

III. Unfinished Business

A. Presentation of Audit by Lauterbach & Amen – FY25 Audit

Brad Porter presented the audit. There are four components:

- 1. Status 114 – Disagreements or difficulties: None.**
- 2. Status 115 – Significant deficiencies or material weaknesses: Yes; \$2.6 million in proposed adjustments, resulting in Milton receiving a Status 115 letter.**

Page 1 indicates an unmodified opinion, meaning a clean opinion and sound internal controls.

Management Analysis:

The General Fund decreased 6% because revenues were slightly below budget and expenditures slightly above budget.

Management Letter:

No major current recommendations. As a reminder, like all governments, IT controls should continue to be monitored to prevent future problems.

Supervisor Higgins-Bear noted the AFR is posted online. The auditors recommend maintaining at least three months of expenditures in reserve, which Milton currently exceeds.

Trustee McGrath moved and Trustee Pitts seconded the motion to accept the FY25 Audit report. All voted in favor. Motion carried.

B. PACE Update for 2026 – Renewal/Modification of Agreement

Last year \$110,000 was spent on transportation for residents when only \$30,000 was budgeted. So, the previous board moved to the Dial-a-Ride program, which limits use for residents to daytime service and only three locations.

An extension for Dial-a-Ride is needed because PACE requires a 90-day cancellation notice until June 1, which the Township learned about only recently. The board discussed authorizing \$44,266 and empowering the Supervisor to send the 90-day cancellation notice and negotiate a better service option, Ride DuPage.

Trustee McGrath so moved; Trustee McGowen seconded. Trustee McGrath also noted the need to begin discussions on a broader, long-term transportation approach. All voted to approve.

IV. Chair's Report

A. Chair's Report

Chair is continuing her outreach into the community. Board members attended the Dr. King Unity Breakfast. The investigative audit report will be presented at the next meeting.

Budget Workshop: March 26, 5:00–6:00 p.m.

Budget notice will be presented at the April 7 meeting.

Communications Manager Emmy Lemezis reported on social media outreach. Updates include:

- A new, smaller newsletter**
- Monthly articles sent to local media**
- Invitations to community meetings**
- Outreach at community events**
- 1,300 Facebook followers**
- A new, more user-friendly website with language translations, interactive calendars, a news portal, and sign-ups for notifications**

B. General Assistance

There has been growth in the amount of assistance going to residents. Intake levels have increased over the last three years from the 1,000s to the 2,000s. Fewer staff members are handling more work.

C. Miscellaneous

New Cemetery Committee members appointed: Robert Hutchinson, President of Wheaton Bank and Trust, and Michael Zofran, Chair of Friends of the Cemetery.

V. Reports

A. Town Clerk Report/Comments (Clerk Bailey)

FOIA requests are comparable to neighboring townships. DuPage Township reported 20 requests in the first two months and then 1–2 per month. Downers Grove Township reported 29 requests.

Milton Township had:

- **23 regular FOIAs**
- **2 commercial FOIAs**

Breakdown:

- **4 related to the Highway Department**
- **6 related to the Assessor (including 2 for real estate plats)**
- **7 related to the Township**

Seven requests came from one source in 2025 and two from the same source in 2026. Six requests have been received since January 1, 2026.

Legal fees for FOIA responses totaled \$5,237 for the Township and \$1,256 for the Highway Department, for a total of \$6,493.

These requests require significant staff time across departments, diverting attention from primary responsibilities serving residents.

B. Trustees Report/Comments

- **Trustee McGowen: No report.**
- **Trustee Pitts: SALT January meeting was canceled; February meeting featured assisted living locators.**
- **Trustee McGrath: Expressed appreciation for the Highway Open House and noted that stories shared at the Mental Health Board Grant Recipients Reception illustrated how their work helps residents. The next Mental Health Board meeting is March 5.**
- **Trustee Siemer: Absent.**

C. Milton Township Highway Department (Mike Drew)

Additional Open House events scheduled for Saturdays February 21 and 28, 8 a.m. to noon.

230 residents have registered on the GoGov app, which provides push notifications and allows credit card payments for bonds. This saves time for residents and staff. Bond return times have been reduced from 4–6 weeks to as little as one week.

