2019	\$ -	\$ 357,466.47	\$ -	\$ 357,466.47	\$ 7.53
2020	\$ -	\$ 216,690.33	\$ 260,934.69	\$ 477,625.02	\$ 10.06
2021	\$ -	\$ 71,713.30	\$ 199,497.53	\$ 271,210.83	\$ 5.71
2022	\$ -	\$ -	\$ 135,586.46	\$ 135,586.46	\$ 2.86
2023	\$ -	\$ -	\$ 69,102.59	\$ 69,102.59	\$ 1.46
2024	\$ -	\$ -	\$ -	\$ -	\$ -
2025	\$ -	\$ -	\$ -	\$ -	\$ -
2026	\$ -	\$ -	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -	\$ -	\$ -

<sup>2</sup> Population estimates used to calculate the per capita rate are based on the 2010 Census and the 2015, 2017 and 2019 ACS 5 Year Estimates



## 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 19-20 Actual	FY 20-21 Budget	FY 20-21 Projected Actual	FY 21-22 Budget	% Change Budget vs. Budget
Revenue	\$ 1,175,200.59	\$ 1,209,590.00	\$ 1,217,235.55	\$ 1,249,756.00	3.32%
Expenses	\$ 1,012,903.08	\$ 1,180,775.00	\$ 1,038,504.13	\$ 1,201,995.00	1.80%
Excess of Rev. over Exp.	\$ 162,297.51	\$ 28,815.00	\$ 178,731.42	\$ 47,761.00	65.75%
Fund Balance Beginning April 1st	\$ 645,982.23	\$ 808,079.74	\$ 808,279.74	\$ 987,011.15	22.14%
Estimated Cash on Hand March 31st	\$ 808,279.74	\$ 836,894.74	\$ 987,011.15	\$ 1,034,772.15	23.64%

### Budgetary Highlights:

- The Town Fund 2020-2021FY budget was approved projecting an increase in fund balance of \$28,815.00. It is projected that the Fund will end the 2020-2021 fiscal year with an approximate increase in fund balance of \$178,731.42. This is due in part to a slight increase in income but largely due to expenses coming in under budget. Some notable categories include:
  - Town Fund – Expense – Salaries: Under budget due to holding off hiring new employee because of COVID-19 and Community Center activities suspended, Building Maintenance Coordinator doing seasonal work for the Highway Department, no Clerk salary paid, no additional early voting help as staff was provided by the Will County Clerk.
  - Town Fund – Expense – Health Insurance: Humana renewal came in at 8% vs. the budgeted 15% increase, one Elected Official with family coverage came off the plan mid-year, and HRA expenses were under budget.
  - Town Fund – Expense – Mileage and Travel & Training: Both categories are under budget due to the Township Officials of Illinois Annual Conference in Springfield being cancelled (in-person) because of COVID-19.
  - Town Fund – Expense – Admin of Senior Services Out-of-House: Pace bus ridership was significantly down due to COVID-19 for the service months of April through November.
  - Assessor – Expense – Salaries: Under budget due to not re-filling a part-time position in May of 2020.
- The following pages detail the proposed 2021-2022 budget as it compares to prior years' budgets and as it compared to prior years' actual figures.

## General Town Fund Budget Vs. Budget History

This chart compares the proposed 2021-2022 budget to the budgets passed in prior years.

### Budget Comparison

TOWN FUND	Town						FY '21-22 over '20-21	
	BUDGET 2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022		Difference	% Change
<b>Income</b>								
State & Federal Grants	\$ 1,300.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		0.00	0.00%
Other Grants	\$ -	\$ -	\$ -	\$ -	\$ -		0.00	
Interest Income	\$ 300.00	\$ 1,000.00	\$ 3,000.00	\$ 3,800.00	\$ 1,920.00		(1,880.00)	-49.47%
Rental Income	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 500.00		(1,000.00)	-66.67%
Insurance Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -		0.00	
General Property Income	\$ 1,053,666.20	\$ 1,079,866.00	\$ 1,116,823.00	\$ 1,168,290.00	\$ 1,216,946.00		48,656.00	4.16%
Replacement Tax	\$ 27,860.00	\$ 23,400.00	\$ 27,000.00	\$ 33,000.00	\$ 27,390.00		(5,610.00)	-17.00%
Misc. Income	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		0.00	0.00%
Total Income	\$ 1,086,126.20	\$ 1,108,766.00	\$ 1,151,323.00	\$ 1,209,590.00	\$ 1,249,756.00		40,166.00	3.32%
<b>Expenses</b>								
Salaries	\$ 305,000.00	\$ 314,500.00	\$ 316,500.00	\$ 339,000.00	\$ 365,000.00		26,000.00	7.67%
IMRF Expenses	\$ 40,750.00	\$ 35,700.00	\$ 29,500.00	\$ 28,300.00	\$ 29,300.00		1,000.00	3.53%
FICA Expenses	\$ 24,700.00	\$ 25,400.00	\$ 25,600.00	\$ 27,500.00	\$ 28,000.00		500.00	1.82%
Health Ins.	\$ 78,800.00	\$ 84,200.00	\$ 85,400.00	\$ 90,400.00	\$ 78,000.00		(12,400.00)	-13.72%
Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -		0.00	
State Unemp.	\$ 1,200.00	\$ 800.00	\$ 650.00	\$ 900.00	\$ 900.00		0.00	0.00%
Printed Materials	\$ 355.00	\$ 350.00	\$ 325.00	\$ 325.00	\$ 375.00		50.00	15.38%
Community Events (formerly Public Affairs)	\$ 900.00	\$ 1,400.00	\$ 2,200.00	\$ 2,200.00	\$ 3,100.00		900.00	40.91%
Insurance	\$ 16,700.00	\$ 16,700.00	\$ 15,690.00	\$ 16,200.00	\$ 16,400.00		200.00	1.23%
Office Supplies	\$ 2,700.00	\$ 1,900.00	\$ 1,900.00	\$ 1,900.00	\$ 3,600.00		1,700.00	89.47%
Telephone Services	\$ 2,720.00	\$ 2,900.00	\$ 3,500.00	\$ 3,850.00	\$ 3,900.00		50.00	1.30%
Postage	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00		0.00	0.00%
Postage - Newsletter	\$ 2,300.00	\$ 2,300.00	\$ 2,320.00	\$ 2,320.00	\$ 2,320.00		0.00	0.00%
Printing & Publishing	\$ 3,000.00	\$ 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	\$ 4,000.00	\$ 3,500.00	\$ 3,560.00	\$ 3,560.00	\$ 4,875.00		1,315.00	36.94%
Training	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00		0.00	0.00%
Utilities	\$ 22,000.00	\$ 22,100.00	\$ 22,300.00	\$ 22,300.00	\$ 21,000.00		(1,300.00)	-5.83%

## General Town Fund Budget Vs. Budget History

This chart compares the proposed 2021-2022 budget to the budgets passed in prior years.

Expenses	BUDGET 2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	Difference	% Change
Build. Maint.	\$ 21,500.00	\$ 23,800.00	\$ 25,000.00	\$ 29,000.00	\$ 33,000.00	4,000.00	13.79%
Maint. Of Equip.	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,900.00	\$ 25,330.00	430.00	1.73%
Capital Outlay	\$ 86,315.00	\$ 89,700.00	\$ 51,200.00	\$ 42,200.00	\$ 68,000.00	25,800.00	61.14%
Eq. Lease Int. Exp.	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Lease Principal	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Debt Certificate Principal	\$ 132,500.00	\$ 136,700.00	\$ 140,776.14	\$ 145,000.00	\$ 72,000.00	(73,000.00)	-50.34%
Debt Certificate Interest	\$ 18,200.00	\$ 14,000.00	\$ 9,823.86	\$ 5,500.00	\$ 1,500.00	(4,000.00)	-72.73%
Legal Asst.	\$ 2,000.00	\$ 2,400.00	\$ 2,000.00	\$ 2,000.00	\$ 2,500.00	500.00	25.00%
Admin Sr. Serv. In House	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 2,700.00	1,200.00	80.00%
Admin Sr. Serv. Out of House	\$ 13,000.00	\$ 16,500.00	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	0.00	0.00%
Other Professional Serv.	\$ 3,500.00	\$ 3,800.00	\$ 4,050.00	\$ 4,200.00	\$ 7,300.00	3,100.00	73.81%
Accounting Serv.	\$ 5,550.00	\$ 5,000.00	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00	0.00	0.00%
Contingencies	\$ 4,000.00	\$ 4,000.00	\$ 3,710.00	\$ 4,000.00	\$ 4,000.00	0.00	0.00%
Mosquito Management	\$ 24,250.00	\$ 25,000.00	\$ 25,600.00	\$ 26,400.00	\$ 27,500.00	1,100.00	4.17%
Youth and Parks	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	0.00	-
Operating Transfer Out (to GA)	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 35,000.00	10,000.00	40.00%
<b>TOTAL TOWN EXPENSES</b>	<b>\$ 850,940.00</b>	<b>\$ 895,650.00</b>	<b>\$ 855,905.00</b>	<b>\$ 884,255.00</b>	<b>\$ 871,400.00</b>	<b>(12,855.00)</b>	<b>-1.45%</b>
Assessors Budget Expenses	\$ 255,595.00	\$ 267,790.00	\$ 277,940.00	\$ 296,520.00	\$ 330,595.00	34,075.00	11.49%
<b>TOTAL EXPENSES</b>	<b>\$ 1,106,535.00</b>	<b>\$ 1,163,440.00</b>	<b>\$ 1,133,845.00</b>	<b>\$ 1,180,775.00</b>	<b>\$ 1,201,995.00</b>	<b>21,220.00</b>	<b>1.80%</b>
Net Income	\$ (20,408.80)	\$ (54,674.00)	\$ 17,478.00	\$ 28,815.00	\$ 47,761.00		

