



## Tuesday, July 8<sup>th</sup> 2025

6:15 p.m. – Audit of Township Bills/Claims Board Room, Milton Township Hall  
6:30 p.m. –Regular Monthly Business Meeting 1492 N. Main Street  
Wheaton, Illinois 60187

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### AGENDA

- I. Call to Order
  - A. Mission Moment
  - B. Pledge of Allegiance
  - C. Attendance Roll Call
  - D. Approval of Agenda
  - E. Approval of Minutes of Regular Meeting on June 10, 2025
  - F. Approval of Claims
- II. Public Comment (Limited to 3 minutes per person, Public called in the order Comment Request was submitted, total allotted time for Public Comment 30 minutes)
- III. Chairman's Report
  - A. Proclamation for Donald A Sender
  - B. Overview first 90 Days: facilities, finances, programs
  - C. General Assistance
  - D. Appointment of Supervisor *Pro Tem* for Chairing the Town Meetings in the event of the absence of the Supervisor
  - E. Miscellaneous/Other
- IV. Reports
  - A. Town Clerk Report/Comments
  - B. Trustees Report/Comments
  - C. Assessors Report
  - D. Highway Commissioner Report
  - E. S.A.L.T. Committee (Chuck Smith, Chairman)
  - F. Food Pantry (Dave Sezonov, Director)
  - G. CERT (Dave Sezonov, Director)
  - H. Cemeteries Authority (Drew Ellis) St Stephen's Cemetery Event August 23, 11AM
- V. Unfinished Business
  - A. Presentation of Audit FY24 (April 2023-March 2024)
  - B. Selection of Forensic Auditors
- VI. New Business.
  - A. Discussion Change of Regular 2025 Meeting Dates/Time (Vote in August)
  - B. Approval of Resolution 2025-R-007, Adopting a Policy for Payment and Ratification of Reoccurring Township Expenses
  - C. Approval of Resolution 2025-R-008, Appointing Freedom of Information Officer
- VII. Adjournment

Signed: Dan Bailey  
Dan Bailey, Town Clerk

Date: 07/03/2025

**Next Meeting Tuesday, August 12<sup>th</sup> 2025**



**Milton Township Regular Board Meeting**  
**Meeting Minutes**  
**June 10, 2025**

The Regularly scheduled Meeting of the Milton Township Board was held in the Board Room of Milton Township, at 1492 N. Main Street, Wheaton, Illinois, on Tuesday, June 10, 2025.

I. Call to Order:

- A. Mission Moment: Supervisor Higgins-Beard Stated that she appreciates Chaplin Jim Devitt's invocations over the years but going forward that we will have mission moments about why we have Milton Township, in addition to invocations by religious/spiritual leaders including Chaplin Jim Devitt. Then she shared the letters of middle schoolers from Edison Middle School in Wheaton thanking Milton Township for making possible a trip to St Louis for their band to take part in a competition where they came in 2<sup>nd</sup>. Chaplin Jim Devitt gave another inspiring invocation.
- B. Pledge of Allegiance: Trustee Paula McGowen led the Pledge of Allegiance.
- C. Roll Call: The Meeting was called to Order by Supervisor Higgins-Beard at 6:30 p.m. Board Members Present: Supervisor Higgins-Beard, Trustees Paula McGowen, Jacqueline McGrath and Stephen Siemer and Clerk Dan Bailey. Trustee Larry Pitts was absent.
- D. Approval of Agenda: Trustee Siemer made a motion, seconded by Trustee McGowen, to approve the agenda as presented . All those present voted aye. The Motion passed.
- E. Approval of Minutes of Regular Meeting of May 13, 2025: Trustee Siemer made a motion, seconded by Trustee McGowen, to approve the Meeting Minutes from the May 13, 2025, Regular Board Meeting. On a voice vote, all present voted aye. The Motion passed.
- F. Approval of Claims: The Town Board having conducted a review and Audit of the Township Bills in the earlier segment of the Meeting, Trustee McGrath moved, seconded by Trustee McGowen, to approve the Bills, to be paid and charged to the proper Accounts in the amount of \$378,481.17. On Roll Call Vote, Trustee McGowen, Trustee McGrath, Trustee Siemer. and Supervisor Higgins-Beard voted aye. The Motion passed.
- G. Approval of Public Comment Policy: Trustee Siemer made a motion, seconded by Trustee McGrath, to approve the Township's Public Comment Policy. Trustee

Siemer asked if we could extend the time limit which Supervisor Higgins-Beard said she was able to do. He also asked if we could ask if the speakers were residents. Atty Bond explained that under Il law we could ask speakers to voluntarily provide their address or residence status such as on a public comment sign in form. Following this discussion, on a Roll Call Vote, Trustee McGowen, Trustee McGrath, Trustee Siemer and Supervisor Higgins-Beard voted aye. The Motion Passed.

- H. Adoption of Robert's Rules of Order: Trustee McGowen made a motion, seconded by Trustee McGrath, to approve the Adoption of Robert's Rules of Order for all Township Meetings. On a Roll Call Vote, Trustee McGowen, Trustee McGrath, Trustee Siemer and Supervisor Higgins-Beard voted aye. The Motion Passed.

II. Public Comments:

- A Erica Nelson appreciates the packets are being provided to the public in advance of our meeting and that the whole Milton Township extended family including Supervisors Office, Clerks Office, Assessors Office and the Highway Dept were all together for an event for the first time in memory with a meal provided by Supervisor Higgins-Beard personally and that the website is being addressed .

III. Chairman's Report:

- A. Proclamation for Marty Keller: Supervisor Higgins-Beard and Ronna Johnson presented a Proclamation to Marty A Keller in recognition and appreciation for his service to Milton Township for 17 years as supporter, staff, as director of the CERT team, transportation and elected Trustee and brought humor and new partnerships, donations and volunteers to Milton Township and many community connections as well as his wife Cathy's popular baking.
- B. Recognition Chaplin Jim Devitt: Supervisor Higgins-Beard recognized Chaplin, Jim Devitt, for his contribution and service to the Residents of Milton Township.
- C. Overview First 90 Days: Welcome, Facilities, Finances: Supervisor Higgins-Beard outlined the overview of the first 90 Days of her Administration and a plan, Focused on Listening tour, team building, safety and facilities, audits. Communications, updating the website and mapping a new website. We are looking into how to livestream meetings.
- D. Appointment of Trustees to Committees and Commissions: Supervisor Higgins-Beard announced her Committee Appointments.

**Food Pantry Committee:** Supervisor Higgins-Beard, Trustees McGowen, Siemer, Pitts and McGrath.

**Cemetery Committee:** Trustee Pitts, Highway Commissioner Mike Drew, Former Trustee Drew Ellis

**708 Board Committee:** Trustee Mc Grath  
**SALT Committee;** Trustee Pitts  
**CERT Committee:** Trustee Siemer

**Ad Hoc Committees:**

**Finance Committee:** Supervisor Higgins-Beard, Trustees Siemer and Assessor LeVan.

**Intergovernmental Committee:** Trustee McGowen

- E. **Cream of Wheaton:** Supervisor Higgins-Beard reported on the 4 days of Cream of Wheaton event. Every elected official and staff members were there. See our pictures on Facebook.
- F. **General Assistance:** Supervisor Higgins-Beard reported on the Status of General Assistance. We are tracking people who are being helped. In 2024 we are helping about double what we did in 2023. She will go into more detail next month.
- G. **Transportation Update:** Supervisor Higgins-Beard reported on Transportation Services. We have many services. Marty Keller negotiated with Pace to decrease the overspending by around \$80,000 when only around \$20,000 was in the budget for our ride program. This was by stopping giving Pace rides at night (which are not as widely used but drove up the costs dramatically) but keeping rides in the daytime.
- H. **Miscellaneous/Other:** There were no miscellaneous Items

IV. **Reports:**

- A. **Town Clerk Report/Comments:** Town Clerk, Dan Bailey reported that he had completed OMA training and is in the process of FOIA training. The Township has received 3 FOIA requests. Staff are handling them.
- B. **Trustees Report/Comments:**  
Trustees McGowen and Mc Grath had nothing to report. Trustee Siemer reported he is going to Township Officials of Illinois, TOI, new officials Training on June 17, along with most newly elected officials.
- C. **Highway Commissioner Report:** Highway Commissioner, Mike Drew, reported that he campaigned on 3 things Transparency, Fiscal Responsibility, and Better Roads and Drainage. For Transparency, there is a new website, [www.miltonhighway.org](http://www.miltonhighway.org) with an online permit system that saves staff and residents' time. For Fiscal Responsibility, he decreased phone and internet usage from \$2700 a month to \$500 a month by changing plans. And on a rainy day, they cleaned up and sold scrap for \$3300. For Better Roads he is working on an ordinance to restrict night parking all year. State Rep Terra Costa Howard is hosting

a conversation with American Water Company at Arbor View School. June 17, 2025, at 6 pm to talk about complaints about their service including water main breaks.

D. **S.A.L.T. Committee:** SALT Chairman, Chuck Smith, reported on the recent S.A.L.T. meeting. Sheriffs, police, social workers and Supervisor Higgins-Beard attended. Library reps talked about services and programs for seniors. The Communication Director gave a scam report, including thefts from seniors by folks posing as utility workers. In addition, 1. Chuck is organizing another Senior Auto Inspection at 1 Pap Circle Wheaton Fire Department location where Seniors will get a thorough auto inspection on October 18, 2025, from 9am to 11:30 am. Chuck is organizing volunteer mechanics and helpers. AAA Wheaton donates all the fluids for the event. 2. The Senior Resource Fair is June 13, 2025, from 10 am to 1 pm at DuPage County.

E. **Food Pantry:** Executive Director, Dave Sezonov, reports on the Food Pantry activities and why Milton Food Pantry is important even with other local pantries. Different pantries have different strengths and can help one another with pickups and complementary services. Refrigerated food trucks allow for the inclusion of fresh produce. ID cards that list all family members help to get each family the resources they need. Since 2022, after improvements by staff, Milton food pantry has seen a steep increase in use which has recently leveled off but continues to grow since 2022 with the largest month of use yet in May 2025.

F. **CERT:** Executive Director, Dave Sezonov, reported on the C.E.R.T. activities; 4 events this weekend with 4 days of Cream of Wheaton including safety and first aid, upcoming Highland games next weekend and West Chicago Railroad Days the following weekend, Concerts in the park and 4<sup>th</sup> of July parades. They are also planning a fall CERT training class.

G. **Cemeteries Authority, Pleasant Hill Cemetery Event June 28, 11AM:** Supervisor Higgins-Beard reported there is an upcoming Event at the Pleasant Hill Cemetery Scheduled on June 28, 2025, 11 am with a full band concert and patriotic activities. Weed days are coming up. She commended Mike Zafron Head of Friends of the Pioneer Cemeteries, Commissioner Drew and Former Trustee Drew Ellis for repairing a soldier's fallen stone at St Stephens.

V. **Unfinished Business:**

A. **Update on Audit FY24 (April 2023-March 2024):** Supervisor Higgins-Beard reported that the 2024 Annual Audit will be presented in July by Lauterbach and Amen and approved by Supervisor Higgins Beard. She, Trustee Siemer and our accountant were in touch with the auditors.

VI. **New Business:**

- A. **Declaration of Surplus Property: 2004 Ford E350 (Commonly referred to as "Township Minibus"):** Supervisor Higgins-Beard reported that the Townships Minibus is no longer necessary or useful for Township purposes and can, therefore, be declared surplus property, which the Township can dispose of, under the Township Code.

Trustee Mc Grath made a motion, seconded by Trustee McGowen, to declare the Township Minibus surplus property and to authorize the disposal of the property. Trustees McGowen, McGrath and Siemer and Supervisor Higgins-Beard voted aye. The motion passed.

- B. **Proposed Budget Amendments FY26 (April 2025-March 2026):** Supervisor Higgins-Beard explained that the Budget Passed by the Previous Administration needed to be adjusted to address the Programs and Priorities of the new Administration. Supervisor Higgins-Beard explained that the Budget was not being Amended but, rather, the monies were simply being reallocated to different Accounts.

Supervisor Higgins-Beard will entertain a Motion to authorize the reallocation of \$111,400, within the General Town Fund, said amount being less than 10% of the total amount appropriated in the General Town Fund, to be reallocated transferring:

- \$65,000 **From** the Contingency Line Item, Account Number: 10540;
  - \$3,400 **From** the CERT Telephone/FAX Line Item, Account Number: 10811;
  - \$20,000 **From** the CERT Salary Line Item, Account Number: 10802;
  - \$3,000 **From** the SALT Fuel and Vehicle Maintenance Line Item, Account Number: 10707;
  - \$10,000 **From** the Cemetery Non-Capital Improvements Line Item, Account Number: 10570;
- and transferring:**
- \$65,000 **to** the Professional Service Forensic Audit Line Item, Account Number: 10518;
  - \$16,000 **to** the Professional Service Full Time Temporary Bookkeeper Finance Line Item, Account Number: 10518;
  - \$20,000 **to** the Professional Services Consultant Communication Line Item, Account Number: 10518; and
  - \$400 **to** Training, Meetings and Conferences Line Item, Account Number: 10528.

Trustee Siemer made a motion, seconded by Trustee McGrath, to authorize the reallocation of the Town Fund as stated.

The discussion on the motion included:

- The fact that the Annual Budget is not being Amended;
- The reallocation will not increase the Annual Budget;
- The action by the Board is to adjust for overbudgeted Line Items and Items that were not included in the Budgeted amount in a particular Line Item.

Following the discussion  
Trustees McGowen, McGrath and Siemer and Supervisor Higgins-Beard voted  
Aye. The Motion Passed.

- C. **Professional Services Agreement for Forensic Audit:** Supervisor Higgins-Beard reported that she had some concerns about the Township's Finances and thought it would be prudent to secure a Forensic Audit, so the Residents of the Township have a clear idea as to their Township's Finances. Discussion continued until July.
- D. **Motion to Approve Professional Services Agreement for FY25 Audit (within budgeted amount):** Supervisor Higgins-Beard reported that the Township will need to contract for professional services for the FY25 Annual Audit. Trustee McGowen made a motion, seconded by Trustee McGrath, to approve Supervisor Higgins-Beard engage in Professional Services for the FY25-Annual Audit. All present voted in favor. The Motion Passed

VII. **Adjournment:**

- A. Trustee\_Mc Grath moved, seconded by Trustee Siemer, to adjourn the June 10, 2025, Town Board Meeting. On a voice vote, all Board Members present voted aye. The Motion passed.
- B. Supervisor Higgins-Beard declared the Meeting adjourned at 7:35 p.m.

Next Township Meeting July 8, 2025 at 6:30 p.m.

Signed

*Dan Bailey*

Dan Bailey  
Milton Township Clerk

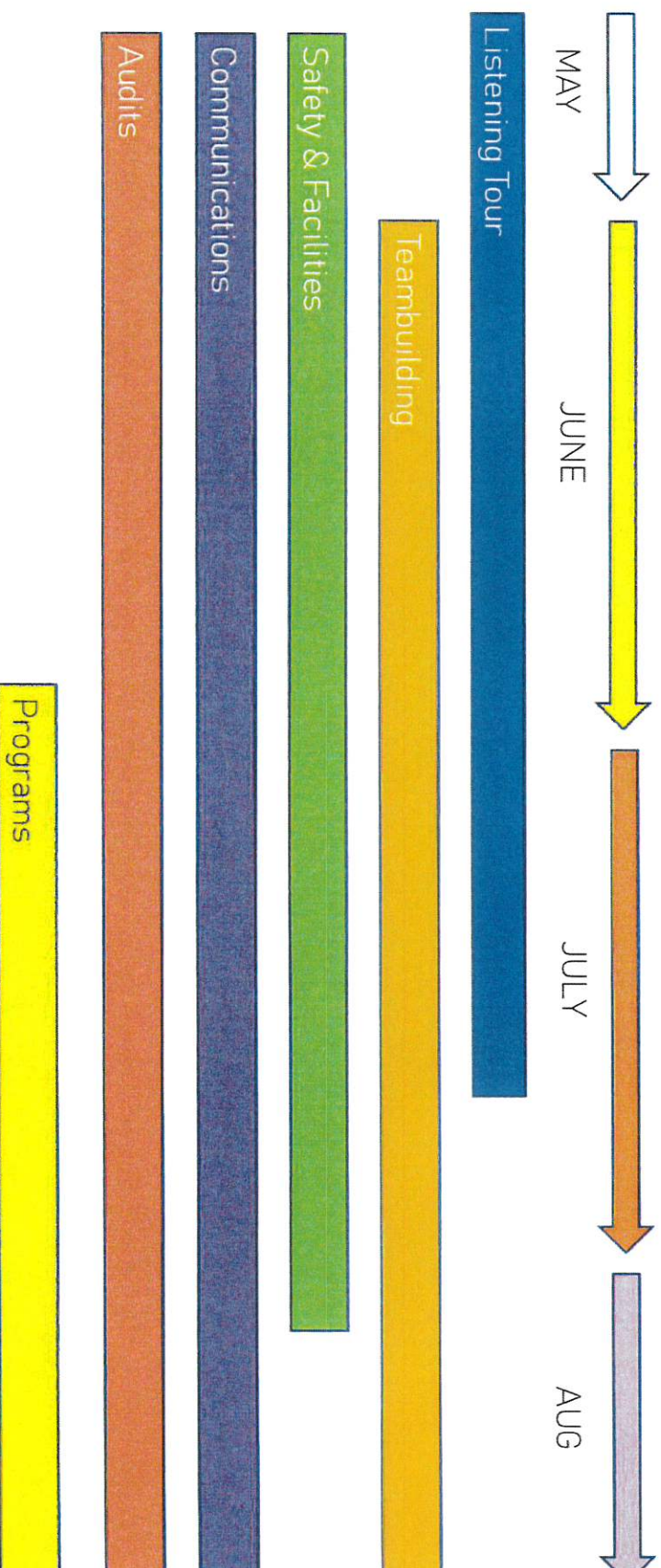
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# Milton Township First 90 Days



EFHB 07.08.2025

# First 90 Days



# First 7 weeks

## Listening Tour

Themes from 1:1s: Compiled

Mtgs (20): May 708, May CERT, June SALT & BINGO, July Cemetery Commission

Mtgs./calls outside partners (18): Inc Valley View w/Rep Costa Howard,

Supervisors, Clarke Mosquito, DuPage Foundation,

Milton Township Deputy Officers

Events (6): Jewel Grove Cemetery, CERT at parade & Highland Games, Cream of

Wheaton, Wheaton PRIDE, Wings of Hope DuPage County Health Department

Additionally: Trustees/Assessor/Commissioner attended various committee

events, Field of Honor, 4th of July parades, Pleasant Hill Cemetery event

## Teambuilding

Second All Staff Meeting 7/18 – sexual harassment training

Weekly huddles Township staff

Monthly staff meetings Township staff

Township Officials of Illinois training: Supervisor, Trustees, Clerk, Commissioner

## Audits

Voting on FY24 audit (year end March 31 2024)

FY25 audit engaged (year end March 31 2025) for fall 2025

Forensic audit FY19-FY24 planning

## Safety & Facilities

Duct Cleaning, Carpets & Windows

Meeting space improvements

Clean out public facing rooms

Exterior sprucing

Fire safety walk thru

Repairs – AC, Fire Control Panel, Misc.

