

**Troy Township
Finance Committee Meeting Minutes
Monday, February 23, 2026
5:30 p.m.**

Chairman Trustee Bryan Kopman called the meeting to order at 5:30 p.m.
The Pledge of Allegiance was recited by Trustee Johnnie Greenwood.

Roll Call:

Committee Members in Attendance:

- Chairman Trustee Bryan Kopman
- Vice-Chairman Trustee Jerry Nudera
- Highway Commissioner Thomas R. Ward
- Administrator Jennifer Dylík, a non-voting member (acting as Secretary)

Committee Members Absent:

- Assessor Kimberly Anderson
- Supervisor Joseph D. Baltz

A quorum is established.

Others in attendance: Trustee Johnnie Greenwood, Clerk Larry Ryan, Employee Nick Surges.

Guest and Citizen Comments:

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

Approval of Minutes:

Motion made by Highway Commissioner Ward; seconded by Trustee Nudera to approve the minutes from October 20, 2025, Finance Committee meeting. Roll Call Vote: Kopman – Aye; Nudera – Aye; Baltz – Absent; Anderson – Absent; Ward – Aye. 3 Ayes, 2 Absent, 0 Nays. Motion carried.

Review and Discussion 2026-2027 Proposed Budgets

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

Dylík reviewed the budget memo summarizing the 2025-26FY yearend figures compared to the original budgets noting that all funds will perform better than budgeted.

| Fund | Budgeted Change in Fund Balance FY Ending March 31, 2026 | Estimated Actual Change in Fund Balance FY Ending March 31, 2026 |
|------------------------------|---|---|
| Town Fund | (\$343,025.00) | (\$194,756.09) |
| Town – Capital Projects Fund | \$180,000.00 | \$331,780.95 |
| General Assistance Fund | (\$14,879.00) | (\$14.24) |
| Road and Bridge Fund | (\$992,170.00) | (\$148,316.52) |

Notable under-budget expense items for the Town Fund included health insurance (town and assessor), community services, mosquito management, capital outlay, and senior services out-of-

house. For the Road District it is health insurance, capital outlay R&B (roads), and capital outlay of building.

Dylik reviewed the budget calendar, major revenue sources noting that general property taxes remain as the township's largest revenue source followed second by corporate personal property replacement tax, the difficulty of budgeting corporate personal property replacement tax, and reminded that the township does not currently carry any debt.

General Town Fund Budget Review:

Dylik reviewed the highlights of the General Town Fund proposed 2026-27 fiscal year budget:

- \$400,000 transfer to the Town – Capital Projects Fund
- \$10,000 transfer to Road and Bridge
- \$15,000 transfer to General Assistance
- \$13,000 Capital Outlay for Computer/Network/Server needs
- \$10,000 budgeted for Catastrophic (fire) Assistance Program
- \$10,000 budgeted for Thriveworks Community Mental Health Program
- \$80,000 budgeted for Access Will County Dial-a-Ride (program costs will decrease to \$0.00 over 5 years).

Clerk Ryan inquired if the funds allocated to the Town Fund Capital Project Fund count towards the allowable reserve balance of the Town Fund. Dylik confirmed they do not, as they are restricted funds set aside for that specific purpose.

Dylik then reviewed all expense line items of the General Town Fund as detailed in the presentation including salaries, IMRF, health insurance, unemployment, community events, all the way through the proposed operating transfers out. Capital Outlay will include the replacement of two network switches, two wireless access points, and a new firewall. Cost for this project will be split 50/50 with the Assessor.

Chairman Kopman inquired about the billing for the Pace Dial-a-Ride program. Dylik confirmed that with the merger to Access Will County, we will now be billed based on actual ridership. It is uncertain how that billing will compare to the billing under the Central Will program due to the fact that with Central Will billing, all Title XX riders were lumped into the program "total" and divided up by each township based on the township's number of disabled riders. The Township has seen an increase in calls from residents to get registered for the new program. Dylik confirmed for Trustee Nudera that the Township's cost participation will decrease by 20% each year over the next five years until the program is fully funded by Will County at the end of the five-year period. The Committee discussed the dial-a-ride history, past usage, ridership, and past subsidy amounts.

The Committee and Dylik discussed in detail Other Professional Services and funds budgeted to help the Township become compliant with the DOJ's ruling for ADA website accessibility including PDF remediation and accessibility.

Dylik quickly reviewed the projected revenue for the Town Fund.

No further questions were raised about the proposed General Town Fund budget.

Assessor's Budget:

Dylik introduced Commercial Deputy Assessor, Mr. Nick Surges, who is here in the absence of Assessor Kim Anderson. Dylik reviewed the Assessor's budget line items but highlighted Other Professional Services (AIMS license, Marshall & Swift, Apex Drawing, Property Search Website,

Microsoft subscriptions, Clarity Managed Services, and Nextsulting website hosting & management). Deputy Assessor Surges and Dyluk reviewed staffing needs, amount of new construction, software licensing needs, training requirements, and the Capital Outlay project of replacing two network switches, two wireless access points, and the firewall.

Dyluk clarified for Chairman Kopman that the Capital Outlay project of replacing two network switches, two wireless access points, and the firewall has a total estimated cost of \$8,000.00. This cost is split 50/50 with \$4,000 budgeted under the General Town Fund and \$4,000 budgeted under the Assessor.

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

General Town Capital Projects Fund:

Capital Projects Fund was established with the adoption of the 2025-2026 General Town Fund Budget Ordinance. At that time funds were established with a transfer of \$350,000 from the Town's General Fund. The Capital Fund was established to set aside money for the sole purpose of providing funds for projects strictly related to significant building, equipment, and grounds repairs and improvement.

