

**Troy Township
Finance Committee Meeting Minutes
Monday, March 17, 2025
5:30 p.m.**

Chairman Trustee Bryan Kopman called the meeting to order at 5:30 p.m.

The Pledge of Allegiance was recited.

Supervisor Baltz complimented and thanked Administrator Dylik for her work coordinating early voting which started at the Township today.

Committee Members in Attendance:

- Chairman Trustee Bryan Kopman
- Supervisor Joseph D. Baltz
- Assessor Kimberly Anderson
- Vice-Chairman Trustee Jerry Nudera
- Highway Commissioner Thomas R. Ward
- Administrator Jennifer Dylik, a non-voting member (acting as Secretary)

A quorum is established.

Others in attendance: Trustee Johnnie Greenwood and Collector Dawn Damiani.

Clerk Larry Ryan arrives later at 5:36 p.m.

Chairman Kopman asked three times for any guests or citizen comments. No other guests were present, no comments made.

Motion made by Highway Commissioner Ward; seconded by Assessor Anderson to approve the minutes from the October 21, 2024, Finance Committee meeting. Roll Call Vote: Kopman – Aye; Nudera – Aye; Baltz – Aye; Anderson – Aye; Ward – Aye. 5 Ayes, 0 Nays. Motion carried.

Chairman Kopman turned the meeting over to Administrator Jennifer Dylik to begin the review of the General Town Fund Budget, General Town Capital Fund, and Assessor's Budget.

Dylik briefly reviewed the proposal noting that all three funds (Town, R&B, and GA) are going to perform better than budgeted for the 2024-2025 fiscal year. The Town Fund and Road Fund exceeded revenue projections due mostly in part to the receipt of a \$270,000 grant from the State of Illinois (sponsored by State Representative Larry Walsh, Jr.) and split 50/50 between the Town Fund and Road Fund.

Dylik briefly skimmed through the proposal sections of organizational charts, mission statement, history, demographics, and budget calendar. Dylik reminded attendees that the content on these pages is intended to be informative to the general public who might be reading the proposal.

Dylik reviewed the major revenue sources for the Township as General Property Taxes followed closely by Corporate Personal Property Replacement Taxes (PPRT). Revenue from PPRT has been declining for the past few years. Other revenue sources include rental income, fines, grants, permit fees, and senior fees. Dylik also reported that the Township as a whole does not have any debt.

Dylik began reviewing the General Town Fund proposed budget for the 2025-2026 fiscal year, but first gave some highlights:

- The Town Fund is projected to end the 2025-2026 fiscal year with a decrease in fund balance of \$343,025. This is due to the proposed General Town Fund Capital Fund being created with a \$350,000 transfer from the Town Fund.
- The General Town Fund Capital Fund would be dedicated to reserving funds exclusively for major building, equipment and grounds repairs and improvements. The addition was built in 2006 meaning many components of the building are near 20 years in age and will begin to approach the end of their useful life including pumps, boilers, roof top unit, flat roof, etc.
- In General Assistance, it is proposed to eliminate Emergency Assistance. [*Clerk Larry Ryan arrives at 5:36 p.m.*] The Emergency Assistance program was first adopted by the Township in April of 2016. Since that time, 602 inquiries for financial assistance have been received; 23 applied for emergency assistance, only 9 qualified for a grant, and a total of \$3,970.27 was awarded. Therefore, it is proposed to eliminate the Emergency Assistance program in GA and create a committee whose goal will be to establish a catastrophic assistance program (help after a fire, a flood, etc.) but under the General Town Fund.

Dylik then reviewed each expense category, and its details outlined in the budget proposal starting on page 26. She reviewed salaries, IMRF, health insurance, office supplies, training, mileage & travel, dues, maintenance of building, etc.

Specific highlights include:

- Expansion of the Community Services Category. Created in the 2024-2025 fiscal year to provide funds for the Community Mental Health Program with Thriveworks, this category will expand to not only include \$10,000 for the Community Mental Health program but also, \$5,000 for a new catastrophic assistance program, \$11,700 for possible funding assistance for the Meals on Wheels program which provides a lunch for the Township's Wednesday/Friday senior program, and \$10,000 for help fund the Road District's leaf vac program.
 - Questions were asked about how the funding for Meals on Wheels would work. Dylik confirmed details would all be negotiated with Meals on Wheels in an agreement that would then be brought to the Board for their approval.
 - Dylik recommends that a committee be created by the Board, led by a Trustee and including staff members, to create the catastrophic assistance program or possibly create a social services committee that would be responsible for the catastrophic assistance program, the Community Mental Health Program, the Meals on Wheels funding, etc.
 - Dylik reported that the leaf vac program is costly to operate, noting that based on average wages and weeks of service, wages alone (including IMRF, FICA, etc.) total more than \$30,000 per season. The initiative would first be approved by electors at the Annual Town Meeting then an IGA would be established between the Town and the Road District. In total, \$10,000 is budgeted for the Town Fund to contribute to the Road District's leaf vac program.
 - Dylik paused for questions. No specific questions were raised. Assessor Anderson commented in favor of a committee that would oversee the social services programs.
- Capital Outlay has been reduced substantially due to the proposed creation of a Capital Fund. Capital Outlay category in the Town Fund will now mostly focus on technology.