Rewrapping portions of vehicle & bus disposal

## Communications

Website updated

Digital resources updated

New website mapping

Social media calendar

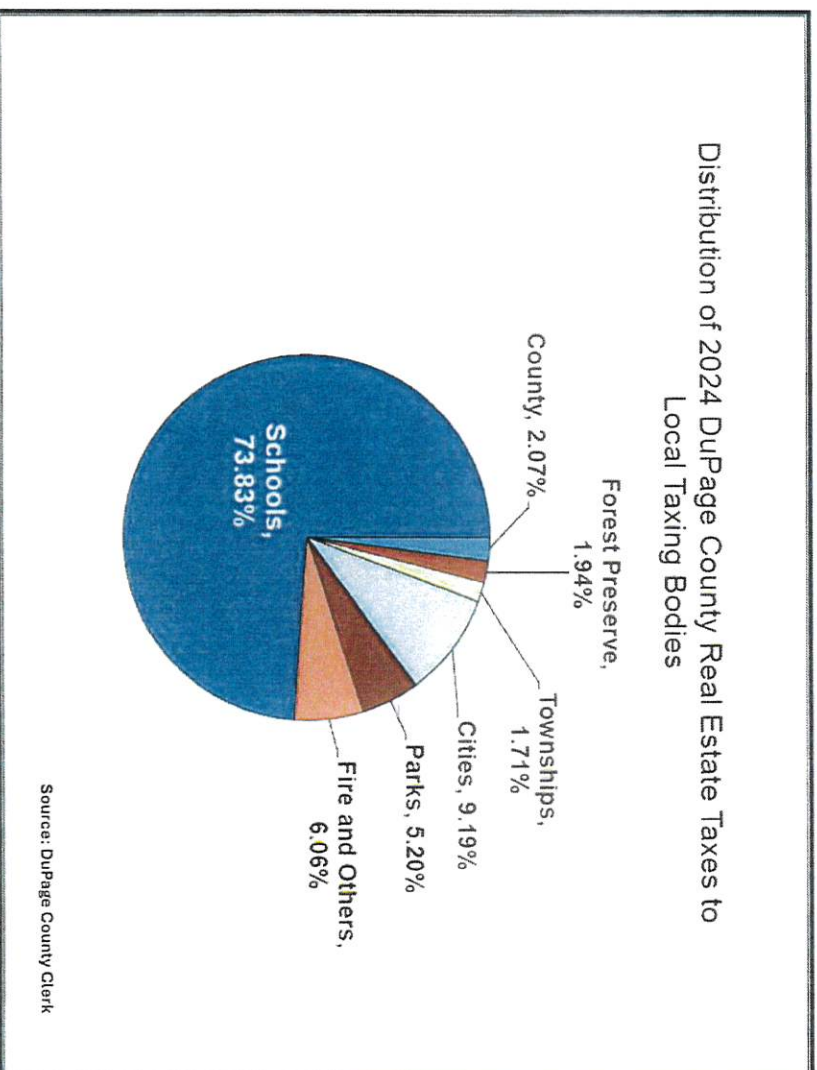
Signage updates building & cemetery

## Programs

Medical Supply Closet Review & Planning

Storage Evaluation

# Taxing & Fund Based Budgeting



Township Levy 2024
<b>Milton Township: 0.01414</b>
Town Fund
General Assistance
Assessor
Special Police
IMRF
<b>Mosquito Abatement District: 0.013</b>
Milton/Glen Ellyn
(Note Wheaton separate district)
<b>Milton Township Road: 0.07120</b>
Roads and Bridges
Permanent Roads
IMRF
<b>Milton Township Mental Health 0.0178</b>

# **General Assistance & Emergency Assistance**

## **General Assistance and Emergency Assistance exists to provide a safety net**

- For individuals not eligible for other state or federal programs
- Experiencing financial hardship
- Funded locally
- Mandated and governed by Illinois Public Aid Code
- Overseen directly by Township Supervisor

## **General Assistance exists to help Individuals meet basic needs:**

- Covering portion of food, shelter, utilities
- Grant runs monthly (avg in 2024 6 mo; avg in past <2 years)
- Until self sufficient

## **Within GA can offer Emergency Assistance:**

- Alleviate life-threatening circumstances
- Assist individuals with obtaining/maintaining self-sufficiency
- Once a year maximum

Recent review undertaken of GA/EA grant guidelines recognizing increasing costs and federal poverty index adjustments.

# General Assistance & Emergency Assistance



DuPage Townships	Addison	Bloomingtondale	Downers Grove	Listle	Milton	Naperville	Wayne	Winfield	York
GA grant amounts	\$500	\$450	\$439	\$800	\$800	\$450	\$450	\$445	\$450
EA grant amounts - Household size									
1	\$600	\$450	\$500	\$1400	\$800	\$600	\$300	\$800	\$450
2	\$650	\$550	\$600	\$1475	\$900	\$600	\$400	\$800	\$550
3	\$700	\$650	\$650	\$1550	\$950	\$700	\$500	\$800	\$600
4	\$750	\$700	\$700	\$1625	\$1000	\$700	\$600	\$900	\$650
5	\$800	\$750	\$750	\$1700	\$1050	\$800	\$700	\$900	\$700
6	\$850	\$800	\$800	\$1775	\$1100	\$800	\$800	\$900	\$750
7	\$900	\$800	\$900	\$1850	\$1150	\$900	\$800	\$1000	\$750



DEPARTMENT OF HUMAN SERVICES

SOCIAL SERVICES PROVIDED	June 2025	January - June 2025	FYTD 2024	FYTD 2023	FYTD 2022
<b>Intake client calls – Initial contact</b>	71	534	1,847	487	299
Community Walk-ins	15	80	219	107	54
Total Intake:	86	614	2,066	594	353
<b>General Assistance</b>					
General Assistance inquiry clients	2	4	4	1	1
General Assistance appointments	3	6	29	12	12
<b>Emergency Assistance</b>					
Emergency Assistance appointments	5	34			
Emergency Assistance cases approved	5	31	73	47	35
<b>Additional Services:</b>					
Benefit Access (IL SOS senior license plate discount)	7				
Gift Cards (Speedway or Meijer cards)	4	5	31	53	16
IDHS SNAP Assistance	1	1	1		
LIHEAP (Low Income Home Energy Assistance Program through DuPage County)	6	77	261	94	16
Medical Closet	15	46	235	67	
Notary Services	6	28			
Referrals to other Non-Profit Agencies or Government Programs	20	96	184	241	
Repeat Boutique referrals	0	7	25		
Veterans' Services assisted	1	1	13		
Youth Scholarships	5	62	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 June 2025 was **\$6812.00**. (See attached report from VisualGA software.)

# System Activity Report

[6/1/2025 - 6/30/2025] Report Date: 7/1/2025

## General Assistance

Grants (New Clients) :	1	\$800.00
Grants (Previous Clients) :	0	
In-Process :	1	
Denials :	0	
Sanctions :	0	
Terminations :	0	
	<hr/>	
	2	\$800.00

## General Assistance - Medical

Referrals :	0	
Disbursements :	0	
	<hr/>	
	0	\$0.00

## General Assistance - Work Program Assignments

Job Training :	0	
Workfare :	0	
	<hr/>	
	0	

## Emergency Assistance

Grants :	5	\$4,050.00
In-Process :	0	
Denials :	0	
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	5	\$4,050.00

## Additional Assistance

Dental Kits (DuPage Health Depart) :	2	
Marathon Gas Gift Card :	1	\$25.00
Personal Essentials kits :	2	\$12.60
Shell Gas Gift Cards :	2	\$75.00
The Salvation Army - Walmart gift cards :	2	\$50.00
Youth Scholarship :	1	\$300.00
Youth Scholarship Grant :	3	\$1,500.00
	<hr/>	
	13	\$1,962.60

## Additional Activity

Calls :	71
EA - Appointment :	4
EA - Eligible :	4
Emails :	67
GA - Appointment :	2
GA - Eligible :	3
GA - Not Eligible :	1
Gas Card :	3
LIHEAP :	6
Notary Service :	6
Referrals :	20
Walk-in :	15
Youth Scholarship - Appointment :	2

# System Activity Report

[6/1/2025 - 6/30/2025] Report Date: 7/1/2025

Youth Scholarship - Eligible :	3	
Youth Scholarship - Not Eligible :	1	
	<hr/>	
	208	
Grand Totals:	228	\$6,812.60

Trustee Report from Jacqueline McGrath

June 2025

June 5, attended Cream of Wheaton at Memorial Park.

June 13, attended Senior Bingo at the Wheaton VFW.

June 14th, attended the Wheaton Pride Picnic at Memorial Park.

June 17, attended Township Officers of Illinois training in Naperville.

June 20, reviewed invoices and signed checks at the Milton Township Office.

June 21, attended online Metropolitan Township training through Hanover Park.

June 24, attended the Milton Township Mental Health Board at the Milton Township Office.

Also, though I will miss the 6/8/25 meeting due to travel, I'd like to state my support for proceeding with a forensic audit.

Respectfully,  
Jacqueline McGrath

**MILTON TOWNSHIP  
RESOLUTION NO. 2025-R-007**

**A RESOLUTION ADOPTING A POLICY FOR PAYMENT AND RATIFICATION OF  
RECURRING TOWNSHIP EXPENSES**

**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 Township Supervisor and the Town Board are committed to ensuring the effective administration of government and responsible management of taxpayer dollars; and

**WHEREAS**, Section 80-10 of the Township Code provides that the Town Board shall examine and audit the Township and Road District accounts before any bills (other than general assistance, obligations for Social Security taxes as required by the Social Security Enabling Act, and wages that are subject to the Illinois Wage Payment and Collection Act, or other expenses determined by the Town Board by resolution) are paid, provided that payments made pursuant to a Town Board resolution shall be reviewed and verified at the next meeting, 60 ILCS 1/80-10; and

**WHEREAS**, there exists routine and recurring Township bills and expenses, including but not limited to, electricity, gas, water, telecommunications, and employee compensation, that, to avoid interruption of service, late fees, penalties, and violation of the Illinois Prompt Payment Act, must be made in a prompt and timely manner (the “Recurring Expenses”); and

**WHEREAS**, the Supervisor and Town Board find it to be in the best interests of the Township to establish and adopt a policy providing for the payment and ratification of recurring Township expenses, as provided for herein.

## EXHIBIT A

### **POLICY FOR PAYMENT AND RATIFICATION OF RECURRING TOWNSHIP EXPENSES**

- I. **Purpose.** Pursuant to the Township Code, Section 80-10, the Town Board is charged with the duty to examine and audit Township bills. Nothing in this Policy shall affect the Town Board's duties with respect to the audit of all Township bills and claims, except that this Policy authorizes the pre-payment of certain bills and expenses, subject to subsequent review at ratification and the next Town Board meeting.
  
- II. **Recurring Expenses.** In accordance with the terms of this Policy, the Township Supervisor, or the Township Supervisor's designee, shall have the authority to pay the following regularly recurring bills and expenses without prior examination or authorization by the Town Board, subject to subsequent review and ratification at the next Township Board meeting:
  - A. The following utility bills: gas, electric, phone, internet, website maintenance, water, sewer, and garbage disposal;
  
  - B. Township employee compensation and IMRF contributions;
  
  - C. Ordinary payments on vendor operational contracts with an annual value of less than \$5,000 that have already been approved by the Town Board; and
  
  - D. Such other similar bills and expenses, which have been budgeted and appropriated, which the Town Board deems necessary and appropriate.
  
- III. **Subsequent Township Board Approval.** All bills and expenses paid pursuant to this Policy prior to Town Board approval must be presented to the Town Board for approval at the next Town Board meeting following payment of the bill or expense. A separate list for such bills and expenses shall be prepared in advance of the Town Board meeting for consideration by the Town Board.
  
- IV. **Prior Appropriation Required.** No bill or expense is authorized for pre-payment under this Policy unless the bill or expense has been identified and funds for the bill or expense appropriated in the Township's Annual Budget and Appropriations Ordinance for each Fiscal Year of the Township.

**MILTON TOWNSHIP  
RESOLUTION NO. 2025-R-25-008**

**A RESOLUTION APPOINTING A FREEDOM OF INFORMATION OFFICER  
PURSUANT TO THE ILLINOIS FREEDOM OF INFORMATION ACT**

**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 Township Supervisor and the Town Board are committed to ensuring the effective administration of government and responsible management of taxpayer dollars; and

**WHEREAS**, Section 3.5 of the Illinois Freedom of Information Act (“FOIA”) provides that public bodies shall designate one or more officials or employees to act as the Freedom of Information Officer or Officers for the public body who shall receive requests submitted to the public body under FOIA, ensure that the public body responds to requests in a timely fashion, and issue responses as required by FOIA; and

**WHEREAS**, the Supervisor and Township Board find it to be in the best interests of the Township to appoint Township Clerk Dan Bailey as the Freedom of Information Officer for the Township.

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

**Section I:** 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.

**MILTON TOWNSHIP  
RESOLUTION NO. 2025-R-25-008**

**A RESOLUTION APPOINTING A FREEDOM OF INFORMATION OFFICER  
PURSUANT TO THE ILLINOIS FREEDOM OF INFORMATION ACT**

**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 Township Supervisor and the Town Board are committed to ensuring the effective administration of government and responsible management of taxpayer dollars; and

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**WHEREAS**, the Supervisor and Township Board find it to be in the best interests of the Township to appoint Township Clerk Dan Bailey as the Freedom of Information Officer for the Township.

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

**Section I:** 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 II:** The Township Board hereby designates and appoints Township Clerk Dan Bailey as the Freedom of Information Officer for the Township and authorizes Clerk Bailey, in his capacity as the Freedom of Information Officer, to perform all actions authorized or required to be performed by a Freedom of Information Officer under FOIA.

**Section III:** Township Clerk Dan Bailey in his capacity as the Freedom of Information Officer for the Township, is authorized to designate, in writing, Township employees to serve as additional Freedom of Information Officers as may be necessary or efficient to accomplish the Township's responsibilities under FOIA.

**Section IV:** All ordinances, resolutions, motions, or orders in conflict with this Resolution are hereby repealed to the extent they are inconsistent with this Resolution.

**Section V:** This Resolution shall be in full force and effect upon its passage and approval.

**ADOPTED AND APPROVED** by the Supervisor and the Board of Trustees of Milton Township, Illinois on this 8th day of July, 2025.

Ayes:

Nays:

Absent:

SIGNED: \_\_\_\_\_  
Elizabeth Higgins-Beard, Supervisor

ATTEST:

\_\_\_\_\_  
Dan Bailey, Township Clerk

**MILTON TOWNSHIP  
RESOLUTION NO. 2025-R-007**

**A RESOLUTION ADOPTING A POLICY FOR PAYMENT AND RATIFICATION OF  
RECURRING TOWNSHIP EXPENSES**

**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 Township Supervisor and the Town Board are committed to ensuring the effective administration of government and responsible management of taxpayer dollars; and

**WHEREAS**, Section 80-10 of the Township Code provides that the Town Board shall examine and audit the Township and Road District accounts before any bills (other than general assistance, obligations for Social Security taxes as required by the Social Security Enabling Act, and wages that are subject to the Illinois Wage Payment and Collection Act, or other expenses determined by the Town Board by resolution) are paid, provided that payments made pursuant to a Town Board resolution shall be reviewed and verified at the next meeting, 60 ILCS 1/80-10; and

**WHEREAS**, there exists routine and recurring Township bills and expenses, including but not limited to, electricity, gas, water, telecommunications, and employee compensation, that, to avoid interruption of service, late fees, penalties, and violation of the Illinois Prompt Payment Act, must be made in a prompt and timely manner (the “Recurring Expenses”); and

**WHEREAS**, the Supervisor and Town Board find it to be in the best interests of the Township to establish and adopt a policy providing for the payment and ratification of recurring Township expenses, as provided for herein.

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

**Section I:** 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 II:** The Town Board hereby establishes, adopts, and approves the Milton Township **Policy for Payment and Ratification of Recurring Township Expenses**, attached hereto, and incorporated herein as **Exhibit A**, and directs appropriate Township employees and officials to take all actions necessary and proper to implement said Policy.

**Section III:** If any section, paragraph, clause, or provision of this Resolution shall be held invalid, the invalidity thereof shall not affect any other provision of this Resolution.

**Section IV:** All ordinances, resolutions, motions, or orders in conflict with this Resolution are hereby repealed to the extent they are inconsistent with this Resolution.

**Section V:** This Resolution shall be in full force and effect upon its passage and approval.

**ADOPTED AND APPROVED** by the Supervisor and the Board of Trustees of Milton Township, Illinois on this 8th day of July, 2025.

Ayes:

Nays:

Absent:

SIGNED: \_\_\_\_\_  
Elizabeth Higgins-Beard, Supervisor

ATTEST:

\_\_\_\_\_  
Dan Bailey, Township Clerk

## EXHIBIT A

### **POLICY FOR PAYMENT AND RATIFICATION OF RECURRING TOWNSHIP EXPENSES**

- I. **Purpose.** Pursuant to the Township Code, Section 80-10, the Town Board is charged with the duty to examine and audit Township bills. Nothing in this Policy shall affect the Town Board's duties with respect to the audit of all Township bills and claims, except that this Policy authorizes the pre-payment of certain bills and expenses, subject to subsequent review at ratification and the next Town Board meeting.
  
- II. **Recurring Expenses.** In accordance with the terms of this Policy, the Township Supervisor, or the Township Supervisor's designee, shall have the authority to pay the following regularly recurring bills and expenses without prior examination or authorization by the Town Board, subject to subsequent review and ratification at the next Township Board meeting:
  - A. The following utility bills: gas, electric, phone, internet, website maintenance, water, sewer, and garbage disposal;
  - B. Township employee compensation and IMRF contributions;
  - C. Ordinary payments on vendor operational contracts with an annual value of less than \$5,000 that have already been approved by the Town Board; and
  - D. Such other similar bills and expenses, which have been budgeted and appropriated, which the Town Board deems necessary and appropriate.
  
- III. **Subsequent Township Board Approval.** All bills and expenses paid pursuant to this Policy prior to Town Board approval must be presented to the Town Board for approval at the next Town Board meeting following payment of the bill or expense. A separate list for such bills and expenses shall be prepared in advance of the Town Board meeting for consideration by the Town Board.
  
- IV. **Prior Appropriation Required.** No bill or expense is authorized for pre-payment under this Policy unless the bill or expense has been identified and funds for the bill or expense appropriated in the Township's Annual Budget and Appropriations Ordinance for each Fiscal Year of the Township.

# MILTON TOWNSHIP, ILLINOIS

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## ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED

MARCH 31, 2024

1492 North Main Street  
Wheaton, IL 60187  
Phone: 630.668.1616  
[www.MiltonTownship.net](http://www.MiltonTownship.net)

**MILTON TOWNSHIP, ILLINOIS**

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**MILTON TOWNSHIP, ILLINOIS**

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## **FINANCIAL SECTION**

This section includes:

- Independent Auditor's Report
- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information
- Other Supplementary Information
- Supplemental Schedule

## **INDEPENDENT AUDITOR'S REPORT**

This section includes the opinion of the Township's independent auditing firm.



## INDEPENDENT AUDITOR'S REPORT

June 17, 2025

The Honorable Supervisor  
Members of the Board of Trustees  
Milton Township  
Wheaton, Illinois

### **Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Milton Township (the Township), Illinois, as of and for the year ended March 31, 2024, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Milton Township, Illinois, as of March 31, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Township, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Milton Township, Illinois  
June 17, 2025

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedules, and supplementary pension and other post-employment benefit (OPEB) schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Milton Township, Illinois

June 17, 2025

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Milton Township, Illinois' basic financial statements. The other supplementary information and supplemental schedule are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and supplemental schedule are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

## **MILTON TOWNSHIP, ILLINOIS**

### **Management's Discussion and Analysis March 31, 2024**

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Our discussion and analysis of the Milton Township (the Township), Illinois financial performance provides an overview of the Township's financial activities for the fiscal year ended March 31, 2024. Please read it in conjunction with the basic financial statements.

#### **FINANCIAL HIGHLIGHTS**

- The Township's net position increased by \$787,251, or 2.2 percent, as a result of this year's operations.
- During the year, government-wide revenues totaled \$8,872,083, while expenses totaled \$8,084,832, resulting in an increase to net position of \$787,251.
- The Township's net position totaled \$36,961,499 on March 31, 2024, which includes \$28,681,724 net investment in capital assets, \$6,973,981 subject to external restrictions, and \$1,305,794 unrestricted net position that may be used to meet the ongoing obligations to citizens and creditors.
- The General Fund reported an increase fund balance for the current year of \$264,053, resulting in ending fund balance of \$2,157,864.

#### **USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Township as a whole and present a longer-term view of the Township's finances. The government-wide financial statements provide readers with a broad overview of the Township's finances, in a matter similar to a private-sector business. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Township's operations in more detail than the government-wide statements by providing information about the Township's most significant funds.

The Statement of Net Position reports information on all of the Township's assets/deferred outflows of resources and liabilities/deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Township is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the Township's property tax base and the condition of the Township's roads and infrastructure, is needed to assess the overall health of the Township.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

## MILTON TOWNSHIP, ILLINOIS

### Management's Discussion and Analysis March 31, 2024

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#### USING THIS ANNUAL REPORT – Continued

##### **Government-Wide Financial Statements**

Both of the government-wide financial statements distinguish functions of the Township that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The Township only reports governmental activities, which include general government, public safety, highways and streets, and health and welfare.

##### **Governmental Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Township, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Township are reported as governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Township's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The Township maintains eleven individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Road and Bridge Fund, and the Permanent Road Fund which are considered major funds. Data from the other nine governmental funds are combined into a single, aggregated presentation. The Township adopts an annual appropriated budget for all of the governmental funds, except the Motor Fuel Tax Fund. A budgetary comparison schedule for all funds has been provided to demonstrate compliance with this budget.

**MILTON TOWNSHIP, ILLINOIS**

**Management's Discussion and Analysis  
March 31, 2024**

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**USING THIS ANNUAL REPORT – Continued**

**Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Township's I.M.R.F. employee pension obligations and budgetary comparison schedules for the General Fund and special revenue funds. The individual fund schedules can be found immediately after the required supplementary information.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the Milton Township, assets/deferred outflows exceeded liabilities/deferred inflows by \$36,961,499.

	Net Position	
	2024	2023
Current and Other Assets	\$ 19,319,911	15,312,755
Capital Assets	28,681,724	29,329,094
Other Assets	707,853	-
Total Assets	48,709,488	44,641,849
Deferred Outflows	765,966	1,109,564
Total Assets/Deferred Outflows	49,475,454	45,751,413
Long-Term Debt	136,227	220,800
Other Liabilities	3,600,230	1,048,052
Total Liabilities	3,736,457	1,268,852
Deferred Inflows	8,777,498	8,308,313
Total Liabilities/Deferred Inflows	12,513,955	9,577,165
Net Postion		
Investment in Capital Assets	28,681,724	29,329,094
Restricted	6,973,981	5,037,367
Unrestricted	1,305,794	1,807,787
Total Net Position	36,961,499	36,174,248

**MILTON TOWNSHIP, ILLINOIS**

**Management’s Discussion and Analysis  
March 31, 2024**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued**

A large portion of the Township’s net position, \$28,681,724 or 77.6 percent, reflects its investment in capital assets (for example, land, building and improvements, road equipment, office, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Township uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

An additional portion, \$6,973,981 or 18.9 percent, of the Township’s net position represents resources that are subject to external restrictions on how they may be used. The remaining 3.5 percent, or \$1,305,794, represents unrestricted net position that may be used to meet the government’s ongoing obligations to citizens and creditors.