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Starting Cash as of 04/01	\$ 453,641.14	\$ 595,305.59	\$ 645,982.23	\$ 808,079.74	\$ 987,011.15
Estimated Income	\$ 1,086,126.20	\$ 1,108,766.00	\$ 1,151,323.00	\$ 1,209,590.00	\$ 1,249,756.00
Total Funds Available	\$ 1,539,767.34	\$ 1,704,071.59	\$ 1,797,305.23	\$ 2,017,669.74	\$ 2,236,767.15
Budgeted Expenses	\$ 1,106,535.00	\$ 1,163,440.00	\$ 1,133,845.00	\$ 1,180,775.00	\$ 1,201,995.00
Estimated Ending Balance	\$ 433,232.34	\$ 540,631.59	\$ 663,460.23	\$ 836,894.74	\$ 1,034,772.15
Average Monthly Expenses of the Prior 3 FY	\$ 78,514.20	\$ 80,337.33	\$ 82,441.22	\$ 84,506.57	\$ 86,733.15
Months of Reserve at end of FY	5.52	6.73	8.05	9.90	11.93

## General Town Fund Budget Vs. Actual History

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

TOWN FUND	Town					FY '21-22 Budget over '20-21 Est. Actuals	
	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	Est. Actual 01.29.21 2020-2021	BUDGET 2021-2022	Difference	% Change
<b>Income</b>							
State & Federal Grants	\$ 1,814.05	\$ -	\$ 3,447.09	\$ 10,000.00	\$ 1,500.00	(8,500.00)	-85.00%
Other Grants	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
Interest Income	\$ 1,196.93	\$ 3,845.65	\$ 4,664.40	\$ 3,149.41	\$ 1,920.00	(1,229.41)	-39.04%
Rental Income	\$ 1,164.50	\$ 1,522.50	\$ 1,955.00	\$ 500.00	\$ 500.00	0.00	0.00%
Insurance Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
General Property Income	\$ 1,057,216.04	\$ 1,080,893.08	\$ 1,118,889.94	\$ 1,167,703.24	\$ 1,216,946.00	49,242.76	4.22%
Replacement Tax	\$ 32,650.19	\$ 30,246.47	\$ 40,849.67	\$ 35,145.90	\$ 27,390.00	(7,755.90)	-22.07%
Misc. Income	\$ 5,970.00	\$ 5,155.23	\$ 5,394.49	\$ 737.00	\$ 1,500.00	763.00	103.53%
<b>Total Income</b>	\$ 1,100,011.71	\$ 1,121,662.93	\$ 1,175,200.59	\$ 1,217,235.55	\$ 1,249,756.00	32,520.45	2.67%
<b>Expenses</b>							
Salaries	\$ 304,628.32	\$ 311,935.93	\$ 312,791.25	\$ 301,442.23	\$ 365,000.00	63,557.77	21.08%
IMRF Expenses	\$ 37,440.18	\$ 33,878.06	\$ 27,627.50	\$ 25,941.93	\$ 29,300.00	3,358.07	12.94%
FICA Expenses	\$ 22,955.98	\$ 24,644.24	\$ 24,737.14	\$ 23,653.71	\$ 28,000.00	4,346.29	18.37%
Health Ins.	\$ 64,364.22	\$ 64,113.23	\$ 65,831.03	\$ 54,295.54	\$ 78,000.00	23,704.46	43.66%
Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
State Unemp.	\$ 596.66	\$ 494.66	\$ 618.51	\$ 379.54	\$ 900.00	520.46	137.13%
Printed Materials	\$ 325.00	\$ 325.00	\$ 299.00	\$ 355.80	\$ 375.00	19.20	5.40%
Community Events (formerly Public Affairs)	\$ 900.00	\$ 1,350.93	\$ 1,232.05	\$ 359.00	\$ 3,100.00	2,741.00	763.51%
Insurance	\$ 14,998.00	\$ 14,836.00	\$ 15,690.00	\$ 15,776.00	\$ 16,400.00	624.00	3.96%
Office Supplies	\$ 2,332.36	\$ 1,363.46	\$ 1,587.24	\$ 1,827.32	\$ 3,600.00	1,772.68	97.01%
Telephone Services	\$ 2,706.10	\$ 2,777.75	\$ 2,827.45	\$ 3,788.82	\$ 3,900.00	111.18	2.93%
Postage	\$ 473.44	\$ 490.04	\$ 387.44	\$ 440.00	\$ 500.00	60.00	13.64%
Postage - Newsletter	\$ 2,151.62	\$ 2,247.53	\$ 1,846.98	\$ 1,693.93	\$ 2,320.00	626.07	36.96%
Printing & Publishing	\$ 2,647.87	\$ 2,602.37	\$ 2,543.88	\$ 3,167.02	\$ 3,000.00	(167.02)	-5.27%
Mileage & Travel	\$ 4,161.23	\$ 3,101.58	\$ 2,537.58	\$ 1,453.04	\$ 5,500.00	4,046.96	278.52%
Dues	\$ 3,902.66	\$ 3,439.11	\$ 1,869.11	\$ 3,569.11	\$ 4,875.00	1,305.89	36.59%
Training	\$ 1,941.94	\$ 1,513.27	\$ 1,398.37	\$ 1,560.00	\$ 5,000.00	3,440.00	220.51%
Utilities	\$ 20,969.09	\$ 22,040.33	\$ 20,338.03	\$ 19,612.96	\$ 21,000.00	1,387.04	7.07%

## General Town Fund Budget Vs. Actual History

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

Expenses	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	Est. Actual 01.29.21 2020-2021	BUDGET 2021-2022	Difference	% Change
Build. Maint.	\$ 19,871.12	\$ 23,601.12	\$ 22,566.49	\$ 30,037.54	\$ 33,000.00	2,962.46	9.86%
Maint. Of Equip.	\$ 16,712.89	\$ 13,632.18	\$ 16,894.30	\$ 16,976.47	\$ 25,330.00	8,353.53	49.21%
Capital Outlay	\$ 13,975.81	\$ 87,200.78	\$ 36,272.57	\$ 52,500.00	\$ 68,000.00	15,500.00	29.52%
Eq. Lease Int. Exp.	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
Lease Principal	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
Debt Certificate Principal	\$ 132,455.71	\$ 136,656.98	\$ 140,776.14	\$ 144,977.03	\$ 72,000.00	(72,977.03)	-50.34%
Debt Certificate Interest	\$ 17,497.61	\$ 13,296.34	\$ 9,177.18	\$ 4,976.29	\$ 1,500.00	(3,476.29)	-69.86%
Legal Asst.	\$ 780.00	\$ 2,340.39	\$ 1,901.25	\$ 2,437.50	\$ 2,500.00	62.50	2.56%
Admin Sr. Serv. In House	\$ 1,137.34	\$ 729.92	\$ 588.21	\$ 566.61	\$ 2,700.00	2,133.39	376.52%
Admin Sr. Serv. Out of House	\$ 12,737.79	\$ 16,400.85	\$ 13,388.77	\$ 7,325.06	\$ 17,000.00	9,674.94	132.08%
Other Professional Serv.	\$ 3,468.50	\$ 3,329.99	\$ 3,529.99	\$ 3,577.50	\$ 7,300.00	3,722.50	104.05%
Accounting Serv.	\$ 4,797.91	\$ 4,219.57	\$ 4,257.09	\$ 4,168.47	\$ 4,800.00	631.53	15.15%
Contingencies	\$ 3,951.18	\$ 3,753.47	\$ 2,498.10	\$ 2,666.08	\$ 4,000.00	1,333.92	50.03%
Mosquito Management	\$ 21,280.98	\$ 18,692.00	\$ 22,356.00	\$ 19,830.00	\$ 27,500.00	7,670.00	38.68%
Youth and Parks	\$ 500.00	\$ -	\$ -	\$ -	\$ -	0.00	
Operating Transfer Out (to GA)	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 35,000.00	10,000.00	40.00%
<b>TOTAL TOWN EXPENSES</b>	<b>\$ 736,661.51</b>	<b>\$ 840,007.08</b>	<b>\$ 783,368.64</b>	<b>\$ 774,354.49</b>	<b>\$ 871,400.00</b>	<b>97,045.51</b>	<b>12.53%</b>
Assessors Budget Expenses	\$ 221,685.75	\$ 230,979.21	\$ 229,534.44	\$ 264,149.64	\$ 330,595.00	66,445.36	25.15%
<b>TOTAL EXPENSES</b>	<b>\$ 958,347.26</b>	<b>\$ 1,070,986.29</b>	<b>\$ 1,012,903.08</b>	<b>\$ 1,038,504.13</b>	<b>\$ 1,201,995.00</b>	<b>163,490.87</b>	<b>15.74%</b>
Net Income	\$ 141,664.45	\$ 50,676.64	\$ 162,297.51	\$ 178,731.42	\$ 47,761.00		
Ending Cash Balance as of March 31st of FY	\$ 595,305.59	\$ 645,982.23	\$ 808,279.74	\$ 987,011.15	1,034,772.15		
Average Monthly Expenses of the Prior 3 FY	\$ 78,514.20	\$ 80,337.33	\$ 82,441.22	\$ 84,506.57	\$ 86,733.15		
Months of Reserves Cash Balance/Avg. Monthly Exp.	7.58	8.04	9.80	11.68	11.93		

## General Town Fund – Expense Detail

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**Below is a description of the more significant expenditure items in the 2021-2022 budget and detail on what makes up that expense amount.**

**Salaries \$365,000.00** - 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 March 2022 General Primary Election). The budget allows for merit increases.

The 2021-2022 budget includes a part-time Administrative Assistant position with the starting wage between \$13.00 and \$15.00 per hour. This position was previously approved in the 2020-2021 budget, but hiring of the new person was halted due to the COVID-19 Pandemic. This position is now proposed to be a split position with the Assessor's office. The regular schedule would be approximately 20 hours per week for the Supervisor's Office and 20 hours per week for the Assessor's Office. Department Heads may restructure the hours as needed due to various seasonal demands. For the Supervisor's office, the position would also cover 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 and the Administrative Assistant 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 position offers 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 increase to the Assessor's salary and Highway Commissioner's salary as defined in Resolution 20-21R-09, a resolution setting compensation of Township Officials for the terms beginning May 17, 2021 and on January 1, 2022.

In past years, the Highway Commissioner has reimbursed the Town Fund an amount equal to three months of his salary. This is not proposed in the 2021-2022 budget.

**IMRF Expenses \$29,300.00** - The Township's current IMRF contribution rate is 8.53%, which is down from 8.87% in 2020. A figure of 9% was used for budgeting in the year 2022.



## **General Town Fund – Expense Detail**

**Health Insurance \$78,000.00** - Health Insurance represents our costs for health, dental and vision insurance as well as the Health Reimbursement Arrangement (HRA) expenses. A 15% increase in cost has been budgeted for Humana (health insurance). Delta Dental rates renew June 30, 2021, and a 15% increase in cost was budgeted. EyeMed Vision rates are fixed through July 31, 2023. Currently there are two elected officials and one-half employee who access health, dental and vision benefits, plus another employee who accesses only the vision benefit.