D. Milton Township Cemetery Authority Commission

Chair Drew Ellis reported cemetery events scheduled:

- **May 16 – Jewel Grove**
- **June 27 – Pleasant Hill**
- **August 29 – St. Stephens**

All events will include patriotic themes. Volunteers are eager to assist with prairie burns and maintaining native prairie remnants.

E. SALT (Seniors and Law Enforcement Together)

Chair Terry Albright welcomed Karen Warner as Communications Coordinator and thanked Trustee Pitts and Supervisor Higgins-Beard for supporting her in this role.

Next meeting: March 9 – topic for widows and widowers.

VI. New Business

A. Annual Meeting Discussion

The Annual Meeting will be held April 14 at 6:00 p.m. at the Wheaton Community Center, 1777 S. Blanchard Rd., Wheaton.

Residents must show identification proving they live within Milton Township to vote at the meeting. Registration begins at 5:30 p.m.

The draft agenda will be discussed at the March 19 meeting. The agenda will then be posted at the Township Office, Wheaton Community Center, and in the Daily Herald. Attendees should enter through the south side door due to construction.

B. Intergovernmental Agreement for Special Police – 2026

Discussion noted that reserves currently exceed what is needed. The levy is being lowered to reflect reduced costs while maintaining the same police coverage.

Motion to approve the IGA: Trustee McGrath; seconded by Trustee McGowen.

Roll call: Trustee McGrath, yes; Trustee McGowen, yes; Trustee Pitts, yes; Supervisor Higgins-Beard, yes. Motion carried.

C. Budget Process for FY2027

Budget Workshop scheduled for March 26 at 5:00 p.m.

D. Selection of the FY2026–2028 Auditor

Sikich was selected for \$19,750, which was 30% lower than the other appropriate bid.

Motion by Trustee Pitts; seconded by Trustee McGrath.

Roll call: Trustee McGrath, yes; Trustee McGowen, yes; Trustee Pitts, yes; Supervisor Higgins-Beard, yes. Motion carried.

E. Elavon Agreement for Merchant Account / Point of Sale

The agreement would allow credit card payments with a modest 3% user fee.

Supervisor Higgins-Beard will implement this capability as part of her administrative authority.

VII. Adjournment

Trustee Pitts moved to adjourn. Trustee McGrath seconded.

All in favor. The meeting was adjourned at 7:05 p.m.

Signed:

Dan Bailey

Dan Bailey, Town Clerk

Date: 2/16/2026



DEPARTMENT OF HUMAN SERVICES

SOCIAL SERVICES PROVIDED	February 2026	FYTD 2026	FYTD 2025	FYTD 2024	FYTD 2023	FYTD 2022
<i>Intake client calls – Initial contact</i>	107	286	1190	1,847	487	299
Community Walk-ins	15	37	176	219	107	54
Total Intake:	122	323	1366	2,066	594	353
<i>General Assistance</i>						
General Assistance inquiry clients	1	2	20	4	1	1
General Assistance appointments	4	5	20	29	12	12
<i>Emergency Assistance</i>						
Emergency Assistance appointments	8	27	93			
Emergency Assistance cases approved	7	22	80	73	47	35
<i>Additional Services:</i>						
Benefit Access (IL SOS senior license plate discount)	3	3				
Gift Cards (Speedway or Meijer cards)	0	0	9	31	53	16
IDHS SNAP Assistance	0	1	1	1		
LIHEAP (Low Income Home Energy Assistance Program through DuPage County)	16	44	230	261	94	16
Medical Closet	8	18	99	235	67	
Notary Services	32	63	175			
Referrals to other Non-Profit Agencies or Government Programs	16	41	211	184	241	
Repeat Boutique referrals	3	4	21	25		
Veterans’ Services assisted	1	3	10	13		
Youth Scholarships	0	0	74	132	61	

Department Highlights — Milton Township continues to make efforts in offering relevant financial assistance for our community residents in areas of General Assistance, Emergency Assistance, and The Salvation Army grants programs. Total financial assistance awarded for February was over **\$11,000**.