	Change in Net Position	
	2024	2023
Revenues		
Program Revenues		
Operating/Capital Grants/Contrib.	\$ 242,155	300,945
General Revenues		
Property Taxes	7,758,642	7,205,040
Personal Property Replacement Taxes	511,986	671,272
ARPA Grant	183,330	-
Miscellaneous	154,727	96,218
Interest Income	21,243	15,367
Total Revenues	<u>8,872,083</u>	<u>8,288,842</u>
Expenses		
General Government	2,127,503	2,333,419
Public Safety	564,126	620,987
Highways and Streets	4,493,500	4,088,293
Health and Welfare	899,703	680,668
Total Expenses	<u>8,084,832</u>	<u>7,723,367</u>
Change in Net Position	787,251	565,475
Net Position - Beginning	<u>36,174,248</u>	<u>35,608,773</u>
Net Position - Ending	<u>36,961,499</u>	<u>36,174,248</u>

Net position of the Township’s governmental activities increased by 2.2 percent (\$36,961,499 in 2024 compared to \$36,174,248 in 2023). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled \$1,305,794 at March 31, 2024.

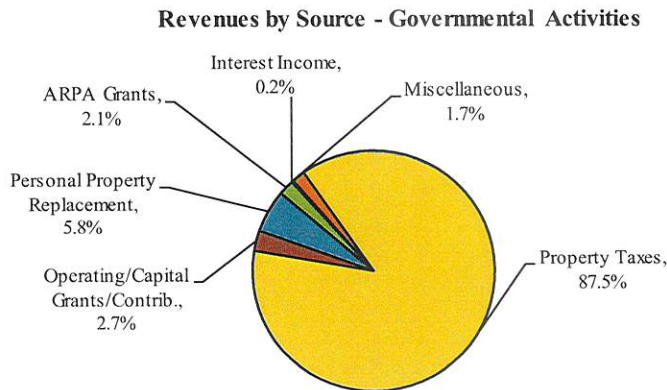
**MILTON TOWNSHIP, ILLINOIS**

**Management’s Discussion and Analysis  
March 31, 2024**

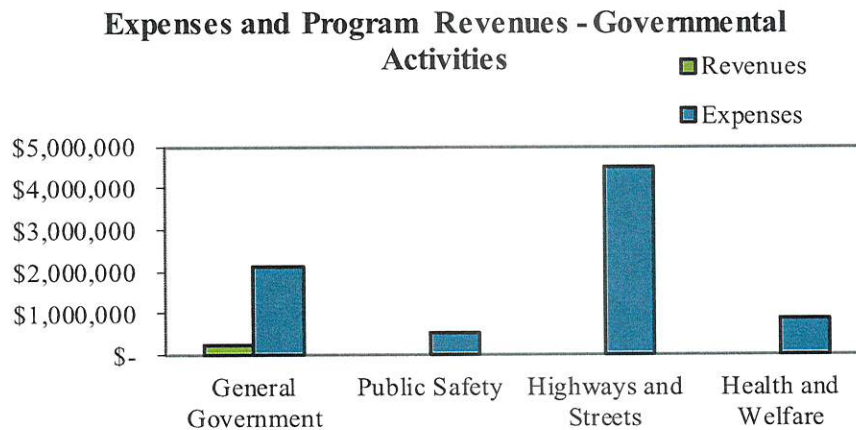
**GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued**

Revenues for governmental activities totaled \$8,872,083, while the cost of all governmental functions totaled \$8,084,832. This results in an increase of \$787,251. In 2023, revenues totaled \$8,288,842 while the cost of all functions totaled \$7,723,367 resulting in an increase of \$565,475. The increase for 2024 was the result of the increases in property taxes and miscellaneous revenue.

The Township relies on a combination of grants and taxes to fund its services and programs. The following table graphically depicts the major revenue sources of the Milton Township. It depicts very clearly the reliance of property taxes to fund governmental activities. It also clearly identifies the less significant percentage the Township receives from replacement taxes.



The ‘Expenses and Program Revenues’ Table identifies that governmental functions are not supported by program revenues. All functions of the Township are supplemented with receipts from property taxes, replacement taxes, interest income and miscellaneous income (general revenues).



## **MILTON TOWNSHIP, ILLINOIS**

### **Management's Discussion and Analysis March 31, 2024**

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#### **FINANCIAL ANALYSIS OF THE TOWNSHIP'S GOVERNMENTAL FUNDS**

As noted earlier, the Milton Township uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the Township's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The Township's governmental funds reported combining ending fund balances of \$6,980,914 which is \$1,013,931, or 17.0 percent, more than last year's total of \$5,966,983. Of the \$6,980,914 total, \$604,077, or approximately 8.7 percent, of the fund balance constitutes unassigned fund balance.

The General Fund reported an increase in fund balance for the year of \$264,053. Total revenues in the General Fund came in \$104,144 over budget. At the same time, expenditures of 2,548,193 came in \$22,576 under budget, therefore resulting in an overall increase to the fund of \$264,053. The General Fund is the chief operating fund of the Milton Township. At March 31, 2024, unassigned fund balance in the General Fund was \$2,123,804, which represents 98.4 percent of the total fund balance of the General Fund. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance in the General Fund represents approximately 83.3 percent of total General Fund expenditures.

The Road and Bridge Fund reported a decrease of \$481,383 to fund balance, which was originally budgeted to not have any change. Ending fund balance is reported at a deficit of \$1,506,484. This decrease in the current year is due to planned spending more on current year expenditures, than the revenue that was received.

The Permanent Road Fund reported an increase of \$1,401,962 to fund balance, which was originally budgeted to not have any change. Ending fund balance is reported at \$3,768,537. This increase in the current year is due to spending less on current year expenditures than the property taxes that were received.

#### **GENERAL TOWNSHIP FUND BUDGETARY HIGHLIGHTS**

The Milton Township's Board did not make any budget amendments to the General Fund during the year. General Fund actual revenues for the year totaled \$2,812,246, compared to final budgeted revenues of \$2,708,102. This was due in large part to property taxes, SOS state fees and miscellaneous revenues coming in higher than what was budgeted.

The General Fund actual expenditures for the year were \$22,576 lower than budgeted (\$2,548,193 actual compared to \$2,570,769 final budgeted). This was due to administrative, assessor's office, and cemetery/weeks park expenditures coming in lower than what was budgeted.

**MILTON TOWNSHIP, ILLINOIS**

**Management’s Discussion and Analysis  
March 31, 2024**

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**CAPITAL ASSETS**

The Township’s investment in capital assets for its governmental activities as of March 31, 2024, was \$28,681,724 (net of accumulated depreciation). This investment in capital assets includes land, building and improvements, road equipment, office, and infrastructure.

	Capital Assets - Net of Depreciation	
	2024	2023
Land	\$ 60,000	60,000
Building and Improvements	313,279	361,189
Road Equipment	1,271,155	1,099,253
Office	20,910	30,286
Infrastructure	27,016,380	27,778,366
Total	28,681,724	29,329,094

Current year additions included \$388,649 in road equipment.

Additional information on the Township’s capital assets can be found in note 3 of this report.

**ECONOMIC FACTORS AND NEXT YEAR’S BUDGET AND RATES**

The Township’s elected and appointed officials considered many factors when setting the fiscal year 2025 budget and the associated property tax rates and charges for services.

In preparing the budget, the Township Board, Management and Treasurer take into consideration long-term goals of the Township, along with any unforeseen expenses that might occur, as well as the potential impact of current economic conditions.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Milton Township’s finances for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to the Township’s Supervisor/Treasurer at the Township offices at 1492 North Main Street, Wheaton, Illinois 60187.

## **BASIC FINANCIAL STATEMENTS**

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements

Governmental Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

**MILTON TOWNSHIP, ILLINOIS**

**Statement of Net Position  
March 31, 2024**

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**See Following Page**

**MILTON TOWNSHIP, ILLINOIS**

**Statement of Net Position**

**March 31, 2024**

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<b>ASSETS</b>	
Current Assets	
Cash and Investments	\$ 7,811,631
Cash Held by Other Governmental Units	297,789
Receivables - Net of Allowances	8,738,767
Other Assets	351
Due from Other Funds	2,360,664
Prepays	110,709
Total Current Assets	<u>19,319,911</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable Capital Assets	60,000
Depreciable Capital Assets	52,911,061
Accumulated Depreciation	<u>(24,289,337)</u>
Total Capital Assets	28,681,724
Other Assets	
Net Pension Asset - IMRF	<u>707,853</u>
Total Noncurrent Assets	<u>29,389,577</u>
Total Assets	48,709,488
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred Items - IMRF	<u>765,966</u>
Total Assets and Deferred Outflows of Resources	<u>49,475,454</u>

The notes to the financial statements are an integral part of this statement.

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<b>LIABILITIES</b>	
Current Liabilities	
Accounts Payable	\$ 1,239,566
Due to Other Funds	2,360,664
Total OPEB Liability	<u>20,211</u>
Total Current Liabilities	3,620,441
Noncurrent Liabilities	
Total OPEB Liability - RBP	<u>116,016</u>
Total Liabilities	<u>3,736,457</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Property Taxes	8,738,767
Deferred Items - IMRF	<u>38,731</u>
Total Deferred Inflows of Resources	<u>8,777,498</u>
Total Liabilities and Deferred Inflows of Resources	<u>12,513,955</u>
<b>NET POSITION</b>	
Investment in Capital Assets	28,681,724
Restricted	
Maintenance of Roads	4,394,327
Public Safety	285,977
General Assistance	1,194,680
Capital Projects	391,144
Retirement	707,853
Unrestricted	<u>1,305,794</u>
Total Net Position	<u>36,961,499</u>

The notes to the financial statements are an integral part of this statement.

**MILTON TOWNSHIP, ILLINOIS**

**Statement of Activities  
For the Fiscal Year Ended March 31, 2024**

	Expenses	Program Revenues Charges for Services	Operating Grants	Net (Expenses)/ Revenues and Change in Net Position
<b>Functions/Programs</b>				
<b>Governmental Activities</b>				
General Government	\$ 2,127,503	-	242,155	(1,885,348)
Public Safety	564,126	-	-	(564,126)
Highways and Streets	4,493,500	-	-	(4,493,500)
Health and Welfare	899,703	-	-	(899,703)
<b>Total Governmental Activities</b>	<b>8,084,832</b>	<b>-</b>	<b>242,155</b>	<b>(7,842,677)</b>
<b>General Revenues</b>				
<b>Taxes</b>				
Property Taxes				7,758,642
<b>Intergovernmental</b>				
Replacement Taxes				511,986
ARPA Grants				183,330
Miscellaneous				154,727
Investment Income				21,243
				<u>8,629,928</u>
Change in Net Position				787,251
Net Position - Beginning				<u>36,174,248</u>
Net Position - Ending				<u>36,961,499</u>

The notes to the financial statements are an integral part of this statement.

**MILTON TOWNSHIP, ILLINOIS**

**Balance Sheet - Governmental Funds  
March 31, 2024**

	Special Revenue				Totals
	General	Road and Bridge	Permanent Road	Nonmajor	
<b>ASSETS</b>					
Cash and Investments	\$ 3,099,463	673,051	1,899,988	2,139,129	7,811,631
Cash Held by Other					
Governmental Units	-	-	-	297,789	297,789
Receivables - Net of Allowances					
Property Taxes	2,351,271	1,393,128	2,886,185	2,108,183	8,738,767
Other	-	-	-	351	351
Due from Other Funds	279,225	76,284	1,868,549	136,606	2,360,664
Prepays	34,060	13,243	-	63,406	110,709
<b>Total Assets</b>	<b>5,764,019</b>	<b>2,155,706</b>	<b>6,654,722</b>	<b>4,745,464</b>	<b>19,319,911</b>
<b>LIABILITIES</b>					
Accounts Payable	1,239,566	-	-	-	1,239,566
Due to Other Funds	15,318	2,269,062	-	76,284	2,360,664
<b>Total Liabilities</b>	<b>1,254,884</b>	<b>2,269,062</b>	<b>-</b>	<b>76,284</b>	<b>3,600,230</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property Taxes	2,351,271	1,393,128	2,886,185	2,108,183	8,738,767
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>3,606,155</b>	<b>3,662,190</b>	<b>2,886,185</b>	<b>2,184,467</b>	<b>12,338,997</b>
<b>FUND BALANCES</b>					
Nonspendable	34,060	13,243	-	63,406	110,709
Restricted	-	-	3,768,537	2,497,591	6,266,128
Unassigned	2,123,804	(1,519,727)	-	-	604,077
<b>Total Fund Balances</b>	<b>2,157,864</b>	<b>(1,506,484)</b>	<b>3,768,537</b>	<b>2,560,997</b>	<b>6,980,914</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>5,764,019</b>	<b>2,155,706</b>	<b>6,654,722</b>	<b>4,745,464</b>	<b>19,319,911</b>

The notes to the financial statements are an integral part of this statement.

**MILTON TOWNSHIP, ILLINOIS**

**Reconciliation of Total Fund Balances to the Statement of Net Position  
March 31, 2024**

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<b>Total Fund Balances</b>	<b>\$ 6,980,914</b>
Amounts reported in the Statement of Net Position are different because:	
Capital assets are not financial resources and therefore, are not reported in the funds.	28,681,724
Deferred outflows (inflows) of resources related to the pensions not reported in the funds. Deferred Items - IMRF	727,235
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Net Pension Liability/(Asset) - IMRF Total OPEB Liability - RBP	707,853 <u>(136,227)</u>
<b>Net Position</b>	<b><u>36,961,499</u></b>

The notes to the financial statements are an integral part of this statement.

**MILTON TOWNSHIP, ILLINOIS**

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds  
For the Fiscal Year Ended March 31, 2024**

	Special Revenue				Totals
	General	Road and Bridge	Permanent Road	Nonmajor	
<b>Revenues</b>					
Taxes	\$ 2,365,467	846,357	2,684,804	1,862,014	7,758,642
Intergovernmental	332,941	230,935	183,330	190,265	937,471
Investment Income	-	2,732	-	18,511	21,243
Miscellaneous	113,838	38,051	-	2,838	154,727
<b>Total Revenues</b>	<b>2,812,246</b>	<b>1,118,075</b>	<b>2,868,134</b>	<b>2,073,628</b>	<b>8,872,083</b>
<b>Expenditures</b>					
General Government	2,548,193	-	-	-	2,548,193
Public Safety	-	-	-	564,126	564,126
Highways and Streets	-	1,599,458	1,466,172	706,961	3,772,591
Health and Welfare	-	-	-	899,703	899,703
Capital Outlay	-	-	-	73,539	73,539
<b>Total Expenditures</b>	<b>2,548,193</b>	<b>1,599,458</b>	<b>1,466,172</b>	<b>2,244,329</b>	<b>7,858,152</b>
<b>Net Change in Fund Balance</b>	<b>264,053</b>	<b>(481,383)</b>	<b>1,401,962</b>	<b>(170,701)</b>	<b>1,013,931</b>
<b>Fund Balances - Beginning</b>	<b>1,893,811</b>	<b>(1,025,101)</b>	<b>2,366,575</b>	<b>2,731,698</b>	<b>5,966,983</b>
<b>Fund Balances - Ending</b>	<b>2,157,864</b>	<b>(1,506,484)</b>	<b>3,768,537</b>	<b>2,560,997</b>	<b>6,980,914</b>

The notes to the financial statements are an integral part of this statement.

**MILTON TOWNSHIP, ILLINOIS**

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances  
to the Statement of Activities**

**For the Fiscal Year Ended March 31, 2024**

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<b>Net Change in Fund Balances</b>	<b>\$ 1,013,931</b>
Amounts reported in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital Outlays	388,649
Depreciation Expense	(992,275)
Disposals - Cost	(74,989)
Disposals - Accumulated Depreciation	31,245
The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Change in Deferred Items - IMRF	(371,736)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.	
Change in Net Pension Liability - IMRF	789,921
Change in Total OPEB Liability - RBP	<u>2,505</u>
<b>Changes in Net Position</b>	<u><u>787,251</u></u>

The notes to the financial statements are an integral part of this statement.

## **MILTON TOWNSHIP, ILLINOIS**

### **Notes to the Financial Statements March 31, 2024**

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#### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Milton Township (the Township) is a municipal corporation of the State of Illinois headquartered in the County of DuPage and duly chartered pursuant to Illinois statute. The Township serves approximately 120,000 residents and is comprised of Wheaton, Glen Ellyn, and a significant portion of Carol Stream. Additionally, small parts of Lombard, Winfield, Downers Grove, Naperville, Glendale Heights and Lisle lie within its 36 square mile border.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Township's accounting policies established in GAAP and used by the Township are described below.

#### **REPORTING ENTITY**

The Township is a municipal corporation governed by an elected four-member Board of Trustees. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there are no fiduciary component units that are required to be included in the financial statements of the Township as pension trust funds and there are no discretely component units to include in the reporting entity.

#### **BASIS OF PRESENTATION**

##### **Government-Wide Statements**

The Township's basic financial statements include both government-wide (reporting the Township as a whole) and fund financial statements (reporting the Township's major funds). The Township's general assistance welfare programs, senior services, maintenance of highways and streets, public improvements, property assessing for tax purposes, and other programs are classified as governmental activities.

In the government-wide Statement of Net Position, the governmental activities column is presented on a consolidated basis. The Township's net position is reported in three parts: investment in capital assets; restricted; and unrestricted. The Township first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Township's functions (general government, highways and streets, etc.). These functions are supported by general government revenues (property taxes, certain intergovernmental revenues, and charges, etc.).

**MILTON TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements  
March 31, 2024**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**BASIS OF PRESENTATION – Continued**

**Government-Wide Statements - Continued**

The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. The net costs (by function) are normally covered by general revenue (property tax, intergovernmental revenues, interest income, etc.). The Township does not allocate indirect costs. This government-wide focus is more on the sustainability of the Township as an entity and the change in the Township's net position resulting from the current year's activities.

**Fund Financial Statements**

The financial transactions of the Township are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. The Township's funds are all reported as governmental funds. The emphasis in fund financial statements is on the major funds.

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses) for the determination of major funds. The Township electively added funds, as major funds, which either had debt outstanding or specific community focus. The nonmajor funds are combined in a column in the fund financial statements.

A fund is considered major if it is the primary operating fund of the Township or total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental fund are at least 10 percent of the corresponding total for all governmental funds combined.

The various funds are reported by generic classification within the financial statements. The following fund type is used by the Township:

**Governmental Funds**

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Township:

*General Fund* accounts for all financial resources except those required to be accounted for in another fund. The General Fund is a major fund.

**MILTON TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements  
March 31, 2024**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**BASIS OF PRESENTATION – Continued**

**Governmental Funds - Continued**

*Special revenue funds* are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Township maintains ten special revenue funds. The Road and Bridge Fund, a major fund, is used to account for all financial resources relating to the repair and maintenance of the Township’s infrastructure. The Permanent Road Fund is a major fund used to account for all financial resources relating to the major road improvement and maintenance projects.

*Capital Projects Fund* is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The Capital Projects Fund is a nonmajor fund.

**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

**Measurement Focus**

On the government-wide Statement of Net Position and the Statement of Activities, governmental funds are presented using the economic resources measurement focus, within the limitations of the modified cash basis of accounting, as defined below. In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate.

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The accounting objectives of the “economic resources” measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

**MILTON TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements  
March 31, 2024**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued**

**Basis of Accounting**

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflows is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The Township recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, personal property taxes, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/NET POSITION**

**Cash and Investments**

For purpose of the Statement of Net Position, the Township's cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Township categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Township has no investments at year-end.

**MILTON TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements  
March 31, 2024**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/NET POSITION– Continued**

**Prepays**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements. Prepaids are valued at cost. The costs of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased.

**Capital Assets**

Capital assets purchased or acquired with an original cost of more than \$1,000 (\$10,000 for building improvements and \$50,000 for infrastructure), depending on asset class, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expenses as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Township as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation basis for general capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Building and Improvements	40 Years
Road Equipment	5 - 7 Years
Office	3 - 5 Years
Infrastructure	10 - 40 Years

**Deferred Outflows/Inflows of Resources**

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

**Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position.

**MILTON TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements  
March 31, 2024**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/NET POSITION – Continued**

**Net Position**

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Investment in Capital Assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.

Unrestricted – All other net position balances that do not meet the definition of “restricted” or “investment in capital assets.”

**Use of Estimates**

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**BUDGETARY INFORMATION**

The Township follows these procedures in establishing the budgetary data reflected in the financial statements:

- The Township Supervisor submits to the Board of Trustees a proposed operating budget for the fiscal year. The operating budget (modified cash basis) includes proposed expenditures and the means of financing them.
- The budget is then approved by the Board and holds public hearings to solicit comments and may add to, subtract from, or change appropriations, but may not change the form of the budget.