On September 21, 2020, the Troy Township Board adopted a new employee benefit contribution rate policy for coverage effective July 1, 2021, or later. With this policy, the employee's contribution rate has been converted to a percentage of premium instead of a percentage of wages. Additionally, employees may now add dependent coverage by paying a fixed 15% of the additional cost of the premium to increase from individual only coverage. This same policy was adopted for elected officials who are eligible for coverage pursuant to Resolution 20-21R-09, a resolution setting compensation of Township Officials for the terms beginning May 17, 2021, and on January 1, 2022

The budget allows for the addition of one employee to access health, dental, and vision for the July 1<sup>st</sup> open enrollment with full family coverage; costs are split between the Town Fund and the Assessor's budget. It also allows for one employee to add dependent coverage. 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 \$3,100.00** - This category covers two three-hour shredding events 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 and name plates for the board.

**Insurance \$16,400.00** - 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 \$3,600.00** - Office Supplies include all paper, folders, bankers' boxes for storage, binders for records, event supplies such as pens, Township letterhead, envelopes, business cards, notary public supplies, check stock, etc. For the start of the new term of elected officials, additional funds were added to cover business cards, name tags, name plates, head shots, parade banners, etc.

**Telephone Service \$3,900.00** - 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 \$2,320.00** - This category covers the postage costs for the newsletter as well as the annual bulk mail permit fee.

## General Town Fund – Expense Detail

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

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

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

**Dues \$4,875.00** - 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. Additionally, the annual pledge to the Will County CED of \$1,2000 which was previously budgeted under Capital Outlay has been moved to the category of Dues.

**Training \$5,000.00** - Training covers registration fees for conferences, seminars, etc. We have estimated that there will be four attendees at the 2021 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 \$33,000.00** - Building Maintenance expenses include:

- Regular Building Services \$9,476.00:
  - Environmental (dumpster service) \$696.00
  - Ajax Carpet Runners \$1,040.00
  - Kinzler's Janitorial (office cleaning 2 times per week) \$5,400.00
  - Kinzler's Janitorial (sanitizing of office building, quarterly, if needed) \$1,200.00
  - Hansen Services, Inc. (pest control) \$1,140.00
- Seasonal Services \$7,475.00:
  - Spring and fall carpet, ceramic tile cleaning, and furniture cleaning \$2,800.00
  - Annual VCT cleaning and waxing \$350.00
  - Exterior maintenance \$1,025.00 – Includes spring flowers, gas for lawn mower, re-mulching, etc.
  - Weed control \$800.00
  - Snow removal services \$2,500.00

## General Town Fund – Expense Detail

- Sealcoat and Restriping Parking Lot – Completed in 2020. Will Complete again in 2022.
- Service Fees and Inspections \$4,935.00
  - A&A Sprinkler Co. (sprinkler system and backflow devices) \$1,100.00
  - Commercial Electronic Systems (fire panels) \$415.00
  - Knight Security Yearly Monitoring Fee \$420.00
  - Security Camera Service Contract \$3,000.00
- Building Supplies \$8,100.00 - Flags, light bulbs, garbage bags, cleaning supplies, salt, supplies and labor for minor repairs, paint, outlet covers, etc.
- Misc. Repairs \$3,014.00

**Maintenance of Equipment \$25,330.00** - 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.
- \$1,300.00 – Annual service contract on the generator. Includes \$300 for battery replacement required every two years.
- \$3,130.00 – 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 Semi-Annual Service (chemical testing and balancing) \$650.00
  - Fire Extinguisher Inspections and Certifications \$400.00
  - Copy machine service contract \$480.00
- \$10,000.00 – Other equipment repairs that may be needed such as generator repairs, etc.

**Mosquito Abatement \$27,500.00** - The budget allows for a contract renewal at the 2020 rate of \$19,830.00 and \$6,395.00 for additional sprayings if needed (equates to two additional sprayings), plus accounts for a possible 3% increase over the 2020 costs.

**Capital Outlay \$68,000.00** - Capital Outlay proposed projects for 2020-2021 include:

- Website Rebuild (\$30,000 Split 80% Town, 10% Highway, 10% Assessor) ..... \$24,000.00
- Computer Replacement/Upgrades, New Email Policy for  
Elected Officials, Clerk Laptop, etc. .... \$4,500.00
- Community Center AV Updates ..... \$4,500.00
- Architectural Fees for Building Renovations..... \$35,000.00

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

## General Town Fund – Expense Detail

**Admin of Senior Services – Out of House \$17,000.00** - The majority of this line item is the PACE Dial-A-Ride program. This line item also covers senior events outside of the Troy Township Community Center, such as a twice per year bus trip and the annual holiday senior event.

**Other Professional Services \$7,300.00** - 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, all workstations, data backups, security, managed fire wall services, Microsoft Office 365 subscriptions, and computer software program updates, etc. The monthly monitoring fee also covers website hosting, email hosting and website domain registration fees. Monthly monitoring fees are split 50/50 between the Town and the Assessor. In December of 2020, the Township converted all staff to Microsoft 365 including email. This increased the annual subscription cost per employee, but then moves all email to a cloud-based service. Doing so meant less cost to repair/upgrade the server, including ongoing maintenance. In the long run, all employees/workstations now will have the most current and up-to-date software.

- KJK Consulting .....\$300.00
- NJS Monthly Monitoring & Service Fees.....\$4,230.00
- NJS Annual Microsoft Subscription Fees.....\$1,770.00
- Misc. Expenses .....\$1,000.00

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

- Payroll Services .....\$1,820.00
- Audit Services.....\$1,605.00
- Accounting Services .....\$825.00
- QuickBooks Software Update .....\$450.00
- QuickBooks 1099 Forms.....\$100.00

## General Town Fund – Capital Improvement Projects/Needs



### 2021-2022 Proposed Capital Improvement Projects (Town Fund)

- **New Township Website (Split between Town, Assessor, R&B)..... \$30,000.00**
  - **Town Fund – 80%..... \$24,000.00**
  - **Assessor – 10% ..... \$3,000.00**
  - **Road and Bridge Fund – 10% ..... \$3,000.00**

The Township website was created and designed around 2004. The layout and functionality of it has not changed since 2004. Technology and web accessibility have drastically changed since that time. The new website will have a cleaner, simpler design and will include a calendar of events and easier to navigate transparency portal. It will have ADA Accessibility and will be smart phone compatible.



• **Building Renovations Architectural Fees ..... \$35,000.00**

The Township office building was first built in 1984/1985 with the addition of the Community Center and some office space renovations occurring in 2006. The building needs some updates including paint, carpet, and some space reorganization. Some renovations being considered at this time included creating a main entrance at the Community Center door with a reception area, secured office space accessible with key card access for staff, improved handicapped accessibility, reorganization of office space in the assessor department, minor space reorganization on the supervisor side, and an expanded employee lunchroom. The plan will be to complete the schematic design phase through the bidding phase in the 2021-2022 fiscal year with the construction phase occurring in the 2022-2023 fiscal year.

Architectural fees are estimated at 10% of construction cost. The Township would set a construction cost budget, for example, at \$300,000. Using a \$300,00 estimate for construction costs, 10% would equal \$30,000 paid at various intervals:

- Schematic Design Phase.....15%
- Design Development Phase .....20%
- Construction Documents Phase.....40%
- Bidding Phase.....5%
- Construction Phase .....20%



During research for this project, we found that a neighboring township did similar renovations at a cost of approximately \$225,000. During the schematic design phase of the project, the Board would provide additional guidance to the selected firm regarding maximum construction costs and budget guidelines.

*Current main office entrance is at the red mark. Proposal is to move main entrance to a more centralized and natural location off the center of the parking lot at the Community Center entrance; indicated by the green mark.*



- **Computer Replacement/Upgrades ..... \$4,500.00**

To keep our systems running as efficiently as possible, all computers are on a two-year rotation for replacement. This year we would be looking at the replacement of two to three computers, the addition of one to two new laptops for at home remote access for the Supervisor and Clerk, and inclusion of emergency funds for any unforeseen server, network, or switch replacements/improvements.

- **Community Center Audio-Visual Upgrades ..... \$4,500.00**

Depending on the building renovations discussed on the previous page, the Township may do some minor AV upgrades in the Community Center, including a new projector, new monitors/display screen, and wireless microphones. If upgrades become more extensive, this project may be delayed and included in the building renovations in the 2022-2023 fiscal year.