MILTON TOWNSHIP

RESOLUTION NO. 2026-R-2

**Reallocation of the FY26 Annual Township Budget
within the General Town Fund**

A Motion is made to authorize the reallocation of \$84,000, within the General Town Fund, said amount being less than 10% of the total amount appropriated in the General Town Fund, to be reallocated as follows:

Chart of Accounts	Account Origination	Amount	Account Reassigned	Chart of Accounts	Impact
Administrative - Professional and Contract Services	10518	20000	10512	Facility Maintenance	Higher than usual need for plumbing repairs, duct cleaning costs and annual cleaning (Investigative Audit less than anticipated)
Administrative - TOIRMA Insurance	10532	4500	10522	Administrative - Telephone	Price increases and expenses higher than usual (rebate on TOIRMA insurance)
Administrative - TOIRMA Insurance	10532	8000	10523	Information Technology	Costs for computer repairs, start up of new leadership, server replacement, and support (rebate on TOIRMA insurance)
Administrative - TOIRMA Insurance	10532	5000	10526	Organization dues	Timing of annual dues for TOI (rebate on TOIRMA insurance)
Administrative - TOIRMA Insurance	10532	2000	10538	Office & Operating supplies	Underbudgeted for office supplies (rebate on TOIRMA insurance)
Administrative - Payroll Services	10534	1000	10539	Misc./Bank Fees	Overbudgeted for payroll fees (underbudgeted on bank fees)
Programs - Office & Operating Expense	10706	500	10718	Advertising & Promotional	Purchase of community event tabling supplies
Programs - Office & Operating Expense	10706	2000	10707	Programs - Fuel and Vehicle Maintenance	Fuel pricing higher than anticipated

Programs - Sr. & Disabled Transportation	10702	10000	10713	Programs - Public Events Seniors	Addition of meals for Senior BINGO and increased events (rebates from 2025 arrived for transportation)
Assessor's					
Salaries – Assessor's	12500	20000	12517	Professional and Contract Service	Costs higher than anticipated to cover IT and large corporate assessments (open staff position)
Benefits	12502	1000	12526	Dues	Higher than budgeted (open staff position)
Benefits	12502	6000	12534	Contracted Software/Licensing	Vendor price increases and additional licenses (open staff position)
Benefits	12502	4000	12546	Computer Equipment	Replacing and upgrade aging hardware (open staff position)

General Assistance Board Budget:

A Motion is made to authorize the reallocation of \$1,000, within the General Assistance Fund, said amount being less than 10% of the total amount appropriated in the GA Fund to be reallocated as follows:

General Assistance					
Professional & Contract	20518	1000	20634	Misc./Bank Fees	Coverage of increased fees through professional contract savings

Community Mental Health Board Budget:

A Motion is made to authorize the reallocation of \$62,500, within the Community Mental Health Board, said amount being less than 10% of the total amount appropriated in the CMHB to be reallocated as follows:

Chart of Accounts	Account Origination	Amount	Account Reassigned	Chart of Accounts	Impact
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Contingency	80800	52500	80700	Awards/Community SVC Contracts	More organizations in community funded
Grant Manager	80500	10000	80700	Awards/Community SVC Contracts	More organizations in community funded (savings on Grant Manager hours)

Highway Road and Bridge Budget:

A Motion is made to authorize the reallocation of \$177,000, within the Highway Road and Bridge, said amount being less than 10% of the total amount appropriated in the Highway Road and Bridge to be reallocated as follows:

Chart of Accounts	Account Origination	Amount	Account Reassigned	Chart of Accounts	Impact
Administrative					
Health Insurance	30502	22000	30511	Information Technology	Purchase of software for go.gov (savings on health insurance)
Telephone	30522	10000	30511	Information Technology	Purchase of software go.gov (savings on phones)

Maintenance					
Salt & Calcium Chloride	30643	12000	30612	Service Building (Maintenance)	Repairs and upgrades maintenance building (savings on salt)
Equipment and Vehicles	30645	45000	30633	Maintenance Supplies- Equipment	Repairs to existing equipment delaying equipment purchase need
Recycling Event	30617	15000	30635	Maintenance and Operations Supplies - Road	Supply purchases for higher quality operations (savings as partner ran event)
Salaries – Maintenance Division	30600	12000	30635	Maintenance and Operations Supplies - Road	Supply purchases for higher quality operations
Equipment and Vehicles	30645	40000	30635	Maintenance and Operations Supplies - Road	Supply purchases for higher quality operations
Automotive Fuel and Oil	30641	20000	30635	Maintenance and Operations Supplies - Road	Supply purchases for higher quality operations
Automotive Fuel and Oil	30641	1000	30638	Julie Program	JULIE line costs higher than anticipated
Automotive Fuel and Oil	30641	7000	30629	Tree Removal	Large storm event raised costs over budgeted

ADOPTED AND APPROVED this 19th day of March, 2026, by the Supervisor and the Board of Trustees of Milton Township, Illinois.