Estimated expenditures for the 2025-2026 fiscal year total \$18,219.05, leaving an ending balance of approximately \$331,780.95. To date funds have been used for Architect Jacob Been with Healy Bender Patton and Been to study replacement options and efficiencies regarding the building's rooftop unit, HVAC system (boilers & pumps), and building automation (Johnson Controls, VAV's).

A transfer for \$400,000 from the General Town Fund to the Capital Projects Fund is proposed in the 2026-2027 fiscal year budget. Page 38 of the budget proposal details the Five-Year Capital Improvement Program.

Dyluk reviewed each project as highlighted on pages 38-44 which include:

- HVAC Johnson Controls VAV Phased Replacement \$24,000 (target 26-27FY)
- Township Building RTU Replacement \$400,000 (target 26-27FY)
- Township Building – Replacement of Boilers & Pumps \$78,750 (over 3 years) (target 26-27FY, 27-28FY, 28-29FY)
- Community Center Overhang Signage & Roof Repairs \$10,000 (target 26-27FY)
- Community Center Equipment & Improvements \$36,500 (over 3 years) (target 28-29FY, 29-30FY, 30-31FY)
- Township Generator Repairs \$25,000 (target 27-28FY)
- Township Generator Replacement \$110,000 (target 30-31FY)
- Township Building 2006 Addition – Flat Roof Replacement \$150,000 (target 27-28FY)
- Township Building 2015 South Office Section – Flat Roof Replacement \$150,000 (target 27-28FY)
- Assessor's Furnace & AC Replacement \$17,000 (target 28-29FY)

No further questions were raised about the General Town Capital Projects Fund.

General Assistance Fund Budget:

Dylik reviewed revenue for the General Assistance fund reminding that the Town Fund is obligated to fund General Assistance should the need arise. A total of \$5,000 was levied via property taxes for General Assistance with a budgeted potential transfer or \$15,000 from the Town Fund if needed. Before the 2025-2026 fiscal year ends, Dylik will do a transfer for \$10,000 to General Assistance.

That transfer, plus the existing fund balance, plus expected property tax revenue of \$5,000 are sufficient funds to cover the proposed General Assistance expenses except for possible financial assistance expenditures. Expenditures will be monitored throughout the year to determine if there is a need for a transfer in the 2026-2027 fiscal year. Dylik reviewed the increase in calls for assistance resulting in an increase in the financial assistance budget line item of shelter/rent.

Dylik reviewed the remaining General Assistance expenses of Insurance (MACI), newsletter costs, mileage and travel, training, other professional services (Visual GA), and accounting services. No further questions were raised about the General Assistance Fund.

Road Fund Budget:

Dylik reviewed expected revenue for the Road District, highlighting \$250,000 in grant funds that are expected in the 2026-2027 fiscal year. The grant funds would be for a capital project in the Road Fund. Other revenue includes permit fees, state highway maintenance, corporate personal property, and general property taxes.

Highway Commissioner Ward and Dylik reviewed the expenses of salaries, IMRF, health insurance, mileage travel, utilities, etc. Specifically, the line item of capital outlay roads is higher than usual at \$600,000 and was increased due to the expected grant funds. The grant funds offset the additional expense.

Chairman Kopman inquired about the large increase in salaries. Highway Commissioner Ward explained that staff wages are being brought up to industry standards to remain competitive, but wages remain lower than some surrounding townships. The higher wages are allowing the Road District to higher employees with higher skill levels.

Clerk Ryan inquired about the reimbursement of corporate personal property. Dylik deferred the question for Supervisor Baltz to respond.

Chairman Kopman asked for any final questions or any items needing follow up. Vice-Chairman Nudera feels the information is very clear but inquired why the total budget for health insurance in the General Town Fund was going down from the prior year's budget. Dylik reported this is a result of a participant coming off the coverage who has employee/spouse coverage and new participant coming on with individual coverage. The Committee then discussed whether a 15% increase for health insurance was enough. No change was made at that time.

Motion made by Vice-Chairman Nudera; seconded by Highway Commissioner Ward to recommend the Township Board approve the 2026-2027 Town Fund budget including the Assessor's Budget as presented today. Roll Call Vote: Kopman – Aye; Nudera – Aye; Baltz – Absent; Anderson – Absent; Ward – Aye. 3 Ayes, 0 Nays, 2 Absent. Motion carried.

Motion made by Highway Commissioner Ward; seconded by Vice-Chairman Nudera to recommend the Township Board approve the 2026-2027 Town Capital Projects Fund Budget as presented today. Roll Call Vote: Kopman – Aye; Nudera – Aye; Baltz – Absent; Anderson – Absent; Ward – Aye. 3 Ayes, 0 Nays, 2 Absent. Motion carried.

Motion made by Highway Commissioner Ward; seconded by Vice-Chairman Nudera to recommend the Township Board approve the 2026-2027 General Assistance Fund Budget as presented today. Roll Call Vote: Kopman – Aye; Nudera – Aye; Baltz – Absent; Anderson – Absent; Ward – Aye. 3 Ayes, 0 Nays, 2 Absent. Motion carried.

Motion made by Vice-Chairman Nudera; seconded by Highway Commissioner Ward to recommend the Township Board approve the 2026-2027 Road and Bridge Fund Budget as presented today. Roll Call Vote: Kopman – Aye; Nudera – Aye; Baltz – Absent; Anderson – Absent; Ward – Aye. 3 Ayes, 0 Nays, 2 Absent. Motion carried.

Chairman Kopman asked for any new business. No new business was presented.

No additional meetings were scheduled at this time.

Motion made by Highway Commissioner Ward; seconded by Vice-Chairman Nudera to adjourn the meeting at 6:41 p.m. Motion carried.

Submitted:

Jennifer Dylik

Secretary