## General Town Fund – Capital Improvement Projects/Needs

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

Capital Equipment Replacement Worksheet											Accum.	Aggregate	Required
Current Year 2021											Bal. as of YE 2021	Required Reserve	Annual Reserve
Category	Description	Install Date	Model Name	Model #	Serial #	Mnfr #	Original Cost	Useful Life (Yrs)	Est. Remain # of Yrs	Estimated Repl. Cost			
Accessibility	ADA Doors (Community Center & Main Office)	2012					\$20,200	20.0	11.0	\$ 30,000.00	\$ 13,500.00	\$ 13,500.00	\$ 1,500.00
Accessibility	Parking Lot Drainage and Paving	2018					\$67,675	15.0	12.0	\$ 100,000.00	\$ 20,000.00	\$ 20,000.00	\$ 6,666.67
Equipment	John Deere Riding Lawn Mower	2006				John Deere		20.0	5.0	\$ 10,000.00	\$ 7,500.00	\$ 7,500.00	\$ 500.00
Equipment	Push Mower	2006						20.0	5.0	\$ 500.00	\$ 375.00	\$ 375.00	\$ 25.00
Equipment	Leaf Vac/Blower	2019						6.0	4.0	\$ 500.00	\$ 166.67	\$ 166.67	\$ 83.33
Equipment	Large Snow Blower	2006						20.0	5.0	\$ 5,000.00	\$ 3,750.00	\$ 3,750.00	\$ 250.00
Equipment	Small Snow Blower	2006						20.0	5.0	\$ 1,500.00	\$ 1,125.00	\$ 1,125.00	\$ 75.00
Equipment	Weed Wacker	2016						9.0	4.0	\$ 500.00	\$ 277.78	\$ 277.78	\$ 55.56
Furnishings	Community Center - Chairs - approx. 45 (back up only)	2006	Stack Chair w/ Arms	TER-411		Doane Keyes	\$4,560						
Furnishings	Community Center - Chairs - 96	2020	Stack Chair w/ Arms			Purchased from Markelz	\$6,162	10.0	9.0	\$ 8,000.00	\$ 800.00	\$ 800.00	\$ 800.00
Furnishings	Community Center - 11 60" round folding tables	2006						20.0	5.0	\$ 9,900.00	\$ 7,425.00	\$ 7,425.00	\$ 495.00
Furnishings	Community Center - 2 60" round folding tables	2020	Amtab	MRD60		Purchased from Markelz	\$1,433	10.0	9.0	\$ 1,800.00	\$ 180.00	\$ 180.00	\$ 180.00
Furnishings	Community Center - 2 6' folding tables	2020	Amtab			Purchased from Markelz	\$1,399	10.0	9.0	\$ 1,900.00	\$ 190.00	\$ 190.00	\$ 190.00
Furnishings	Community Center - Long Tables - 4	2006						15.0	0.0	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 66.67
Furnishings	Community Center - Long Tables - 3 (burgundy)	2016	Sam's Club				\$300	10.0	5.0	\$ 500.00	\$ 250.00	\$ 250.00	\$ 50.00
Appliances	Employee Kitchen Refrigerator	2021	Home Depot GE	GIE17GSNRSS			\$853	5.0	5.0	\$ 1,200.00	\$ -	\$ -	\$ 240.00
Appliances	Employee Kitchen Stove/Oven	2006						8.0	5.0	\$ 1,000.00	\$ 375.00	\$ 375.00	\$ 125.00
Appliances	Community Center Refrigerator	2006						8.0	5.0	\$ 1,000.00	\$ 375.00	\$ 375.00	\$ 125.00
Appliances	Community Center Stove/Oven	2006						8.0	5.0	\$ 1,000.00	\$ 375.00	\$ 375.00	\$ 125.00
Appliances	Community Center Over the Range Microwave	2006						8.0	5.0	\$ 300.00	\$ 112.50	\$ 112.50	\$ 37.50
Appliances	Community Center Commercial Dishwasher	2006						8.0	5.0	\$ 5,000.00	\$ 1,875.00	\$ 1,875.00	\$ 625.00
Interior Finishes	Flooring & Finishes - Assessor's Baths	2017						20.0	5.0	\$ 5,000.00	\$ 3,750.00	\$ 3,750.00	\$ 250.00
Interior Finishes	Flooring & Finishes - Community Center/Foyer	2006						16.0	1.0	\$ 20,000.00	\$ 18,750.00	\$ 18,750.00	\$ 1,250.00
Interior Finishes	Flooring - Hallways and Offices - All	2006						16.0	1.0	\$ 20,000.00	\$ 18,750.00	\$ 18,750.00	\$ 1,250.00
Interior Finishes	Flooring - Community Center Baths	2006						16.0	1.0	\$ 10,000.00	\$ 9,375.00	\$ 9,375.00	\$ 625.00
Interior Finishes	Paint-Township Offices, GA & Mtg Rooms	2012					\$9,000	10.0	1.0	\$ 10,000.00	\$ 9,000.00	\$ 9,000.00	\$ 1,000.00

# General Town Fund – Capital Improvement Projects/Needs



Capital Equipment Replacement Worksheet

Accum. Aggregate Required

Current Year

2021

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 2021	Required Reserve	Annual Reserve
Furnishings	Assessor Furniture & Cubicles	1985						36.0	0.0	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 833.33
Furnishings	Supervisor Furniture	2006					\$14,612	30.0	15.0	\$ 35,000.00	\$ 17,500.00	\$ 17,500.00	\$ 1,166.67
Furnishings	Community Center - Round Tables - 11	2006	Mobile Shape Table	SRT60		Midwest Folding Products	\$4,133	20.0	5.0	\$ 7,800.00	\$ 5,850.00	\$ 5,850.00	\$ 390.00
Mechanical	RTU - Community Center	2006	AAON					16.0	1.0	\$ 105,000.00	\$ 98,437.50	\$ 98,437.50	\$ 6,562.50
Mechanical	Boiler #1 Mechanical Room CC	2006	Lochinvar					16.0	1.0	\$ 20,000.00	\$ 18,750.00	\$ 18,750.00	\$ 1,250.00
Mechanical	Boiler #2 Mechanical Room CC	2006	Lochinvar					16.0	1.0	\$ 20,000.00	\$ 18,750.00	\$ 18,750.00	\$ 1,250.00
Mechanical	Furnace Mechanical Room Assessors	2006	Trane					16.0	1.0	\$ 8,000.00	\$ 7,500.00	\$ 7,500.00	\$ 500.00
Mechanical	AC Unit - Assessor's Office	2006	Trane					16.0	1.0	\$ 5,000.00	\$ 4,687.50	\$ 4,687.50	\$ 312.50
Mechanical	B&G Pump #1	2010	B&G					12.0	1.0	\$ 2,500.00	\$ 2,291.67	\$ 2,291.67	\$ 208.33
Mechanical	B&G Pump #2	2011	B&G					12.0	2.0	\$ 2,500.00	\$ 2,083.33	\$ 2,083.33	\$ 208.33
Mechanical	B&G Pump #3	2012	B&G					12.0	3.0	\$ 2,500.00	\$ 1,875.00	\$ 1,875.00	\$ 208.33
Mechanical	B&G Pump #4	2013	B&G					12.0	4.0	\$ 2,500.00	\$ 1,666.67	\$ 1,666.67	\$ 208.33
Mechanical	Heater in Garage	2006	Modine					16.0	1.0	\$ 5,000.00	\$ 4,687.50	\$ 4,687.50	\$ 312.50
Mechanical	Heater in Garage Storage	2006	Modine					16.0	1.0	\$ 2,500.00	\$ 2,343.75	\$ 2,343.75	\$ 156.25
Mechanical	Exhaust Fan	2006	N/A					16.0	1.0	\$ 4,000.00	\$ 3,750.00	\$ 3,750.00	\$ 250.00
Mechanical	Exhaust Fan	2006	N/A					16.0	1.0	\$ 4,000.00	\$ 3,750.00	\$ 3,750.00	\$ 250.00
Mechanical	Humidifier - Mechanical Room Assessor's Office	2006	Aprilaire	Model 550		Aprilaire		16.0	1.0	\$ 250.00	\$ 234.38	\$ 234.38	\$ 15.63
Mechanical	H2O Heater-Mechanical Room Assessors Office	2016	Rheem	XE20P06PU20U0	Q281643885	Rheem	\$800	15.0	10.0	\$ 1,000.00	\$ 333.33	\$ 333.33	\$ 66.67
Mechanical	HVAC Johnson Controls Computer Systems	2006	Johnson Controls			Johnson Controls		16.0	1.0	\$ 5,000.00	\$ 4,687.50	\$ 4,687.50	\$ 312.50
Mechanical	Generator	2003	Cummins N. Power	GGHG 60 HZ		Cummins N. Power	\$46,249	25.0	7.0	\$ 60,000.00	\$ 43,200.00	\$ 43,200.00	\$ 2,400.00
Security	Update Alarm System, key cards, cameras	2006						15.0	0.0	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 3,000.00
Security	Fire Alarm Panels	2019	iOSeries			Edwards United Technology	\$4,500	10.0	8.0	\$ 10,000.00	\$ 2,000.00	\$ 2,000.00	\$ 1,000.00
Structure	Exterior Dryvit Repairs	2006						15.0	0.0	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 1,333.33
Structure	Roof - South Office Section	2015	Garland Flat Roof			Garland/Coleman Roofing	\$80,000	20.0	14.0	\$ 100,000.00	\$ 30,000.00	\$ 30,000.00	\$ 5,000.00
Structure	Roof - North Community Center Section	2006	N/A					20.0	5.0	\$ 140,000.00	\$ 105,000.00	\$ 105,000.00	\$ 7,000.00
Technology	Website Rebuild with Mobile View	2000	NJS					21.0	0.0	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 1,666.67
Technology	Whole Office Radio System - Assessor's Office	1985						36.0	0.0	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 83.33
Technology	Projector in Community Center	2006	Sanyo	Pro Xtra X				15.0	0.0	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 333.33
Technology	Sound System in Community Center	2006	Middle Atlantic Products					15.0	0.0	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 333.33
Technology	Flat Screen TV in Community Center (3)	2006	Panasonic	TC-23LX60	MY62840036, & 37 & 39			15.0	0.0	\$ 750.00	\$ 750.00	\$ 750.00	\$ 50.00
Technology	Flat Screen TV in Supervisor's Office & Kitchen (2)	2006	Viewsonic					15.0	0.0	\$ 500.00	\$ 500.00	\$ 500.00	\$ 33.33
Technology	Tech. PowerEdge T320 Server (Reconfigures and Updates)	2020	Dell					4.0	3.0	\$ 10,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Technology	Tech. Computer-Software Update - Converted to Microsoft Subscription in 12/2020												
Technology	Phone/Voice Mail System	2019	ESI ESIP Evolution Series				\$8,000	10.0	8.0	\$ 15,000.00	\$ 3,000.00	\$ 3,000.00	\$ 1,500.00
Technology	Accounting Software Conversion - Quickbooks	2014	Quickbooks				\$12,000	12.0	5.0	\$ 15,000.00	\$ 8,750.00	\$ 8,750.00	\$ 1,250.00
Technology	Computer - Residential Assessment Software CAMA	2011	CAMA - Access				\$6,900	10.0	0.0	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 4,500.00
Technology	Computer - Commercial Assessment Software	2013						7.0	(1.0)	\$ 40,000.00	\$ 45,714.29	\$ 40,000.00	\$ 5,714.29
Technology	Multi Unit Copy/Fax/Scan - Assessor	2014	Afficio SP 5210SR	Afficio SP 5210SR	S9249100234	Ricoh	\$3,200	8.0	1.0	\$ 6,000.00	\$ 5,250.00	\$ 5,250.00	\$ 750.00
Technology	Multi Unit Copy/Fax/Scan - Supervisor	2014	MP C2003	MP C2003	E204M760864	Ricoh	\$4,000	8.0	1.0	\$ 6,000.00	\$ 5,250.00	\$ 5,250.00	\$ 750.00
Vehicle	Township SUV	2013	Ford	Explorer	B02593	Ford	\$23,607	10.0	2.0	\$ 30,000.00	\$ 24,000.00	\$ 24,000.00	\$ 3,000.00
TOTALS										\$ 1,099,400.00	\$ 782,369.36	\$ 776,655.07	\$ 73,249.22

## Assessor Budget Vs. Budget History

This chart compares the proposed 2021-2022 budget to the budgets passed in prior years.

