



# **THORNTON TOWNSHIP COOK COUNTY, ILLINOIS**

**ANNUAL BUDGET**

**FOR THE FISCAL YEAR  
ENDED FEBRUARY 28, 2027**

# THORNTON TOWNSHIP TABLE OF CONTENTS

---

Description	Pages (s)
Elected Officials	03
Budget Message	04 – 06
Introductory Section	
Budget in Brief	07 - 09
Strategic Goals and Strategies	10 - 11
Organizational Chart	12
Long-Term Financial Policies	13 – 14
Budgeting Process	15 - 16
Budget Calendar	17 - 18
Fund Structure	19 - 20
Basis of Budgeting	21
Major Revenue Sources	22 - 28
Financial Summaries	
Revenues and Expenditures Summaries	29 – 30
Projected Fund Balance Changes	31
Debt Summary	32
Capital Expenditures	33 - 34
Full-Time Equivalent (FTE) Position Summary	35
Town Fund	
Department Descriptions	36 - 39
General Fund Budget	40 - 53
General Assistance Fund	
Department Description	54
General Assistance Budget	55 - 58
Road & Bridge Fund	
Department Description	59
Road And Bridge Budget	60 – 63
Appendix A	64 - 65

THORNTON TOWNSHIP  
PRINCIPAL OFFICIALS

---

ELECTED OFFICIALS

Napoleon B. Harris III, Supervisor

Casey Nesbit, Clerk

Byron Stanley, Trustee

Valeria Stubbs, Trustee

Christopher D. Gonzalez, Trustee

Mary Avent, Trustee

Ca Sandra W. Elston, Assessor

Antwon Russell, Highway Commissioner

ADMINISTRATIVE OFFICIALS

Carla Burrus, MBA, Township Administrator

## **BUDGET MESSAGE**

Dear Residents and Stakeholders,

On behalf of Thornton Township, I am pleased to present the Fiscal Year 2027 Annual Budget — a financial plan that reflects our administration’s deep commitment to transparency, responsible stewardship, and delivering real value to every resident we serve.

The FY2027 budget totals \$23.5 million in budgeted revenues across all three funds — the Town (General) Fund, General Assistance Fund, and Road & Bridge Fund — with planned expenditures of \$24.3 million, resulting in a net use of reserves of approximately \$806,000. This budget was developed through a deliberate, community-centered process that balanced the Township’s operational needs against a commitment to protecting long-term financial stability.

### **Principal Issues Facing the Governing Body**

The most significant financial challenge shaping the development of this budget is a reduction in property tax revenue within the General Assistance Fund. The General Assistance property tax levy has decreased from \$9.65 million in FY2025 actuals to a budgeted \$6.62 million for FY2027 — a reduction of approximately \$3 million. This decline is primarily attributable to assessed value adjustments within the Township’s tax base and reflects broader trends in the Cook County property tax cycle.

This reduction required our administration to make difficult but deliberate choices about resource allocation — prioritizing direct resident services, protecting fund reserves, and eliminating inefficiencies wherever possible.

A second priority issue is the increasing cost of operations across all departments. Personnel services, insurance, vehicle maintenance, and technology costs have each risen meaningfully. The FY2027 budget addresses these increases with targeted investments that support staff, modernize our operations, and maintain the quality of services residents depend on.

### **Actions Being Taken to Address These Issues**

**Efficiency and Cost Management:** Every department was evaluated for cost efficiency during the budget development process. Administrative consolidations, vendor renegotiations, and operational streamlining have helped offset rising costs across multiple program areas.

**Strategic Reinvestment:** Rather than simply cutting, this administration has chosen to strategically reinvest in high-impact areas. The Road & Bridge Fund budget grows to \$1.47 million — more than double the prior year — reflecting a commitment to infrastructure maintenance that residents can see and feel in their daily lives.

## **BUDGET MESSAGE – (Continued)**

**Tax Refund Initiative:** This budget includes \$1.5 million for the Thornton Township Tax Refund Project — a direct return of tax dollars to the residents who paid them. This initiative is a cornerstone of our administration’s commitment to accountability and community trust.

**Revenue Diversification:** The Road & Bridge Fund includes \$500,000 in anticipated grant revenue for FY2027, and the Township continues to actively pursue federal, state, and county grant opportunities across all program areas to reduce reliance on property taxes over the long term.

### **Changes in Service Levels, Fees, and Taxes**

**Service Levels:** Thornton Township remains committed to maintaining core services across General Assistance, Transportation, Senior Services, Youth and Family Programs, the Harvey Food Pantry, and Road Maintenance. While the budget reflects a modest decrease in overall revenues, no core service programs have been eliminated. The Harvey Food Pantry budget has grown to \$5.04 million to meet continued and growing community need.

**Fees:** There are no significant new resident fees proposed for FY2027. Minor adjustments to service-related fee schedules, where applicable, will be communicated directly to residents in advance.

**Taxes:** The total property tax levy across all three funds is budgeted at approximately \$18.6 million for FY2027. This remains consistent with prior years, and the Township continues to operate well within its legal debt limitation.

### **How This Budget Differs from the Prior Year**

FY2027 represents a meaningful shift in focus from prior budgets. Where prior years maintained the status quo, this budget reflects an active management philosophy — one that asks harder questions about program efficiency, invests in long-deferred infrastructure, returns dollars directly to residents through the Tax Refund Project, and positions the Township for long-term sustainability.

Despite planned expenditures exceeding revenues by approximately \$806,000 in the General Assistance Fund — driven largely by the Tax Refund Project and food pantry growth — the Township’s overall fund balance remains strong at an estimated \$29.9 million, compared to \$30.7 million at the start of the fiscal year. This modest 2.6% reduction reflects intentional, one-time strategic investments rather than a structural financial concern.

## **BUDGET MESSAGE – (Continued)**

### **Commitment to Our Community**

Thornton Township's financial strength is built on the trust of our residents. This budget honors that trust by being honest about the challenges we face, transparent about the choices we are making, and deliberate about investing in the programs and infrastructure that improve daily life across our community.

I am grateful to the Township's administration team, finance team, department heads, and elected officials for their collaboration in developing this budget. Most importantly, I am grateful to the residents of Thornton Township — your voices, your needs, and your expectations for responsible government shape every decision reflected in these pages.

Respectfully submitted,

**Napoleon B. Harris III**

Supervisor, Thornton Township

Cook County, Illinois

## **BUDGET IN BRIEF**

Thornton Township's Fiscal Year 2027 Annual Budget totals \$23.5 million in budgeted revenues and \$24.3 million in planned expenditures across three funds — the Town (General) Fund, General Assistance Fund, and Road & Bridge Fund. The net use of reserves is approximately \$806,000, representing a modest 2.6% draw on the Township's strong fund balance of \$29.9 million.

This budget reflects the priorities of Supervisor Napoleon B. Harris III and the new administration: returning value to residents, investing in long-deferred infrastructure, and building a financial management culture grounded in transparency and accountability.

### **FY2027 At a Glance**

	Town	General Assistance	Road & Bridge	Total
Beginning Fund Balance	\$7,781,000	\$20,203,000	\$2,733,000	\$30,716,000
Budgeted Revenue	\$12,904,000	\$9,153,000	\$1,473,000	\$23,530,000
Budgeted Expenditures	(\$12,904,000)	(\$9,959,000)	(\$1,473,000)	(\$24,336,000)
Estimated Ending Fund Balance	\$7,781,000	\$19,396,000	2,733,000	29,910,000

### **How This Budget Differs from FY2026**

Total budgeted expenditures increase by approximately \$6.7 million compared to FY2026 projected spending of \$17.6 million. The three largest drivers of this increase are:

- Tax Refund Project — \$1,500,000: A direct return of property tax dollars to Thornton Township residents, administered through the General Assistance Fund. This is a one-time, resident-focused initiative that accounts for the majority of the General Assistance Fund deficit.
- Road & Bridge Fund — \$1,473,086 (more than double FY2026): Reflects a major commitment to infrastructure investment, including \$500,000 in resurfacing and blacktopping and \$500,000 in anticipated grant revenue to offset costs.
- Harvey Food Pantry — \$5,044,780: Continued growth in food pantry operations reflects increasing community need and the Township's commitment to food security across the region.

Total property tax revenue is budgeted at \$18.55 million, a modest recovery from FY2026's projected \$17.0 million and consistent with the longer-term levy trend.

## **BUDGET IN BRIEF – (Continued)**

### **Key Priorities for FY2027**

- 1. Returning Value to Residents** The \$1.5 million Tax Refund Project is the centerpiece of this budget — a direct, tangible return of tax dollars to the residents who paid them. This initiative reflects the administration's commitment to accountability and community trust.
- 2. Infrastructure Investment** The Road & Bridge Fund budget more than doubles from the prior year, funding resurfacing, culvert replacement, special road projects, and expanded staffing to support safe, well-maintained roadways across the Township.
- 3. Strengthening Core Services** No core service programs have been eliminated. The Harvey Food Pantry, Senior Services, Transportation, General Assistance, and Youth and Family programs are all fully funded. The food pantry budget grows to over \$5 million to meet sustained community demand.
- 4. Operational Modernization** The FY2027 budget includes meaningful investments in technology (\$150,000 IT hardware and \$87,000 in software in the Town Fund alone), training, and administrative capacity — positioning the Township to operate more efficiently and serve residents more effectively.
- 5. Long-Term Financial Sustainability** Despite a planned net use of reserves, the Township's overall fund balance remains strong at \$29.9 million. The administration has begun a long-term financial and operational assessment that will evaluate capital needs, workforce efficiency, and revenue diversification strategies to ensure fiscal health well beyond FY2027.

### **Strategic Goals Guiding the Budget**

The FY2027 budget is built around three overarching strategic goals set by Supervisor Harris:

- **Education and Youth Empowerment** — Sustaining and expanding programs that provide academic support, mentoring, after-school enrichment, and summer employment opportunities for the Township's young residents.
- **Collaboration and Community Engagement** — Strengthening open communication with residents through town hall meetings, community forums, digital outreach, and a new newsletter initiative budgeted at \$100,000.
- **Road Improvement** — Investing in safe, well-maintained roadways through preventive maintenance planning, resurfacing projects, and preparation for unpredictable infrastructure needs.

## **BUDGET IN BRIEF – (Continued)**

### **Commitment to Residents**

The FY2027 budget is a statement of priorities. It directs resources toward the programs and investments that most directly improve life in Thornton Township — from food on the table to roads under foot. Every appropriation reflects a deliberate choice to serve residents well, spend responsibly, and build a stronger Township for the years ahead.

### **Changes Between the Proposed and Adopted Budget**

The Thornton Township Board of Trustees adopted the Fiscal Year 2027 budget with modifications from the originally proposed budget. Specifically, adjustments were made to the Road & Bridge Fund, which was initially presented with a structural deficit. To achieve a balanced budget in accordance with the Township's fiscal policies and applicable statutory requirements, planned expenditures within the Road & Bridge Fund were reduced. These reductions were identified through a targeted review of departmental spending priorities and were approved by the Board prior to adoption. The adopted budget reflects a balanced Road & Bridge Fund and represents the Township's commitment to sound fiscal stewardship and responsible use of public resources.

## **STRATEGIC GOALS AND STRATEGIES**

At Thornton Township, under the forward-thinking leadership of Supervisor Napoleon B. Harris II, we continue to advance a vision centered on service, innovation, and accountability. Our mission is rooted in improving the quality of life for all residents through thoughtful planning and community collaboration.

### **Our Process:**

Our strategic priorities are shaped through a transparent, inclusive process that values resident input, emphasizes fiscal responsibility, and relies on data-driven insights to guide every decision.

#### **1. Assessment and Stakeholder Input:**

- Conducted a comprehensive assessment of Thornton Township's current state, identifying strengths and areas for improvement.

#### **2. Data Analysis and Goal Formulation:**

- Analyzed data on trends, education, health, social justice, and community engagement to inform our strategic decision-making.
- Formulated clear and measurable goals aligned with Supervisor Harris' vision and the expressed needs of our community.

#### **3. Strategy Development and Action Planning:**

- Developed strategies that address long-term concerns, leveraging Supervisor Harris' experience as a community leader and business owner.
- Crafted actionable plans with specific timelines, responsible parties, and key performance indicators to ensure the successful implementation of our strategic goals.

### **Our Strategic Goals and Action Plans**

#### **1. Education and Youth Empowerment**

- **Goal:** Strengthen educational opportunities and overall youth development across Thornton Township.
- **Strategies:**
  - Continue supporting programs that provide academic, mentoring, and wellness resources to students.
  - Explore partnerships with schools, organizations, and community leaders to enhance youth engagement.
- **Action Plan:**
  - Identify opportunities to further support after-school and enrichment efforts through collaboration and community input.

## **STRATEGIC GOALS AND STRATEGIES – (Continued)**

### **2. Community Health and Wellness**

- **Goal:** Foster a healthier, more informed community through access, awareness, and collaboration.
- **Strategies:**
  - Support access to essential assistance and wellness resources for residents.
  - Promote awareness of mental and physical health services available within the Township.
- **Action Plan:**
  - Continue evaluating ways to strengthen community health initiatives and connect residents with needed resources.