Elizabeth Higgins-Beard, Supervisor
Milton Township Board

ATTEST:

Dan Bailey, Township Clerk

Milton Township

Resolution NO.- 2026-R- 3

**A RESOLUTION AUTHORIZING THE APPROVAL OF THE
MILTON TOWNSHIP FUND BALANCE RESERVE POLICY**

WHEREAS, Milton Township (“Township”) is an Illinois Township existing and operating pursuant to the Illinois Township Code, 60 ILCS 1/1-1 *et seq.*; and

WHEREAS, the Trustees of the Township (hereinafter “Town Board”) constitute the governing authority for the Township and possess full power and authority to approve and pass all ordinances, resolutions, rules and regulations necessary for carrying into effect the objects for which the Township was formed, in accordance with the Illinois Township Code; and

WHEREAS, the Town Board finds it necessary and appropriate, as a responsible steward of taxpayer resources, to spend Township Funds in a responsible fashion for the reasonable and necessary needs of the Township; and

WHEREAS, the Township is committed to transparency in its budgeting and appropriating Township resources, to establish a Fund Balance Reserve Policy, to ensure sufficient Funds are available to meet the needs of the Township, without accumulating excessive reserves; and

WHEREAS, the Town Board finds that the adoption of a Fund Balance Reserve Policy will provide guidance to the Board in its Budget and Levy process, while being responsible with taxpayer funds offering transparency in its operations; and

WHEREAS, the Town Board seeks to memorialize the Fund Balance Reserve Policy and to approve the Policy in the form attached hereto and incorporated herein by reference, as Exhibit A.

NOW THEREFORE BE IT RESOLVED, by the Supervisor and Board of Trustees of Milton Township, DuPage County, Illinois as follows:

SECTION 1: That the above recitals and legislative findings contained in the preamble to this Resolution are true and correct and are hereby incorporated into this Resolution as if fully set forth herein.

SECTION 2: That the Fund Balance Reserve Policy attached hereto as Exhibit A, is hereby approved.

SECTION 3: If any section, paragraph, clause, or provision of this Policy shall be held invalid, the invalidity thereof shall not affect any other provision of this Policy.

SECTION 4: All ordinances, resolutions, motions, or orders in conflict with this Policy are hereby repealed, to the extent they are inconsistent with this Policy.

SECTION 5: This Policy shall be in full force and effect upon its passage and approval.

ADOPTED AND APPROVED this 19th day of March, 2026, by the Supervisor and the Board of Trustees of Milton Township, Illinois.

Elizabeth Higgins-Beard, Supervisor
Milton Township Board

ATTEST:

Dan Bailey, Township Clerk

Exhibit A

MILTON TOWNSHIP FUND BALANCE POLICY

Purpose

The purpose of this Policy is to establish guidelines for maintaining adequate Fund balances for Milton Township, DuPage County, Illinois (“Township”) to ensure that our financial resources are available to meet all of the statutory obligations of the Township and to sufficiently fund the services and programs necessary for Township operations. This Policy promotes responsible fiscal management, continuity of operations and services, established best practice for managing Township resources and is intended to avoid excessive accumulation of Reserves. The Township will ensure that Fund balances are maintained at the appropriate levels in relation to actual and anticipated Township expenditures. The Township is dedicated to monitor and maintain Fund balances, which in the aggregate, do not exceed approximately 2.5 times the Township’s average annual expenditures for the prior three (3) Fiscal Years, except where legally restricted or otherwise justified by documented financial need.

Fund Balance

For purposes of this Policy, “Fund Balance” refers to the accumulated difference between revenues and expenditures within a Township Fund over time. Fund balance represents the financial resources remaining in a Fund that have not yet been expended and are available to support future operations, manage timing differences between receipt of revenues and Township expenditures, address unexpected expenses, or Fund planned Capital Projects.