Budget Comparison		Assessor								
Assessor	BUDGET		BUDGET		BUDGET		BUDGET		FY '21-22 over '20-21	
Expenses	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Difference	% Change			
Salaries	\$ 165,000.00	\$ 167,500.00	\$ 180,000.00	\$ 194,000.00	\$ 194,000.00	0.00	0.00%			
IMRF Expenses - Employer's	\$ 19,800.00	\$ 18,900.00	\$ 17,200.00	\$ 16,500.00	\$ 16,500.00	0.00	0.00%			
FICA Expenses - Employer's	\$ 12,625.00	\$ 13,000.00	\$ 13,800.00	\$ 15,000.00	\$ 15,000.00	0.00	0.00%			
Health Insurance	\$ 21,000.00	\$ 29,100.00	\$ 30,000.00	\$ 33,000.00	\$ 60,000.00	27,000.00	81.82%			
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	\$ 1,500.00	\$ 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	\$ 600.00	\$ 600.00	\$ 500.00	\$ 500.00	0.00	0.00%			
Telephone Services	\$ 2,000.00	\$ 2,020.00	\$ 2,020.00	\$ 2,700.00	\$ 2,750.00	50.00	1.85%			
Postage	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ -	(50.00)	-100.00%			
Postage-Newsletter	\$ 2,100.00	\$ 2,100.00	\$ 2,200.00	\$ 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	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	0.00	0.00%			
Dues	\$ 150.00	\$ 150.00	\$ 200.00	\$ 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	\$ 2,125.00	1,625.00	325.00%			
Maintenance of Equipment	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 550.00	50.00	10.00%			
Capital Outlay	\$ 3,300.00	\$ 5,500.00	\$ 5,000.00	\$ 6,000.00	\$ 9,000.00	3,000.00	50.00%			
Other Professional Services	\$ 10,000.00	\$ 10,000.00	\$ 8,000.00	\$ 7,500.00	\$ 10,000.00	2,500.00	33.33%			
Accounting Services	\$ 825.00	\$ 825.00	\$ 825.00	\$ 825.00	\$ 825.00	0.00	0.00%			
Contingencies	\$ 800.00	\$ 600.00	\$ 500.00	\$ 500.00	\$ 400.00	(100.00)	-20.00%			
TOTAL	\$ 255,595.00	\$ 267,790.00	\$ 277,940.00	\$ 296,520.00	\$ 330,595.00	34,075.00	11.49%			

## Assessor Budget Vs. Actual History

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

ASSESSOR	Assessor						FY '21-22 Budget over '20-21 Est. Actuals	
	ACTUAL	ACTUAL	ACTUAL	Est. Actual 01.29.21	BUDGET			
Expenses	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022		Difference	% Change
Salaries	\$ 146,762.25	\$ 151,972.41	\$ 158,137.08	\$ 173,891.46	\$ 194,000.00		20,108.54	11.6%
IMRF Expenses - Employer's	\$ 17,525.57	\$ 17,178.31	\$ 14,232.69	\$ 15,337.37	\$ 16,500.00		1,162.63	7.6%
FICA Expenses - Employer's	\$ 12,231.85	\$ 11,455.62	\$ 11,922.64	\$ 13,159.09	\$ 15,000.00		1,840.91	14.0%
Health Insurance	\$ 19,357.81	\$ 24,769.18	\$ 21,413.85	\$ 27,169.69	\$ 60,000.00		32,830.31	120.8%
Workers Comp	\$ 2,138.00	\$ 2,035.00	\$ 2,162.00	\$ 2,009.00	\$ 2,500.00		491.00	24.4%
Printed Materials	\$ 1,339.95	\$ 1,379.95	\$ 1,379.95	\$ 1,399.95	\$ 1,500.00		100.05	7.1%
Insurance	\$ 89.00	\$ 74.00	\$ 66.00	\$ 56.00	\$ 125.00		69.00	123.2%
Office Supplies	\$ 382.85	\$ 358.31	\$ 531.46	\$ 343.88	\$ 500.00		156.12	45.4%
Telephone Services	\$ 1,958.90	\$ 1,928.17	\$ 1,865.33	\$ 2,502.67	\$ 2,750.00		247.33	9.9%
Postage	\$ 19.60	\$ 20.00	\$ -	\$ -	\$ -		0.00	
Postage-Newsletter	\$ 1,992.64	\$ 2,057.92	\$ -	\$ 1,606.00	\$ 2,200.00		594.00	37.0%
Printing & Publishing	\$ 2,081.84	\$ 2,086.43	\$ 2,091.08	\$ 1,794.00	\$ 2,420.00		626.00	34.9%
Mileage & Travel	\$ 3,841.39	\$ 3,753.64	\$ 3,644.09	\$ 3,845.68	\$ 4,000.00		154.32	4.0%
Dues	\$ 50.00	\$ 100.00	\$ -	\$ 250.00	\$ 200.00		(50.00)	-20.0%
Training	\$ 1,371.53	\$ 4,072.20	\$ 1,835.32	\$ 4,915.51	\$ 6,000.00		1,084.49	22.1%
Maintenance of Vehicles	\$ 85.76	\$ 60.50	\$ 58.00	\$ 688.25	\$ 2,125.00		1,436.75	208.8%
Maintenance of Equipment	\$ 254.16	\$ 229.77	\$ 344.49	\$ 362.43	\$ 550.00		187.57	51.8%
Capital Outlay	\$ 1,462.58	\$ 1,018.38	\$ 1,100.00	\$ 6,480.00	\$ 9,000.00		2,520.00	38.9%
Other Professional Services	\$ 7,280.50	\$ 5,184.48	\$ 7,453.48	\$ 7,244.75	\$ 10,000.00		2,755.25	38.0%
Accounting Services	\$ 825.00	\$ 825.00	\$ 825.00	\$ 825.00	\$ 825.00		0.00	0.0%
Contingencies	\$ 634.57	\$ 419.94	\$ 471.98	\$ 268.91	\$ 400.00		131.09	48.7%
<b>TOTAL</b>	<b>\$ 221,685.75</b>	<b>\$ 230,979.21</b>	<b>\$ 229,534.44</b>	<b>\$ 264,149.64</b>	<b>\$ 330,595.00</b>		<b>66,445.36</b>	<b>25.2%</b>

## Assessor – Expense Detail

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

**Salaries \$194,000.00** - This category covers the salaries of four full-time employees and one part-time employee. Within this figure, \$1,000.00 has been allocated to cover possible overtime during appeal season. The budget allows for merit increases. The part-time position is proposed to be a split position with the Supervisor's office. The regular schedule would be approximately 20 hours per week for the Supervisor's Office and 20 hours per week for the Assessor's Office. Department Heads may restructure the hours as needed due to various seasonal demands. Benefits for this position would be split 50/50 with the Town Fund.

**IMRF Expenses \$16,500.00** - The Township's current IMRF contribution rate is 8.53%, which is down from 8.87% in 2020. A figure of 9% was used for budgeting in the year 2022.

**Health Insurance \$60,000.00** - Health Insurance represents our costs for health, dental and vision insurance as well as the Health Reimbursement Arrangement (HRA) expenses. A 15% increase in cost has been budgeted for Humana (health insurance). Delta Dental rates renew June 30, 2021, and a 15% increase in cost was budgeted. EyeMed Vision rates are fixed through July 31, 2023. Currently there are three employees who access individual only health, dental and vision benefits, plus another employee who accesses only the vision benefit.

On September 21, 2020, the Troy Township Board adopted a new employee benefit contribution rate policy for coverage effective July 1, 2021, or later. With this policy, the employee's contribution rate has been converted to a percentage of premium instead of a percentage of wages. Additionally, employees may now add dependent coverage by paying a fixed 15% of the additional cost of the premium to increase from individual only coverage.

The budget allows for the addition of one employee to access health, dental, and vision for the July 1<sup>st</sup> open enrollment with full family coverage; costs are split between the Town Fund and the Assessor's budget. It also allows for one employee to add dependent 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 \$2,750.00** - 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.

## Assessor – Expense Detail

**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 two people to maintain their CIAO designation (Kimberly Anderson, Assessor; 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.

**Maintenance of Vehicles \$2,125.00** - This category covers necessary maintenance on the Township 2014 Ford Explorer.

**Capital Outlay \$9,000.00** - Capital outlay projects for the 2021-2022 fiscal year include:

- Computer and Monitor Replacements .....\$6,000.00
- New Website.....\$3,000.00

**Other Professional Services \$10,000.00** - This category covers computer assistance, professional appraiser assistance for appeals and CAMA system updates. This category also covers a monthly service fee with NJS for daily monitoring of the server, all workstations, data backups, security, managed fire wall services, Microsoft Office 365 subscriptions, and computer software program updates, etc. The monthly monitoring fee also covers website hosting, email hosting and website domain registration fees. Monthly monitoring fees are split 50/50 between the Town and the Assessor. In December of 2020, the Township converted all staff to Microsoft 365 including email. This increases the annual subscription cost per employee, but then moves all email to a cloud-based service. Doing so meant less cost to repair/upgrade the server, including ongoing maintenance. In the long run, all employees/workstations now will have the most current and up-to-date software.

- Joseph O’Idani.....\$4,000.00
- NJS Monthly Monitoring & Service Fees.....\$4,230.00
- NJS Annual Microsoft Subscription Fees.....\$1,270.00
- Misc. Expense.....\$500.00

## Assessor – Capital Improvement Projects/Needs

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- **New Township Website (Split between Town, Assessor, R&B)..... \$30,000.00**
  - **Town Fund – 80%..... \$24,000.00**
  - **Assessor – 10% ..... \$3,000.00**
  - **Road and Bridge Fund – 10% ..... \$3,000.00**

The Township website was created and designed around 2004. The layout and functionality of it has not changed since 2004. Technology and web accessibility have drastically changed since that time. The new website will have a cleaner, simpler design and will include a calendar of events and easier to navigate transparency portal. It will have ADA Accessibility and will be smart phone compatible.