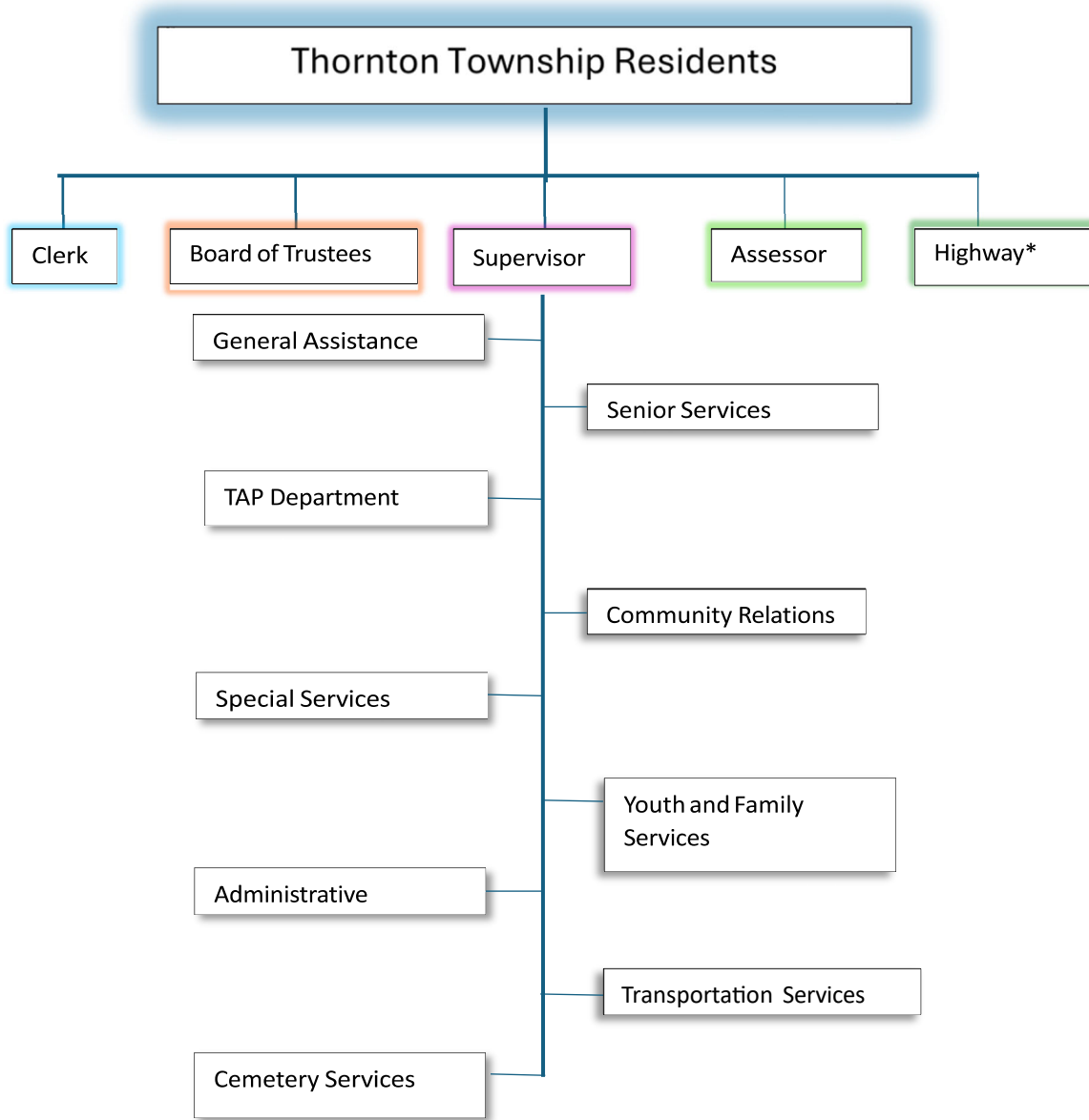
### **3. Social Equality and Justice**

- **Goal:** Encourage inclusivity and fairness while addressing barriers that affect quality of life.
- **Strategies:**
  - Work collaboratively with community stakeholders to promote fairness, opportunity, and access.
  - Support efforts aimed at improving economic stability and resource equity.
- **Action Plan:**
  - Engage in ongoing dialogue and review of policies and programs that advance equality and inclusion throughout the Township.

### **4. Collaboration and Engagement**

- **Goal:** Strengthen trust and communication between Township leadership and residents.
- **Strategies:**
  - Provide opportunities for open communication and feedback through various community forums.
  - Utilize technology and outreach to ensure broad access to Township information.
- **Action Plan:**
  - Explore additional ways to enhance community participation and transparency in Township decision-making.

# ORGANIZATIONAL CHART



\* Indicates that any additional funds beyond stated budget must be approved by the Supervisor.

# **LONG-TERM FINANCIAL POLICIES**

## **Introduction**

Thornton Township is committed to maintaining effective and responsible financial management practices. This financial policy serves as a comprehensive guide, establishing procedures and controls across various financial operations to uphold transparency, accountability, and compliance with applicable laws and regulations.

## **Definition of a Balanced Budget**

A balanced budget, as defined by Thornton Township, is achieved when total revenues equal total expenditures within a given fiscal period. This commitment ensures that the Township's financial resources are managed prudently, preventing deficits and promoting fiscal responsibility.

## **Cash Receipts**

- All cash receipts, encompassing taxes, fees, fines, and other revenues, must be collected promptly, documented accurately, and deposited into the designated bank account.
- Secure procedures for handling cash and checks, along with clear documentation requirements, shall be established and communicated to relevant personnel.

## **Property Control**

- Thornton Township will maintain an accurate inventory of all owned assets, including real property, equipment, and supplies.
- Periodic physical audits will be conducted to reconcile physical assets with the recorded inventory, ensuring the Township's resources are effectively managed.

## **Purchases**

- All purchases will adhere to proper authorization, competitive bidding (if required), and documentation processes.
- Transparent and accountable practices will guide procurement, ensuring the efficient and cost-effective acquisition of goods and services.

## **Payroll and Payroll Taxes**

- Payroll processing will comply with applicable laws and regulations, ensuring accurate calculation of wages, taxes, and deductions.
- Timely submission of payroll tax payments and required reporting to government agencies will be prioritized to maintain legal compliance.

## **Maintenance of Accounting Records**

- Detailed and accurate accounting records, including general ledgers and supporting documentation, will be maintained.
- Clear documentation of financial transactions, reconciliations, and journal entries will be upheld to provide a transparent financial record.

## **LONG-TERM FINANCIAL POLICIES – (Continued)**

### **Procurement**

- Procurement practices will be transparent, competitive, and compliant with relevant laws and regulations.
- Clear guidelines for vendor selection, bidding processes, contract management, and ethical considerations will guide procurement activities.

### **Cost Principles**

- Thornton Township will adhere to appropriate cost accounting principles for allocating expenses and maintaining accurate cost records.
- Consistent and appropriate allocation of costs across programs, projects, and activities will be ensured.

### **Personal Services Compensation and Fringe Benefits**

- Compensation for personal services will be based on fair market rates, job responsibilities, and compliance with applicable laws.
- Fringe benefits, including healthcare, retirement, and leave, will be provided in accordance with established policies and regulations.

### **Reporting and Oversight**

- Regular financial reporting, including budget versus actual comparisons and financial statements, will be prepared and submitted to relevant authorities.
- Internal monitoring and external audits will be conducted periodically to ensure compliance and identify areas for improvement.

### **Compliance and Enforcement**

- Non-compliance with this financial policy may result in appropriate disciplinary actions and corrective measures.
- Staff training and awareness programs will be conducted to ensure understanding and adherence to the policy.

### **Policy Review**

- This financial policy will undergo periodic review to ensure relevance, accuracy, and compliance with changing laws and regulations.

Necessary updates will be made to reflect evolving financial practices and requirements, maintaining the policy's effectiveness over time.

## **BUDGETING PROCESS**

1. **Preliminary Phase – Departmental Input:** The budgeting process at Thornton Township begins with extensive collaboration. Input is gathered from all department heads, who assess the specific needs of their respective departments, including a thorough analysis of building improvement and maintenance requirements.
2. **Public Engagement:** Thornton Township places a strong emphasis on effective public engagement, incorporating guidelines recommended by the Government Finance Officers Association (GFOA). The Township recognizes that good public participation practices enhance accountability, responsiveness, and improve the public's perception of governmental performance.
3. **Public Hearing:** Transparency and community involvement are paramount; a public hearing is conducted. This platform allows residents and stakeholders to express opinions and concerns, shaping the budget to reflect community needs.
4. **Budget Preparation and Approval:** A comprehensive budget is developed, encompassing inputs from department heads and GFOA guidelines. The complete budget is presented to both the board and the general public. Following the presentation, a 30-day feedback period allows for further input and evaluation.
5. **Feedback Analysis and Final Approval:** After collecting feedback, Thornton Township carefully analyzes suggestions. The final budget is then presented to the board for approval, demonstrating a commitment to transparent and inclusive decision making.
6. **Ongoing Monitoring – Monthly Budget versus Actual Comparison:** Throughout the fiscal year, rigorous monitoring takes place. Monthly comparisons between the budget and actual expenditures ensure financial alignment. Any discrepancies are identified promptly, allowing for timely corrective action.
7. **Year-End Evaluation and Adjustments:** As the fiscal year concludes, Thornton Township conducts a comprehensive comparison of the budget to actual expenditures. Line-item adjustments are made to address any disparities.
8. **Board Approval of Adjustments:** The finalized adjustments are presented to the board for approval. This step ensures that all changes made to the budget align with the Township's financial goals and receive the necessary governance approval.

## **BUDGETING PROCESS – (Continued)**

9. **Showcasing Opportunities for Future Engagement:** Thornton Township systematically collects, maintains, and analyzes information gained from public involvement activities. The Township utilizes multiple communication mechanisms to inform participants of additional feedback opportunities and decisions made based on public involvement.

In summary, Thornton Township's budgeting process integrates GFOA guidelines, emphasizing transparency, community involvement, and the systematic collection of public feedback for ongoing improvement. The Township's commitment to effective public engagement strengthens its financial decision-making and fosters a sense of shared responsibility within the community.

# **BUDGET CALENDAR**

## **1. December – January: Internal Preparation**

- Meet with department heads to gather requests and priorities.
- Review staffing, equipment, repairs, and operational needs.
- Finance compiles baseline projections and analyzes prior-year trends.

## **2. March: Budget Presentation, Legal Notice & Public Release**

- **Budget Presented to the Board**
  - Proposed FY2027 budget is formally presented at the March board meeting.
- **Legal Notice Posting**
  - Clerk publishes the official budget notice announcing:
    - Tentative budgets are available for inspection
    - A 30-day public review period
    - The month of the April Public Hearing
- **Public Review Period Begins (Minimum 30 Days)**
  - Budget is placed on display in the Clerk's Office and online.
  - Public review period runs March through April.
- **Public Feedback Window Opens March → April**
  - Residents may submit comments, suggestions, and concerns at any time during the review period.
  - Feedback is accepted through email, public comment, and at the Public Hearing.
  - Staff begins reviewing feedback as it is received.

## **3. April: Public Hearing, Final Adjustments & Budget Adoption**

- **Public Hearing**
  - Township holds the official Public Hearing the budgets.
  - Residents have the opportunity to speak, ask questions, and provide recommendations.
- **Analysis & Adjustments**
  - All feedback collected from March through April is reviewed.
  - Adjustments are made to the budget where appropriate (requests, corrections, priorities, community concerns).
- **Final Budget Approval**
  - Revised FY2027 budget is presented to the Board.
  - Board votes to approve the final budget in April.
  - Implementation begins the next day.

## **BUDGET CALENDAR – (Continued)**

### **4. Monthly Throughout the Fiscal Year**

- Monthly monitoring of budget vs. actuals.
- Address variances and operational needs as they arise.

### **5. Year-End (End of February 2027)**

- Year-end evaluation of budget performance.
- Make any necessary line-item adjustments.

### **6. Ongoing**

- Continued transparency and public engagement throughout the year.
- Apply lessons learned to improve the next cycle.

## **FUND STRUCTURE**

The accounts of the Township are organized on the basis of funds, each of which is considered a separate budgeting entity. The operations of each fund are budgeted with separate sets of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues, and expenditures. Government resources are allocated to and budgeted for individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled.

Governmental Funds are used to account for all or most of the Township's general activities, including the collection and disbursement of earmarked monies (special revenue funds). The general (Town) fund is used to account for all activities of the township that are not accounted for in the other funds.

### **FUNDS BEING APPROPRIATED**

Governmental Funds are used to account for the Township's general government activities. The acquisition, use and balances of the Township's expendable financial resources and the related liabilities are accounted for through governmental funds.

The Township reports the following major governmental funds:

- Town Fund (General) accounts for the resources traditionally associated with the Townships operations that are not legally or by sound financial management to be accounted for in another fund.
- General Assistance Fund (Special Revenue) accounts for all cost of providing assistance to the financially needy and the relating revenues.
- Road and Bridge Fund (Special Revenue) accounts for all cost of maintaining, improving, or repairing the roads owned by the Township and the relating revenues.

**FUND STRUCTURE – (Continued)**

Department	Town Fund	General Assistance Fund	Road And Bridge Fund
ADMINISTRATION DEPARTMENT	X	X	X
CLERK'S DEPARTMENT	X		
CEMETERY DEPARTMENT	X		
ASSESSOR DEPARTMENT	X		
DEPARTMENT OF SENIOR SERVICES	X		
DEPARTMENT OF TRANSPORTATION SERVICES	X		
DEPARTMENT OF COMMUNITY RELATIONS	X		
DEPARTMENT OF COMMUNITY OUTREACH AND ENGAGEMENT	X		
DEPARTMENT OF SPECIAL SERVICES	X		
TAP PROGRAM	X		
DEPARTMENT OF YOUTH/FAMILY SERVICES	X		
HARVEY FOOD PANTRY		X	
MAINTENANCE OF BUILDING DIVISION			X
PERMANENT ROAD DIVISION			X

## **BASIS OF BUDGETING**

As a local government entity, Thornton Township wishes to communicate its approach to budgeting for all funds. We employ the modified accrual basis, which aligns with the principles of Generally Accepted Accounting Principles in the United States of America (GAAP). It is crucial to note that Thornton Township utilizes the same modified accrual basis for budgeting as it does for its financial audit.

The modified accrual basis offers a balanced perspective by incorporating elements of both cash and accrual accounting. This approach enhances our ability to manage and monitor financial resources effectively, ensuring that our budgetary allocations are grounded in a realistic representation of financial activities.

By maintaining consistency between our budgeting methodology and the basis used in our financial audit, Thornton Township underscores its commitment to transparency, accountability, and adherence to regulatory standards. This unified approach facilitates a smooth transition from the budgeting phase to the audit, fostering accuracy consistency and reliability in financial reporting.