- Admin of Senior Services – Out of House has been increased due to the Pace Dial-a-Ride program. Total funds budgeted are \$72,000. For two consecutive years, the Pace subsidy has run out, increasing the cost burden on the Township. Therefore, an additional \$20,000 has been budgeted for this category to cover costs if this occurs again.
- Other Professional Services included funds for social media archiving with Pagefreezer, funds for possible website archiving (specific to responding to FOIA requests), Everbridge for mass texting, IT services, annual software subscriptions, and new subscription for PDF software to assist with ADA compliance.

Starting on page 32, Dylik then reviewed the proposed 5+ Year Capital Improvement Plan that, going forward, will be updated annually. The Capital Improvement Plan will be funded with a transfer from the General Town Fund. Projects identified in this plan include:

Project	25-2026FY	26-2027FY	27-2028FY	28-2029FY	29-2030FY	Total
Assessor's Restroom Entry Changes	\$8,000.00					\$8,000.00
HVAC Johnson Controls VAV Phased Replacements	\$12,000.00	\$12,000.00				\$24,000.00
Community Center Equipment & Improvements		\$12,250.00	\$12,125.00	\$12,125.00		\$36,500.00
Township Generator Repairs / Replacement		\$25,000.00			\$110,000.00	\$135,000.00
Township Building - 2006 Addition Flat Roof Replacement	\$150,000.00					\$150,000.00
Township Building - RTU Replacement		\$150,000.00				\$150,000.00
Township Building - Assessors Furnace & AC Replacement			\$17,000.00			\$17,000.00
Township Building - Replacement of Boilers and Pumps		\$26,250.00	\$26,250.00	\$26,250.00		\$78,750.00
Total	\$170,000.00	\$225,500.00	\$55,375.00	\$38,375.00	\$110,000.00	\$599,250.00

Funding	25-2026FY	26-2027FY	27-2028FY	28-2029FY	29-2030FY
Capital Fund Reserve	\$0.00	\$180,000.00	\$29,500.00	\$49,125.00	\$60,750.00
Property Tax Revenue - Transfer from Town Fund	\$350,000.00	\$75,000.00	\$75,000.00	\$50,000.00	\$50,000.00
Ending Balance	\$180,000.00	\$29,500.00	\$49,125.00	\$60,750.00	\$750.00

The Committee discussed the various projects and challenges with each, new efficiencies that might be offered with newer/updated equipment, etc. The full capital improvement worksheet can be found on page 59 of the budget proposal. Chairman Kopman asked why the capital improvement fund would not be replenished each year. Dylik reported that it could be replenished each year, based on need. The five-year projections show funds to cover the projects proposed today. As projects get completed and/or added to the list, funding will need to be updated as well.

No other questions were raised about the General Town Fund budget or the Capital Improvement Fund.

Dylik then briefly reviewed the Assessor's budget noting that there were no significant changes from prior years. Assessor Anderson discussed the differences in the 2025-2026 salary budget of \$285,000 compared to the 2024-2025 budget of \$248,000 and the 2024-2025 estimated actuals of \$222,456. Anderson explained the difference noting that a full-time employee in the 2024-2025 budget was hired at a rate less than budgeted, one part-time employee resigned in November who has not been replaced yet, overtime during appeal season was not needed, and one seasonal employee was not utilized as many hours as budgeted. This resulted in savings of approximately \$24,000. All these positions are budgeted for in the 2025-2026 budget, an approximate 5% merit increase was budgeted for staff, a Will County CED summer intern and another full-time employee is budgeted. The committee then discussed the difficulties and challenges of finding good candidates for employment.

Dylik then reviewed the Assessor's budget line items including IMRF, FICA, Health Insurance, Office Supplies, etc. Assessor Anderson discussed staff taking classes to attain their CIAO designation.

No additional questions were raised about the Assessor's budget.