Applicability To Township Funds

This Policy applies to all Township Funds including:

- General Town Fund; and
- General Assistance Fund (Special Revenue Fund); and
- Special Police District Fund (Special Revenue Fund); and
- Mosquito Abatement District Fund (Special Revenue Fund); and
- Community Mental Health Fund (Special Revenue Fund); and
- Capital Projects Fund; and
- Vehicle Replacement Fund; and
- Highway Commission Funds

Fund Balance Philosophy

The Township acknowledges that maintaining necessary Fund balances is a prudent financial practice that supports cash flow stability, protects against timing differences in revenue and expenditures, and allows the Township to respond to unforeseen circumstances. Fund balances are not intended to accumulate without a planned Township use.

Accounting and Classification

Fund balances shall be accounted for and reported in accordance with generally accepted accounting principles (GAAP) and applicable Governmental Accounting Standards Board (GASB) guidance. Nothing in this Policy is intended to override, or be inconsistent with, statutory restrictions, Levy limitations, or other legal requirements governing the use of Township Funds.

Operating Fund Balance Targets

Operating Funds include the General Town Fund and the Township's Special Revenue Funds (General Assistance Fund, Mosquito Abatement District Fund, Special Police District Fund, and Community Mental Health Fund). Each Operating and Special Revenue Fund shall maintain a Fund balance sufficient to meet ongoing Budgeted obligations related to its designated purpose. As a general guideline, the Township seeks to maintain a Target Reserve Fund Balance in each operating Fund equal to approximately six (6) months of the Fund's annual expenditure. This target provides a baseline reserve to ensure continuity of operations, manage timing of receipt of revenues and expenditures, and address unanticipated needs.

Capital and Equipment Reserve Funds

Certain Township Funds are intended to accumulate resources for long-term capital needs or major equipment replacement. These Funds include the Capital Projects Fund and the Vehicle Replacement Fund.

Fund balances in these Funds may exceed the Operating Fund Balance Target Reserves described above, as resources may be accumulated over multiple Fiscal Years to Fund planned capital improvements, major equipment purchases, or significant maintenance projects. Such Fund accumulations shall be reviewed periodically by the Township Board in conjunction with capital planning and budgeting activities, which review shall be documented in the Township records.

Use of Fund Balance

Each Township Fund has a Target Reserve, which is the amount of money to be kept on hand to cover six (6) months of normal expenses. This Reserve is a best practice safety net to ensure the Township can pay all reasonable and customary bills, meet its statutory obligations, address any unanticipated increases in expenses and accommodate delays in the receipt of revenue.

Spending from a Fund's balance above the Target Reserve (i.e., when a Fund has more money than the Target Reserve), requires formal Township Board approval, which is intended only to be used for unexpected or one-time needs, such as emergencies, special projects, or temporary shortfalls, exclusive of the General Assistance Fund.

Relationship Between Revenues, Expenditures, and Fund Assets

In adopting Annual Budgets and tax Levies, the Township Board shall review existing Fund balances in conjunction with projected expenditures to ensure that revenues are available and reasonably related to the Township's financial needs. The Township intends that this Policy be applied in a manner that promotes prudent financial management by avoiding the accumulation of total Fund assets, including cash on hand, receivables, and other liquid resources, in individual Funds, or in the aggregate, that exceed approximately 2.5 times the Township's average annual expenditures for the prior three (3) Fiscal Years, except where required by law or supported by documented financial justification.

Use of Budgeted Funds vs. Fund Balance

Township Board action is required only when the Township Board intends to spend Funds from Reserves or Fund Balances above and beyond the amounts included in the approved Budget, exclusive of the General Assistance Fund. This distinction ensures that normal operations are not interrupted, while maintaining oversight and transparency over any use of Reserve Funds.

Policy Review

Fund balances and compliance with this Policy shall be reviewed at least annually during the Budget and Levy process, and more frequently if necessary to address changing financial conditions or extraordinary circumstances.

End of Policy

Adopted this _____ day of _____, 2026

Elizabeth Higgins-Beard
Supervisor
Milton Township

Dan Bailey
Clerk
Milton Township