## MAJOR REVENUE SOURCES

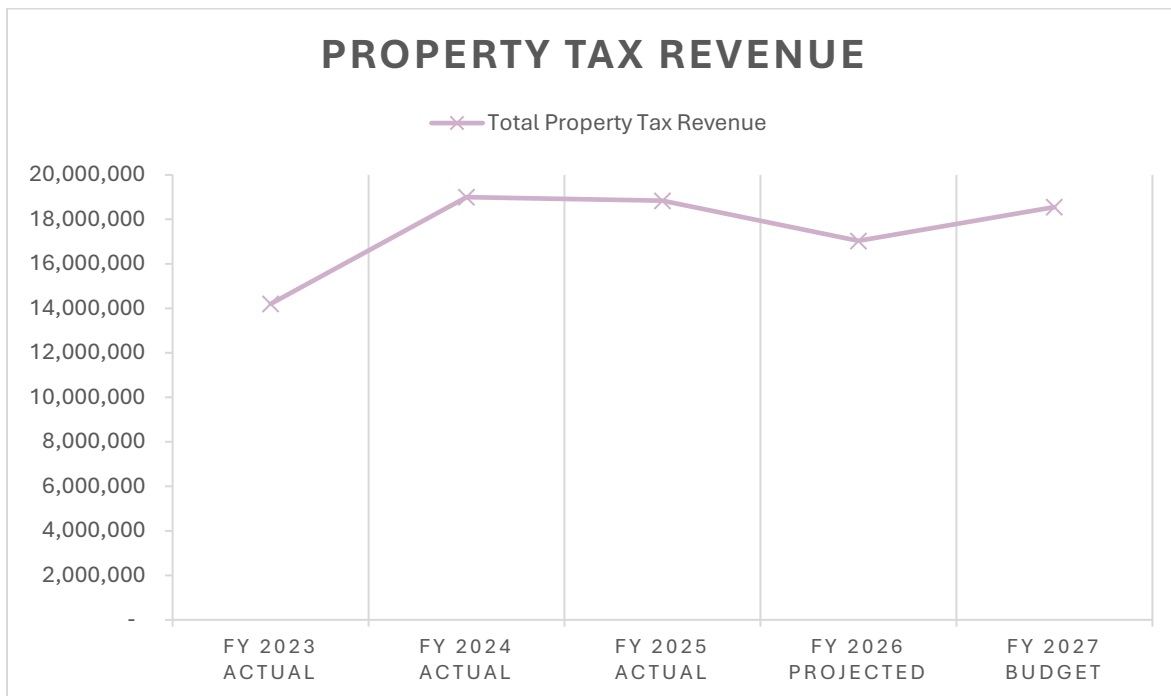
The primary sources of revenue for Thornton Township are property taxes, replacement taxes, grants, donations, fees for services and investment income.

### PROPERTY TAXES

Property taxes are determined by the tax levy. Tax levies are limited by the Property Tax Extension Limitation Law (PTELL). Increases are limited to 5% or the increase of Consumer Price Index (CPI) during the 12-month calendar year preceding the levy year, whichever is less.

Tax levy ordinances are required to be passed by the last Tuesday in December. Tax bills are prepared by the county and are paid in two installments. The first installment makes up 55% of the previous tax levy, and is due around March 1, 2026. The second installment reconciles the tax levy and the first installment. The county collects the funds and disburses the allocations periodically.

Property Tax Revenue					
Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Budget
Town Fund	7,853,190	10,092,256	8,453,569	9,975,116	11,194,766
General Assistance Fund	5,820,286	8,187,172	9,651,087	6,418,264	6,623,667
Road & Bridge	530,470	721,700	729,198	638,107	731,961
<b>Total Property Tax Revenue</b>	<b>14,203,946</b>	<b>19,001,128</b>	<b>18,833,854</b>	<b>17,031,487</b>	<b>18,550,394</b>



## MAJOR REVENUE SOURCES – (Continued)

### PERSONAL PROPERTY REPLACEMENT TAXES

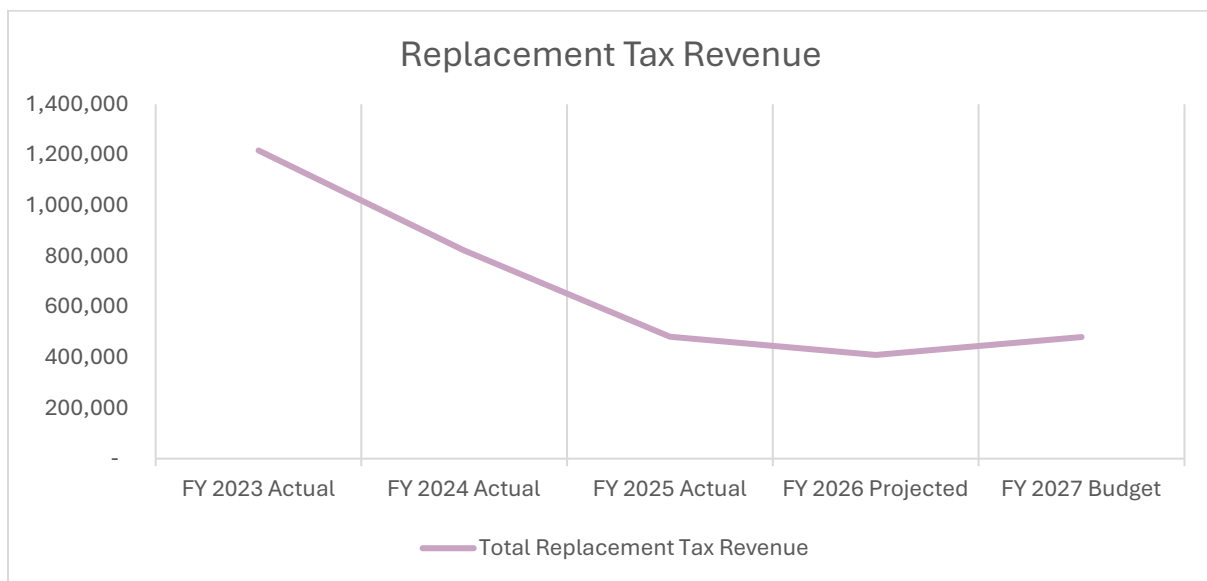
Personal property replacement taxes are revenues collected by the State of Illinois and paid to local governments to replace funds that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away.

These taxes resulted when the new Illinois Constitution directed the legislature to abolish business personal property taxes and replace the revenue lost by local government units and school districts. In 1979, a law was enacted to provide for statewide taxes to replace the monies lost to local governments.

Local businesses pay between 0.8–2.5% of their net Illinois income to the state for replacement taxes. These funds are then placed into the Personal Property Replacement Tax Fund to be distributed to local taxing districts. 51.65% of these funds are allocated to taxing districts in Cook County and the other 48.35% goes to taxing districts in the remaining counties. The Cook County share is then distributed to the taxing districts on the basis of each district’s share of personal property tax collections for the 1979 tax year.

Estimated taxes were determined based on historical amounts received in prior years.

Replacement Tax Revenue					
Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Budget
Town Fund	1,066,521	720,244	421,884	359,136	420,000
Road & Bridge	150,615	101,689	59,564	50,469	60,000
<b>Total Replacement Tax Revenue</b>	<b>1,217,136</b>	<b>821,933</b>	<b>481,448</b>	<b>409,605</b>	<b>480,000</b>

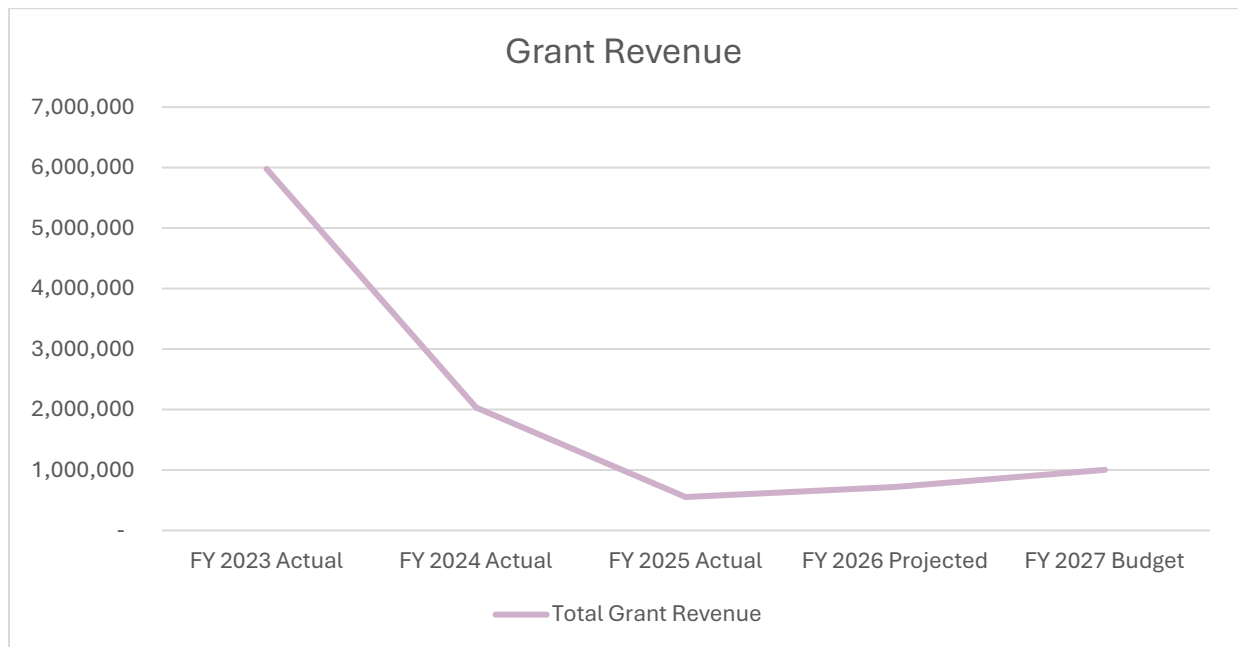


## MAJOR REVENUE SOURCES – (Continued)

### GRANTS

Grants vary from year to year depending on funding availability and other external factors. Thornton Township has received grants from several granting agencies in the past. The Township is expected to receive grant funds from Cook County, Community Development Block Grant, and Invest in Cook, as well as additional state and federal agencies in the Town Fund. In the General Assistance Fund, the Township receives USDA Commodities for food in the food pantry.

Grant Revenue					
Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Budget
Town Fund	128,611	1,375,845	4,975	4,622	5,000
General Assistance Fund	5,849,840	454,344	549,393	713,581	496,699
Road & Bridge	-	200,000	-	-	500,000
<b>Total Grant Revenue</b>	<b>5,978,451</b>	<b>2,030,189</b>	<b>554,368</b>	<b>718,203</b>	<b>1,001,699</b>

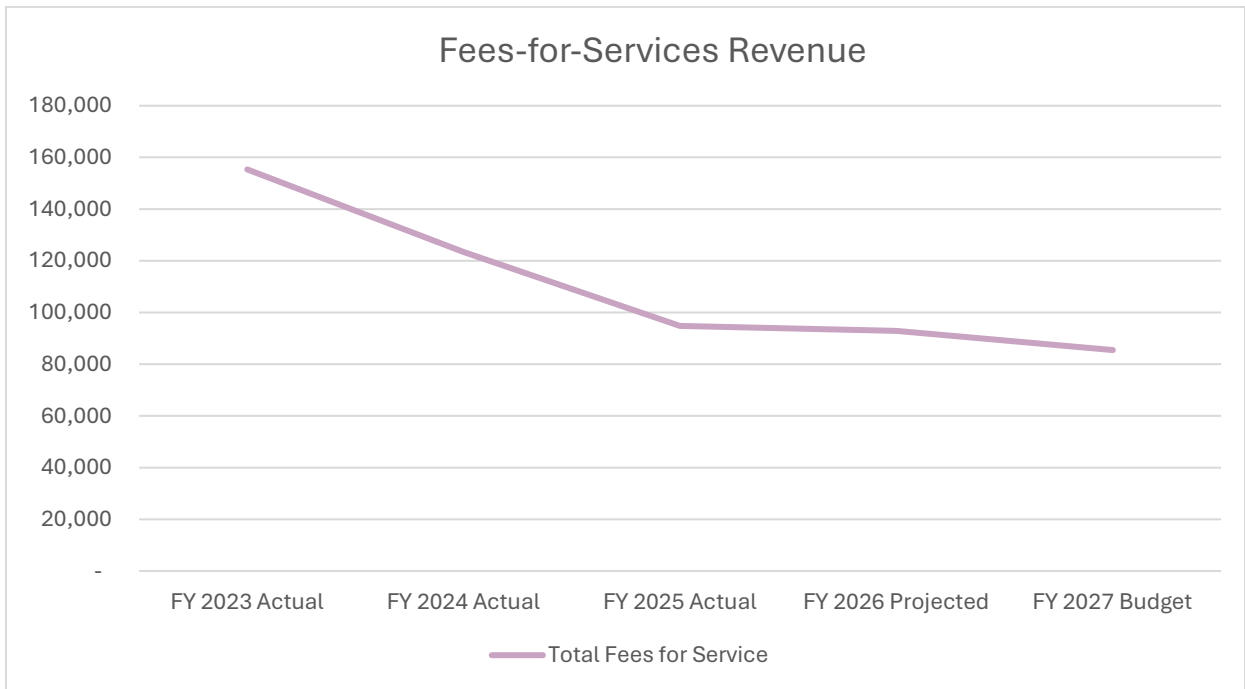


## MAJOR REVENUE SOURCES – (Continued)

### FEES FOR SERVICES

The Township collects fees for certain services provided to residents. Some of these services are lawn maintenance, senior lunches, transportation fares and events for residents. Please visit <http://www.thorntontownship.com/> for more information on what the Township has to offer.