- **Computer Upgrades ..... \$6,000.00**

To keep our systems running as efficiently as possible, all computers are on a two-year rotation for replacement. \$6,000.00 has been allocated for the replacement of two to three computers, replacement of all monitors for larger dual displays at all workstations, and unforeseen server, network, or switch replacements/improvements.



## 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 19-20 Actual	FY 20-21 Budget	FY 20-21 Projected Actual	FY 21-22 Budget	% Change Budget vs. Budget
Revenue	\$ 45,656.64	\$ 44,995.00	\$ 45,875.20	\$ 55,025.00	22.29%
Expenses	\$ 43,629.59	\$ 66,335.00	\$ 47,949.26	\$ 77,265.00	16.48%
Excess of Rev. over Exp.	\$ 2,027.05	\$ (21,340.00)	\$ (2,074.06)	\$ (22,240.00)	-4.22%
Fund Balance Beginning April 1st	\$ 36,100.03	\$ 38,127.08	\$ 38,127.08	\$ 36,053.02	-5.44%
Estimated Cash on Hand March 31st	\$ 38,127.08	\$ 16,787.08	\$ 36,053.02	\$ 13,813.02	-17.72%

#### Budgetary Highlights:

- The General Assistance Fund is expected to end the 2020-2021 fiscal year with an estimated fund balance of \$36,053.02, equal to approximately 10.02 months of a reserve balance.
- The funds allocated to General Assistance via the 2020 levy remained at \$20,000, just as in the 2019 levy.
- Additional funds totaling \$35,000.00 are budgeted to be transferred from the Town Fund if needed.

## General Assistance Fund Budget Vs. Budget History

This chart compares the proposed 2021-2022 budget to the budgets passed in prior years.

General Assistance							
Budget Comparison							
General Assistance	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	FY '21-22 over '20-21	
Income	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Difference	% Change
Interest Income	\$ 50.00	\$ 75.00	\$ 45.00	\$ 55.00	\$ 25.00	(30.00)	-54.55%
General Property Income	\$ 9,950.00	\$ 19,940.00	\$ 19,940.00	\$ 19,940.00	\$ 20,000.00	60.00	0.30%
Misc. Income	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
Operating Transfer In (from Town Fund)	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 35,000.00	10,000.00	40.00%
Total Income	\$ 10,000.00	\$ 45,015.00	\$ 44,985.00	\$ 44,995.00	\$ 55,025.00	10,030.00	22.29%
Expenses	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	Difference	% Change
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022		
Salaries	\$ 20,700.00	\$ 22,500.00	\$ 24,000.00	\$ 29,000.00	\$ 30,000.00	1,000.00	3.45%
IMRF Expenses	\$ 2,650.00	\$ 2,800.00	\$ 2,400.00	\$ 2,700.00	\$ 2,700.00	0.00	0.00%
FICA Expenses	\$ 1,600.00	\$ 1,750.00	\$ 1,850.00	\$ 2,200.00	\$ 2,300.00	100.00	4.55%
Health Ins.	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,200.00	\$ 14,800.00	9,600.00	184.62%
Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
State Unemp.	\$ 165.00	\$ 90.00	\$ 50.00	\$ 55.00	\$ 60.00	5.00	9.09%
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	\$ 4,600.00	\$ 5,000.00	\$ 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	\$ 1,900.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	0.00	0.00%
EMERGENCY ASSISTANCE	\$ 2,500.00	\$ 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	\$ 2,200.00	\$ 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	\$ 930.00	\$ 1,000.00	\$ 1,000.00	\$ 1,285.00	\$ 1,285.00	0.00	0.00%
Dues	\$ 25.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	0.00	0.00%
Training	\$ 570.00	\$ 500.00	\$ 500.00	\$ 650.00	\$ 650.00	0.00	0.00%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
Build. Maint.	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
Maint. Of Equip.	\$ 250.00	\$ 250.00	\$ 280.00	\$ 325.00	\$ 450.00	125.00	38.46%
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	\$ 3,500.00	\$ 3,350.00	\$ 3,350.00	\$ 3,450.00	100.00	2.99%
Contingencies	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00	0.00%
TOTAL EXPENSES	\$ 57,110.00	\$ 58,860.00	\$ 60,000.00	\$ 66,335.00	\$ 77,265.00	10,930.00	16.48%
Net Income	\$ (47,110.00)	\$ (13,845.00)	\$ (15,015.00)	\$ (21,340.00)	\$ (22,240.00)		
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022		
Starting Cash of 04/01	\$ 63,387.09	\$ 32,488.02	\$ 36,100.03	\$ 38,127.08	\$ 36,053.02		
Estimated Income	\$ 10,000.00	\$ 45,015.00	\$ 44,985.00	\$ 44,995.00	\$ 55,025.00		
Total Funds Available	\$ 73,387.09	\$ 77,503.02	\$ 81,085.03	\$ 83,122.08	\$ 91,078.02		
Budgeted Expenses	\$ 57,110.00	\$ 58,860.00	\$ 60,000.00	\$ 66,335.00	\$ 77,265.00		
Estimated Ending Balance	\$ 16,277.09	\$ 18,643.02	\$ 21,085.03	\$ 16,787.08	\$ 13,813.02		
Average Monthly Expenses of the Prior 3 FY	\$ 2,936.13	\$ 2,984.35	\$ 3,253.27	\$ 3,597.96	\$ 3,718.00		
Months of Reserve at end of FY	5.54	6.25	6.48	4.67	3.72		

## General Assistance Fund Budget Vs. Actual History

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

GENERAL ASSISTANCE	General Assistance						FY '21-22 Budget over '20-21 Est. Actuals	
	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	Est. Actual 01.29.21 2020-2021	BUDGET 2021-2022		Difference	% Change
<b>Income</b>								
Interest Income	\$ 75.01	\$ 58.56	\$ 60.07	\$ 18.25	\$ 25.00		6.75	37.0%
General Property Income	\$ 10,678.99	\$ 20,822.45	\$ 20,509.23	\$ 20,556.95	\$ 20,000.00		(556.95)	-2.7%
Misc. Income	\$ 1,975.00	\$ -	\$ 87.34	\$ 300.00	\$ -		(300.00)	-100.0%
Operating Transfer In (from Town Fund)		\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 35,000.00		10,000.00	40.0%
Total Income	\$ 12,729.00	\$ 45,881.01	\$ 45,656.64	\$ 45,875.20	\$ 55,025.00		9,149.80	19.9%
<b>Expenses</b>								
Salaries	\$ 20,664.98	\$ 22,392.01	\$ 23,360.00	\$ 28,448.00	\$ 30,000.00		1,552.00	5.5%
IMRF Expenses	\$ 2,598.15	\$ 2,592.70	\$ 2,193.67	\$ 2,500.82	\$ 2,700.00		199.18	8.0%
FICA Expenses	\$ 1,489.88	\$ 1,619.69	\$ 1,670.08	\$ 2,084.45	\$ 2,300.00		215.55	10.3%
Health Ins.	\$ 4,003.86	\$ 3,663.35	\$ 4,597.17	\$ 4,106.50	\$ 14,800.00		10,693.50	260.4%
Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -		0.00	
State Unemp.	\$ 44.37	\$ 40.44	\$ 46.49	\$ 43.99	\$ 60.00		16.01	36.4%
General Asst - Clothing	\$ -	\$ -	\$ -	\$ -	\$ 500.00		500.00	100.0%
General Asst - Drugs	\$ -	\$ -	\$ -	\$ -	\$ 500.00		500.00	100.0%
General Asst - Gas/Fuel	\$ -	\$ -	\$ -	\$ -	\$ 500.00		500.00	100.0%
General Asst - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00		2,000.00	100.0%
General Asst - Shelter/Rent	\$ 100.00	\$ -	\$ -	\$ -	\$ 5,000.00		5,000.00	100.0%
General Asst - Medical	\$ -	\$ -	\$ -	\$ -	\$ 500.00		500.00	100.0%
General Asst - Food	\$ 1,880.00	\$ 550.00	\$ -	\$ -	\$ 1,500.00		1,500.00	100.0%
<b>EMERGENCY ASSISTANCE</b>	\$ 650.00	\$ -	\$ 650.00	\$ -	\$ 2,500.00		2,500.00	100.0%
Insurance	\$ 2,360.00	\$ 2,360.00	\$ 2,360.00	\$ 2,360.00	\$ 2,400.00		40.00	1.7%
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -		0.00	
Telephone Services	\$ -	\$ -	\$ -	\$ -	\$ -		0.00	
Postage	\$ -	\$ -	\$ -	\$ -	\$ -		0.00	
Postage - Newsletter	\$ 1,926.62	\$ 2,012.53	\$ 1,606.97	\$ 1,473.92	\$ 2,200.00		726.08	49.3%
Printing & Publishing	\$ 2,082.84	\$ 2,089.54	\$ 2,167.50	\$ 2,197.50	\$ 2,420.00		222.50	10.1%
Mileage & Travel	\$ 43.20	\$ 71.71	\$ 91.07	\$ -	\$ 1,285.00		1,285.00	100.0%
Dues	\$ -	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00		0.00	0.0%
Training	\$ 569.10	\$ 200.00	\$ 340.00	\$ 75.00	\$ 650.00		575.00	766.7%
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -		0.00	
Build. Maint.	\$ -	\$ -	\$ -	\$ -	\$ -		0.00	
Maint. Of Equip.	\$ 232.29	\$ 244.69	\$ 275.75	\$ 289.57	\$ 450.00		160.43	55.4%
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	0.0%
Accounting Serv.	\$ 3,584.65	\$ 3,347.34	\$ 3,185.89	\$ 3,230.63	\$ 3,450.00		219.37	6.8%
Contingencies	\$ 398.13	\$ 35.00	\$ 35.00	\$ 88.88	\$ 500.00		411.12	462.6%
<b>TOTAL EXPENSES</b>	\$ 43,628.07	\$ 42,269.00	\$ 43,629.59	\$ 47,949.26	\$ 77,265.00		29,315.74	61.1%
<b>Net Income</b>	\$ (30,899.07)	\$ 3,612.01	\$ 2,027.05	\$ (2,074.06)	\$ (22,240.00)			
Ending Cash Balance as of March 31st of FY	\$ 32,488.02	\$ 36,100.03	\$ 38,127.08	\$ 36,053.02	\$ 13,813.02			
Average Monthly Expenses of the Prior 3 FY	\$ 2,936.13	\$ 2,984.35	\$ 3,253.27	\$ 3,597.96	\$ 3,718.00			
Months of Reserves Cash Balance/Avg. Monthly Exp.	11.06	12.10	11.72	10.02	3.72			

## General Assistance – Expense Detail

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**Salaries \$30,000.00** - This category covers the salary of one Community Services Director working 24 hours per week. The budget allows for a merit increase.