**MILTON TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements  
March 31, 2024**

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**NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - Continued**

**BUDGETARY INFORMATION – Continued**

- The final budget is passed by an appropriation ordinance. The tax levy ordinance is filed with the County Clerk by the last Tuesday in December to obtain tax revenue.
- The Board of Trustees must approve all formal appropriation transfers. Any increases to the final budget require a public hearing before the Board of Trustees' approval. No formal supplemental appropriation was made during the fiscal year. The Supervisor can approve expenditures that exceed any line item within the fund as long as the expenditures do not exceed appropriations. Thus, the legal level of budgetary control is determined by fund.
- The legal budgetary authority lapses at the end of the fiscal year.

The legal level of budgetary control has been established at the fund level. During the current year, budgets were adopted for all funds, except the Motor Fuel Tax Fund. The Motor Fuel Tax Fund monies are controlled by DuPage County.

**DEFICIT FUND BALANCE**

The following fund had a deficit fund balance of the date of this report:

Fund	Deficit
Road and Bridge	\$ 1,506,484

**EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS**

The following funds had an excess of actual expenditures over budget as of the date of this report:

Fund	Excess
Road and Bridge	\$ 222,340
Road IMRF	13,541
Road Social Security	35,282

**MILTON TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements  
March 31, 2024**

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**NOTE 3 – DETAIL NOTES ON ALL FUNDS**

**DEPOSITS AND INVESTMENTS**

The Township maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "cash and investments." In addition, investments are separately held by several of the Township's funds.

Permitted Deposits and Investments – Statutes authorize the Township to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services.

*Deposits.* At year-end, the carrying amount of the Township's deposits totaled \$7,811,631 and the bank balances totaled \$8,057,322.

*Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. Safety of principal is the foremost objective of the investment program. Investments of the Township shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.

*Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Township does not have an investment policy that addresses credit risk.

*Concentration Risk.* Concentration of credit risk is the risk of loss attributed to the magnitude of the Township's investment in a single issuer. The Township does not have an investment policy that addresses concentration risk. At year-end, the Township does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

*Custodial Credit Risk.* In the case of deposits, this is the risk that in the event of a bank failure, the Township's deposits may not be returned to it. The Township's investment policy requires pledging of collateral for all bank balances in excess of the federal depository insurance, at an amount of not less than 110% of the fair market value of the funds secured. At year-end, the entire bank balance of the deposits was covered by federal depository or equivalent insurance.

For an investment, this is the risk that in the event of the failure of the counterparty, the Township will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Township's investment policy does not address custodial credit risk for investments.

**MILTON TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements  
March 31, 2024**

**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**PROPERTY TAXES**

Property taxes for 2022 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by Boone County and are payable in two installments, on or about June 1 and September 1. The County collects such taxes and remits them periodically.

**CAPITAL ASSETS**

**Governmental Activities**

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 60,000	-	-	60,000
Depreciable Capital Assets				
Building and Improvements	1,341,956	-	-	1,341,956
Road Equipment	3,418,240	388,649	74,989	3,731,900
Office	255,376	-	-	255,376
Infrastructure	47,581,829	-	-	47,581,829
	<u>52,597,401</u>	<u>388,649</u>	<u>74,989</u>	<u>52,911,061</u>
Less Accumulated Depreciation				
Building and Improvements	980,767	47,910	-	1,028,677
Road Equipment	2,318,987	173,003	31,245	2,460,745
Office	225,090	9,376	-	234,466
Infrastructure	19,803,463	761,986	-	20,565,449
	<u>23,328,307</u>	<u>992,275</u>	<u>31,245</u>	<u>24,289,337</u>
Total Net Depreciable Capital Assets	<u>29,269,094</u>	<u>(603,626)</u>	<u>43,744</u>	<u>28,621,724</u>
Total Net Capital Assets	<u>29,329,094</u>	<u>(603,626)</u>	<u>43,744</u>	<u>28,681,724</u>

The depreciation expense was charged to governmental activities as follows:

General Government	\$ 92,877
Highways and Streets	<u>899,398</u>
	<u>992,275</u>

**MILTON TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements  
March 31, 2024**

**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**INTERFUND BALANCES**

The composition of interfund balances as of the date of this report, is as follows:

Receivable Fund	Payable Fund	Amount
General	Road and Bridge	\$ 279,225
Road and Bridge	Nonmajor Governmental	76,284
Permanent Road	Road and Bridge	1,868,549
Nonmajor Governmental	General	15,318
Nonmajor Governmental	Road and Bridge	149
Nonmajor Governmental	Road and Bridge	121,139
		<u>2,360,664</u>

**LONG-TERM DEBT**

**Long-Term Liability Activity**

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Net Pension Liability/(Asset) - IMRF	\$ 82,068	-	789,921	(707,853)	-
Total OPEB Liability - RBP	138,732	-	2,505	136,227	20,211
	<u>220,800</u>	<u>-</u>	<u>792,426</u>	<u>(571,626)</u>	<u>20,211</u>

The net pension liability/(asset) and total OPEB liability are liquidated by the General Fund.

**MILTON TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements  
March 31, 2024**

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**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**LONG-TERM DEBT – Continued**

**Legal Debt Margin**

Chapter 85, Section 50/405-1 of the Illinois Compiled Statutes provides, “Except as hereinafter provided in this Act or otherwise specifically provided by law, no county having a population of less than 500,000 and no township, school district or other municipal corporation having a population of less than 300,000 shall become indebted in any manner or for any purpose, to an amount, including existing indebtedness, in the aggregate exceeding 2.875% on the value of the taxable property therein, to be ascertained by the last assessment for State and county taxes, previous to the incurring of such indebtedness or, until January 1, 1983, if greater, the sum that is produced by multiplying such governmental unit's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979.”

Assessed Valuation - 2023	<u>\$ 5,878,177,644</u>
Legal Debt Limit - 2.875% of Assessed Value	168,997,607
Amount of Debt Applicable to Limit None	<u>-</u>
Legal Debt Margin	<u>168,997,607</u>

**NET POSITION/FUND BALANCE CLASSIFICATIONS**

**Investment in Capital Assets**

Investment in capital assets was comprised of the following as of March 31, 2024:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 28,681,724
Less Capital Related Debt	<u>-</u>
Net Investment in Capital Assets	<u>28,681,724</u>

**Fund Balance Classifications**

In the governmental fund's financial statements, the Township considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The Township first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

**MILTON TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements  
March 31, 2024**

**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**NET POSITION/FUND BALANCE CLASSIFICATIONS – Continued**

**Fund Balance Classifications - Continued**

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	Special Revenue			Nonmajor	Totals
	General	Road and Bridge	Permanent Road		
Fund Balances					
Nonspendable					
Prepays	\$ 34,060	13,243	-	63,406	110,709
Restricted					
Maintenance of Roads	-	-	3,768,537	625,790	4,394,327
General Assistance	-	-	-	285,977	285,977
Public Safety	-	-	-	1,194,680	1,194,680
Capital Projects	-	-	-	391,144	391,144
	-	-	3,768,537	2,497,591	6,266,128
Unassigned	2,123,804	(1,519,727)	-	-	604,077
Total Fund Balances	2,157,864	(1,506,484)	3,768,537	2,560,997	6,980,914

*Nonspendable Fund Balance.* Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

*Restricted Fund Balance.* Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

*Committed Fund Balance.* Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Trustees; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

**MILTON TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements  
March 31, 2024**

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**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**NET POSITION/FUND BALANCE CLASSIFICATIONS – Continued**

**Fund Balance Classifications – Continued**

*Assigned Fund Balance.* Consists of amounts that are constrained by the Board of Trustees' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Trustees itself or b) a body or official to which the Board of Trustees has delegated the authority to assign amounts to be used for specific purposes. The Township's highest level of decision-making authority is the Board of Trustees, who is authorized to assign amounts to a specific purpose.

*Unassigned Fund Balance.* Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

**NOTE 4 – OTHER INFORMATION**

**RISK MANAGEMENT**

The Township is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; and injuries to the Township's employees. The Township has purchased insurance from private insurance companies. Risks covered included certain types of liabilities and bonds. Premiums have been displayed as expenditures/expenses in appropriate funds. There were no significant changes in insurance coverages from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years.

**CONTINGENT LIABILITIES**

**Grants**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Township expects such amounts, if any, to be immaterial.

**Litigation**

From time to time, the Township is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Township attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Township's financial position or results of operations.

**MILTON TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements  
March 31, 2024**

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**NOTE 4 – OTHER INFORMATION – Continued**

**CONTINGENT LIABILITIES – Continued**

**Motor Fuel Tax Fund**

Every year the Township receives an allotment of Motor Fuel Tax (MFT) money from the State of Illinois. This money is disbursed by the State to DuPage County where it is held for pending projects approved by Milton Township’s Highway Commissioner. When the projects are approved, all management, payment, and accounting for the projects are done through DuPage County.

Balance at March 31, 2023	\$ 659,558
Allotments Received	190,265
Interest Earned	18,511
Less Disbursements	<u>(570,545)</u>
Balance at March 31, 2024	<u>297,789</u>

**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN**

**Illinois Municipal Retirement Fund (IMRF)**

The Township contributes to one defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at [www.imrf.org](http://www.imrf.org). The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

**Plan Descriptions**

*Plan Administration.* All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

**MILTON TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements  
March 31, 2024**

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**NOTE 4 – OTHER INFORMATION – Continued**

**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued**

**Illinois Municipal Retirement Fund (IMRF) – Continued**

**Plan Descriptions - Continued**

*Benefits Provided.* IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

IMRF provides two tiers of pension benefits. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

**MILTON TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements  
March 31, 2024**

**NOTE 4 – OTHER INFORMATION – Continued**

**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued**

**Illinois Municipal Retirement Fund (IMRF) – Continued**

**Plan Descriptions – Continued**

*Plan Membership.* As of December 31, 2023, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	52
Inactive Plan Members Entitled to but not yet Receiving Benefits	26
Active Plan Members	<u>27</u>
 Total	 <u>105</u>

*Contributions.* As set by statute, the Township’s Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended March 31, 2024, the Township’s contribution was 1.56% of covered payroll.

*Net Pension Liability/(Asset).* The Township’s net pension liability/(asset) was measured as of December 31, 2023. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

*Actuarial Assumptions.* The total pension liability was determined by an actuarial valuation performed, as of December 31, 2023, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.75% to 13.75%
Cost of Living Adjustments	2.75%
Inflation	2.25%

**MILTON TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements  
March 31, 2024**

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**NOTE 4 – OTHER INFORMATION – Continued**

**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued**

**Illinois Municipal Retirement Fund (IMRF) – Continued**

**Plan Descriptions – Continued**

*Actuarial Assumptions – Continued.* For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	24.50%	4.75%
Domestic Equities	34.50%	5.00%
International Equities	18.00%	6.35%
Real Estate	10.50%	6.30%
Blended	11.50%	6.05% - 8.65%
Cash and Cash Equivalents	1.00%	3.80%

**MILTON TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements  
March 31, 2024**

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**NOTE 4 – OTHER INFORMATION – Continued**

**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued**

**Illinois Municipal Retirement Fund (IMRF) – Continued**

**Discount Rate**

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Township contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

**Discount Rate Sensitivity**

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the net pension liability/(asset) of the Township calculated using the discount rate as well as what the Township's net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

		Current Discount Rate	
	1% Decrease (6.25%)	7.25%	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ 535,680	(707,853)	(1,724,368)

**MILTON TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements  
March 31, 2024**

**NOTE 4 – OTHER INFORMATION – Continued**

**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued**

**Illinois Municipal Retirement Fund (IMRF) – Continued**

**Changes in the Net Pension Liability/(Asset)**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/ (Asset) (A) - (B)
Balances at December 31, 2022	\$ 12,577,205	12,495,137	82,068
Changes for the Year:			
Service Cost	158,548	-	158,548
Interest on the Total Pension Liability	886,956	-	886,956
Changes of Benefit Terms	-	-	-
Difference Between Expected and Actual Experience of the Total Pension Liability	(59,817)	-	(59,817)
Changes of Assumptions	(12,008)	-	(12,008)
Contributions - Employer	-	25,586	(25,586)
Contributions - Employees	-	72,416	(72,416)
Net Investment Income	-	1,404,650	(1,404,650)
Benefit Payments, including Refunds of Employee Contributions	(845,200)	(845,200)	-
Other (Net Transfer)	-	260,948	(260,948)
Net Changes	128,479	918,400	(789,921)
Balances at December 31, 2023	12,705,684	13,413,537	(707,853)

**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

For the year ended March 31, 2024, the Township recognized pension revenue of \$392,499. At March 31, 2024, the Township reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**MILTON TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements  
March 31, 2024**

**NOTE 4 – OTHER INFORMATION – Continued**

**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued**

**Illinois Municipal Retirement Fund (IMRF) – Continued**

**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – Continued**

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ -	(32,526)	(32,526)
Change in Assumptions	-	(6,205)	(6,205)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	<u>760,039</u>	-	<u>760,039</u>
Total Pension Expense to be Recognized in Future Periods	760,039	(38,731)	721,308
Pension Contributions Made Subsequent to the Measurement Date	<u>5,927</u>	-	<u>5,927</u>
Total Deferred Amounts Related to IMRF	<u><u>765,966</u></u>	<u><u>(38,731)</u></u>	<u><u>727,235</u></u>

\$5,927 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended March 31, 2025. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred (Inflows)/Outflows of Resources
2025	\$ 47,570
2026	255,702
2027	521,311
2028	(103,275)
2029	-
Thereafter	<u>-</u>
Total	<u><u>721,308</u></u>

**MILTON TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements  
March 31, 2024**

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**NOTE 4 – OTHER INFORMATION – Continued**

**OTHER POST-EMPLOYMENT BENEFITS PLAN**

**General Information about the OPEB Plan**

*Plan Description.* The Township’s defined benefit OPEB plan, Milton Township Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time general employees of the Township. RBP is a single-employer defined benefit OPEB plan administered by the Township. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the Township Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

*Benefits Provided.* RBP provides Dental and Vision benefits for retirees and their dependents. The Retiree is responsible for the full cost of coverage. Coverage may continue past Medicare eligibility.

*Plan Membership.* As of March 31, 2024, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	2
Inactive Plan Members Entitled to but not yet Receiving Benefits	-
Active Plan Members	<u>22</u>
Total	<u>24</u>

**Total OPEB Liability**

The Township’s total OPEB liability was measured as of March 31, 2024, and was determined by an actuarial valuation as of March 31, 2023.

**MILTON TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements  
March 31, 2024**

**NOTE 4 – OTHER INFORMATION – Continued**

**OTHER POST-EMPLOYMENT BENEFITS – Continued**

**Total OPEB Liability – Continued**

*Actuarial Assumptions and Other Inputs:* The total OPEB liability in the March 31, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary Increases	2.50%
Discount Rate	3.58%
Healthcare Cost Trend Rates	Decreasing to an ultimate rate of 5.00% for 2033 and later years
Retirees' Share of Benefit-Related Costs	100% of projected health insurance premiums for retirees

The discount rate was based on the Bond Buyer 20-Bond G.O. Index.

Mortality rates were based on the PubG-2010(B) improved generationally using MP-2020 Improvement Rates, weighted per IMRF Experience Study Report dated December 14, 2020; age 83 for males and 87 for females.

**Change in the Total OPEB Liability**

	<u>Total OPEB Liability</u>
Balance at March 31, 2023	<u>\$ 138,732</u>
Changes for the Year:	
Service Cost	13,540
Interest on the Total Pension Liability	4,502
Changes of Benefit Terms	-
Difference Between Expected and Actual Experience	-
Changes of Assumptions or Other Inputs	(336)
Benefit Payments	<u>(20,211)</u>
Net Changes	<u>(2,505)</u>
Balance at March 31, 2024	<u>136,227</u>

**MILTON TOWNSHIP, ILLINOIS**

**Notes to the Financial Statements  
March 31, 2024**

**NOTE 4 – OTHER INFORMATION – Continued**

**OTHER POST-EMPLOYMENT BENEFITS – Continued**

**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate**

The discount rate used to measure the total pension liability was 3.58%, while the prior valuation used 3.50%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percent point lower or one percentage point higher:

		Current	
	1% Decrease	Discount Rate	1% Increase
	(2.58%)	(3.58%)	(4.58%)
Total OPEB Liability	\$ 140,516	136,227	132,152

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates**

The following presents the total OPEB liability, calculated using a varied Healthcare Trend Rate, as well as what the total OPEB liability would be if it were calculated using a Healthcare Trend Rate that is one percentage point lower or one percentage point higher:

		Healthcare	
	1% Decrease	Cost Trend	1% Increase
	(Varies)	Rates	(Varies)
		(Varies)	(Varies)
Total OPEB Liability	\$ 128,578	136,227	144,891

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended March 31, 2024, the Township recognized OPEB expense of \$17,706. Per GASB Statement No. 75, under the Alternative Measurement Method, changes in Total OPEB Liability are immediately recognized as expense, resulting in no deferred outflows of resources or deferred inflows of resources related to OPEB.

## **REQUIRED SUPPLEMENTARY INFORMATION**

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule of Employer Contributions  
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset)  
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Total OPEB Liability  
Retiree Benefits Plan
- Budgetary Comparison Schedule  
General Fund  
Road and Bridge – Special Revenue Fund  
Permanent Road – Special Revenue Fund

### Notes to the Required Supplementary Information

Budgetary Information – Budgets are adopted on a basis consistent with generally accepted accounting principles.

**MILTON TOWNSHIP, ILLINOIS**

**Illinois Municipal Retirement Fund**

**Required Supplementary Information  
Schedule of Employer Contributions  
March 31, 2024**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 158,841	\$ 158,841	\$ -	\$ 1,408,157	11.28%
2017	148,844	155,254	6,410	1,479,550	10.49%
2018	129,185	129,185	-	1,463,018	8.83%
2019	115,594	115,594	-	1,452,039	7.96%
2020	90,059	90,059	-	1,471,258	6.12%
2021	110,474	110,474	-	1,424,130	7.76%
2022	94,065	94,065	-	1,529,631	6.15%
2023	55,480	55,480	-	1,630,297	3.40%
2024	25,686	25,686	-	1,651,368	1.56%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	20 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.75% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

**MILTON TOWNSHIP, ILLINOIS**

**Illinois Municipal Retirement Fund**

**Required Supplementary Information  
Schedule of Changes in the Employer's Net Pension Liability/(Asset)  
March 31, 2024**

	12/31/2015	12/31/2016	12/31/2017
Total Pension Liability	\$ 150,211	150,574	159,930
Service Cost	769,274	769,225	796,406
Interest	(416,715)	(60,342)	(36,419)
Differences Between Expected and Actual Experience	12,162	(12,546)	(329,458)
Change of Assumptions			
Benefit Payments, Including Refunds of Member Contributions	(505,961)	(498,176)	(507,554)
Net Change in Total Pension Liability	8,971	348,735	82,905
Total Pension Liability - Beginning	10,434,858	10,443,829	10,792,564
Total Pension Liability - Ending	10,443,829	10,792,564	10,875,469
Plan Fiduciary Net Position	\$ 158,841	155,254	129,185
Contributions - Employer	63,367	71,255	65,952
Contributions - Members	51,400	691,866	1,803,797
Net Investment Income			
Benefit Payments, Including Refunds of Member Contributions	(505,961)	(498,176)	(507,554)
Other (Net Transfer)	(238,911)	(64,371)	(118,924)
Net Change in Plan Fiduciary Net Position	(471,264)	355,828	1,372,456
Plan Net Position - Beginning	10,421,820	9,950,556	10,306,384
Plan Net Position - Ending	9,950,556	10,306,384	11,678,840
Employer's Net Pension Liability/(Asset)	\$ 493,273	486,180	(803,371)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	95.28%	95.50%	107.39%
Covered Payroll	\$ 1,408,157	1,479,550	1,463,018
Employer's Net Pension Liability as a Percentage of Covered Payroll	35.03%	32.86%	(54.91%)

Note:  
This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2015 through 2018 and 2020.  
Changes in assumptions related to the demographics were made in 2017 and 2023.

12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023
145,920	138,912	142,817	135,916	154,313	158,548
798,534	824,797	827,823	841,511	874,120	886,956
131,147	-	(1,446)	254,778	(19,570)	(59,817)
286,061	(284,909)	(85,127)	-	-	(12,008)
(602,605)	(654,945)	(623,077)	(760,573)	(822,661)	(845,200)
759,057	23,855	260,990	471,632	186,202	128,479
10,875,469	11,634,526	11,658,381	11,919,371	12,391,003	12,577,205
11,634,526	11,658,381	11,919,371	12,391,003	12,577,205	12,705,684
136,135	81,594	114,750	107,583	66,244	25,586
66,049	64,043	64,790	67,793	74,743	72,416
(657,823)	2,074,584	1,734,713	2,271,504	(2,045,876)	1,404,650
(602,605)	(654,945)	(623,077)	(760,573)	(822,661)	(845,200)
245,697	(330,501)	66,498	25,813	51,825	260,948
(812,547)	1,234,775	1,357,674	1,712,120	(2,675,725)	918,400
11,678,840	10,866,293	12,101,068	13,458,742	15,170,862	12,495,137
10,866,293	12,101,068	13,458,742	15,170,862	12,495,137	13,413,537
768,233	(442,687)	(1,539,371)	(2,779,859)	82,068	(707,853)
93.40%	103.80%	112.91%	122.43%	99.35%	105.57%
1,467,745	1,423,186	1,439,760	1,504,659	1,651,388	1,609,235
52.34%	(31.11%)	(106.92%)	(184.75%)	4.97%	(43.99%)

**MILTON TOWNSHIP, ILLINOIS**

**Retiree Benefits Plan**

**Required Supplementary Information  
Schedule of Changes in the Employer's Total OPEB Liability  
March 31, 2024**

	3/31/2019	3/31/2020
Total OPEB Liability		
Service Cost	\$ 5,266	5,506
Interest	13,982	13,314
Changes in Benefit Terms	-	-
Differences Between Expected and Actual Experience	-	-
Change of Assumptions or Other Inputs	1,911	29,669
Benefit Payments	(26,483)	(32,403)
Net Change in Total OPEB Liability	(5,324)	16,086
Total OPEB Liability - Beginning	372,677	367,353
Total OPEB Liability - Ending	367,353	383,439
Covered-Employee Payroll	\$ 1,464,991	1,464,991
Total OPEB Liability as a Percentage of Covered-Employee Payroll	25.08%	26.17%

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

No assets are accumulated in a trust that meets the criteria of GASB Statement 75.