FEES FOR SERVICE					
Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Budget
Town Fund	154,777	123,269	94,787	92,866	85,350
Road & Bridge	572	125	-	-	125
<b>Total Fees for Service</b>	<b>155,349</b>	<b>123,394</b>	<b>94,787</b>	<b>92,866</b>	<b>85,475</b>

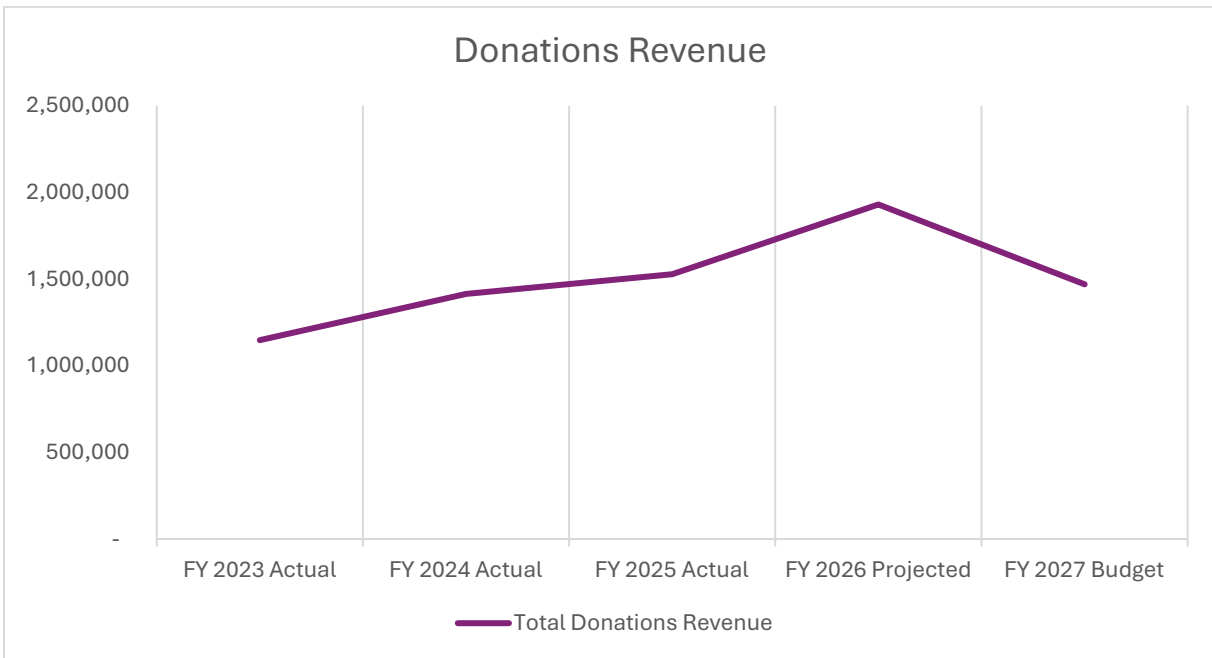


## MAJOR REVENUE SOURCES – (Continued)

### DONATIONS

Donations vary from year to year, depending on resources of funding. The primary donation provided to the Township is a donation of food from the Thornton Township Foundation. This food is provided to the food pantry to help residents in need.

Donations					
Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Budget
Town Fund	31,673	2,737	2,750	6,200	3,000
General Assistance Fund	1,116,049	1,411,396	1,524,505	1,923,757	1,466,581
Total Donations Revenue	1,147,722	1,414,133	1,527,255	1,929,957	1,469,581

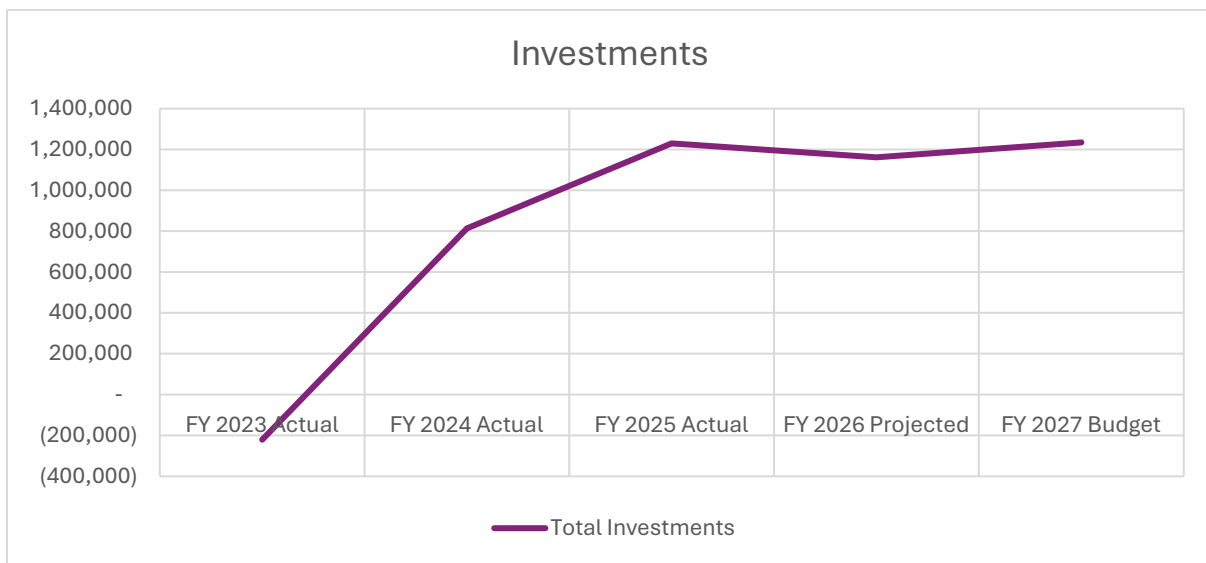


# MAJOR REVENUE SOURCES – (Continued)

## INVESTMENT INCOME

Thornton Township holds several investments. Income (loss) fluctuates depending on the market.

Investments					
Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Budget
Town Fund	(229,578)	743,620	1,123,368	1,058,490	1,124,153
Road & Bridge Fund	8,415	70,053	106,096	103,038	110,000
<b>Total Investments</b>	<b>(221,163)</b>	<b>813,673</b>	<b>1,229,464</b>	<b>1,161,528</b>	<b>1,234,153</b>

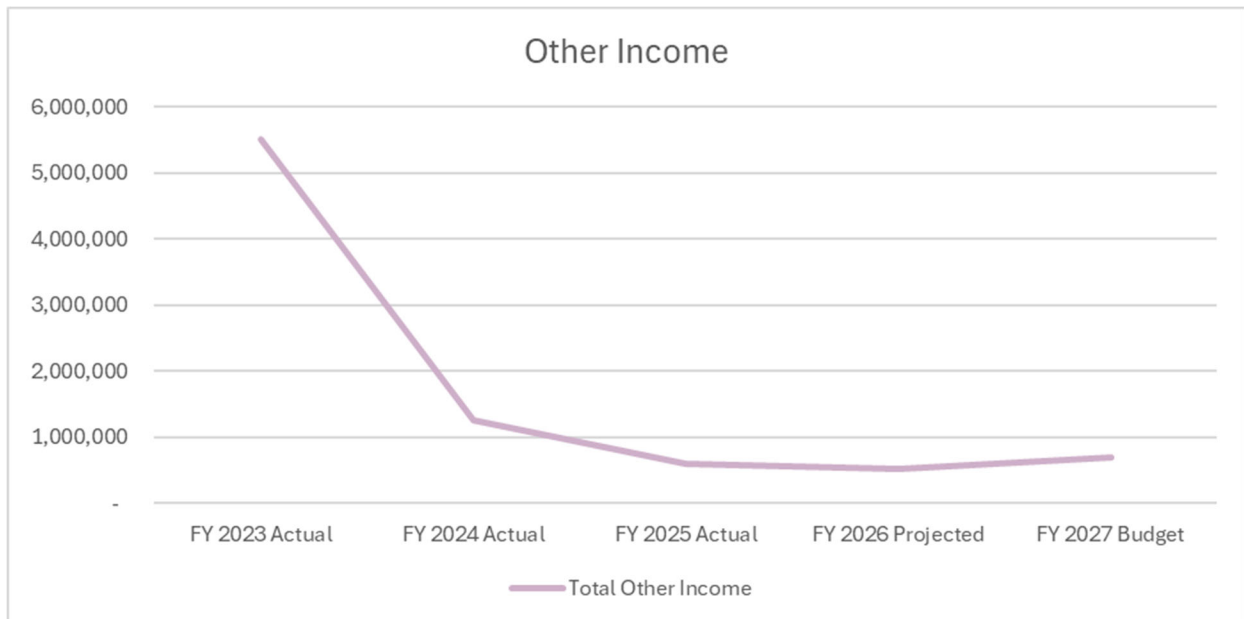


## MAJOR REVENUE SOURCES – (Continued)

### OTHER INCOME

Other income includes all other income that are one-time sources or revenue that are not included in the above categories.

Other Income					
Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Budget
Town Fund	5,043,967	800,756	23,512	114,951	71,700
General Assistance Fund	455,768	446,634	547,324	378,020	548,000
Road & Bridge	18,351	18,972	30,874	37,693	71,000
<b>Total Other Income</b>	<b>5,518,085</b>	<b>1,266,362</b>	<b>601,710</b>	<b>530,664</b>	<b>690,700</b>

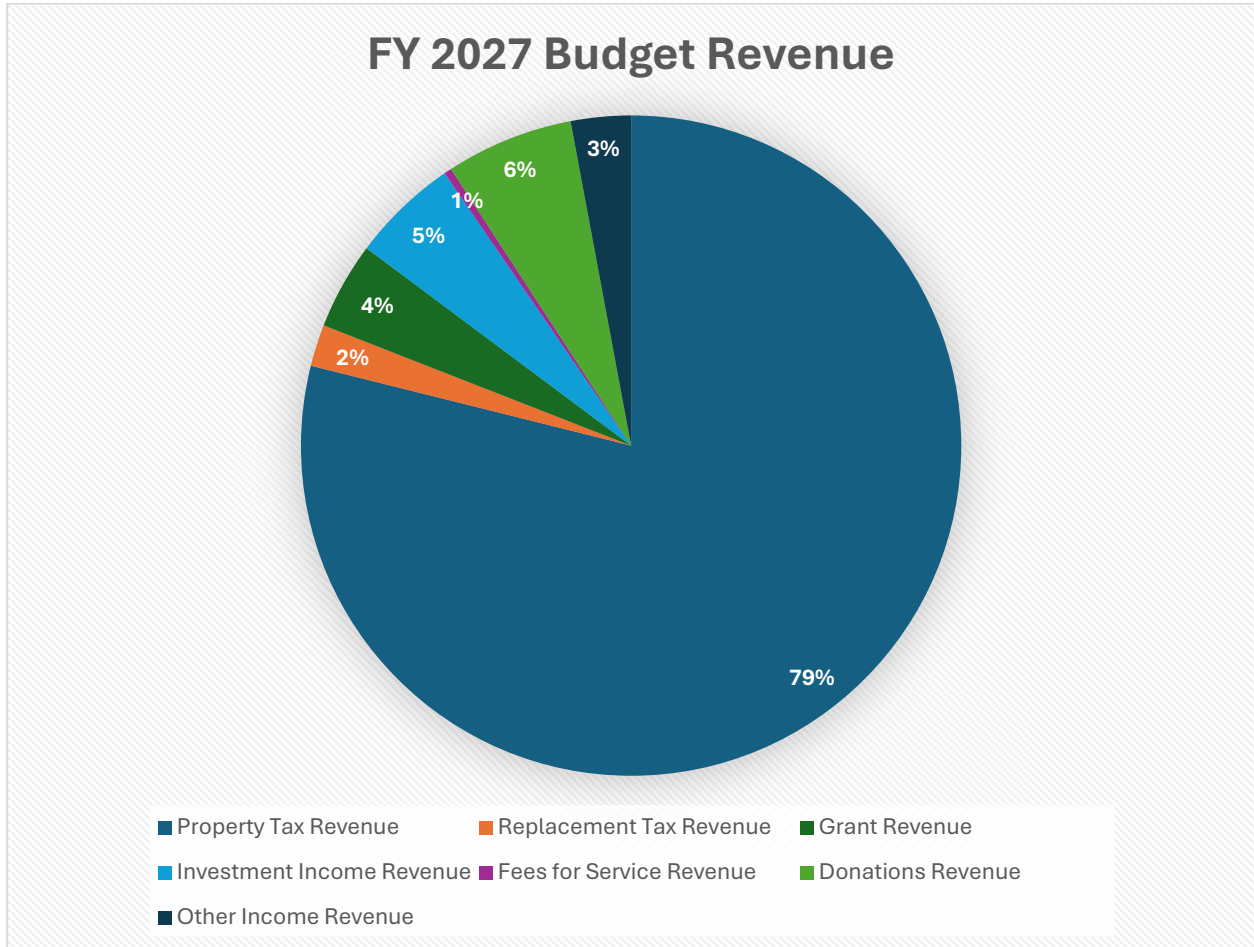


# FINANCIAL SUMMARIES

## Revenues

The primary revenue source for the Township is the property taxes with 79% of the total revenues. Grants comprise of an additional 4%.

The last 17% consist of replacement taxes, investment income, donations, and fees for services.