**IMRF Expenses \$2,700.00** - The Township's current IMRF contribution rate is 8.53%, which is down from 8.87% in 2020. A figure of 9% was used for budgeting in the year 2022.

**Health Insurance \$14,800.00** - Health Insurance represents our costs for health, dental and vision insurance as well as the Health Reimbursement Arrangement (HRA) expenses. A 15% increase in cost has been budgeted for Humana (health insurance). Delta Dental rates renew June 30, 2021, and a 15% increase in cost was budgeted. EyeMed Vision rates are fixed through July 31, 2023. Currently there is one employee who accesses individual only health, dental and vision benefits, the costs of which are split 50/50 with the Town Fund.

On September 21, 2020, the Troy Township Board adopted a new employee benefit contribution rate policy for coverage effective July 1, 2021, or later. With this policy, the employee's contribution rate has been converted to a percentage of premium instead of a percentage of wages. Additionally, employees may now add dependent coverage by paying a fixed 15% of the additional cost of the premium to increase from individual only coverage.

The budget allows for this one employee to add dependent coverage at the July 1, 2021, 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 \$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** - 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** - This covers 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.

## General Assistance – Expense Detail

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**Accounting Services \$3,450.00** - Accounting Services include payroll processing, W2 processing, quarterly payroll tax reporting, audit services and monthly bookkeeping services.

- Payroll Services .....\$1,050.00
- Audit Services.....\$1,575.00
- Accounting Services .....\$825.00

### 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

## 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 19-20 Actual	FY 20-21 Budget	FY 20-21 Projected Actual	FY 21-22 Budget	% Change Budget vs. Budget
Revenue	\$ 1,157,552.46	\$ 1,050,979.00	\$ 908,350.08	\$ 1,052,612.00	0.16%
Expenses	\$ 1,043,854.14	\$ 1,582,445.00	\$ 891,601.84	\$ 1,639,275.00	3.59%
Excess of Rev. over Exp.	\$ 113,698.32	\$ (531,466.00)	\$ 16,748.24	\$ (586,663.00)	-10.39%
Fund Balance Beginning April 1st	\$ 787,247.70	\$ 900,946.02	\$ 900,946.02	\$ 917,694.25	1.86%
Estimated Cash on Hand March 31st	\$ 900,946.02	\$ 369,480.02	\$ 917,694.25	\$ 331,031.25	-10.41%

### Budgetary Highlights:

- The Road and Bridge Fund is projected to end the 2020-2021 fiscal year with an approximate increase in fund balance of approximately \$16,748.24 as compared to a budgeted fund balance decrease of \$531,466.00.
- The Road and Bridge Fund is expected to end the 2020-2021 fiscal year with an estimated fund balance of \$917,694.25, equal to approximately 12.05 months of a reserve balance.

# TROY TOWNSHIP

Established 1850 Will County - Illinois

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## Road and Bridge Fund Budget Vs. Budget History

This chart compares the proposed 2021-2022 budget to the budgets passed in prior years.

Budget Comparison		Road and Bridge						
Road & Bridge	BUDGET		BUDGET	BUDGET	BUDGET	BUDGET	FY '21-22 over '20-21	
Income	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Difference	% Change	
State and Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00	
Fines	\$ 2,000.00	\$ 1,000.00	\$ 360.00	\$ 360.00	\$ 360.00	0.00	0.00%	
Uniform Income (DISCONTINUED)	\$ 1,145.00	\$ -	\$ -	\$ -	\$ -	0.00		
Cell Phone Income (DISCONTINUED)	\$ 720.00	\$ -	\$ -	\$ -	\$ -	0.00		
Interest Income	\$ 400.00	\$ 1,440.00	\$ 3,680.00	\$ 4,200.00	\$ 1,860.00	(2,340.00)	-55.71%	
State Maint. Agreement	\$ 12,000.00	\$ 12,500.00	\$ 13,200.00	\$ 13,772.00	\$ 14,198.00	426.00	3.09%	
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	0.00	0.00%	
Sale of Fixesd Asset	\$ -	\$ -	\$ -	\$ -	\$ -	0.00		
General Property Tax	\$ 674,621.00	\$ 696,770.00	\$ 719,620.00	\$ 751,247.00	\$ 779,794.00	28,547.00	3.80%	
Insurance Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	0.00		
Replacement Tax	\$ 113,000.00	\$ 86,950.00	\$ 102,634.00	\$ 130,000.00	\$ 105,000.00	(25,000.00)	-19.23%	
Misc. Income	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	0.00	0.00%	
Loan Proceeds	\$ 150,000.00	\$ 150,000.00	\$ 327,000.00	\$ 150,000.00	\$ 150,000.00	0.00	0.00%	
Total Income	\$ 954,586.00	\$ 949,360.00	\$ 1,167,894.00	\$ 1,050,979.00	\$ 1,052,612.00	1,633.00	0.16%	

	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET		
Expenses	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Difference	% Change
Salaries	\$ 243,000.00	\$ 263,000.00	\$ 270,000.00	\$ 250,000.00	\$ 275,000.00	25,000.00	10.00%
IMRF Expenses - Employer's	\$ 28,000.00	\$ 28,000.00	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00	0.00	0.00%
FICA Expenses - Employer's	\$ 18,600.00	\$ 18,600.00	\$ 20,000.00	\$ 20,000.00	\$ 21,050.00	1,050.00	5.25%
Health Insurance	\$ 28,000.00	\$ 38,000.00	\$ 36,000.00	\$ 45,000.00	\$ 63,000.00	18,000.00	40.00%
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	\$ 18,000.00	\$ 18,100.00	\$ 18,500.00	\$ 18,500.00	\$ 19,000.00	500.00	2.70%
Office Supplies	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	0.00	0.00%
Telephone Services	\$ 6,000.00	\$ 5,460.00	\$ 5,400.00	\$ 6,000.00	\$ 6,000.00	0.00	0.00%
Postage	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	0.00	0.00%
Postage-Newsletter	\$ 2,100.00	\$ 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	\$ 350.00	\$ 475.00	\$ 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 2021-2022 budget to the budgets passed in prior years.

Expenses	BUDGET 2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	BUDGET 2020-2021	BUDGET 2021-2022	Difference	% Change
Utilities	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,300.00	\$ 5,300.00	0.00	0.00%
Utilities R&B Street Lights	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00	\$ 28,000.00	\$ 28,000.00	0.00	0.00%
Maintenance of Roads	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	\$ 175,000.00	15,000.00	9.38%
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	\$ 61,500.00	\$ 42,000.00	\$ 50,000.00	\$ 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	\$ 3,634.00	\$ 3,634.00	\$ 2,500.00	\$ 2,500.00	0.00	0.00%
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	\$ 275,000.00	\$ 315,000.00	\$ 432,000.00	\$ 350,000.00	\$ 350,000.00	0.00	0.00%
Capital Outlay R&B	\$ 310,000.00	\$ 283,450.00	\$ 310,000.00	\$ 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	\$ 75,000.00	\$ 65,000.00	\$ 65,000.00	0.00	0.00%
Debt Certificate Interest	\$ -	\$ -	\$ -	\$ 12,000.00	\$ 9,500.00	(2,500.00)	-20.83%
Legal Assistance	\$ 4,220.00	\$ 4,220.00	\$ 4,220.00	\$ 4,220.00	\$ 4,000.00	(220.00)	-5.21%
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%
<b>TOTAL Expenses</b>	<b>\$ 1,486,470.00</b>	<b>\$ 1,509,264.00</b>	<b>\$ 1,667,679.00</b>	<b>\$ 1,582,445.00</b>	<b>\$ 1,639,275.00</b>	<b>56,830.00</b>	<b>3.59%</b>
<b>Net Income</b>	<b>\$ (531,884.00)</b>	<b>\$ (559,904.00)</b>	<b>\$ (499,785.00)</b>	<b>\$ (531,466.00)</b>	<b>\$ (586,663.00)</b>	<b>(55,197.00)</b>	<b>-10.39%</b>

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Starting Cash of 04/01	\$ 711,968.29	\$ 780,272.64	\$ 787,247.70	\$ 900,946.02	\$ 917,694.25
Estimated Income	\$ 954,586.00	\$ 949,360.00	\$ 1,167,894.00	\$ 1,050,979.00	\$ 1,052,612.00
Total Funds Available	\$ 1,666,554.29	\$ 1,729,632.64	\$ 1,955,141.70	\$ 1,951,925.02	\$ 1,970,306.25
Budgeted Expenses	\$ 1,486,470.00	\$ 1,509,264.00	\$ 1,667,679.00	\$ 1,582,445.00	\$ 1,639,275.00
Estimated Ending Balance	\$ 180,084.29	\$ 220,368.64	\$ 287,462.70	\$ 369,480.02	\$ 331,031.25
 Average Monthly Expenses of the Prior 3 FY	\$ 63,063.09	\$ 64,186.93	\$ 70,084.91	\$ 76,163.85	\$ 79,433.06
Months of Reserve at end of FY	2.86	3.43	4.10	4.85	4.17