*Changes of Assumptions.* Changes in assumptions related to the discount rate were made in 2019 through 2024.

3/31/2021	3/31/2022	3/31/2023	3/31/2024
6,131	3,109	2,735	13,540
8,364	5,787	5,622	4,502
-	-	-	-
(120,405)	-	(74,949)	-
8,732	(28,363)	10,198	(336)
(29,960)	(20,081)	(21,627)	(20,211)
(127,138)	(39,548)	(78,021)	(2,505)
383,439	256,301	216,753	138,732
256,301	216,753	138,732	136,227
1,551,345	1,590,129	1,629,882	1,670,629
16.52%	13.63%	8.51%	8.15%

MILTON TOWNSHIP, ILLINOIS

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended March 31, 2024

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 2,332,909	2,332,909	2,365,467
Intergovernmental			
Replacement Taxes	328,893	328,893	281,051
SOS State Fees	27,800	27,800	51,890
Miscellaneous	18,500	18,500	113,838
Total Revenues	<u>2,708,102</u>	<u>2,708,102</u>	<u>2,812,246</u>
Expenditures			
General Government			
Administrative	1,246,290	1,246,290	1,192,691
Assessor's Office	1,039,905	1,039,905	923,371
Cemetery/Weeks Park	60,700	60,700	48,690
Citizen's Corps Program	173,474	173,474	277,248
Social Services	50,400	50,400	106,193
Total Expenditures	<u>2,570,769</u>	<u>2,570,769</u>	<u>2,548,193</u>
Net Change in Fund Balance	<u>137,333</u>	<u>137,333</u>	264,053
Fund Balance - Beginning			<u>1,893,811</u>
Fund Balance - Ending			<u><u>2,157,864</u></u>

**MILTON TOWNSHIP, ILLINOIS**

**Road and Bridge - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended March 31, 2024**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,377,118	1,377,118	846,357
Intergovernmental			
Replacement Taxes	-	-	230,935
Investment Income	-	-	2,732
Miscellaneous	-	-	38,051
Total Revenues	<u>1,377,118</u>	<u>1,377,118</u>	<u>1,118,075</u>
Expenditures			
Highways and Streets			
Administrative	161,000	161,000	330,905
Maintenance Division	1,216,118	1,216,118	1,268,553
Total Expenditures	<u>1,377,118</u>	<u>1,377,118</u>	<u>1,599,458</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	(481,383)
Fund Balance - Beginning			<u>(1,025,101)</u>
Fund Balance - Ending			<u><u>(1,506,484)</u></u>

**MILTON TOWNSHIP, ILLINOIS**

**Permanent Road - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended March 31, 2024**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 2,881,920	2,881,920	2,684,804
Intergovernmental			
ARPA Grant	-	-	183,330
Total Revenues	2,881,920	2,881,920	2,868,134
Expenditures			
Highways and Streets			
Road Maintenance Projects	2,881,920	2,881,920	1,466,172
Net Change in Fund Balance	-	-	1,401,962
Fund Balance - Beginning			2,366,575
Fund Balance - Ending			3,768,537

## **OTHER SUPPLEMENTARY INFORMATION**

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules – Major Governmental Funds
- Combining Statements – Nonmajor Governmental Funds
- Budgetary Comparison Schedules – Nonmajor Governmental Funds

## **COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

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### **GENERAL FUND**

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

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### **SPECIAL REVENUE FUNDS**

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital projects funds) that are legally restricted to expenditure for specified purposes.

#### **Road and Bridge Fund**

The Road and Bridge Fund is used to account for all financial resources relating to the repair and maintenance of the Township's infrastructure.

#### **Permanent Road Fund**

The Permanent Road Fund is used to account for all financial resources relating to the major road improvement and maintenance projects.

#### **General Assistance Fund**

The General Assistance Fund is used to account for taxes levied and expenditures incurred to provide benefits for needy residents.

#### **Road IMRF Fund**

The Road IMRF Fund is used to account for taxes levied and expenditures incurred to provide retirement benefits for Township employees.

#### **Road Social Security Fund**

The Road Social Security Fund is used to account for taxes levied and expenditures incurred to provide retirement benefits for Township employees.

#### **Road Tort Liability Fund**

The Road Tort Liability Fund is used to account for taxes levied and expenditures incurred to provide insurance coverage to the Road District.

## **COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

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### **SPECIAL REVENUE FUNDS - Continued**

#### **Mosquito Abatement Fund**

The Mosquito Abatement Fund is used to account for taxes levied and expenditures incurred to provide control and abatement of larval and adult mosquito to Township residents who are not within incorporated areas.

#### **Police District Fund**

The Police District Fund is used to account for taxes levied and expenditures incurred to provide public safety to Township residents who are not within incorporated areas.

#### **Motor Fuel Tax Fund**

The Motor Fuel Tax Fund is used to account for the Township's share of motor fuel tax revenue.

#### **Mental Health Facility Fund**

The Mental Health Facility Fund is used to account for the Township's share of taxes levied and expenditures incurred to provide mental health support through service contracts to Township residents who are not within incorporated areas.

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### **CAPITAL PROJECTS FUND**

The Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital assets (other than those financed by business-type/proprietary funds).

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**MILTON TOWNSHIP, ILLINOIS**

**General Fund**

**Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended March 31, 2024**

	Budget		Actual
	Original	Final	
<b>General Government</b>			
Administrative			
Salaries	\$ 635,000	635,000	659,815
Health Insurance	155,000	155,000	137,352
Unemployment Expenditure	1,750	1,750	4,741
Social Security/Medicare	48,500	48,500	49,673
IMRF Expenditure	21,590	21,590	2,597
Building/Equipment Maintenance Service	22,000	22,000	28,750
Legal	57,000	57,000	72,384
Telephone	5,500	5,500	4,666
Information Technology	30,000	30,000	24,044
Dues and Subscriptions	14,500	14,500	16,806
Travel, Training and Meeting	14,000	14,000	14,248
Utilities	13,750	13,750	12,156
General Insurance	41,500	41,500	29,258
Payroll Services	6,200	6,200	7,196
Public Relations and Newsletter	15,000	15,000	18,525
Newsletter	34,000	34,000	29,963
Office and Operating Supplies	14,000	14,000	15,489
Copies	-	-	504
Contingencies	92,000	92,000	32,334
Building and Site Improvements	25,000	25,000	23,553
Miscellaneous		-	8,637
	<u>1,246,290</u>	<u>1,246,290</u>	<u>1,192,691</u>
<b>Assessor's Office</b>			
Salaries	585,900	585,900	547,508
Health Insurance	117,180	117,180	95,524
Unemployment Insurance	1,000	1,000	3,371
Workers Compensation Insurance	11,500	11,500	11,500
Social Security/Medicare	44,825	44,825	40,808
IMRF Expenditure	20,000	20,000	2,174

**MILTON TOWNSHIP, ILLINOIS**

**General Fund**

**Schedule of Expenditures - Budget and Actual - Continued  
For the Fiscal Year Ended March 31, 2024**

	Budget		Actual
	Original	Final	
General Government - Continued			
Assessor's Office - Continued			
Maintenance Service	\$ 2,000	2,000	944
Other Contracted Service	135,000	135,000	118,902
Internet and Telephone	8,500	8,500	10,856
Dues and Subscriptions	4,000	4,000	4,717
Mileage Reimbursement	14,000	14,000	4,809
Travel, Training and Meeting	5,000	5,000	7,525
Contracted Software	7,000	7,000	46,233
Office Supplies	44,000	44,000	4,408
Equipment	10,000	10,000	599
Computer Equipment	20,000	20,000	22,750
Miscellaneous	10,000	10,000	743
	<u>1,039,905</u>	<u>1,039,905</u>	<u>923,371</u>
Cemetery/Weeks Park			
Maintenance of Grounds	25,000	25,000	18,734
Public Events	8,000	8,000	8,835
Office Supplies	6,000	6,000	690
Fences	15,000	15,000	5,196
Markers/Gravestones	4,700	4,700	4,175
Weed Ordinance Enforcement	2,000	2,000	11,060
	<u>60,700</u>	<u>60,700</u>	<u>48,690</u>
Citizen's Corps Program			
Salaries	79,000	79,000	83,483
Social Security	6,197	6,197	6,200
SALT Operating Expenditures	22,000	22,000	20,961
SOS State Fees	26,000	26,000	53,021
Publishing/Printing	300	300	30
Computers/Peripherals	500	500	135
General Supplies and Promotions	10,000	10,000	5,543
Food Pantry	-	-	75,846
Fuel, Oil and Miscellaneous	500	500	1,445
IMRF Expenditures	2,754	2,754	2,112
Unemployment Expenditures	223	223	686

MILTON TOWNSHIP, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued  
For the Fiscal Year Ended March 31, 2024

	Budget		Actual
	Original	Final	
General Government - Continued			
Citizen's Corps Program - Continued			
Office Supplies and Postage	\$ 1,000	1,000	12,618
CERT Supplies	13,000	13,000	15,168
CERT Advanced Training	12,000	12,000	-
	<u>173,474</u>	<u>173,474</u>	<u>277,248</u>
Social Services			
Scholarship and Grants	15,000	15,000	15,297
Peer - Jury Training and Administration	2,500	2,500	607
Salaries	11,500	11,500	8,800
Senior & Disabled Transportation	8,000	8,000	72,736
Public Events	8,000	8,000	5,154
Vehicle Maintenance	2,000	2,000	2,337
Community Outreach	2,000	2,000	-
Operating Expenditures	1,400	1,400	1,262
	<u>50,400</u>	<u>50,400</u>	<u>106,193</u>
Total Expenditures	<u>2,570,769</u>	<u>2,570,769</u>	<u>2,548,193</u>

MILTON TOWNSHIP, ILLINOIS

Road and Bridge - Special Revenue Fund

Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended March 31, 2024

	Budget		Actual
	Original	Final	
Highways and Streets			
Administrative			
Salaries	\$ 70,000	70,000	73,509
Health Insurance	-	-	162,402
Unemployment Insurance	-	-	3,475
Information Technology	-	-	819
Legal and Other Professional Services	50,000	50,000	24,756
Postage and Telephone	20,000	20,000	41,826
Publishing	-	-	75
Printing	-	-	9,739
Travel and Training	-	-	2,945
Dues and Subscriptions	-	-	825
Drug and Alcohol	-	-	1,751
Office Supplies	-	-	2,862
Equipment	10,000	10,000	1,902
Miscellaneous	11,000	11,000	4,019
	<u>161,000</u>	<u>161,000</u>	<u>330,905</u>
 Maintenance Division			
Salaries	191,500	191,500	439,300
Building Maintenance	-	-	7,523
Equipment Maintenance	-	-	17,953
Road Maintenance	-	-	(7,782)
Engineering	130,000	130,000	168,207
Utilities	-	-	9,389
Tree Removal	-	-	21,594
Building Maintenance Supplies	-	-	3,388
Equipment Maintenance Supplies	-	-	65,080
Operating Supplies	50,000	50,000	82,041
JULIE Program	-	-	5,906
Small Tools	10,000	10,000	4,260
Automotive Fuel and Oil	50,000	50,000	34,898

**MILTON TOWNSHIP, ILLINOIS**

**Road and Bridge - Special Revenue Fund**

**Schedule of Expenditures - Budget and Actual - Continued  
For the Fiscal Year Ended March 31, 2024**

	Budget		Actual
	Original	Final	
Highways and Streets - Continued			
Maintenance Division - Continued			
Salt and Calcium Chloride	\$ 40,000	40,000	15,386
Building	-	-	12,921
Equipment	744,618	744,618	381,823
Sidewalk Program	-	-	4,330
Miscellaneous	-	-	2,336
	<u>1,216,118</u>	<u>1,216,118</u>	<u>1,268,553</u>
Total Expenditures	<u>1,377,118</u>	<u>1,377,118</u>	<u>1,599,458</u>

**MILTON TOWNSHIP, ILLINOIS**

**Nonmajor Governmental Funds**

**Combining Balance Sheet  
March 31, 2024**

	General Assistance	Road IMRF
<b>ASSETS</b>		
Cash and Investments	\$ 270,510	114,601
Cash Held by Other Governmental Units	-	-
Receivables - Net of Allowances		
Property Taxes	123,442	5,878
Other	-	-
Due from Other Funds	15,467	22,516
Prepays	529	-
	<u>409,948</u>	<u>142,995</u>
<b>LIABILITIES</b>		
Due to Other Funds	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Property Taxes	123,442	5,878
Total Liabilities and Deferred Inflows of Resources	<u>123,442</u>	<u>5,878</u>
<b>FUND BALANCES</b>		
Nonspendable	529	-
Restricted	285,977	137,117
Total Fund Balances	<u>286,506</u>	<u>137,117</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>409,948</u>	<u>142,995</u>

Special Revenue							
Road Social Security	Road Tort Liability	Mosquito Abatement	Police District	Motor Fuel Tax	Mental Health Facility	Capital Projects	Totals
42,240	52,956	451,582	222,529	-	520,710	464,001	2,139,129
-	-	-	-	297,789	-	-	297,789
5,879	105,808	284,329	477,750	-	1,105,097	-	2,108,183
-	351	-	-	-	-	-	351
-	98,598	25	-	-	-	-	136,606
-	14,096	48,781	-	-	-	-	63,406
<b>48,119</b>	<b>271,809</b>	<b>784,717</b>	<b>700,279</b>	<b>297,789</b>	<b>1,625,807</b>	<b>464,001</b>	<b>4,745,464</b>
3,261	-	-	-	-	166	72,857	76,284
5,879	105,808	284,329	477,750	-	1,105,097	-	2,108,183
9,140	105,808	284,329	477,750	-	1,105,263	72,857	2,184,467
-	14,096	48,781	-	-	-	-	63,406
38,979	151,905	451,607	222,529	297,789	520,544	391,144	2,497,591
38,979	166,001	500,388	222,529	297,789	520,544	391,144	2,560,997
<b>48,119</b>	<b>271,809</b>	<b>784,717</b>	<b>700,279</b>	<b>297,789</b>	<b>1,625,807</b>	<b>464,001</b>	<b>4,745,464</b>

MILTON TOWNSHIP, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Fiscal Year Ended March 31, 2024

	General Assistance	Road IMRF
Revenues		
Taxes	\$ 201,500	5,595
Intergovernmental		
Motor Fuel Tax Allotments	-	-
Investment Income	-	-
Miscellaneous	2,838	-
Total Revenues	<u>204,338</u>	<u>5,595</u>
Expenditures		
Public Safety	-	-
Highways and Streets	-	18,541
Health and Welfare	205,051	-
Capital Outlay	-	-
Total Expenditures	<u>205,051</u>	<u>18,541</u>
Change in Fund Balances	(713)	(12,946)
Fund Balances - Beginning	<u>287,219</u>	<u>150,063</u>
Fund Balances - Ending	<u><u>286,506</u></u>	<u><u>137,117</u></u>

Special Revenue							
Road Social Security	Road Tort Liability	Mosquito Abatement	Police District	Motor Fuel Tax	Mental Health Facility	Capital Projects	Totals
5,596	78,328	267,691	452,527	-	850,777	-	1,862,014
-	-	-	-	190,265	-	-	190,265
-	-	-	-	18,511	-	-	18,511
-	-	-	-	-	-	-	2,838
5,596	78,328	267,691	452,527	208,776	850,777	-	2,073,628
-	-	171,164	392,962	-	-	-	564,126
40,282	77,593	-	-	570,545	-	-	706,961
-	-	-	-	-	694,652	-	899,703
-	-	-	-	-	-	73,539	73,539
40,282	77,593	171,164	392,962	570,545	694,652	73,539	2,244,329
(34,686)	735	96,527	59,565	(361,769)	156,125	(73,539)	(170,701)
73,665	165,266	403,861	162,964	659,558	364,419	464,683	2,731,698
38,979	166,001	500,388	222,529	297,789	520,544	391,144	2,560,997

**MILTON TOWNSHIP, ILLINOIS**

**General Assistance - Special Revenue Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended March 31, 2024**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 200,000	200,000	201,500
Miscellaneous	-	-	2,838
Total Revenues	<u>200,000</u>	<u>200,000</u>	<u>204,338</u>
Expenditures			
Health and Welfare			
Administrative	225,250	225,250	164,320
Services and Grants	35,500	35,500	40,731
Total Expenditures	<u>260,750</u>	<u>260,750</u>	<u>205,051</u>
Change in Fund Balance	<u>(60,750)</u>	<u>(60,750)</u>	(713)
Fund Balance - Beginning			<u>287,219</u>
Fund Balance - Ending			<u><u>286,506</u></u>

**MILTON TOWNSHIP, ILLINOIS**

**General Assistance - Special Revenue Fund**

**Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended March 31, 2024**

	Budget		Actual
	Original	Final	
Health and Welfare			
Administrative			
Salaries	\$ 147,000	147,000	97,891
Health Insurance	23,500	23,500	21,224
Unemployment Insurance	400	400	632
Social Security/Medicare	11,250	11,250	7,162
IMRF Expenditure	4,900	4,900	2,374
Vehicle	1,000	1,000	538
Legal	6,500	6,500	152
Postage	10,000	10,000	3,958
Telephone	3,500	3,500	3,465
Travel and Training	1,500	1,500	2,059
Education Seminars	-	-	71
Office and Operating Supplies	2,500	2,500	1,526
Computer Software	5,000	5,000	4,738
Payroll Service	1,700	1,700	1,266
Copies	3,500	3,500	2,101
Miscellaneous	3,000	3,000	15,163
	<u>225,250</u>	<u>225,250</u>	<u>164,320</u>
Services and Grants			
Shelter	-	-	28,800
Utilities	15,500	15,500	3,950
Flat Grants	20,000	20,000	7,981
	<u>35,500</u>	<u>35,500</u>	<u>40,731</u>
Total Expenditures	<u>260,750</u>	<u>260,750</u>	<u>205,051</u>

**MILTON TOWNSHIP, ILLINOIS**

**Road IMRF - Special Revenue Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended March 31, 2024**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 5,000	5,000	5,595
Expenditures			
Highways and Streets			
Employer IMRF Contributions	5,000	5,000	18,541
Change in Fund Balance	<u>-</u>	<u>-</u>	(12,946)
Fund Balance - Beginning			<u>150,063</u>
Fund Balance - Ending			<u>137,117</u>

**MILTON TOWNSHIP, ILLINOIS**

**Road Social Security - Special Revenue Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended March 31, 2024**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 5,000	5,000	5,596
Expenditures			
Highways and Streets			
Payroll Taxes	5,000	5,000	40,282
Change in Fund Balance	-	-	(34,686)
Fund Balance - Beginning			73,665
Fund Balance - Ending			38,979

**MILTON TOWNSHIP, ILLINOIS**

**Road Tort Liability - Special Revenue Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended March 31, 2024**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 100,000	100,000	78,328
Expenditures			
Highways and Streets			
Insurance Premiums	100,000	100,000	77,593
Change in Fund Balance	<u>-</u>	<u>-</u>	735
Fund Balance - Beginning			<u>165,266</u>
Fund Balance - Ending			<u>166,001</u>

**MILTON TOWNSHIP, ILLINOIS**

**Mosquito Abatement - Special Revenue Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended March 31, 2024**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 265,003	265,003	267,691
Expenditures			
Public Safety			
Mosquito Abatement Expenditures	240,000	240,000	166,138
Miscellaneous	400	400	-
Contingencies	24,000	24,000	5,026
Total Expenditures	264,400	264,400	171,164
Change in Fund Balance	603	603	96,527
Fund Balance - Beginning			403,861
Fund Balance - Ending			500,388

**MILTON TOWNSHIP, ILLINOIS**

**Police District - Special Revenue Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended March 31, 2024**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 451,737	451,737	452,527
Expenditures			
Public Safety			
Special Police Contract	389,822	389,822	389,822
Telephone	750	750	700
Miscellaneous	500	500	-
Contingencies	60,000	60,000	2,440
Total Expenditures	451,072	451,072	392,962
Change in Fund Balance	665	665	59,565
Fund Balance - Beginning			162,964
Fund Balance - Ending			222,529

MILTON TOWNSHIP, ILLINOIS

Mental Health Facility - Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended March 31, 2024

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 848,097	848,097	850,777
Expenditures			
Health and Welfare			
Administrative	44,824	44,824	6,942
Services and Grants	40,973	40,973	36,073
Awards	756,448	756,448	651,637
Total Expenditures	842,245	842,245	694,652
Change in Fund Balance	5,852	5,852	156,125
Fund Balance - Beginning			364,419
Fund Balance - Ending			520,544

**MILTON TOWNSHIP, ILLINOIS**

**Capital Projects Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended March 31, 2024**

	Budget		Actual
	Original	Final	
Revenues			
Miscellaneous	\$ -	-	-
Expenditures			
Capital Outlay	240,000	240,000	73,539
Net Change in Fund Balance	<u>(240,000)</u>	<u>(240,000)</u>	(73,539)
Fund Balance - Beginning			<u>464,683</u>
Fund Balance - Ending			<u>391,144</u>

**SUPPLEMENTAL SCHEDULE**

**MILTON TOWNSHIP, ILLINOIS**

**Schedule of Assessed Valuation, Tax Rates, and Tax Extension  
Last Eight Tax Levy Years  
March 31, 2024**

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**See Following Page**

**MILTON TOWNSHIP, ILLINOIS**

**Schedule of Assessed Valuation, Tax Rates, and Tax Extension  
Last Eight Tax Levy Years  
March 31, 2024**

	2016	2017	2018
<b>Assessed Valuation</b>			
Township	\$ 4,643,999,983	4,869,112,692	5,088,716,025
Police District	\$ 788,794,481	829,062,203	859,898,675
Mosquito Abatement District	\$ 307,536,880	322,756,660	334,312,585
<b>Tax Rates</b>			
Town Fund	0.4040	0.0397	0.0390
Mental Health Facility Fund	-	-	-
General Assistance Fund	0.0053	0.0052	0.0052
Road and Bridge Fund	0.0506	0.0424	0.0367
Permanent Road Fund	0.0196	0.0266	0.0314
Road IMRF Fund	0.0014	0.0013	0.0012
Road Social Security Fund	0.0011	0.0011	0.0010
Road Tort Liability Fund	0.0021	0.0020	0.0019
Police District Fund	0.0411	0.0415	0.0425
Mosquito Abatement Fund	0.0228	0.0225	0.0225
<b>Total Tax Rates</b>	<b>0.54800</b>	<b>0.18230</b>	<b>0.18140</b>
<b>Tax Extensions</b>			
Town Fund	\$ 1,876,176	1,933,038	1,984,599
Mental Health Facility Fund	-	-	-
General Assistance Fund	246,132	253,194	264,613
Road and Bridge Fund*	1,409,918	1,032,252	1,867,559
Permanent Road Fund	910,224	1,295,184	1,597,857
Road IMRF Fund	65,016	63,298	61,065
Road Social Security Fund	51,084	53,560	50,887
Road Tort Liability Fund	97,524	97,382	96,685
Police District Fund	324,195	344,061	365,457
Mosquito Abatement Fund	70,118	72,620	75,220
<b>Total Tax Extensions</b>	<b>5,050,387</b>	<b>5,144,589</b>	<b>6,363,942</b>

\*Road and Bridge tax levy is shared with the Village.