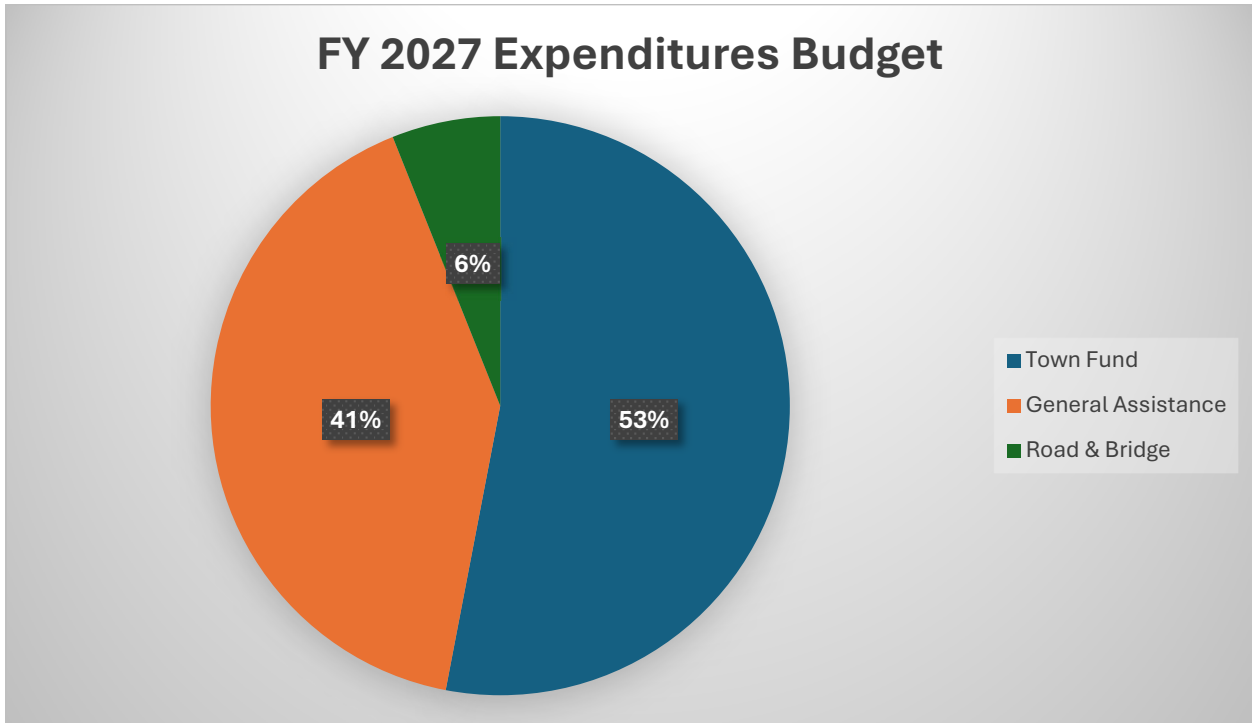
<b>Total Revenue by Type</b>						
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Budget	FY 2027 Budget %
Property Tax Revenue	14,203,946	19,001,128	18,833,854	17,031,487	18,550,394	78.90%
Replacement Tax Revenue	1,217,137	821,934	481,448	409,605	480,000	2.04%
Grant Revenue	5,978,451	2,030,189	554,368	718,203	1,001,699	4.26%
Investment Income Revenue	(221,163)	813,673	1,229,464	1,161,528	1,234,153	5.25%
Fees for Service Revenue	155,349	123,394	94,787	92,866	85,475	0.36%
Donations Revenue	1,147,722	1,414,133	1,527,255	1,929,957	1,469,581	6.25%
Other Income Revenue	5,518,085	1,266,362	601,710	530,664	690,700	2.94%
<b>Total Revenue</b>	<b>27,999,526</b>	<b>25,470,813</b>	<b>23,322,886</b>	<b>21,874,310</b>	<b>23,512,002</b>	<b>100.00%</b>

## FINANCIAL SUMMARIES – (Continued)

### Expenditures

The largest expenditure by fund is the General Town Fund at \$12,903,969, approximately 53% of the total. This is in line with previous years and most of the Township’s operating departments are budgeted through this fund.

<b>Total Expenditures</b>						
Fund	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2027 Budget	FY 2027 Budget %
Town Fund	10,871,734	12,777,651	11,613,662	9,562,372	12,903,969	53.02%
General Assistance	8,124,123	6,228,140	7,479,779	7,386,985	9,959,480	40.92%
Road & Bridge	622,876	704,807	335,816	668,529	1,473,086	6.05%
Total Expenditures	19,618,733	19,710,598	19,429,257	17,617,886	24,336,535	100.00%



## FINANCIAL SUMMARIES – (Continued)

### Projected Fund Balance

Fund	Unaudited Beginning Fund Balance 3/1/2026	Estimated Revenue	Total Estimated Available Funds	Budgeted Expenditures	Estimated Ending Fund Balance 2/28/2027
Town Fund	7,781,158	12,903,969	20,685,127	12,903,969	7,781,158
General Assistance	20,202,547	9,152,947	29,355,494	9,959,480	19,396,014
Road & Bridge	2,732,534	1,473,086	4,205,620	1,473,086	2,732,534
	30,716,240	23,530,002	54,246,242	24,336,535	29,909,707

Thornton Township’s overall fund balance is projected to decrease modestly by approximately 3%, reflecting a strategic and proactive approach to financial planning rather than a structural concern.

The Township has intentionally incorporated key initiatives and conservative assumptions into the budget to ensure long-term financial stability. Most notably, \$1,500,000 has been allocated for the Tax Refund Project, which is designed to return a portion of tax dollars directly to residents. This initiative underscores the Township’s commitment to transparency, accountability, and delivering tangible financial benefits to the community.

In addition, the budget includes provisions for potential road and infrastructure repairs under a worst-case scenario framework. By planning conservatively for these potential costs, the Township ensures it is well-positioned to address unforeseen needs without disrupting operations or requiring emergency funding.

It is important to note that, despite these planned expenditures, the Township maintains a strong financial position. The projected ending fund balance remains stable at approximately \$29.9 million compared to \$30.7 million at the beginning of the fiscal year. This slight reduction reflects intentional, one-time strategic uses of funds rather than ongoing financial strain.

Overall, the Township’s budget demonstrates sound fiscal management—balancing resident-focused initiatives, infrastructure preparedness, and long-term financial sustainability.

# **DEBT SUMMARY**

## **Legal Limits on Township Debt**

The Local Government Debt Limitation Act (50 ILCS 405/1) sets the legal debt limitation for Thornton Township. Per this act, total debt may not exceed 2.875% of the value of the taxable property within the Township, including existing debt. The 2024 total taxable assessed property value is \$2,511,524,655; therefore, Thornton Township’s legal limit of debt is \$72,206,334.

Additionally, per 60 ILCS/1 Sec. 240-5, Township Code, a Township Board “may borrow money (i) from any bank or financial institution if the money is to be repaid within 10 years from the time it is borrowed or (ii) with the approval of the Highway Commissioner, from a Township Road District fund, if the money is to be repaid within one year from the time it is borrowed.”

## **Summary of Debt**

Thornton Township has one Taxable General Obligation Note. This note was adopted by Resolution No. 016 on November 9, 2022. It was authorized for the issuance of a \$5,000,000 note with an interest rate of 5.455% per annum that shall be payable semi-annually on June 15 and December 15 commencing on December 15, 2023 and maturing December 15, 2027. This note is liquidated by the General Fund.

The purpose of the note was to provide short-term liquidity and support cash flow needs of the Township, ensuring the timely funding of operations and obligations.

The annual cash flow requirements of the note principal and interest is as follows:

<b>Fiscal Year End</b>	<b>Principal</b>	<b>Interest</b>
2026	1,000,000	172,924
2027	1,055,000	118,373
2028	1,115,000	60,823
Total	3,170,000	352,120

## CAPITAL EXPENDITURES

Capital expenditures are appropriations for capital assets, defined by Thornton Township as assets with an initial individual cost of \$2,000 or more and an estimated useful life in excess of one year. Capital assets include land, buildings, furniture, equipment, vehicles, and infrastructure. All capital purchases are subject to board approval and must be consistent with the Township's adopted budget appropriations.

### **FY2027 Capital Investments**

The FY2027 budget includes the following planned capital and non-recurring investments across all three funds:

<b>Fund</b>	<b>Project / Item</b>	<b>Amount</b>
Town Fund — Administration	IT Hardware Upgrades	\$150,000
Town Fund — Administration	Building Maintenance Projects	\$85,000
General Assistance — Admin	Building Maintenance Project	\$50,000
General Assistance — Food Pantry	Food Pantry Equipment	\$35,000
Road & Bridge — Permanent Road	Resurfacing & Blacktopping	\$500,000
Road & Bridge — Permanent Road	Special Road Projects	\$75,000
Road & Bridge — Maintenance	Building Maintenance Project	\$100,000
<b>Total</b>		<b>\$ 995,000</b>

### **Key investments in FY2027 include:**

- **Road Resurfacing and Infrastructure (\$575,000):** The most significant capital commitment in FY2027 is road resurfacing and improvement within the Road & Bridge Fund. This investment addresses deferred maintenance on Township roadways and is partially supported by \$500,000 in anticipated grant revenue, significantly reducing the net property tax burden of this investment.
- **Technology Infrastructure (\$150,000):** IT hardware investments in the Town Fund reflect the administration's commitment to modernizing Township operations. Updated systems support improved financial reporting, service delivery tracking, and internal controls.
- **Building Maintenance and Improvements (\$235,000 across all funds):** Facilities across the Township — including the main Township building, Calumet City Senior Center, and Road & Bridge structures — require ongoing investment to remain safe,

## **CAPITAL EXPENDITURES – (Continued)**

functional, and compliant. FY2027 allocations address both routine maintenance and specific project needs identified during the budget process.

- **Food Pantry Capacity (\$35,000):** Equipment upgrades at the Harvey Food Pantry support the pantry's expanded operations and its ability to serve the growing number of residents who depend on this critical program.

### **Capital Planning — Looking Ahead**

Thornton Township recognizes that a structured, multi-year capital improvement plan is essential to long-term financial sustainability and responsible stewardship of public assets. In FY2027, the administration will undertake a formal capital needs assessment across all departments and facilities. This assessment will:

- Inventory all existing capital assets and evaluate their remaining useful life
- Identify deferred maintenance backlogs and prioritize remediation
- Project vehicle and equipment replacement schedules across all funds
- Evaluate facility needs, including potential renovations or improvements at Township-owned properties
- Assess technology infrastructure needs to support modernized service delivery

The results of this assessment will inform the development of a formal multi-year Capital Improvement Plan (CIP) beginning with the FY2028 budget cycle. The CIP will provide a five-year projection of capital needs, funding sources, and prioritization criteria — giving the Board, residents, and administration a clearer roadmap for managing the Township's physical and technological assets responsibly over time.

The Township's strong fund balance position of \$29.9 million provides the financial foundation to address capital needs as they are identified, without compromising operating services or requiring emergency borrowing.

## **FULL-TIME EQUIVALENT (FTE) POSITION SUMMARY**

Department	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Actual	FY 2027 Budget
Clerk	2.00	1.88	1.85	1.82	3.00
Finance	2.62	2.61	2.57	2.17	2.50
Maintenance	8.74	7.10	5.66	8.51	8.51
Administration	5.00	2.10	4.00	3.10	4.00
Assessor	5.85	3.96	3.46	3.99	3.99
Community Relations	9.00	-		-	-
Community Outreach and Engagement	-	7.57	8.55	7.40	3.66
Special Services	1.07	1.01	0.83	0.03	1.00
General Assistance	22.59	17.81	20.87	25.40	25.40
Human Resource	1.00	0.50	1.81	1.86	2.00
Information Technology	4.67	1.83	1.69	3.95	6.00
Road & Bridge	3.00	2.02	2.19	2.17	4.00
Youth & Family Services	6.35	12.57	6.54	8.46	4.48
Transportation	11.59	12.49	11.74	12.67	12.67
Senior Services	8.78	10.26	10.57	9.94	10.00
At-Risk Youth Program	13.74	4.17	0.78	-	-
Elected Officials	6.00	8.00	8.00	8.00	8.00
TAP Program	12.19	16.54	6.74	5.75	6.00
<b>Total</b>	<b>124.19</b>	<b>112.42</b>	<b>97.85</b>	<b>105.22</b>	<b>105.21</b>

### **FTE Position Summary – Narrative Explanation**

The FY 2027 budget reflects a reallocation of staffing resources to better align with operational needs and service demands. While the total FTE count remains essentially unchanged from FY 2026 (105.22 vs. 105.21), several departments experienced adjustments.

Increases in areas such as Clerk, Information Technology, Road & Bridge, and Administration reflect expanded operational needs, infrastructure priorities, and growing technology support. These increases are offset by reductions in Community Outreach & Engagement, Youth & Family Services, and the TAP Program, primarily due to program restructuring and efficiency improvements.

Certain positions were also reclassified or consolidated across departments to improve organizational alignment and reduce redundancy.

Overall, the Township maintained a stable staffing level while strategically reallocating resources to enhance efficiency and service delivery.

## **TOWN FUND DEPARTMENTS**

### **Clerk Department**

#### **Services and Functions:**

- Official custodian of Thornton Township records, ensuring transparency and public access.
- Administers oaths of office to elected officials.
- Certifies annual Tax Levy and handles procurement and contracting processes.
- Manages public notices for meetings and bids.
- Notary Public services, including free notarization for residents.
- Distributes 90-day vehicle placards and replacement placards for disabled persons.
- Sales of Fishing and Hunting Licenses.
- Voter registration, early/absentee ballot assistance, and election outreach.

#### **Major Priorities:**

1. Ensure transparency and accessibility of township records.
2. Efficiently manage and certify Tax Levy and procurement processes.
3. Facilitate voter registration and promote civic engagement.

#### **Goals and Objectives:**

- Goal: Enhance transparency and accessibility.
  - Objective: Enhance digital access to public information for residents

### **Assessor Department**

#### **Services and Functions:**

- Provides information on various property tax exemptions.
- Assists with property characteristic changes and tax bill-related queries.
- Maintains property records for over 100,000 parcels.
- Assists in filing assessment complaints and appeals.
- Records and files building permits.

#### **Major Priorities:**

1. Assist taxpayers with exemptions and assessment-related queries.
2. Maintain accurate property records and facilitate appeals.

#### **Goals and Objectives:**

- Goal: Enhance taxpayer assistance.
  - Objective: Increase the percentage of successfully filed exemptions by 10% within the next fiscal year.