## Road and Bridge Fund Budget Vs. Actual History

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

Road and Bridge								
ROAD & BRIDGE	ACTUAL	ACTUAL	ACTUAL	Est. Actual 01.29.21	BUDGET	FY '21-22 Budget over '20-21 Est. Actuals		
Income	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Difference	% Change	
State and Federal Grants	\$ 1,659.62	\$ -	\$ -	\$ -	\$ -	0.00		
Fines	\$ 255.18	\$ 427.23	\$ 1,437.61	\$ 1,669.66	\$ 360.00	(1,309.66)	-78.44%	
Uniform Income (DISCONTINUED)	\$ 913.88	\$ -	\$ -	\$ -	\$ -	0.00		
Cell Phone Income (DISCONTINUED)	\$ 830.90	\$ -	\$ -	\$ -	\$ -	0.00		
Interest Income	\$ 1,437.61	\$ 3,882.48	\$ 4,775.10	\$ 2,703.92	\$ 1,860.00	(843.92)	-31.21%	
State Maint. Agreement	\$ 16,289.00	\$ 6,758.25	\$ 20,743.25	\$ 10,717.75	\$ 14,198.00	3,480.25	32.47%	
Permit Fees	\$ 26,125.00	\$ 13,400.00	\$ 3,850.00	\$ 11,950.00	\$ 1,200.00	(10,750.00)	-89.96%	
Rental Income	\$ -	\$ -	\$ -	\$ -	\$ 100.00	100.00	100.00%	
Sale of Fixed Asset	\$ 1,307.86	\$ 98,177.00	\$ -	\$ 3,082.00	\$ -	(3,082.00)	-100.00%	
Insurance Reimbursements	\$ -	\$ 3,926.26	\$ -	\$ -	\$ -	0.00		
General Property Tax	\$ 676,171.52	\$ 696,642.63	\$ 719,781.34	\$ 749,478.74	\$ 779,794.00	30,315.26	4.04%	
Replacement Tax	\$ 116,361.87	\$ 107,795.27	\$ 145,583.09	\$ 128,711.01	\$ 105,000.00	(23,711.01)	-18.42%	
Misc. Income	\$ 862.18	\$ 100.16	\$ 447.38	\$ 37.00	\$ 100.00	63.00	170.27%	
Loan Proceeds	\$ -	\$ -	\$ 260,934.69	\$ -	\$ 150,000.00	150,000.00	100.00%	
Total Income	\$ 842,214.62	\$ 931,109.28	\$ 1,157,552.46	\$ 908,350.08	\$ 1,052,612.00	144,261.92	15.88%	

Expenses	ACTUAL	ACTUAL	ACTUAL	Est. Actual 01.29.21	BUDGET	Difference	% Change
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022		
Salaries	\$ 221,339.11	\$ 258,652.03	\$ 227,878.61	\$ 242,571.51	\$ 275,000.00	32,428.49	13.4%
IMRF Expenses - Employer's	\$ 23,141.46	\$ 24,368.58	\$ 15,584.76	\$ 15,659.99	\$ 23,000.00	7,340.01	46.9%
FICA Expenses - Employer's	\$ 14,616.71	\$ 17,795.44	\$ 15,903.17	\$ 17,014.95	\$ 21,050.00	4,035.05	23.7%
Health Insurance	\$ 17,806.10	\$ 19,233.39	\$ 19,844.71	\$ 24,368.45	\$ 63,000.00	38,631.55	158.5%
Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	
State Unemployment	\$ 472.37	\$ 480.21	\$ 561.94	\$ 410.43	\$ 1,000.00	589.57	143.6%
Insurance	\$ 17,230.00	\$ 17,855.00	\$ 16,882.00	\$ 18,351.00	\$ 19,000.00	649.00	3.5%
Office Supplies	\$ -	\$ 461.50	\$ 422.28	\$ 330.33	\$ 750.00	419.67	127.0%
Telephone Services	\$ 5,789.65	\$ 5,150.24	\$ 5,531.77	\$ 5,662.41	\$ 6,000.00	337.59	6.0%
Postage	\$ 252.12	\$ 255.25	\$ 275.00	\$ 275.00	\$ 500.00	225.00	81.8%
Postage-Newsletter	\$ 1,992.64	\$ 2,057.93	\$ -	\$ 1,606.00	\$ 2,100.00	494.00	30.8%
Printing & Publishing	\$ 2,228.89	\$ 2,386.48	\$ 2,417.03	\$ 1,869.00	\$ 3,200.00	1,331.00	71.2%
Mileage & Travel	\$ 187.10	\$ 190.00	\$ 665.83	\$ -	\$ 1,500.00	1,500.00	100.0%
Dues	\$ 275.00	\$ 350.00	\$ 410.00	\$ 450.00	\$ 475.00	25.00	5.6%
Training	\$ 75.00	\$ 45.00	\$ 50.00	\$ 25.00	\$ 750.00	725.00	2900.0%

## Road and Bridge Fund Budget Vs. Actual History

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

Expenses	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	Est. Actual 01.29.21 2020-2021	BUDGET 2021-2022	Difference	% Change
Utilities	\$ 3,944.44	\$ 4,764.47	\$ 4,575.91	\$ 4,049.67	\$ 5,300.00	1,250.33	30.9%
Utilities R&B Street Lights	\$ 19,176.09	\$ 19,384.75	\$ 21,346.22	\$ 21,985.11	\$ 28,000.00	6,014.89	27.4%
Maintenance of Roads	\$ 75,545.51	\$ 103,759.80	\$ 108,584.09	\$ 176,131.17	\$ 175,000.00	(1,131.17)	-0.6%
Maintenance of Bridges	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	4,000.00	100.0%
Maintenance of Buildings	\$ 6,630.55	\$ 3,778.26	\$ 4,297.76	\$ 3,896.08	\$ 10,000.00	6,103.92	156.7%
Maintenance of Vehicles	\$ 40,633.93	\$ 38,881.57	\$ 14,723.42	\$ 27,623.72	\$ 50,000.00	22,376.28	81.0%
Maintenance of Equipment	\$ 21,738.78	\$ 31,623.39	\$ 18,817.51	\$ 25,435.07	\$ 36,500.00	11,064.93	43.5%
Janitorial	\$ 2,994.92	\$ 2,356.61	\$ 1,537.31	\$ 1,402.12	\$ 2,500.00	1,097.88	78.3%
Gas & Oil	\$ 29,111.66	\$ 41,353.42	\$ 32,234.35	\$ 29,914.16	\$ 62,000.00	32,085.84	107.3%
Capital Outlay	\$ 399.98	\$ 149.99	\$ 313.02	\$ 120.00	\$ 4,550.00	4,430.00	3691.7%
Capital Outlay R&B Equipment	\$ 115,195.49	\$ 85,394.02	\$ 396,511.58	\$ 94,580.01	\$ 350,000.00	255,419.99	270.1%
Capital Outlay R&B	\$ 107,799.52	\$ 226,046.33	\$ 116,791.83	\$ 83,980.21	\$ 310,000.00	226,019.79	269.1%
Capital Outlay Building	\$ 9,442.39	\$ 8,925.13	\$ 13,480.00	\$ 16,215.00	\$ 27,000.00	10,785.00	66.5%
Debt Certificate Principal	\$ 30,662.54	\$ -	\$ -	\$ 60,209.66	\$ 65,000.00	4,790.34	8.0%
Debt Certificate Interest	\$ -	\$ -	\$ -	\$ 11,520.70	\$ 9,500.00	(2,020.70)	-17.5%
Legal Assistance	\$ 731.25	\$ 1,169.61	\$ -	\$ 390.00	\$ 4,000.00	3,610.00	925.6%
Other Professional Services	\$ 200.00	\$ 3,200.00	\$ 200.00	\$ 1,800.00	\$ 19,000.00	17,200.00	955.6%
Accounting Services	\$ 4,117.12	\$ 3,865.38	\$ 3,775.01	\$ 3,655.10	\$ 4,600.00	944.90	25.9%
Contingencies	\$ 179.95	\$ 200.44	\$ 239.03	\$ 100.00	\$ 5,000.00	4,900.00	4900.0%
Reimbursement of Corp. Pers. Property Tax	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	50,000.00	100.0%
<b>TOTAL Expenses</b>	<b>\$ 773,910.27</b>	<b>\$ 924,134.22</b>	<b>\$ 1,043,854.14</b>	<b>\$ 891,601.84</b>	<b>\$ 1,639,275.00</b>	<b>747,673.16</b>	<b>83.9%</b>
<b>Net Income</b>	<b>\$ 68,304.35</b>	<b>\$ 6,975.06</b>	<b>\$ 113,698.32</b>	<b>\$ 16,748.24</b>	<b>\$ (586,663.00)</b>	<b>(603,411.24)</b>	<b>-3602.8%</b>
Ending Cash Balance as of March 31st of FY	\$ 780,272.64	\$ 787,247.70	\$ 900,946.02	\$ 917,694.25	\$ 331,031.25		
Average Monthly Expenses of the Prior 3 FY	\$ 63,063.09	\$ 64,186.93	\$ 70,084.91	\$ 76,163.85	\$ 79,433.06		
Months of Reserves Cash Balance/Avg. Monthly Exp.	12.37	12.26	12.86	12.05	4.17		

## Road and Bridge – Expense Detail

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**Salaries \$275,000.00** - This category covers the salaries of the Highway Department staff which currently includes three full-time employees, and approximately 10 part-time / seasonal employees. It also allows for the addition on one new full-time employee.

**IMRF Expenses \$23,000.00** - The Township's current IMRF contribution rate is 8.53%, which is down from 8.87% in 2020. A figure of 9% was used for budgeting in the year 2022.

**Health Insurance \$63,000.00** - Health Insurance represents our costs for health, dental and vision insurance as well as the Health Reimbursement Arrangement (HRA) expenses. A 15% increase in cost has been budgeted for Humana (health insurance). Delta Dental rates renew June 30, 2021, and a 15% increase in cost was budgeted. EyeMed Vision rates are fixed through July 31, 2023. Currently there is one employee who accesses individual only health, dental and vision benefits and one employee who accesses individual and dependent coverage for health, dental, and vision benefits.

On September 21, 2020, the Troy Township Board adopted a new employee benefit contribution rate policy for coverage effective July 1, 2021, or later. With this policy, the employee's contribution rate has been converted to a percentage of premium instead of a percentage of wages. Additionally, employees may now add dependent coverage by paying a fixed 15% of the additional cost of the premium to increase from individual only coverage.

The budget allows for the addition of one new employee to access health, dental, and vision for the July 1<sup>st</sup> open enrollment with full family coverage plus another employee to add dependent coverage for dental and vision. As a reminder, we budget the total possible amount of all HRA reimbursements that could be used by each employee for the year.

**Insurance \$19,000.00** - 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.

## Road and Bridge – Expense Detail

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**Maintenance of Roads \$175,000.00** - 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.

**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 debt certificate loan payments for the 2019 John Deere Loader and the 2020 International Truck.

**Debt Certificate Interest - \$9,500.00** - 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 .....\$2,200.00
- Audit Services.....\$1,575.00
- Accounting Services .....\$825.00

# TROY TOWNSHIP

Established 1850 Will County - Illinois

END OF PRESENTATION