2019	2020	2021	2022	2023
5,211,398,312	5,335,658,481	5,398,496,590	5,607,801,948	5,878,177,644
885,272,104	907,239,242	915,374,065	942,960,899	963,206,257
1,908,882,858	1,962,045,646	1,987,276,696	2,049,116,989	2,137,799,844
0.0396	0.0404	0.0424	0.0418	0.0400
-	-	0.0149	0.0152	0.0188
0.0012	0.0049	0.0023	0.0036	0.0021
0.0339	0.0293	0.0289	0.0246	0.0237
0.0343	0.0392	0.0427	0.0480	0.0491
0.0012	0.0012	0.0000	0.0001	0.0001
0.0010	0.0010	0.0000	0.0010	0.0001
0.0018	0.0018	0.0012	0.0014	0.0018
0.0438	0.0454	0.0472	0.0481	0.0496
0.0124	0.0122	0.0127	0.0131	0.0133
0.16920	0.17540	0.19234	0.19690	0.19860
2,063,714	2,155,606	2,288,962	2,344,061	2,351,271
-	-	804,376	852,386	1,105,097
62,537	261,447	124,165	201,881	123,442
1,766,664	1,563,348	1,570,962	1,379,519	1,390,735
1,787,510	2,091,578	2,305,158	2,691,745	2,886,185
62,537	64,028	10,797	5,608	5,878
52,114	53,357	10,797	5,608	5,878
93,805	96,042	64,782	78,509	105,807
387,749	411,887	432,057	453,564	477,750
236,701	239,370	252,384	271,123	284,328
6,513,331	6,936,663	7,864,440	8,284,004	8,736,371

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Accrual Basis

Milton Township  
Balance Sheet  
As of July 8, 2025

	<u>Jul 8, 25</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Cash - Capital Project Fund	
90100 · Cash - Wheaton B&T (2125)	463,873.48
Total Cash - Capital Project Fund	463,873.48
Cash - Town Fund	
10100 · Town Fund - Wheaton B&T (0339)	2,461,064.60
10101 · Petty Cash (T)	144.00
10102 · Payroll account (T)	20,000.00
10105 · Petty Cash (Salt)	50.00
Total Cash - Town Fund	2,481,258.60
Cash - SOS Programs	
10700 · SOS - Wheaton B&T (4486)	2,106.11
Total Cash - SOS Programs	2,106.11
Total Checking/Savings	2,947,238.19
Total Current Assets	2,947,238.19
<b>TOTAL ASSETS</b>	<b>2,947,238.19</b>
<b>LIABILITIES &amp; EQUITY</b>	<b>0.00</b>

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Accrual Basis

**Milton Township**  
**Profit & Loss**  
 June 11 through July 8, 2025

	Jun 11 - Jul 8, 25
<b>Income</b>	
10400 · Property taxes (T)	231,197.21
10711 · Programs - SOS State Fees (T)	6,462.00
10712 · Programs-SOS State SVC Fees (T)	230.00
<b>Total Income</b>	<b>237,889.21</b>
<b>Expense</b>	
<b>Capital Projects</b>	
90500 · Operating Fund	20.36
<b>Total Capital Projects</b>	<b>20.36</b>
<b>Township</b>	
<b>Administrative</b>	
10500 · Salaries	61,480.99
10502 · Benefits	13,345.73
10504 · Unemployment Insurance	453.97
10508 · Social Security/Medicare	4,613.94
10510 · I.M.R.F. Expenses	750.84
10512 · Facility Maintenance	4,482.61
10518 · Professional & Contract Service	20,335.45
10522 · Telephone	466.45
10523 · Information Technology	4,938.88
10526 · Organization & Association Dues	489.20
10528 · Travel, Training & Conferences	1,575.24
10529 · ERP Software	7,406.64
10530 · Utilities	935.99
10536 · Public Relations & Printing	65.00
10538 · Office & Operating Supplies	2,373.42
10539 · Misc / Bank Fees	293.86
<b>Total Administrative</b>	<b>124,008.21</b>
<b>Assessor's office</b>	
12500 · Salaries - Assessor's	49,450.56
12502 · Benefits	9,438.14
12504 · Unemployment Insurance	370.23
12508 · Social Security/Medicare	3,691.52
12510 · I.M.R.F. Expenses	672.52
12514 · Maint. Services - Equipment	598.25
12517 · Professional & Contract Service	40.00
12522 · Internet & Telephone	332.30
12532 · Training, Meetings, Conferences	1,412.11
12534 · Contracted Software/Licensing	1,029.82
12538 · Office & Operating Supplies	978.88
12548 · Miscellaneous Expense	233.81
<b>Total Assessor's office</b>	<b>68,248.14</b>
<b>Cemeteries</b>	
10564 · Maintenance Services	143.00
10565 · Public Events	5,914.07
10571 · Professional & Specialists SVC	525.00
<b>Total Cemeteries</b>	<b>6,582.07</b>
<b>C.E.R.T</b>	
<b>Personnel</b>	
10802 · Salaries Staff	2,546.90
10803 · Social Security/Medicare	194.84
10804 · I.M.R.F. Expenses	12.54
10805 · Unemployment Insurance	31.71

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Accrual Basis

**Milton Township**  
**Profit & Loss**  
June 11 through July 8, 2025

	<u>Jun 11 - Jul 8, 25</u>
Total Contractual Services	1,350.00
Commodities	
10820 · Office & Operating Supplies	628.48
10816 · Fuel & Vehicle Maintenance	365.51
10821 · CERT- Basic Training Costs	208.97
10822 · CERT - Advanced Training Costs	372.00
10835 · Events/Call Out's	239.13
Total Commodities	<u>1,814.09</u>
Total C.E.R.T	5,950.08
Programs	
Personnel	
10701 · S.A.L.T. Salaries	750.00
Total Personnel	750.00
Contractual Services	
10713 · Public Events - Seniors	1,103.00
10708 · S.A.L.T. Operating Expenses	269.89
10702 · Sr. & Disabled Transportation	6,234.02
Total Contractual Services	7,606.91
Commodities	
10718 · Advertising & Promotional	513.36
10707 · Fuel & Vehicle Maintenance	2,087.71
10706 · Office & Operating Expenses	57.38
Total Commodities	<u>2,658.45</u>
Total Programs	11,015.36
Total Township	<u>215,803.86</u>
Total Expense	<u>215,824.22</u>
Net Income	<u><u>22,064.99</u></u>

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Accrual Basis

**Milton Township (Township)**  
**Profit & Loss Budget vs. Actual**  
**April 2025 through March 2026**

	Apr '25 - Mar 26	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
10400 · Property taxes (T)	1,321,568.23	2,533,016.17	-1,211,447.94	52.2%
10402 · Replacement tax (T)	42,188.07	355,730.67	-313,542.60	11.9%
10413 · CERT IGAs (T)	0.00	5,000.00	-5,000.00	0.0%
10414 · CERT Events & Misc Income (T)	0.00	9,000.00	-9,000.00	0.0%
<b>Total Income</b>	<b>1,363,756.30</b>	<b>2,902,746.84</b>	<b>-1,538,990.54</b>	<b>47.0%</b>
<b>Expense</b>				
<b>Capital Projects</b>				
90500 · Operating Fund	20.36	75,000.00	-74,979.64	0.0%
<b>Total Capital Projects</b>	<b>20.36</b>	<b>75,000.00</b>	<b>-74,979.64</b>	<b>0.0%</b>
<b>Township</b>				
<b>Administrative</b>				
10500 · Salaries	182,289.51	778,991.23	-596,701.72	23.4%
10502 · Benefits	26,691.46	160,150.00	-133,458.54	16.7%
10504 · Unemployment Insurance	1,221.46	11,150.05	-9,928.59	11.0%
10508 · Social Security/Medicare	13,738.21	60,000.00	-46,261.79	22.9%
10510 · I.M.R.F. Expenses	2,237.52	9,354.54	-7,117.02	23.9%
10512 · Facility Maintenance	19,040.37	23,650.00	-4,609.63	80.5%
10518 · Professional & Contract Service	21,690.95	161,175.00	-139,484.05	13.5%
10522 · Telephone	2,070.80	5,835.00	-3,764.20	35.5%
10523 · Information Technology	9,734.88	31,000.00	-21,265.12	31.4%
10526 · Organization & Association Dues	4,461.24	10,000.00	-5,538.76	44.6%
10528 · Travel, Training & Conferences	7,243.84	15,900.00	-8,656.16	45.6%
10529 · ERP Software	7,996.64	11,000.00	-3,003.36	72.7%
10530 · Utilities	3,157.17	12,000.00	-8,842.83	26.3%
10532 · T.O.I.R.M.A. Insurance	28,783.56	44,027.00	-15,243.44	65.4%
10534 · Payroll Services	679.46	6,575.00	-5,895.54	10.3%
10536 · Public Relations & Printing	2,287.18	15,915.00	-13,627.82	14.4%
10537 · Newsletter	0.00	35,020.00	-35,020.00	0.0%
10538 · Office & Operating Supplies	4,895.93	17,000.00	-12,104.07	28.8%
10539 · Misc / Bank Fees	505.80	745.00	-239.20	67.9%
10545 · Non-Cap Improvements & Repairs	4,255.00	20,000.00	-15,745.00	21.3%
<b>Total Administrative</b>	<b>342,980.98</b>	<b>1,429,487.82</b>	<b>-1,086,506.84</b>	<b>24.0%</b>
<b>Assessor's office</b>				
12500 · Salaries - Assessor's	148,351.88	670,000.00	-521,648.32	22.1%
12502 · Benefits	18,876.28	132,818.00	-113,941.72	14.2%
12504 · Unemployment Insurance	1,009.12	4,955.00	-3,945.88	20.4%
12506 · Workers Compensation	0.00	13,000.00	-13,000.00	0.0%
12508 · Social Security/Medicare	11,120.28	51,030.00	-39,909.72	21.8%
12510 · I.M.R.F. Expenses	2,017.56	20,000.00	-17,982.44	10.1%
12514 · Maint. Services - Equipment	998.98	2,200.00	-1,201.02	45.4%
12517 · Professional & Contract Service	16,082.50	137,000.00	-120,917.50	11.7%
12520 · Postage	0.00	1,200.00	-1,200.00	0.0%
12522 · Internet & Telephone	2,131.16	12,000.00	-9,868.84	17.8%
12526 · Dues	250.00	4,000.00	-3,750.00	6.3%
12530 · Mileage	1,478.88	9,000.00	-7,521.12	16.4%
12532 · Training, Meetings, Conferences	6,084.10	15,000.00	-8,915.90	40.6%
12534 · Contracted Software/Licensing	6,890.20	45,000.00	-38,109.80	15.3%
12538 · Office & Operating Supplies	1,564.65	6,000.00	-4,435.35	26.1%
12544 · Equipment (Purchase or Lease)	393.00	20,000.00	-19,607.00	2.0%
12546 · Computer Equipment	0.00	20,000.00	-20,000.00	0.0%
12548 · Miscellaneous Expense	1,618.81	1,500.00	118.81	107.9%
<b>Total Assessor's office</b>	<b>218,867.20</b>	<b>1,164,703.00</b>	<b>-945,835.80</b>	<b>18.8%</b>
<b>Cemeteries</b>				
10564 · Maintenance Services	237.91	18,000.00	-17,762.09	1.3%

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Accrual Basis

**Milton Township (Township)**  
**Profit & Loss Budget vs. Actual**  
**April 2025 through March 2026**

	Apr '25 - Mar 26	Budget	\$ Over Budget	% of Budget
<b>Total Cemeteries</b>	8,905.93	49,400.00	-40,494.07	18.0%
<b>C.E.R.T</b>				
<b>Personnel</b>				
10802 · Salaries Staff	7,046.94	35,000.00	-27,393.06	21.7%
10803 · Social Security/Medicare	581.93	4,207.50	-3,625.57	13.8%
10804 · I.M.R.F. Expenses	37.62	475.00	-437.38	7.9%
10805 · Unemployment Insurance	86.47	3,100.00	-3,013.53	2.8%
<b>Total Personnel</b>	8,312.96	42,782.50	-34,469.54	19.4%
<b>Contractual Services</b>				
10814 · Promotions & Advertising	1,422.15	12,500.00	-11,077.85	11.4%
<b>Total Contractual Services</b>	1,422.15	12,500.00	-11,077.85	11.4%
<b>Commodities</b>				
10820 · Office & Operating Supplies	1,041.65	11,000.00	-9,958.35	9.5%
10816 · Fuel & Vehicle Maintenance	2,154.27	4,000.00	-1,845.73	53.9%
10821 · CERT- Basic Training Costs	697.95	18,000.00	-17,302.05	3.9%
10822 · CERT - Advanced Training Costs	525.38	12,000.00	-11,474.62	4.4%
10834 · Equipment Expense	0.00	10,000.00	-10,000.00	0.0%
10835 · Events/Call Out's	239.13	10,000.00	-9,760.87	2.4%
<b>Total Commodities</b>	4,658.38	65,000.00	-60,341.62	7.2%
<b>Capital Outlay</b>				
10831 · Computer, Peripherals, Software	0.00	3,000.00	-3,000.00	0.0%
<b>Total Capital Outlay</b>	0.00	3,000.00	-3,000.00	0.0%
<b>Total C.E.R.T</b>	14,393.49	123,282.50	-108,889.01	11.7%
<b>Clerk's Office</b>				
10600 · Operating Expenses - (TC)	0.00	2,050.00	-2,050.00	0.0%
10601 · Information Technology - (TC)	0.00	525.00	-525.00	0.0%
<b>Total Clerk's Office</b>	0.00	2,575.00	-2,575.00	0.0%
<b>Programs</b>				
<b>Personnel</b>				
10701 · S.A.L.T. Salaries	2,250.00	9,750.00	-7,500.00	23.1%
<b>Total Personnel</b>	2,250.00	9,750.00	-7,500.00	23.1%
<b>Contractual Services</b>				
10713 · Public Events - Seniors	2,362.28	7,500.00	-5,137.72	31.5%
10714 · Public Events - Veterans	0.00	500.00	-500.00	0.0%
10708 · S.A.L.T. Operating Expenses	10,624.36	22,000.00	-11,375.64	48.3%
10702 · Sr. & Disabled Transportation	13,158.01	25,000.00	-11,841.99	52.8%
<b>Total Contractual Services</b>	26,144.65	55,000.00	-28,855.35	47.5%
<b>Commodities</b>				
10718 · Advertising & Promotional	513.36	1,500.00	-986.64	34.2%
10715 · Dues	0.00	300.00	-300.00	0.0%
10716 · Equipment Purchases	0.00	600.00	-600.00	0.0%
10707 · Fuel & Vehicle Maintenance	2,087.71	1,000.00	1,087.71	208.8%
10706 · Office & Operating Expenses	233.32	3,500.00	-3,266.68	6.7%
10717 · Training, Mtgs, & Conferences	0.00	600.00	-600.00	0.0%
<b>Total Commodities</b>	2,834.39	7,500.00	-4,665.61	37.8%
<b>Total Programs</b>	31,229.04	72,250.00	-41,020.96	43.2%
<b>Weed Ordinance Enforcement</b>				
10777 · Weed Ordinance Enforcement	0.00	5,150.00	-5,150.00	0.0%

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Accrual Basis

**Milton Township (Township)**  
**Profit & Loss Budget vs. Actual**  
April 2025 through March 2026

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	<u>Apr '25 - Mar 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Expense	619,197.00	2,921,848.32	-2,302,651.32	21.2%
Net Income	744,559.30	-19,101.48	763,660.78	-3,897.9%

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**Milton Township**  
**Bills Being Paid**  
June 11 through July 8, 2025

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check		07/08/2025	Vanguard Cleaning Sys of Chicago	10100 · Town Fund - Wheaton B&T (0339)		-625.00
				10512 · Facility Maintenance	-625.00	625.00
TOTAL					-625.00	625.00
Check		07/08/2025	ALPHAGRAPHICS	10100 · Town Fund - Wheaton B&T (0339)		-352.89
				10512 · Facility Maintenance	-352.89	352.89
TOTAL					-352.89	352.89
Check		07/08/2025	ROSE PEST SOLUTIONS	10100 · Town Fund - Wheaton B&T (0339)		-84.00
				10512 · Facility Maintenance	-84.00	84.00
TOTAL					-84.00	84.00
Check		07/08/2025	MN2, Inc.	10100 · Town Fund - Wheaton B&T (0339)		-678.64
				10512 · Facility Maintenance	-678.64	678.64
TOTAL					-678.64	678.64
Check		07/08/2025	Paddock Publications....{Dues & Sub}	10100 · Town Fund - Wheaton B&T (0339)		-595.30
				10718 · Advertising & Promotional	-131.10	131.10
				10526 · Organization & Association Dues	-464.20	464.20
TOTAL					-595.30	595.30
Check		07/08/2025	Team Telecom	10100 · Town Fund - Wheaton B&T (0339)		-2,181.25
				10523 · Information Technology	-356.25	356.25
				10523 · Information Technology	-1,825.00	1,825.00
TOTAL					-2,181.25	2,181.25
Check		07/08/2025	Mrozinski, Debbie	10100 · Town Fund - Wheaton B&T (0339)		-38.72
				10538 · Office & Operating Supplies	-38.72	38.72
TOTAL					-38.72	38.72
Check		07/08/2025	City Of Wheaton	10100 · Town Fund - Wheaton B&T (0339)		-270.42
				10816 · Fuel & Vehicle Maintenance	-270.42	270.42
TOTAL					-270.42	270.42
Check		07/08/2025	City Of Wheaton	10100 · Town Fund - Wheaton B&T (0339)		-93.99
				10530 · Utilities	-93.99	93.99
TOTAL					-93.99	93.99
Check		07/08/2025	First Student Inc.	10100 · Town Fund - Wheaton B&T (0339)		-372.00
				10822 · CERT - Advanced Training Costs	-372.00	372.00
TOTAL					-372.00	372.00
Check		07/08/2025	Drew Ellis	10100 · Town Fund - Wheaton B&T (0339)		-36.57
				10565 · Public Events	-13.01	13.01
				10565 · Public Events	-23.56	23.56

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**Milton Township**  
**Bills Being Paid**  
June 11 through July 8, 2025