## **TOWN FUND DEPARTMENTS – (Continued)**

### **Department of Senior Services**

#### **Services and Functions:**

- Luncheons, lawn care (TAP), and transportation services for seniors.
- Annual events and educational programs for seniors.
- Smart Driver Course (AARP)
- Assistance in enrolling seniors in the Benefit Access Program (BAA)
- Senior Health Insurance Program (SHIP).
- Senior Health and Informational Fair.

#### **Major Priorities:**

1. Enhance the quality of life for seniors through diverse services.
2. Promote health and well-being among seniors.

#### **Goals and Objectives:**

- Goal: Strengthen educational programs.
  - Objective: Increase participation in defensive driving classes by 20% over the next two years.

### **Department of Transportation Services**

#### **Services and Functions:**

- Curb-to-curb transportation for seniors within Thornton Township.
- Expanded services to medical facilities outside the Township.

#### **Major Priorities:**

1. Ensure reliable and convenient transportation for seniors.
2. Facilitate access to medical appointments.

#### **Goals and Objectives:**

- Goal: Enhance transportation services.
  - Objective: Implement a real-time tracking system for senior transportation within the next six months.
- Goal: Increase outreach to medical facilities.
  - Objective: Establish partnerships with two additional medical facilities inside the Township within the next fiscal year.

## **TOWN FUND DEPARTMENTS – (Continued)**

### **Department of Community Outreach and Engagement**

#### **Services and Functions:**

- Media relations, information dissemination, and community engagement.
- Organizes town hall meetings, community forums, and public events.

#### **Major Priorities:**

1. Foster transparency and open government.
2. Keep residents well-informed about township activities.

#### **Goals and Objectives:**

- Goal: Strengthen community engagement.
  - Objective: Increase attendance at town hall meetings by 25% within the next year.
- Goal: Expand online presence.
  - Objective: Launch an official township mobile app for communication and updates within the next nine months.

### **Department of Special Services**

#### **Services and Functions:**

- Resources and information for individuals with disabilities.
- Wheelchair ramps, medical equipment, and home modifications.
- Christmas Care Program and grant writing.

#### **Major Priorities:**

1. Support individuals with disabilities.
2. Foster community care and compassion.

#### **Goals and Objectives:**

- Goal: Expand Christmas Care Program impact.
  - Objective: Increase the number of families served by 10% in the next holiday season.
- Goal: Secure additional grant funds.
  - Objective: Successfully secure grants totaling \$500,000 for new programs and initiatives within the next fiscal year.

## **TOWN FUND DEPARTMENTS – (Continued)**

### **TAP Department**

#### **Services and Functions:**

- Reduce fee lawn care services for seniors aged 60 and above.
- Employment opportunities for local youth during the summer.

#### **Major Priorities:**

1. Support senior independence and well-being.
2. Provide employment opportunities for local youth.

#### **Goals and Objectives:**

- Goal: Increase youth engagement.
  - Objective: Recruit 20% more local youth for summer employment in the next recruitment cycle.
- Goal: Expand TAP services.
  - Objective: Increase the number of seniors served by 10% within the next fiscal year.

### **Department of Youth/Family Services**

#### **Services and Functions:**

- Comprehensive programs for children, young adults, and families.
- Family and individual counseling, After School, Summer Enrichment, Mentoring, etc.

#### **Major Priorities:**

1. Contribute to the betterment of children, young adults, and families.
2. Create a healthy, self-empowering environment.

#### **Goals and Objectives:**

- Goal: Introduce new enrichment programs.
  - Objective: Launch two new programs catering to the specific needs of youth within the next academic year.
- Goal: Strengthen family counseling services.
  - Objective: Increase the number of families accessing counseling services by 15% within the next fiscal year.

**GENERAL FUND  
BUDGET  
FISCAL YEAR 2027**

<b>General Fund</b>			
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Description</b>	<b>2/28/2025</b>	<b>2/28/2026</b>	<b>2/28/2027</b>
<b><u>Revenue</u></b>			
Real Estate Taxes	3,825,031	4,488,802	5,272,706
Senior Taxes	2,314,269	2,743,157	2,961,030
Youth Taxes	2,314,269	2,743,157	2,961,030
Investment Income	414,153	586,433	414,153
Unrealized Gain/Loss	129,074	187,208	130,000
Interest	580,141	284,849	580,000
Clerk Receipts	929	288	1,000
Replacement Tax	421,884	359,136	420,000
Senior Citizen Luncheon	50,896	53,604	50,000
Senior Services - Trips	1,808	8,705	2,000
Court Collections	35	-	50
Special Services - Dances	-	-	1,000
Dept. Spec Serv: Bowling	1,270	-	1,300
Donations - Pantry	2,750	6,200	3,000
Lawn Care Fees	39,850	31,937	30,000
Other Income	2,912	20,769	5,000
Credit Card Cash Back	13,309	3,963	5,000
Fuel Tax Rebate	4,733	408	4,700
Grant Income	4,975	4,622	5,000
Taste Of Thornton Township	-	2,675	3,000
Health Trust Reimbursement	2,558	87,136	54,000
<b>TOTAL REVENUES:</b>	<b>10,124,845</b>	<b>11,613,048</b>	<b>12,903,969</b>
<b><u>EXPENDITURES</u></b>			
ADMINISTRATION DEPARTMENT	4,876,418	4,313,803	5,658,063
CLERK'S DEPARTMENT	38,299	40,080	89,000
CEMETERY DEPARTMENT	12,000	10,915	13,000
ASSESSOR DEPARTMENT	360,366	414,779	474,500
DEPT. OF SENIOR SERVICES	1,606,798	1,509,906	1,828,933
DEPT. OF TRANSPORTATION SERVICES	841,175	871,951	971,026
DEPT OF COMM. OUTREACH & ENGAGEMENT	1,214,470	710,958	1,318,970

<b>General Fund</b>			
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Description</b>	<b>2/28/2025</b>	<b>2/28/2026</b>	<b>2/28/2027</b>
DEPARTMENT OF SPECIAL SERVICES	93,793	29,114	189,313
LAWN CARE PROGRAM	879,205	784,054	1,154,114
DEPARTMENT OF YOUTH/FAMILY SERVICES	1,691,138	876,812	1,207,050
<b>TOTAL EXPENDITURES:</b>	<b>11,613,662</b>	<b>9,562,373</b>	<b>12,903,969</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,488,817)</b>	<b>2,050,675</b>	<b>-</b>
<b><u>ADMINISTRATION DEPARTMENT</u></b>			
<b><u>Personnel Services:</u></b>			
Salaries	1,208,706	1,117,918	1,227,290
Medical/Life Insurance	306,566	323,619	370,000
Medical - Retirees	-	345	37,000
Payroll Taxes	99,913	96,582	102,000
I.M.R.F.	44,286	19,332	50,000
Unemployment Insurance	38,359	38,203	40,000
Merit Compensation	-	52,000	100,000
Employee Benefits	31,833	23,760	40,000
Deferred Comp Match	6,281	5,530	20,000
<b>Total Personnel Services</b>	<b>1,735,945</b>	<b>1,677,288</b>	<b>1,986,290</b>
<b><u>General &amp; Administrative Expenses</u></b>			
Accounting Services	82,287	64,572	85,000
Auto / Liability Insurance	279,307	244,864	526,000
Bank Charges	3,702	6,248	5,000
Bldg Maint/Equipment Purchase	41,220	-	-
Community Relations	16,590	-	200,000
Dues	6,105	6,390	7,000
Employee Relations	7,107	12,000	15,000
Equipment Expense	-	-	500
Fuel	-	-	500
Human Relations Commission	51	-	50,000

<b>General Fund</b>			
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Description</b>	<b>2/28/2025</b>	<b>2/28/2026</b>	<b>2/28/2027</b>
Human Resource And Payroll Ser	65,218	67,581	78,000
It Consultant	4,022	13,070	50,000
It Hardware	106,087	33,311	150,000
It Software	33,797	52,557	87,000
Lease Interest	3,299	-	-
Lease Payment	105,947	10,327	10,000
Lease Payment - Copiers	-	1,850	5,000
Lease Payment - Vehicles	-	9,718	10,000
Loan Interest Expense	224,746	172,924	118,374
Loan Payment	950,000	1,000,000	1,055,000
Office Equipment	3,325	4,195	5,000
Office Supplies	8,588	1,842	10,000
Personnel Expense	126,209	122,125	150,000
Postage	3,017	735	5,000
Professional Services	360,370	438,839	418,000
Provision For Contingency	-	-	2,500
Rent Expense	-	1,258	2,500
Security Systems	-	6,189	8,000
Special Projects	3,100	-	5,000
Telecommunications	80,354	75,724	80,000
Training	3,467	5,317	25,000
Utilities	47,389	48,789	49,000
Vehicle Expense	2,442	16,361	20,000
Workers' Compensation Ins.	14,153	22,697	26,000
It Hardware	-	1,725	2,500
Office Supplies	2,556	1,031	5,000
Training	550	-	2,500
Dues	760	-	1,000
It Hardware	-	-	5,000
It Software	-	-	2,500
Office Supplies	2,405	1,612	5,000
Printing	-	69	1,000

<b>General Fund</b>			
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Description</b>	<b>2/28/2025</b>	<b>2/28/2026</b>	<b>2/28/2027</b>
Telecommunications	-	-	1,200
Training	1,630	669	2,500
Apparel Wear	-	9,242	9,000
Building Maintenance	218,040	129,308	237,000
Building Maintenance Project	322,150	12,706	85,000
Building Supplies	9,701	6,839	10,000
Equipment Expense	782	70	1,000
Fuel	-	8,064	8,000
Lease Payment - Vehicles	-	20,027	22,000
Maintenance - Storage	-	416	1,000
Rent Expense	-	4,307	5,000
Security Systems	-	63	1,000
Telecommunications	-	410	1,200
Training	-	476	5,000
<b>Total General &amp; Admin. Expenses</b>		2,636,515	3,671,774
<b>TOTAL FOR ADMINISTRATION DEPARTMENT</b>	<b>4,876,418</b>	<b>4,313,803</b>	<b>5,658,063</b>
<b><u>CLERK'S DEPARTMENT</u></b>			
Apparel Wear	-	203	1,000
Clerks Fees	11,477	651	3,000
It Software	-	21,170	12,000
Lease Payment	-	2,643	3,000
Employee Relations	-	-	20,000
It Hardware	-	2,868	-
Lease Payment - Copiers	-	4,372	5,000
Legal / Public Notices	17,197	236	3,000
Office Equipment	4,185	-	7,000
Office Furniture	11	-	500
Office Supplies	2,068	2,421	2,500

<b>General Fund</b>			
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Description</b>	<b>2/28/2025</b>	<b>2/28/2026</b>	<b>2/28/2027</b>
Personnel Expense	938	-	1,000
Postage	1,223	735	1,000
Printing	-	782	2,000
Special Projects	-	708	22,000
Subscriptions	900	1,282	2,000
Telecommunications	-	772	1,000
Town Meeting Stipend	300	600	500
Training	-	639	2,500
<b>TOTAL CLERK'S DEPARTMENT</b>	<b>38,299</b>	<b>40,080</b>	<b>89,000</b>
<b><u>CEMETERY DEPARTMENT</u></b>			
Salaries	10,000	10,000	11,000
Equipment Expense	2,000	915	2,000
<b>TOTAL FOR CEMETERY DEPARTMENT</b>	<b>12,000</b>	<b>10,915</b>	<b>13,000</b>
<b><u>ASSESSOR DEPARTMENT</u></b>			
<b><u>Personnel Services:</u></b>			
Salaries	225,190	250,819	256,000
Medical/Life Insurance	53,252	80,088	107,000
Payroll Taxes	18,475	20,951	20,000
I.M.R.F.	11,546	6,208	18,000
Unemployment Insurance	4,958	5,320	7,000
<b>Total Personnel Services</b>	<b>313,421</b>	<b>363,387</b>	<b>408,000</b>
<b><u>General &amp; Administrative Expenses</u></b>			
Auto / Liability Insurance	21,681	6,094	7,000
Communications	-	96	1,000
Community Relations	-	708	2,000
Dues	-	475	2,000

<b>General Fund</b>			
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Description</b>	<b>2/28/2025</b>	<b>2/28/2026</b>	<b>2/28/2027</b>
Equipment Expense	364	550	1,000
It Hardware	1,826	3,989	3,000
It Software		475	1,000
Lease Payment - Copiers	-	4,372	5,000
Office Furniture	-	1,705	2,000
Office Supplies	833	2,742	4,000
Personnel Expense	20,040	22,770	26,000
Postage	-	735	2,500
Printing	-	-	1,000
Telecommunications	-	356	1,000
Training	649	3,782	5,000
Workers' Compensation Ins.	1,552	2,545	3,000
<b>Total General &amp; Admin. Expenses</b>	<b>46,946</b>	<b>51,393</b>	<b>66,500</b>
<b>TOTAL FOR ASSESSOR DEPARTMENT</b>	<b>360,366</b>	<b>414,779</b>	<b>474,500</b>
<b><u>DEPT. OF SENIOR SERVICES:</u></b>			
<b><u>Personnel Services:</u></b>			
Salaries	502,165	498,376	522,000
Medical/Life Insurance	67,285	110,464	150,000
Medical - Retirees	-	46	16,000
Payroll Taxes	37,319	38,331	39,933
I.M.R.F.	18,999	9,904	20,000
Unemployment Insurance	13,692	13,580	15,000
<b>Total Personnel Services</b>	<b>639,460</b>	<b>670,702</b>	<b>762,933</b>
<b><u>General &amp; Administrative Expenses</u></b>			
Apparel Wear	-	334	1,000
Auto / Liability Insurance	93,507	36,499	34,000
Building Maintenance Project	282	-	1,000