Dylik then review the General Assistance Fund Budget and all expense line-items. She reported the biggest change is the elimination of Emergency Assistance. She reviewed the category of Insurance which has historically paid the cost of Medical Assistance Catastrophic Insurance (MACI) coverage. MACI helps cover the medical costs of a General Assistance client that the Township might be responsible for. This prior policy was subject to a \$25,000 deductible before coverage would apply. In 2024 the carrier of this coverage changed, and the cost of coverage increased by about \$1,000. Supervisor Baltz did not renew the coverage. Funds have been budgeted, at the higher price, should the Board wish to re-secure this coverage. Dylik confirmed for Chairman Kopman that the funds budgeted were at the higher renewal cost (past price + \$1,000 increase).

No additional questions were raised about the General Assistance budget.

Dylik began the review of the Road and Bridge Fund Budget first discussing the differences in the 2025-2026 salary budget of \$370,000 compared to the 2024-2025 budget of \$357,000 and the 2024-2025 estimated actuals of \$258,780. During the 2024-2025 fiscal year, the lead foreman position became vacant in January, and not replaced yet, another full-time position was budgeted for but not filled until December, another full-time employee left in summer, replaced with a lower wage employee who then left in February. Another full-time position was budgeted but not filled until August, seasonal staff was not utilized as budgeted, and overtime was not utilized as expected. For the 2025-2026 fiscal year all the same positions from 2024-2025 are budgeted, potential needs for seasonal staff, potential needs for overtime, etc. Highway Commissioner Ward echoed the previous comments about the difficulty in finding good staff. Dylik then reviewed the proposed budget for each line item as highlighted on pages 53-54 or the presentation.

No questions additional were raised about the Road District budget.

Supervisor Baltz complimented Administrator Dylik on the budget presentation and thanked her for the hard work. Compliments were echoed by all.

Chairman Kopman asked all in attendance for final questions/comments.

Trustee Greenwood commented that if the Township is paying for an employee's education or certification etc., that the Township might consider requiring a certain commitment from that employee, for example agreeing to stay for at least three years.

Clerk Ryan commented that it is very hard to recruit and retain qualified staff. Assessor Anderson confirmed that she has experienced that same situation. The committee then discussed general hiring challenges.

Trustee Greenwood commented that the Capital Fund could be useful in the event of a larger repair/issue and asked if there was a max limit on how much can be set aside. A larger piece of equipment could be very costly and hard to find repair parts. Supervisor Baltz referenced the State statute limiting the Township to 2.5 times its last three years average annual expenditures. Dylik confirmed that the purpose of the Capital Plan is to set aside funds to start tackling the larger improvements systematically before they become an issue. Clerk Ryan recommended that additional efficiencies should be investigated before replacements are made (roof, RTU, boilers, etc.).

At this time, Chairman Kopman does not feel there is a need for an addition meeting and asked for recommendations for approval from the Committee.

Motion made by Vice-Chairman Nudera; seconded by Highway Commissioner Ward to recommend the Township Board approve the 2025-2026 Town Fund budget including General Town Capital Fund and Assessor's Budget as presented today. Roll Call Vote: Kopman – Aye; Nudera – Aye; Baltz – Aye; Anderson – Aye; Ward – Aye. 5 Ayes, 0 Nays. Motion carried.

Motion made by Vice-Chairman Nudera; seconded by Assessor Anderson to recommend the Township Board approve the 2025-2026 General Assistance Fund Budget as presented today. Roll Call Vote: Kopman – Aye; Nudera – Aye; Baltz – Aye; Anderson – Aye; Ward – Aye. 5 Ayes, 0 Nays. Motion carried.

Motion made by Supervisor Baltz; seconded by Vice-Chairman Nudera to recommend the Township Board approve the 2025-2026 Road and Bridge Fund Budget as presented today. Roll Call Vote: Kopman – Aye; Nudera – Aye; Baltz – Aye; Anderson – Aye; Ward – Aye. 5 Ayes, 0 Nays. Motion carried.

Chairman Kopman then requested a motion to recommend that the Supervisor establish a committee to work on a catastrophic event assistance program for the Township. Motion by Assessor Anderson; seconded by Highway Commissioner Ward for Supervisor Baltz to create a Catastrophic Event Assistance Committee. Roll Call Vote: Kopman – Aye; Nudera – Aye; Baltz – Aye; Anderson – Aye; Ward – Aye. 5 Ayes, 0 Nays. Motion carried.

Motion to adjourn by Supervisor Baltz; seconded by Vice-Chairman Nudera to adjourn the meeting at 6:42 p.m. Motion carried.

Submitted:

Jennifer Dylak
Secretary