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check		07/08/2025	Clarity Technology Group, Inc.	10100 · Town Fund - Wheaton B&T (0339)		-981.50
				10523 · Information Technology	-981.50	981.50
TOTAL					-981.50	981.50
Check		07/08/2025	Steve Siemer	10100 · Town Fund - Wheaton B&T (0339)		-50.00
				10528 · Travel, Training & Conferences	-50.00	50.00
TOTAL					-50.00	50.00
Check		07/08/2025	Jacqueline McGrath	10100 · Town Fund - Wheaton B&T (0339)		-50.00
				10528 · Travel, Training & Conferences	-50.00	50.00
TOTAL					-50.00	50.00
Check		07/08/2025	FLOOD'S ROYAL FLUSH	10100 · Town Fund - Wheaton B&T (0339)		-350.00
				10565 · Public Events	-350.00	350.00
TOTAL					-350.00	350.00
Check		07/08/2025	Com Ed (township invoice)	10100 · Town Fund - Wheaton B&T (0339)		-842.00
				10530 · Utilities	-842.00	842.00
TOTAL					-842.00	842.00
Check		07/08/2025	Com Ed (Cemetery)	10100 · Town Fund - Wheaton B&T (0339)		-143.00
				10564 · Maintenance Services	-143.00	143.00
TOTAL					-143.00	143.00
Check		07/08/2025	JRM Consulting Inc.	10100 · Town Fund - Wheaton B&T (0339)		-187.50
				12534 · Contracted Software/Licensing	-187.50	187.50
TOTAL					-187.50	187.50
Check		07/08/2025	Dan Bolger	10100 · Town Fund - Wheaton B&T (0339)		-60.95
				12538 · Office & Operating Supplies	-60.95	60.95
TOTAL					-60.95	60.95
Check		07/08/2025	CDS Leasing A Program of De Lage Landen	10100 · Town Fund - Wheaton B&T (0339)		-93.45
				10518 · Professional & Contract Service	-93.45	93.45
TOTAL					-93.45	93.45
Check		07/08/2025	LRS, LLC (Lakeshore Recycling Systems)	10100 · Town Fund - Wheaton B&T (0339)		-487.65
				10512 · Facility Maintenance	-487.65	487.65
TOTAL					-487.65	487.65
Check		07/08/2025	Dupage Tents & Events	10100 · Town Fund - Wheaton B&T (0339)		-2,327.50
				10565 · Public Events	-2,327.50	2,327.50
TOTAL					-2,327.50	2,327.50

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**Milton Township**  
**Bills Being Paid**  
June 11 through July 8, 2025

Type	Num	Date	Name	Account	Paid Amount	Original Amount
TOTAL					-1,000.00	1,000.00
Check		07/08/2025	Bond Conway Law Firm LTD	10100 · Town Fund - Wheaton B&T (0339)		-2,812.50
				10518 · Professional & Contract Service	-2,812.50	2,812.50
TOTAL					-2,812.50	2,812.50
Check		07/08/2025	Vonk Services	10100 · Town Fund - Wheaton B&T (0339)		-500.00
				10512 · Facility Maintenance	-500.00	500.00
TOTAL					-500.00	500.00
Check EFT		06/12/2025	FNBO	10100 · Town Fund - Wheaton B&T (0339)		-269.89
				10708 · S.A.L.T. Operating Expenses	-269.89	269.89
TOTAL					-269.89	269.89
Check EFT		06/12/2025	FNBO	10100 · Town Fund - Wheaton B&T (0339)		-694.07
				10821 · CERT- Basic Training Costs	-53.23	53.23
				10821 · CERT- Basic Training Costs	-35.79	35.79
				10820 · Office & Operating Supplies	-72.25	72.25
				10820 · Office & Operating Supplies	-234.63	234.63
				10820 · Office & Operating Supplies	-30.26	30.26
				10816 · Fuel & Vehicle Maintenance	-95.09	95.09
				10835 · Events/Call Out's	-133.82	133.82
				10539 · Misc / Bank Fees	-39.00	39.00
TOTAL					-694.07	694.07
Check EFT		06/12/2025	FNBO	10100 · Town Fund - Wheaton B&T (0339)		-889.31
				12538 · Office & Operating Supplies	-29.14	29.14
				12534 · Contracted Software/Licensing	-20.00	20.00
				12538 · Office & Operating Supplies	-45.17	45.17
				12538 · Office & Operating Supplies	-36.98	36.98
				12538 · Office & Operating Supplies	-6.98	6.98
				12532 · Training, Meetings, Conferences	-46.99	46.99
				12532 · Training, Meetings, Conferences	-25.00	25.00
				12532 · Training, Meetings, Conferences	-15.06	15.06
				12532 · Training, Meetings, Conferences	-50.00	50.00
				12538 · Office & Operating Supplies	-17.99	17.99
				12538 · Office & Operating Supplies	-6.64	6.64
				12532 · Training, Meetings, Conferences	-150.00	150.00
				12532 · Training, Meetings, Conferences	-200.00	200.00
				12538 · Office & Operating Supplies	-35.82	35.82
				12538 · Office & Operating Supplies	-43.98	43.98
				12538 · Office & Operating Supplies	-9.89	9.89
				12538 · Office & Operating Supplies	-43.17	43.17
				12538 · Office & Operating Supplies	-62.70	62.70
				12548 · Miscellaneous Expense	-39.00	39.00
				12538 · Office & Operating Supplies	-4.80	4.80
TOTAL					-889.31	889.31
Check EFT		06/12/2025	FNBO	10100 · Town Fund - Wheaton B&T (0339)		-39.00
				10539 · Misc / Bank Fees	-39.00	39.00
TOTAL					-39.00	39.00
Check EFT		06/24/2025	FNBO	10100 · Town Fund - Wheaton B&T (0339)		-16,862.62
				10538 · Office & Operating Supplies	-1,755.52	1,755.52
				10529 · ERP Software	-7,406.64	7,406.64

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**Milton Township**  
**Bills Being Paid**  
 June 11 through July 8, 2025

Type	Num	Date	Name	Account	Paid Amount	Original Amount
				10718 · Advertising & Promotional	-251.16	251.16
				10526 · Organization & Association Dues	-25.00	25.00
				10528 · Travel, Training & Conferences	-47.86	47.86
				10528 · Travel, Training & Conferences	-415.76	415.76
				10707 · Fuel & Vehicle Maintenance	-29.00	29.00
				10538 · Office & Operating Supplies	-15.99	15.99
				10538 · Office & Operating Supplies	-100.00	100.00
				10538 · Office & Operating Supplies	-13.80	13.80
				10528 · Travel, Training & Conferences	-20.32	20.32
				10528 · Travel, Training & Conferences	-243.13	243.13
				10707 · Fuel & Vehicle Maintenance	-12.00	12.00
				10538 · Office & Operating Supplies	-295.00	295.00
				10538 · Office & Operating Supplies	-75.00	75.00
				10539 · Misc / Bank Fees	-39.00	39.00
				66900 · Reconciliation Discrepancies	-1,379.68	1,379.68
TOTAL					-16,862.62	16,862.62
Check	EFT	06/24/2025	FNBO	10100 · Town Fund - Wheaton B&T (0339)		-2,172.33
				12538 · Office & Operating Supplies	-43.98	43.98
				12534 · Contracted Software/Licensing	-166.32	166.32
				12534 · Contracted Software/Licensing	-20.00	20.00
				12538 · Office & Operating Supplies	-32.98	32.98
				12538 · Office & Operating Supplies	-141.90	141.90
				12538 · Office & Operating Supplies	-4.80	4.80
				12538 · Office & Operating Supplies	-6.08	6.08
				12532 · Training, Meetings, Conferences	-880.00	880.00
				12538 · Office & Operating Supplies	-61.64	61.64
				12538 · Office & Operating Supplies	-19.49	19.49
				12538 · Office & Operating Supplies	-263.80	263.80
				12532 · Training, Meetings, Conferences	-45.06	45.06
				12548 · Miscellaneous Expense	-39.00	39.00
				66900 · Reconciliation Discrepancies	-447.28	447.28
TOTAL					-2,172.33	2,172.33
Check	EFT	06/24/2025	FNBO	10100 · Town Fund - Wheaton B&T (0339)		-35.00
				10539 · Misc / Bank Fees	-35.00	35.00
TOTAL					-35.00	35.00
Check	EFT	06/24/2025	FNBO	10100 · Town Fund - Wheaton B&T (0339)		-1,027.74
				10821 · CERT- Basic Training Costs	-119.95	119.95
				10820 · Office & Operating Supplies	-72.25	72.25
				10835 · Events/Call Out's	-105.31	105.31
				10820 · Office & Operating Supplies	-85.44	85.44
				10820 · Office & Operating Supplies	-133.65	133.65
				10539 · Misc / Bank Fees	-39.00	39.00
				66900 · Reconciliation Discrepancies	-472.14	472.14
TOTAL					-1,027.74	1,027.74
Check	30081	06/11/2025	Milton Township Payroll Acct.	10100 · Town Fund - Wheaton B&T (0339)		-63,177.74
				10500 · Salaries	-29,169.46	29,169.46
				10510 · I.M.R.F. Expenses	-353.09	353.09
				10508 · Social Security/Medicare	-2,186.78	2,186.78
				12500 · Salaries - Assessor's	-24,725.28	24,725.28
				12510 · I.M.R.F. Expenses	-336.26	336.26
				12508 · Social Security/Medicare	-1,845.76	1,845.76
				10500 · Salaries	-2,119.43	2,119.43
				10510 · I.M.R.F. Expenses	-28.82	28.82
				10508 · Social Security/Medicare	-162.14	162.14
				10701 · S.A.L.T. Salaries	-375.00	375.00
				10706 · Office & Operating Expenses	-28.69	28.69
				10802 · Salaries Staff	-1,273.45	1,273.45
				10804 · I.M.R.F. Expenses	-6.27	6.27

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**Milton Township**  
**Bills Being Paid**  
June 11 through July 8, 2025

Type	Num	Date	Name	Account	Paid Amount	Original Amount
TOTAL					-63,177.74	63,177.74
Check	30082	06/11/2025	Blue Cross and Blue Shield of Illinois	10100 · Town Fund - Wheaton B&T (0339)		-20,588.76
				10502 · Benefits	-12,062.87	12,062.87
				12502 · Benefits	-8,525.89	8,525.89
TOTAL					-20,588.76	20,588.76
Check	30083	06/11/2025	Mutual of Omaha	10100 · Town Fund - Wheaton B&T (0339)		-2,195.11
				10502 · Benefits	-1,282.86	1,282.86
				12502 · Benefits	-912.25	912.25
TOTAL					-2,195.11	2,195.11
Check	30084	06/11/2025	Professional Mailing Services, Inc.	10100 · Town Fund - Wheaton B&T (0339)		-1,350.00
				10814 · Promotions & Advertising	-1,350.00	1,350.00
TOTAL					-1,350.00	1,350.00
Check	30085	06/11/2025	Sales Solutions	10100 · Town Fund - Wheaton B&T (0339)		-65.00
				10536 · Public Relations & Printing	-65.00	65.00
TOTAL					-65.00	65.00
Check	30086	06/11/2025	Vanguard Cleaning Sys of Chicago	10100 · Town Fund - Wheaton B&T (0339)		-625.00
				10512 · Facility Maintenance	-625.00	625.00
TOTAL					-625.00	625.00
Check	30087	06/11/2025	Team Telecom	10100 · Town Fund - Wheaton B&T (0339)		-936.25
				10523 · Information Technology	-936.25	936.25
TOTAL					-936.25	936.25
Check	30088	06/11/2025	CDS Leasing A Program of De Lage Landen	10100 · Town Fund - Wheaton B&T (0339)		-89.00
				10518 · Professional & Contract Service	-89.00	89.00
TOTAL					-89.00	89.00
Check	30089	06/11/2025	Comcast Cable (Town/Assessors)	10100 · Town Fund - Wheaton B&T (0339)		-424.10
				10522 · Telephone	-424.10	424.10
TOTAL					-424.10	424.10
Check	30090	06/19/2025	PACE	10100 · Town Fund - Wheaton B&T (0339)		-6,234.02
				10702 · Sr. & Disabled Transportation	-6,234.02	6,234.02
TOTAL					-6,234.02	6,234.02
Check	30091	06/19/2025	Lauterbach & Amen, LLP	10100 · Town Fund - Wheaton B&T (0339)		-10,550.00
				10518 · Professional & Contract Service	-10,550.00	10,550.00
TOTAL					-10,550.00	10,550.00
Check	30092	06/19/2025	Culligan of Wheaton	10100 · Town Fund - Wheaton B&T (0339)		-79.39

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**Milton Township**  
**Bills Being Paid**  
June 11 through July 8, 2025

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check	30093	06/19/2025	The Daily Herald	10100 · Town Fund - Wheaton B&T (0339)		-131.10
				10718 · Advertising & Promotional	-131.10	131.10
TOTAL					-131.10	131.10
Check	30094	06/19/2025	CDS Office Technologies	10100 · Town Fund - Wheaton B&T (0339)		-554.50
				12514 · Maint. Services - Equipment	-554.50	554.50
TOTAL					-554.50	554.50
Check	30095	06/19/2025	Bond Conway Law Firm LTD	10100 · Town Fund - Wheaton B&T (0339)		-6,790.50
				10518 · Professional & Contract Service	-6,790.50	6,790.50
TOTAL					-6,790.50	6,790.50
Check	30096	06/19/2025	Verizon Wireless	10100 · Town Fund - Wheaton B&T (0339)		-264.75
				10522 · Telephone	-42.35	42.35
				12522 · Internet & Telephone	-222.40	222.40
TOTAL					-264.75	264.75
Check	30097	06/19/2025	Caufield, Joellyn	10100 · Town Fund - Wheaton B&T (0339)		-75.00
				10571 · Professional & Specialists SVC	-75.00	75.00
TOTAL					-75.00	75.00
Check	30098	06/19/2025	American Legion Post 556	10100 · Town Fund - Wheaton B&T (0339)		-200.00
				10571 · Professional & Specialists SVC	-200.00	200.00
TOTAL					-200.00	200.00
Check	30099	06/19/2025	Zafran, Michael	10100 · Town Fund - Wheaton B&T (0339)		-250.00
				10571 · Professional & Specialists SVC	-250.00	250.00
TOTAL					-250.00	250.00
Check	30100	06/19/2025	Menards - Glendale Heights	10100 · Town Fund - Wheaton B&T (0339)		-433.64
				10512 · Facility Maintenance	-433.64	433.64
TOTAL					-433.64	433.64
Check	30101	06/19/2025	Crexli	10100 · Town Fund - Wheaton B&T (0339)		-636.00
				12534 · Contracted Software/Licensing	-636.00	636.00
TOTAL					-636.00	636.00
Check	30102	06/19/2025	Best Way Rug & Furniture Cleaners	10100 · Town Fund - Wheaton B&T (0339)		-695.79
				10512 · Facility Maintenance	-695.79	695.79
TOTAL					-695.79	695.79
Check	30103	06/19/2025	Comcast Cable (Assessors)	10100 · Town Fund - Wheaton B&T (0339)		-109.90
				12522 · Internet & Telephone	-109.90	109.90
TOTAL					-109.90	109.90

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**Milton Township  
Bills Being Paid  
June 11 through July 8, 2025**

Type	Num	Date	Name	Account	Paid Amount	Original Amount
TOTAL					-43.75	43.75
Check	30105	06/19/2025	Solutions On Hold, LLC.	10100 · Town Fund - Wheaton B&T (0339)		-40.00
				12517 · Professional & Contract Service	-40.00	40.00
TOTAL					-40.00	40.00
Check	30106	06/19/2025	ALPHAGRAPHICS	10100 · Town Fund - Wheaton B&T (0339)		-155.81
				12548 · Miscellaneous Expense	-155.81	155.81
TOTAL					-155.81	155.81
Check	30107	06/19/2025	Dupage Tents & Events	10100 · Town Fund - Wheaton B&T (0339)		-2,200.00
				10565 · Public Events	-2,200.00	2,200.00
TOTAL					-2,200.00	2,200.00
Check	30108	06/19/2025	Milton Township Payroll Acct.	10100 · Town Fund - Wheaton B&T (0339)		-61,900.20
				10500 · Salaries	-28,072.67	28,072.67
				10510 · I.M.R.F. Expenses	-340.11	340.11
				10508 · Social Security/Medicare	-2,102.88	2,102.88
				12500 · Salaries - Assessor's	-24,725.28	24,725.28
				12510 · I.M.R.F. Expenses	-336.26	336.26
				12508 · Social Security/Medicare	-1,845.76	1,845.76
				10500 · Salaries	-2,119.43	2,119.43
				10510 · I.M.R.F. Expenses	-28.82	28.82
				10508 · Social Security/Medicare	-162.14	162.14
				10701 · S.A.L.T. Salaries	-375.00	375.00
				10706 · Office & Operating Expenses	-28.69	28.69
				10802 · Salaries Staff	-1,273.45	1,273.45
				10804 · I.M.R.F. Expenses	-6.27	6.27
				10803 · Social Security/Medicare	-97.42	97.42
				10504 · Unemployment Insurance	-202.83	202.83
				12504 · Unemployment Insurance	-168.74	168.74
				10805 · Unemployment Insurance	-14.45	14.45
TOTAL					-61,900.20	61,900.20

**Milton Township (Road & Bridge)**  
**Balance Sheet**

Accrual Basis

As of July 8, 2025

	Jul 8, 25
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>Cash - Road &amp; Bridge</b>	
30101 · Petty Cash (R&B)	100.00
30105 · Wheaton Bank & Trust (2281)	48,602.36
<b>Total Cash - Road &amp; Bridge</b>	48,702.36
<b>Cash - Perm Road</b>	
32108 · Perm Road - Wheaton B&T (0789)	507,110.71
<b>Total Cash - Perm Road</b>	507,110.71
<b>Cash - IMRF Fund</b>	
34108 · IMRF - Wheaton B&T (8288)	94,085.25
<b>Total Cash - IMRF Fund</b>	94,085.25
<b>Cash - Social Security</b>	
36108 · Social Sec - Wheaton B&T (4540)	-3,119.45
<b>Total Cash - Social Security</b>	-3,119.45
<b>Cash - Insurance/Tort Fund</b>	
38108 · Tort/Ins. - Wheaton B&T (9536)	70,546.18
<b>Total Cash - Insurance/Tort Fund</b>	70,546.18
<b>Investments (R&amp;B)</b>	
30103 · C/D's (R&B)	19,500.00
<b>Total Investments (R&amp;B)</b>	19,500.00
<b>Total Checking/Savings</b>	736,825.05
<b>Total Current Assets</b>	736,825.05
<b>TOTAL ASSETS</b>	<b>736,825.05</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
00300 · Fund Balance	2,417,481.37
Net Income	-1,680,656.32
<b>Total Equity</b>	736,825.05
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>736,825.05</b>

**Milton Township (Road & Bridge)**  
**Profit & Loss**

Accrual Basis

June 11 through July 8, 2025

	Jun 11 - Jul 8, 25
<b>Income</b>	
30000 · REVENUE (General Road Fund)	
30410 · Miscellaneous Income	30,206.25
<b>Total 30000 · REVENUE (General Road Fund)</b>	<b>30,206.25</b>
<b>Total Income</b>	<b>30,206.25</b>
<b>Expense</b>	
<b>General Road Fund</b>	
<b>Administrative</b>	
30500 · Salaries	6,384.56
30502 · Health Insurance	16,655.54
30504 · Unemployment Insurance	310.72
30518 · Professional & Other Services	90.00
30522 · Telephone	4,117.10
30525 · Printing	354.08
30534 · Drug & Alcohol Testing	163.70
30551 · Miscellaneous Office Expenses	3,888.93
<b>Total Administrative</b>	<b>31,964.63</b>
<b>Maintenance Division</b>	
30600 · Salaries - Maint Division	35,109.80
30612 · Maintenance (Service-Building)	893.48
30614 · Maintenance (Service-Equipment)	100.00
30615 · Maintenance (Service-Paving)	3,905.00
30623 · Utilities	110.25
30633 · Maintenance Supplies - Equip.	5,216.29
30635 · Maint. & Oper. Supplies - Road	17,702.97
30639 · Small Tools	619.99
30641 · Automotive Fuel & Oil	434.90
30645 · Equipment and Vehicles	48,900.85
<b>Total Maintenance Division</b>	<b>112,993.53</b>
<b>Total General Road Fund</b>	<b>144,958.16</b>
<b>Permanent Road</b>	
32500 · Paving & Maintenance	1,146,221.05
<b>Total Permanent Road</b>	<b>1,146,221.05</b>
<b>I.M.R.F.</b>	
34500 · Retirement Contribution	564.33
<b>Total I.M.R.F.</b>	<b>564.33</b>
<b>Social Security</b>	
36500 · Social Security & Medicare	3,047.87
<b>Total Social Security</b>	<b>3,047.87</b>

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Accrual Basis

Milton Township (Road & Bridge)  
**Profit & Loss Budget vs. Actual**  
 April 2025 through March 2026