<b>General Fund</b>			
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Description</b>	<b>2/28/2025</b>	<b>2/28/2026</b>	<b>2/28/2027</b>
Home Modification Program	26,569	-	50,000
It Hardware		-	5,000
It Software	5,208	2,979	6,000
Lease Payment - Copiers	-	4,372	5,000
Office Equipment	3,649	9,528	10,000
Office Supplies	-	622	1,000
Pantry Reimbursement	205,618	142,015	206,000
Personnel Expense	1,039	860	1,000
Printing	5,035	8,586	9,000
Security Systems	-	2,878	2,500
Senior Citizen Luncheon Prog	458,229	432,950	460,000
Senior Home Activities	-	5,794	30,000
Senior Trips	16,905	23,623	32,000
Special Projects	-	-	2,000
Training	-	-	5,000
Workers' Compensation Ins.	6,695	10,974	13,000
<b>Total General &amp; Admin. Expenses</b>	<b>822,737</b>	<b>682,012</b>	<b>873,500</b>
<b><u>CALUMET CITY SENIOR CENTER:</u></b>			
Building Maintenance	53,009	44,103	60,000
Lease Payment - Copiers	-	4,372	5,000
Office Equipment		-	1,000
Office Equipment / Computer	-	-	1,000
Office Supplies	1,621	1,300	4,000
Refuse	-	1,492	2,000
Rent Expense	-	6,529	8,000
Senior Events	20,252	26,613	33,000
Senior Exercise	13,650	15,990	23,500
Telecommunications	21,337	11,161	11,000
Utilities	8,490	12,588	12,000
<b>TOTAL CALUMET CITY CENTER</b>	<b>118,359</b>	<b>124,148</b>	<b>160,500</b>

<b>General Fund</b>			
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Description</b>	<b>2/28/2025</b>	<b>2/28/2026</b>	<b>2/28/2027</b>
<b><u>RIVERDALE SENIOR CENTER:</u></b>			
Building Maintenance	255	-	-
Office Supplies	1,105	-	-
Telecommunications	-	378	1,000
Utilities	24,882	32,667	31,000
<b>TOTAL RIVERDALE SR. CENTER FACILITY</b>	<b>26,242</b>	<b>33,045</b>	<b>32,000</b>
<b>TOTAL DEPT. OF SENIOR SERVICES</b>	<b>1,606,798</b>	<b>1,509,906</b>	<b>1,828,933</b>
<b><u>DEPT. OF TRANSPORTATION SERVICES:</u></b>			
<b><u>Personnel Services:</u></b>			
Salaries	449,075	484,594	467,000
Medical/Life Insurance	55,122	56,614	108,000
Payroll Taxes	34,214	37,549	35,726
I.M.R.F.	9,467	6,130	6,000
Unemployment Insurance	16,975	21,152	18,000
<b>Total Personnel Services</b>	<b>564,853</b>	<b>606,040</b>	<b>634,726</b>
<b><u>General &amp; Administrative Expenses</u></b>			
Apparel Wear	261	13,923	15,000
Auto / Liability Insurance	47,741	13,931	18,000
Building Maintenance	32,249	32,703	37,000
Building Maintenance Project	641	-	1,000
Community Relations	-	203	1,000
Employee Relations	154	478	1,000
Fuel	80,293	51,725	85,000
I.D.O.T. Mandated Testing	763	475	1,000
It Hardware	52	-	5,000
It Software	7,000	7,000	9,000
Lease Of Vehicles	1	-	-
Lease Payment - Copiers	-	4,372	5,000
Lease Payment - Vehicles	-	36,239	36,000

<b>General Fund</b>			
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Description</b>	<b>2/28/2025</b>	<b>2/28/2026</b>	<b>2/28/2027</b>
Office Equipment	1,610	-	5,000
Office Supplies	-	810	2,000
Personnel Expense	746	2,800	4,800
Security Systems	-	5,056	5,000
Telecommunications	16,960	12,298	12,000
Towing	-	1,285	2,500
Utilities	-	1,740	5,000
Vehicle Expense	-	73,770	78,000
Vehicle Repairs	83,519	-	-
Workers' Compensation Ins.	4,333	7,103	8,000
<b>Total General &amp; Admin. Expenses</b>	<b>276,322</b>	<b>265,911</b>	<b>336,300</b>
<b>TOTAL DEPT. OF TRANSPORTATION</b>	<b>841,175</b>	<b>871,951</b>	<b>971,026</b>
<b><u>DEPARTMENT OF COMMUNITY ENGAGEMENT AND OUTREACH</u></b>			
<b><u>Personnel Services:</u></b>			
Salaries	442,162	331,097	440,000
Medical/Life Insurance	1,231	47,938	43,000
Payroll Taxes	31,987	25,160	35,190
I.M.R.F.	13,925	5,916	15,000
Unemployment Insurance	15,247	11,008	15,000
<b>Total Personnel Services</b>	<b>504,552</b>	<b>421,120</b>	<b>548,190</b>
<b><u>General &amp; Administrative Expenses</u></b>			
Apparel Wear	-	-	2,000
Auto / Liability Insurance	17,981	5,017	6,000
Community Relations	84,722	132,722	144,280
Community Engagement		-	75,000
Contractual / Consultant	122,561	24,000	54,000
Employee Relations	-	-	2,000
Equipment Expense	-	866	41,000
Events	65,278	54,399	60,000
Fuel	-	-	2,000

<b>General Fund</b>			
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Description</b>	<b>2/28/2025</b>	<b>2/28/2026</b>	<b>2/28/2027</b>
Information/Communication Cons	355	-	1,000
It Software	-	355	-
Lease Payment - Copiers	-	4,372	5,000
Media Consultant	24,683	-	25,000
Newsletter	585	-	100,000
Office Supplies	37	40	2,000
Other Media Advertising	10,820	2,855	11,000
Outreach	269,449	40,090	150,000
Personnel Expense	-	-	1,000
Postage	-	735	1,000
Printing	95,345	7,210	50,000
Promotional	6,719	10,311	11,000
Security Services		839	8,000
Subscriptions	10,403	758	10,000
Telecommunications	-	3,161	5,000
Training	-	-	2,500
Workers' Compensation Ins.	979	2,111	2,000
<b>Total General &amp; Admin. Expenses</b>	<b>709,918</b>	<b>289,838</b>	<b>770,780</b>
<b>TOTAL DEPT OF Community Engagement and C</b>	<b>1,214,470</b>	<b>710,958</b>	<b>1,318,970</b>
<b><u>DEPARTMENT OF SPECIAL SERVICES:</u></b>			
<b><u>Personnel Services:</u></b>			
Salaries	40,649	1,244	42,000
Medical/Life Insurance	13,469	-	1,000
Payroll Taxes	3,038	95	3,213
I.M.R.F.	2,242	-	4,500
Unemployment Insurance	311	88	600
<b>Total Personnel Services</b>	<b>59,710</b>	<b>1,427</b>	<b>51,313</b>
<b><u>General &amp; Administrative Expenses</u></b>			
Auto / Liability Insurance	16,544	4,672	6,000
Disable Transportation Subsidy	-	-	1,000

<b>General Fund</b>			
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Description</b>	<b>2/28/2025</b>	<b>2/28/2026</b>	<b>2/28/2027</b>
Equipment Expense	-	-	1,000
Health & Education Programs	-	-	1,000
Home Modification Program	11,100	6,000	50,000
It Hardware	-	53	3,000
It Software	-	-	2,500
Lease Payment - Copiers	-	4,372	5,000
Personnel Expense	-	-	1,000
Postage	-	735	2,000
Provision For Contingency	-	-	1,000
Special Recreation Programs	5,254	9,913	60,000
Training	-	-	2,500
Workers' Compensation Ins.	1,185	1,942	2,000
<b>Total General &amp; Admin. Expenses</b>	<b>34,083</b>	<b>27,687</b>	<b>138,000</b>
<b>TOTAL DEPARTMENT OF SPECIAL SERVICES</b>	<b>93,793</b>	<b>29,114</b>	<b>189,313</b>
<b><u>TAP PROGRAM:</u></b>			
<b><u>Personnel Services:</u></b>			
Salaries	265,516	221,436	276,000
Medical/Life Insurance	105,580	28,385	22,000
Payroll Taxes	20,086	16,885	21,114
I.M.R.F.	6,272	2,032	7,000
Unemployment Insurance	10,634	13,343	17,000
<b>Total Personnel Services</b>	<b>408,088</b>	<b>282,082</b>	<b>343,114</b>
<b><u>General &amp; Administrative Expenses</u></b>			
Apparel Wear	-	2,562	3,000
Auto / Liability Insurance	56,428	52,684	18,000
Building Maintenance	27,776	30,202	33,000
Building Supplies	1,186	569	1,500
Contractual / Consultant	229,604	258,859	500,000
Customer Reimbursement	10,662	340	5,000

<b>General Fund</b>			
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Description</b>	<b>2/28/2025</b>	<b>2/28/2026</b>	<b>2/28/2027</b>
Employee Relations	181	2,212	2,500
Equip. Purchase/Lease	1,078	-	-
Equipment Expense	173	28	1,000
Equipment Repairs	884	809	1,500
Fuel	6,305	6,871	10,000
It Hardware	227	-	1,000
It Software	8,274	15,158	13,000
Lease Payment - Copiers	-	4,372	5,000
Personnel Expense	4,747	2,000	-
Postage	-	735	5,000
Printing	7,308	1,962	7,500
Program Supplies	17,810	9,694	13,000
Refuse	-	9,921	10,000
Security Systems	-	4,931	5,000
Telecommunications	31,753	26,293	35,000
Training	732	-	6,000
Utilities	31,088	51,396	47,000
Vehicle Expense	-	12,741	80,000
Vehicle Maint. / Supplies	28,392	-	-
Workers' Compensation Ins.	6,509	7,636	8,000
<b>Total General &amp; Admin. Expenses</b>	<b>471,117</b>	<b>501,972</b>	<b>811,000</b>
<b>TOTAL TAP PROGRAM</b>	<b>879,205</b>	<b>784,054</b>	<b>1,154,114</b>
<b><u>DEPARTMENT OF YOUTH/FAMILY SERVICES</u></b>			
<b><u>Personnel Services:</u></b>			
Salaries	388,744	325,884	404,000
Medical/Life Insurance	36,660	25,811	22,000
Medical - Retirees	-	-	1,000
Payroll Taxes	29,440	25,456	31,000
I.M.R.F.	8,901	1,665	9,000
Unemployment Insurance	15,465	20,510	21,000

<b>General Fund</b>			
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Description</b>	<b>2/28/2025</b>	<b>2/28/2026</b>	<b>2/28/2027</b>
<b>Total Personnel Services</b>	<b>479,209</b>	<b>399,327</b>	<b>488,000</b>
<b><u>General &amp; Administrative Expenses</u></b>			
After School Programs	53,528	32,706	40,000
Auto / Liability Insurance	126,081	35,167	43,000
Building Maintenance	42,025	32,098	45,000
Building Maintenance Project	-	-	2,500
Days N Parks	69,942	16,801	25,000
Employee Relations	297	398	5,000
Equipment Expense	-	-	2,500
Fuel	2,814	889	3,500
It Software	350	806	5,000
Lease Payment - Copiers	-	4,372	5,000
Office Supplies	-	-	1,000
Pantry Reimbursement	341,706	236,006	342,000
Personnel Expense	1,800	750	750
Promotional	-	203	1,000
Refuse	-	1,565	2,000
Rent Expense	-	2,644	2,200
Security Services	44,893	65,701	67,000
Security Systems	-	2,577	3,000
Special Projects	-	-	10,000
Summer Enrichment Program	-	15,510	75,000
Telecommunications	10,533	9,976	11,000
Grant Project	500,000	-	-
Thornton Township Foundation	193	-	1,000
Utilities	2,548	740	2,600
Vehicle Expense	6,194	3,779	7,000
Workers' Compensation Ins.	9,026	14,797	17,000
<b>Total General &amp; Admin. Expenses</b>	<b>1,211,929</b>	<b>477,485</b>	<b>719,050</b>
<b>TOTAL FOR DEPT. OF Y/F SERVICES</b>	<b>1,691,138</b>	<b>876,812</b>	<b>1,207,050</b>

# **GENERAL ASSISTANCE FUND DEPARTMENTS**

## **General Assistance Department**

### **Services and Functions:**

- Local financial aid for individual's ineligible for state or federal assistance.

### **Major Priorities:**

1. Provide essential financial aid to those in need.
2. Ensure the health and well-being of individuals and families.

### **Goals and Objectives:**

- Goal: Enhance community outreach.
  - Objective: Increase the number of individuals served by 15% through targeted outreach programs within the next fiscal year.

**GENERAL ASSISTANCE FUND  
BUDGET  
FISCAL YEAR 2027**

<b>General Assistance Fund</b>			
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Description</b>	<b>2/28/2025</b>	<b>2/28/2026</b>	<b>2/28/2027</b>
<b>Revenue</b>			
Real Estate Taxes	9,651,087	6,418,264	6,623,667
Sen & Youth Tax Food	547,324	378,020	548,000
T.T. Foundation Donation	1,466,581	1,795,432	1,466,581
T.T. Foundation Reimbursement	57,924	128,325	-
C.E.D.A. Payments	102,694	73,391	50,000
U.S.D.A. Commodities	446,699	629,990	446,699
Health Trust Reimbursement	-	-	18,000
<b>TOTAL REVENUES:</b>	<b>12,272,309</b>	<b>9,433,623</b>	<b>9,152,947</b>
<b>EXPENDITURES</b>			
ADMINISTRATION DIVISION	2,882,773	2,438,375	4,483,700
HOME RELIEF DIVISION	4,597,005	4,948,610	5,475,780
<b>TOTAL EXPENDITURES:</b>	<b>7,479,778</b>	<b>7,386,985</b>	<b>9,959,480</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>4,792,531</b>	<b>2,046,637</b>	<b>(806,533)</b>
<b>ADMINISTRATION DIVISION</b>			
<b>Personnel Services:</b>			
Salaries	1,197,801	1,329,393	1,500,000
Medical/Life Insurance	251,042	280,903	215,000
Medical - Retirees	-	120	18,000
Payroll Taxes	91,696	105,078	115,000
I.M.R.F.	67,064	32,073	45,000
Unemployment Insurance	34,446	15,637	20,000
Merit Compensation	-	12,900	75,000
Employee Benefits	-	-	10,000
Deferred Comp Match	1,901	2,384	15,000
<b>Total Personnel Services</b>	<b>1,643,951</b>	<b>1,778,487</b>	<b>2,013,000</b>
<b>General &amp; Administrative Expenses</b>			
Accounting Services	28,135	21,543	29,000
Auto / Liability Insurance	436,896	120,637	170,000
Bank Charges	182	402	1,000
Building Maintenance	119,443	32,926	35,000
Building Maintenance Project	43,892	6,859	50,000
Caseworker Mileage	202	-	1,000
Communications	8,877	-	-
Disaster Relief	-	-	50,000
Equipment Expense	1,066	-	1,500
Fuel	15,214	11,598	16,000
Human Resource And Payroll Ser	26,321	25,947	29,000
It Hardware	702	6,300	10,000
It Software	38,000	6,702	15,000
Lease Interest	462	-	-

<b>General Assistance Fund</b>			
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Description</b>	<b>2/28/2025</b>	<b>2/28/2026</b>	<b>2/28/2027</b>
Lease Payment	14,844	2,533	5,000
Lease Payment - Copiers	-	4,372	5,000
Office Equipment	10,930	-	14,000
Office Supplies	16,166	15,437	18,000
Personnel Expense	102,572	77,128	100,000
Postage	-	735	5,000
Printing	-	2,950	5,000
Professional Services	2,739	4,539	10,000
Provision For Contingency	3,200	-	10,000
Refuse	-	4,026	7,000
Rent Expense	1,413	53,485	65,000
Security Services	144,279	145,854	145,000
Subscriptions	1,100	439	1,200
Tax Refund Project	19,236	14,377	1,500,000
Telecommunications	17,415	23,032	25,000
Training	3,167	16,819	25,000
Utilities	7,278	13,705	10,000
Vehicle Expense	-	1,717	60,000
Workers' Compensation Ins.	27,955	45,828	53,000
<b>Total General &amp; Administrative Expenses</b>	<b>1,091,686</b>	<b>659,888</b>	<b>2,470,700</b>
<b>Capital Outlay:</b>			
Building Construction	147,136	-	-
<b>TOTAL FOR ADMINISTRATION DIVISION</b>	<b>2,882,773</b>	<b>2,438,375</b>	<b>4,483,700</b>
<b>HOME RELIEF DIVISION</b>			
<u>General &amp; Administrative Expenses</u>			
Ambulance	-	-	5,000
Burial	-	-	5,000
Emergency Assistance	247,778	7,452	250,000
Emergency Assistance	3,000	-	5,000
Hospitalization	-	-	5,000
Medical Health Serv.	-	-	5,000
Medical Services	-	-	5,000
Postage	-	735	5,000
Printing	-	-	5,000
Rent / Shelter	55,403	34,920	80,000
Travel / Bus Passes	5,998	8,998	11,000
Utilities	6,748	3,128	10,000
Workfare Training	-	-	5,000
<b>Total General &amp; Administrative Expenses</b>	<b>318,927</b>	<b>55,232</b>	<b>396,000</b>
<u>Client Vouchers</u>			
Clothing	3,745	3,735	5,000

<b>General Assistance Fund</b>			
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Description</b>	<b>2/28/2025</b>	<b>2/28/2026</b>	<b>2/28/2027</b>
Food	12,776	12,283	25,000
Household	1,455	1,340	5,000
<b>Total Client Vouchers</b>	<b>17,975</b>	<b>17,358</b>	<b>35,000</b>
<b>HARVEY FOOD PANTRY</b>			
<u>Personnel Services:</u>			
Salaries	442,349	657,388	700,000
Medical/Life Insurance	99,876	162,945	256,000
Payroll Taxes	33,864	51,406	55,000
I.M.R.F.	24,767	8,082	15,000
Unemployment Insurance	12,721	12,873	13,000
Merit Compensation	-	9,000	25,000
Employee Benefits	-	-	5,000
Deferred Comp Match	702	190	5,000
<b>Total Personnel Services</b>	<b>614,279</b>	<b>901,884</b>	<b>1,074,000</b>
<u>General &amp; Administrative Expenses</u>			
Apparel Wear	-	5,426	5,000
Building Maintenance	487	8,398	10,000
Equipment Expense	4,801	1,838	5,000
Equipment Lease	8,892	1,022	9,000
Food Pantry Equipment	25,511	7,702	35,000
Food Purchases	1,063,409	864,083	1,100,000
Food Supplies	94,629	97,717	125,000
Harvey Food Pantry	12,500	-	-
Holiday Baskets	367,840	304,888	400,000
It Hardware	-	-	15,000
It Software	-	-	10,000
Lease Payment - Copiers	-	4,372	5,000
Lease Payment - Vehicles	-	22,188	28,000
Personnel Expense	-	7,030	8,000
Printing	-	8,328	10,000
Professional Services	1,299	-	1,500
Refuse	-	51,331	60,000
Security Services	100,346	105,493	117,000
Security Systems	-	11,746	15,000
Telecommunications	-	6,634	8,000
Utilities	30,993	23,146	31,000
Vehicle Expense	-	17,371	60,000
Vehicle Repair	21,836	-	-
<b>Total General &amp; Administrative Expenses</b>	<b>1,732,543</b>	<b>1,548,713</b>	<b>2,057,500</b>
<u>Other Expenses</u>			
H.F.P. - Pantry Food Donated	1,913,280	2,425,422	1,913,280
<b>Total Harvey Food Pantry</b>	<b>4,260,102</b>	<b>4,876,020</b>	<b>5,044,780</b>
<b>TOTAL FOR HOME RELIEF DIVISION</b>	<b>4,597,005</b>	<b>4,948,610</b>	<b>5,475,780</b>

# **ROAD AND BRIDGE FUND DEPARTMENTS**

## **Road & Bridge Department**

### **Services and Functions:**

- Construction, repair, and maintenance of roadways within unincorporated boundaries.
- Snow and ice control, drainage management, and vehicle maintenance.

### **Major Priorities:**

1. Ensure safe and well-maintained roadways.
2. Efficiently manage snow and ice control during winter months.

### **Goals and Objectives:**

- Goal: Enhance road maintenance efficiency.
  - Objective: Implement a preventive maintenance plan to reduce repair needs by 15% within the next two years.
- Goal: Improve snow removal procedures.
  - Objective: Increase the efficiency of snow removal by 20% during winter storms within the next fiscal year.

**ROAD & BRIDGE FUND**  
**BUDGET**  
**FISCAL YEAR 2027**

<b>Road &amp; Bridge</b>			
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Description</b>	<b>2/28/2025</b>	<b>2/28/2026</b>	<b>2/28/2027</b>
<b>REVENUES</b>			
Real Estate Taxes	729,198	638,107	731,961
Replacement Tax	59,564	50,469	60,000
Interest	26,374	28,001	29,000
Investment Income	78,197	57,574	79,000
Unrealized Gain/Loss	1,525	17,463	2,000
Health Trust Reimbursement	-	31,290	21,000
Motor Fuel Tax Revenue	30,874	6,403	50,000
Grant Revenue	-	-	500,000
Court Fines	-	-	125
<b>TOTAL REVENUES:</b>	<b>925,732</b>	<b>829,307</b>	<b>1,473,086</b>
<b>EXPENDITURES</b>			
Administration Division	73,059	125,342	205,386
Maintenance Of Building Division	25,631	235,264	125,000
Permanent Road Division	237,126	307,923	1,142,700
<b>TOTAL EXPENDITURES:</b>	<b>335,816</b>	<b>668,529</b>	<b>1,473,086</b>
<b>CHANGE IN NET ASSETS:</b>	<b>589,916</b>	<b>160,778</b>	<b>-</b>
<b>ADMINISTRATION DIVISION</b>			
<u>Personnel Services:</u>			
Salaries	5,561	6,882	10,000
Medical/Life Insurance	3,722	3,315	5,000
Payroll Taxes	418	524	800
I.M.R.F.	413	303	1,000
Unemployment Insurance	68	990	500
Employee Benefits	-	4,759	40,000
Deferred Comp Match	3,806	1,160	5,000
<b>Total Personnel Services</b>	<b>13,988</b>	<b>17,933</b>	<b>62,300</b>
<u>General &amp; Administrative Expenses</u>			
Accounting Services	8,826	5,361	9,000
Auto / Liability Insurance	14,010	45,318	36,000
Bank Charges	56	174	500
Drug & Alcohol Testing	-	-	100
Employee Relations	-	-	500
Equipment	-	221	-
Human Resource And Payroll Ser	8,566	13,898	9,000
It Hardware	-	-	500
Misc. Expense	1,018	722	1,000
Office Supplies	569	-	1,000

<b>Road &amp; Bridge</b>			
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Description</b>	<b>2/28/2025</b>	<b>2/28/2026</b>	<b>2/28/2027</b>
Personnel Expense	74	38	500
Postage	-	735	500
Printing	-	-	100
Professional Services	-	11,801	7,286
Promotional	-	447	1,000
Special Projects	1,171	210	1,000
Sub Contracted Labor	-	-	500
Subscriptions	-	110	500
Telecommunications	2,051	5,334	5,000
Training	-	3,071	50,000
Utilities	9,681	14,671	10,000
Workers' Compensation Ins.	3,679	4,966	8,100
<b>Total General &amp; Administrative Expenses</b>	<b>49,700</b>	<b>107,076</b>	<b>142,086</b>
<b>Capital Outlay:</b>			
Road Project	9,371	-	-
Road Improvements	-	333	1,000
<b>Total Capital Outlay</b>	<b>9,371</b>	<b>333</b>	<b>1,000</b>
<b>TOTAL ADMINISTRATION DIVISION</b>	<b>73,059</b>	<b>125,342</b>	<b>205,386</b>
<b>MAINTENANCE OF BUILDING DIVISION</b>			
Building Maintenance	22,700	38,789	10,000
Building Maintenance Project	-	187,365	100,000
Equipment Expense	126	-	5,000
Refuse	2,805	3,520	10,000
Security Systems	-	5,591	-
<b>TOTAL MAINT. OF BUILDING DIVISION</b>	<b>25,631</b>	<b>235,264</b>	<b>125,000</b>
<b>PERMANENT ROAD DIVISION</b>			
<u>Maintenance of Roads</u>			
<u>Personnel Services:</u>			
Salaries	118,748	127,601	285,000
Medical/Life Insurance	13,302	47,727	60,000
Medical - Retirees	-	1,239	21,000
Payroll Taxes	12,958	14,726	22,000
I.M.R.F.	3,450	2,216	7,500
Unemployment Insurance	2,959	-	1,000
Employee Benefits	-	-	2,500
Merit Compensation	-	100	10,000
Deferred Comp Match	-	-	1,000
<b>Total Personnel Services</b>	<b>151,418</b>	<b>193,609</b>	<b>410,000</b>

<b>Road &amp; Bridge</b>			
	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Description</b>	<b>2/28/2025</b>	<b>2/28/2026</b>	<b>2/28/2027</b>
<b>General &amp; Administrative Expenses</b>			
Apparel Wear	-	2,638	3,000
Engineering	-	-	5,000
Equipment Expense	175	13,428	15,000
Fuel	2,986	10,276	7,500
Maintenance Of Trees	7,000	6,400	10,000
Paint	-	-	100
Personnel Expense	19,140	24,290	30,000
Project Consultants	-	-	100
Refuse	-	705	1,000
Reimb Of Replacement Taxes	30,622	26,148	31,000
Rental Of Equipment	-	-	100
Replacement Of Culverts	16,000	-	1,000
Resurfacing & Blacktopping	717	-	500,000
Road Sealants	-	-	100
Salt	-	-	100
Signs	1,776	-	100
Small Tools	1,158	575	500
Special Projects	-	2,416	75,000
Stone & Rock	-	-	100
Street Lighting	6,135	252	500
Training	-	1,907	2,500
Vehicle Expense	-	25,279	50,000
<b>Total General &amp; Administrative Expenses</b>	<b>85,708</b>	<b>114,314</b>	<b>732,700</b>
<b>TOTAL PERMANENT ROAD DIVISION</b>	<b>237,126</b>	<b>307,923</b>	<b>1,142,700</b>

## APPENDIX A: GLOSSARY

**Balanced Budget** – A budget is balanced when current expenditures are equal to receipts.

**Budget Calendar or Timeline** – The schedule of key dates or milestones that a government follows in the preparation and adoption of their budget.

**Budget Message** - The opening section of the budget which provides the Township Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Township Administrator.

**Capital Expenditures** – funds used to acquire, construct or improve long-term physical assets- such as infrastructure, buildings, and machinery- that provide benefits beyond the current fiscal year.

**Deficit** – (1) The excess of liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during the accounting period.

**Department** - A major administrative division of the Township which indicates overall management responsibility for an operation or a group of related operations within a functional area.

**Expenditure** - Decreases in net total assets. Expenses represent the total cost of operations during a period of time regardless of the timing of the related expenditures.

**Fiscal Year** - The time period designated by the Township signifying the beginning and ending period for recording financial transactions. Hanover Township has specified March 1st to February 28th as its fiscal year.

**Fund** – An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying in specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance** – The excess of an entity’s assets over its liabilities. A negative fund balance is sometimes called a deficit.

**Modified Accrual Basis** – The accrual basis of accounting adapted to the government fund type. Under it, revenues are recognized when they become both “measurable” and “available to finance current expenditures.” Expenditures are recognized when the related fund liability is incurred. All governmental funds are accounted for using the modified accrual basis of accounting.

**Ordinance** – A formal legislative enactment by the governing board of the Township.

**Property Tax** - Property taxes are levied on real property according to the property's valuation and the tax rate.

**Revenue** - Funds that the Township receives as income.

**Special Revenue Funds** – These funds are used to account for proceeds from specific revenue sources (other than capital projects) that are legally restricted to expenditures for specified purposes.