	Apr '25 - Mar 26	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
30000 · REVENUE (General Road Fund)				
30400 · Property Taxes	0.00	641,000.00	-641,000.00	0.0%
30402 · Replacement Tax Revenue	49,451.17	130,000.00	-80,548.83	38.0%
30403 · Replacement Tax Paid to Village	0.00	-32,500.00	32,500.00	0.0%
30404 · Interest Income	0.00	400.00	-400.00	0.0%
30410 · Miscellaneous Income	34,801.25	90,000.00	-55,198.75	38.7%
<b>Total 30000 · REVENUE (General Road Fund)</b>	<b>84,252.42</b>	<b>828,900.00</b>	<b>-744,647.58</b>	<b>10.2%</b>
32000 · REVENUE (Perm Road)				
32400 · Property Tax				
32402 · Perm Road Tax Obj Settlements	0.00	-90,000.00	90,000.00	0.0%
32400 · Property Tax - Other	0.00	3,400,000.00	-3,400,000.00	0.0%
<b>Total 32400 · Property Tax</b>	<b>0.00</b>	<b>3,310,000.00</b>	<b>-3,310,000.00</b>	<b>0.0%</b>
<b>Total 32000 · REVENUE (Perm Road)</b>	<b>0.00</b>	<b>3,310,000.00</b>	<b>-3,310,000.00</b>	<b>0.0%</b>
34000 · REVENUE (IMRF Fund)				
34400 · Property Tax	0.00	35,000.00	-35,000.00	0.0%
<b>Total 34000 · REVENUE (IMRF Fund)</b>	<b>0.00</b>	<b>35,000.00</b>	<b>-35,000.00</b>	<b>0.0%</b>
36000 · REVENUE (Social Security)				
36400 · Property Tax	0.00	40,000.00	-40,000.00	0.0%
<b>Total 36000 · REVENUE (Social Security)</b>	<b>0.00</b>	<b>40,000.00</b>	<b>-40,000.00</b>	<b>0.0%</b>
38000 · REVENUE (Insurance Fund)				
38400 · Property Tax	0.00	100,000.00	-100,000.00	0.0%
<b>Total 38000 · REVENUE (Insurance Fund)</b>	<b>0.00</b>	<b>100,000.00</b>	<b>-100,000.00</b>	<b>0.0%</b>
<b>Total Income</b>	<b>84,252.42</b>	<b>4,313,900.00</b>	<b>-4,229,647.58</b>	<b>2.0%</b>
<b>Expense</b>				
<b>General Road Fund</b>				
<b>Administrative</b>				
30500 · Salaries	19,001.64	78,000.00	-58,998.36	24.4%
30502 · Health Insurance	33,311.08	190,000.00	-156,688.92	17.5%
30504 · Unemployment Insurance	846.92	3,000.00	-2,153.08	28.2%
30511 · Information Technology (IT)	1,771.61	3,000.00	-1,228.39	59.1%
30516 · Accounting/Auditing	0.00	5,500.00	-5,500.00	0.0%
30518 · Professional & Other Services	6,936.00	35,000.00	-28,064.00	19.8%
30520 · Postage	0.00	2,000.00	-2,000.00	0.0%
30522 · Telephone	10,646.39	33,000.00	-22,353.61	32.3%
30524 · Publishing	0.00	1,000.00	-1,000.00	0.0%
30525 · Printing	10,409.08	12,000.00	-1,590.92	86.7%
30526 · Travel Expenses	0.00	1,000.00	-1,000.00	0.0%
30529 · Training	150.00	3,500.00	-3,350.00	4.3%
30533 · Dues & Subscriptions	0.00	1,200.00	-1,200.00	0.0%
30534 · Drug & Alcohol Testing	239.70	1,500.00	-1,260.30	16.0%
30538 · Office Supplies	475.68	3,000.00	-2,524.32	15.9%
30551 · Miscellaneous Office Expenses	3,888.93	10,000.00	-6,111.07	38.9%
30560 · Office Equipment	0.00	2,000.00	-2,000.00	0.0%
<b>Total Administrative</b>	<b>87,677.03</b>	<b>384,700.00</b>	<b>-297,022.97</b>	<b>22.8%</b>
<b>Maintenance Division</b>				
30600 · Salaries - Maint Division	105,079.93	520,000.00	-414,920.07	20.2%
30612 · Maintenance (Service-Building)	4,816.57	11,000.00	-6,183.43	43.8%
30614 · Maintenance (Service-Equipment)	406.90	18,000.00	-17,593.10	2.3%
30615 · Maintenance (Service-Paving)	3,905.00	0.00	3,905.00	100.0%
30617 · Recycling Event	0.00	15,000.00	-15,000.00	0.0%

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Accrual Basis

Milton Township (Road & Bridge)  
**Profit & Loss Budget vs. Actual**  
 April 2025 through March 2026

	Apr '25 - Mar 26	Budget	\$ Over Budget	% of Budget
30633 · Maintenance Supplies - Equip.	15,797.89	50,000.00	-34,202.11	31.6%
30635 · Maint. & Oper. Supplies - Road	43,420.49	100,000.00	-56,579.51	43.4%
30638 · JULIE Program - C.E.R.T.	10,096.43	10,000.00	96.43	101.0%
30639 · Small Tools	1,967.97	3,500.00	-1,532.03	56.2%
30640 · Contingencies	0.00	4,000.00	-4,000.00	0.0%
30641 · Automotive Fuel & Oil	4,626.97	65,000.00	-60,373.03	7.1%
30643 · Salt & Calcium Chloride	0.00	50,000.00	-50,000.00	0.0%
30644 · Building	0.00	45,000.00	-45,000.00	0.0%
30645 · Equipment and Vehicles	48,900.85	400,000.00	-351,099.15	12.2%
30646 · Reserve for Shop/Office Replace	0.00	1,100.00	-1,100.00	0.0%
30649 · Sidewalk Program	0.00	5,000.00	-5,000.00	0.0%
30650 · Miscellaneous Expense	0.00	435.00	-435.00	0.0%
<b>Total Maintenance Division</b>	<b>243,797.35</b>	<b>1,338,535.00</b>	<b>-1,094,737.65</b>	<b>18.2%</b>
<b>Total General Road Fund</b>	<b>331,474.38</b>	<b>1,723,235.00</b>	<b>-1,391,760.62</b>	<b>19.2%</b>
<b>Permanent Road</b>				
32500 · Paving & Maintenance				
32507 · Engineering Services	190,080.22	423,600.00	-233,519.78	44.9%
32504 · Maintenance Service Road (misc)	0.00	100,000.00	-100,000.00	0.0%
32500 · Paving & Maintenance - Other	1,146,221.05	3,330,000.00	-2,183,778.95	34.4%
<b>Total 32500 · Paving &amp; Maintenance</b>	<b>1,336,301.27</b>	<b>3,853,600.00</b>	<b>-2,517,298.73</b>	<b>34.7%</b>
<b>Total Permanent Road</b>	<b>1,336,301.27</b>	<b>3,853,600.00</b>	<b>-2,517,298.73</b>	<b>34.7%</b>
<b>I.M.R.F.</b>				
34500 · Retirement Contribution	1,687.53	25,000.00	-23,312.47	6.8%
<b>Total I.M.R.F.</b>	<b>1,687.53</b>	<b>25,000.00</b>	<b>-23,312.47</b>	<b>6.8%</b>
<b>Social Security</b>				
36500 · Social Security & Medicare	9,176.12	43,360.00	-34,183.88	21.2%
<b>Total Social Security</b>	<b>9,176.12</b>	<b>43,360.00</b>	<b>-34,183.88</b>	<b>21.2%</b>
<b>Insurance Fund</b>				
38500 · T.O.I.R.M.A. (Liability & Comp)	86,269.44	80,000.00	6,269.44	107.8%
<b>Total Insurance Fund</b>	<b>86,269.44</b>	<b>80,000.00</b>	<b>6,269.44</b>	<b>107.8%</b>
<b>Total Expense</b>	<b>1,764,908.74</b>	<b>5,725,195.00</b>	<b>-3,960,286.26</b>	<b>30.8%</b>
<b>Net Income</b>	<b>-1,680,656.32</b>	<b>-1,411,295.00</b>	<b>-269,361.32</b>	<b>119.1%</b>

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**Milton Township (Road & Bridge)**  
**Bills Being Paid**  
June 11 through July 8, 2025

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check		06/23/2025	Schroeder Asphalt Services, Inc.	32108 · Perm Road - Wheaton B&T (0789)		-1,146,221.05
				32500 · Paving & Maintenance	-1,146,221.05	1,146,221.05
TOTAL					-1,146,221.05	1,146,221.05
Check		07/08/2025	ALTA Equipment Co.	30105 · Wheaton Bank & Trust (2281)		-1,552.87
				30633 · Maintenance Supplies - Equip.	-1,552.87	1,552.87
TOTAL					-1,552.87	1,552.87
Check		07/08/2025	AT&T	30105 · Wheaton Bank & Trust (2281)		-63.70
				30522 · Telephone	-63.70	63.70
TOTAL					-63.70	63.70
Check		07/08/2025	At&T Mobility	30105 · Wheaton Bank & Trust (2281)		-418.24
				30522 · Telephone	-418.24	418.24
TOTAL					-418.24	418.24
Check		07/08/2025	AT&T	30105 · Wheaton Bank & Trust (2281)		-3,412.47
				30522 · Telephone	-3,412.47	3,412.47
TOTAL					-3,412.47	3,412.47
Check		07/08/2025	Batteries Unlimited, Inc.	30105 · Wheaton Bank & Trust (2281)		-308.00
				30633 · Maintenance Supplies - Equip.	-308.00	308.00
TOTAL					-308.00	308.00
Check		07/08/2025	Bond Conway Law Firm LTD	30105 · Wheaton Bank & Trust (2281)		-90.00
				30518 · Professional & Other Services	-90.00	90.00
TOTAL					-90.00	90.00
Check		07/08/2025	Bracing Systems Inc.	30105 · Wheaton Bank & Trust (2281)		-1,175.85
				30635 · Maint. & Oper. Supplies - Road	-1,175.85	1,175.85
TOTAL					-1,175.85	1,175.85
Check		07/08/2025	Carquest Auto Parts	30105 · Wheaton Bank & Trust (2281)		-600.39
				30633 · Maintenance Supplies - Equip.	-600.39	600.39
TOTAL					-600.39	600.39
Check		07/08/2025	Chicago Fire & Burglar Detection	30105 · Wheaton Bank & Trust (2281)		-80.85
				30612 · Maintenance (Service-Building)	-80.85	80.85
TOTAL					-80.85	80.85
Check		07/08/2025	Comcast Cable	30105 · Wheaton Bank & Trust (2281)		-108.27
				30635 · Maint. & Oper. Supplies - Road	-108.27	108.27
TOTAL					-108.27	108.27

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**Milton Township (Road & Bridge)**  
**Bills Being Paid**  
 June 11 through July 8, 2025

Type	Num	Date	Name	Account	Paid Amount	Original Amount
TOTAL					-11.51	11.51
Check		07/08/2025	Commonwealth Edison	30105 · Wheaton Bank & Trust (2281)		-20.77
				30635 · Maint. & Oper. Supplies - Road	-20.77	20.77
TOTAL					-20.77	20.77
Check		07/08/2025	Commonwealth Edison	30105 · Wheaton Bank & Trust (2281)		-127.16
				30635 · Maint. & Oper. Supplies - Road	-127.16	127.16
TOTAL					-127.16	127.16
Check		07/08/2025	Commonwealth Edison	30105 · Wheaton Bank & Trust (2281)		-26.48
				30635 · Maint. & Oper. Supplies - Road	-26.48	26.48
TOTAL					-26.48	26.48
Check		07/08/2025	Commonwealth Edison	30105 · Wheaton Bank & Trust (2281)		-304.44
				30635 · Maint. & Oper. Supplies - Road	-304.44	304.44
TOTAL					-304.44	304.44
Check		07/08/2025	Commonwealth Edison	30105 · Wheaton Bank & Trust (2281)		-500.04
				30623 · Utilities	-500.04	500.04
TOTAL					-500.04	500.04
Check		07/08/2025	Conserv FS, Inc.	30105 · Wheaton Bank & Trust (2281)		-890.00
				30635 · Maint. & Oper. Supplies - Road	-890.00	890.00
TOTAL					-890.00	890.00
Check		07/08/2025	Crush-Crete, Inc.	30105 · Wheaton Bank & Trust (2281)		-125.00
				30635 · Maint. & Oper. Supplies - Road	-125.00	125.00
TOTAL					-125.00	125.00
Check		07/08/2025	Custom Connection, Inc.	30105 · Wheaton Bank & Trust (2281)		-100.00
				30614 · Maintenance (Service-Equipment)	-100.00	100.00
TOTAL					-100.00	100.00
Check		07/08/2025	Elmhurst Occupational Health	30105 · Wheaton Bank & Trust (2281)		-76.00
				30534 · Drug & Alcohol Testing	-76.00	76.00
TOTAL					-76.00	76.00
Check		07/08/2025	ERC Consulting, Inc.	30105 · Wheaton Bank & Trust (2281)		-354.08
				30525 · Printing	-354.08	354.08
TOTAL					-354.08	354.08
Check		07/08/2025	ERC Consulting, Inc.	30105 · Wheaton Bank & Trust (2281)		-300.00
				30551 · Miscellaneous Office Expenses	-300.00	300.00

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**Milton Township (Road & Bridge)**  
**Bills Being Paid**  
June 11 through July 8, 2025

Type	Num	Date	Name	Account	Paid Amount	Original Amount
				30641 · Automotive Fuel & Oil	-434.90	434.90
TOTAL					-434.90	434.90
Check		07/08/2025	First Advantage LNS Occupational Health	30105 · Wheaton Bank & Trust (2281)	-87.70	87.70
				30534 · Drug & Alcohol Testing	-87.70	87.70
TOTAL					-87.70	87.70
Check		07/08/2025	Flood Brothers	30105 · Wheaton Bank & Trust (2281)	-775.68	775.68
				30612 · Maintenance (Service-Building)	-775.68	775.68
TOTAL					-775.68	775.68
Check		07/08/2025	Great America Financial Svcs	30105 · Wheaton Bank & Trust (2281)	-222.69	222.69
				30522 · Telephone	-222.69	222.69
TOTAL					-222.69	222.69
Check		07/08/2025	G. Snow & Sons	30105 · Wheaton Bank & Trust (2281)	-7,326.00	7,326.00
				30635 · Maint. & Oper. Supplies - Road	-7,326.00	7,326.00
TOTAL					-7,326.00	7,326.00
Check		07/08/2025	High Star Traffic	30105 · Wheaton Bank & Trust (2281)	-8,225.10	8,225.10
				30635 · Maint. & Oper. Supplies - Road	-8,225.10	8,225.10
TOTAL					-8,225.10	8,225.10
Check		07/08/2025	HOLCIM	30105 · Wheaton Bank & Trust (2281)	-2,947.81	2,947.81
				30635 · Maint. & Oper. Supplies - Road	-2,947.81	2,947.81
TOTAL					-2,947.81	2,947.81
Check		07/08/2025	Holsteins Garage, Inc.	30105 · Wheaton Bank & Trust (2281)	-135.00	135.00
				30633 · Maintenance Supplies - Equip.	-135.00	135.00
TOTAL					-135.00	135.00
Check		07/08/2025	J.C. Hose & Tube, Inc.	30105 · Wheaton Bank & Trust (2281)	-589.68	589.68
				30633 · Maintenance Supplies - Equip.	-589.68	589.68
TOTAL					-589.68	589.68
Check		07/08/2025	JRM CONSULTING INC.	30105 · Wheaton Bank & Trust (2281)	-3,588.93	3,588.93
				30551 · Miscellaneous Office Expenses	-3,588.93	3,588.93
TOTAL					-3,588.93	3,588.93
Check		07/08/2025	JX Peterbilt	30105 · Wheaton Bank & Trust (2281)	-13.40	13.40
				30633 · Maintenance Supplies - Equip.	-13.40	13.40
TOTAL					-13.40	13.40
Check		07/08/2025	Kimball Midwest	30105 · Wheaton Bank & Trust (2281)	-375.67	375.67

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**Milton Township (Road & Bridge)**  
**Bills Being Paid**  
 June 11 through July 8, 2025

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check		07/08/2025	Menards Hardware Plus	30105 · Wheaton Bank & Trust (2281)		-733.55
				30635 · Maint. & Oper. Supplies - Road	-733.55	733.55
TOTAL					-733.55	733.55
Check		07/08/2025	Nicor	30105 · Wheaton Bank & Trust (2281)		-114.94
				30623 · Utilities	-114.94	114.94
TOTAL					-114.94	114.94
Check		07/08/2025	Primo Brands	30105 · Wheaton Bank & Trust (2281)		-36.95
				30612 · Maintenance (Service-Building)	-36.95	36.95
TOTAL					-36.95	36.95
Check		07/08/2025	Priority Products Inc.	30105 · Wheaton Bank & Trust (2281)		-138.09
				30633 · Maintenance Supplies - Equip.	-138.09	138.09
TOTAL					-138.09	138.09
Check		07/08/2025	Rush Truck Center	30105 · Wheaton Bank & Trust (2281)		-193.57
				30633 · Maintenance Supplies - Equip.	-193.57	193.57
TOTAL					-193.57	193.57
Check		07/08/2025	Russo Power Equipment, Inc	30105 · Wheaton Bank & Trust (2281)		-1,129.95
				30639 · Small Tools	-619.99	619.99
				30635 · Maint. & Oper. Supplies - Road	-509.96	509.96
TOTAL					-1,129.95	1,129.95
Check		07/08/2025	SEECO CONSULTANTS, INC	30105 · Wheaton Bank & Trust (2281)		-3,905.00
				30615 · Maintenance (Service-Paving)	-3,905.00	3,905.00
TOTAL					-3,905.00	3,905.00
Check		07/08/2025	Sunrise Chevrolet	30105 · Wheaton Bank & Trust (2281)		-16.22
				30633 · Maintenance Supplies - Equip.	-16.22	16.22
TOTAL					-16.22	16.22
Check		07/08/2025	Saas Lighting Experts	30105 · Wheaton Bank & Trust (2281)		-2,509.17
				30635 · Maint. & Oper. Supplies - Road	-2,509.17	2,509.17
TOTAL					-2,509.17	2,509.17
Check		07/08/2025	Topcon Solutions	30105 · Wheaton Bank & Trust (2281)		-1,647.85
				30645 · Equipment and Vehicles	-1,647.85	1,647.85
TOTAL					-1,647.85	1,647.85
Check		07/08/2025	THCADC	30105 · Wheaton Bank & Trust (2281)		-52.13
				30633 · Maintenance Supplies - Equip.	-52.13	52.13
TOTAL					-52.13	52.13

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**Milton Township (Road & Bridge)**  
**Bills Being Paid**  
 June 11 through July 8, 2025

Type	Num	Date	Name	Account	Paid Amount	Original Amount
TOTAL					-1,241.27	1,241.27
Check	3012	06/11/2025	Milton Township Payroll acct.	34108 · IMRF - Wheaton B&T (8288)		-282.88
				34500 · Retirement Contribution	-239.46	239.46
				34500 · Retirement Contribution	-43.42	43.42
TOTAL					-282.88	282.88
Check	3013	06/20/2025	Milton Township Payroll acct.	34108 · IMRF - Wheaton B&T (8288)		-281.45
				34500 · Retirement Contribution	-238.03	238.03
				34500 · Retirement Contribution	-43.42	43.42
TOTAL					-281.45	281.45
Check	6050	06/11/2025	Milton Township Payroll acct.	32108 · Perm Road - Wheaton B&T (0789)		-17,607.40
				30600 · Salaries - Maint Division	-17,607.40	17,607.40
TOTAL					-17,607.40	17,607.40
Check	7012	06/11/2025	Milton Township Payroll acct.	36108 · Social Sec - Wheaton B&T (4540)		-1,527.95
				36500 · Social Security & Medicare	-1,291.17	1,291.17
				36500 · Social Security & Medicare	-236.78	236.78
TOTAL					-1,527.95	1,527.95
Check	7013	06/20/2025	Milton Township Payroll acct.	36108 · Social Sec - Wheaton B&T (4540)		-1,519.92
				36500 · Social Security & Medicare	-1,283.14	1,283.14
				36500 · Social Security & Medicare	-236.78	236.78
TOTAL					-1,519.92	1,519.92
Check	28428	06/11/2025	Milton Township Payroll acct.	30105 · Wheaton Bank & Trust (2281)		-3,361.77
				30500 · Salaries	-3,192.28	3,192.28
				30504 · Unemployment Insurance	-169.49	169.49
TOTAL					-3,361.77	3,361.77
Check	28429	06/11/2025	Blue Cross/ Blue Sheild of Illinois	30105 · Wheaton Bank & Trust (2281)		-15,127.36
				30502 · Health Insurance	-15,127.36	15,127.36
TOTAL					-15,127.36	15,127.36
Check	28430	06/11/2025	Mutual of Omaha	30105 · Wheaton Bank & Trust (2281)		-1,528.18
				30502 · Health Insurance	-1,528.18	1,528.18
TOTAL					-1,528.18	1,528.18
Check	28431	06/11/2025	West Chicago Haggerty Ford	30105 · Wheaton Bank & Trust (2281)		-45,853.00
				30645 · Equipment and Vehicles	-45,853.00	45,853.00
TOTAL					-45,853.00	45,853.00
Check	28432	06/11/2025	West Chicago Haggerty Ford	30105 · Wheaton Bank & Trust (2281)		-1,400.00
				30645 · Equipment and Vehicles	-1,400.00	1,400.00
TOTAL					-1,400.00	1,400.00

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Milton Township (Road & Bridge)  
**Bills Being Paid**  
June 11 through July 8, 2025

Type	Num	Date	Name	Account	Paid Amount	Original Amount
				30800 · Salaries - Maint Division	-17,502.40	17,502.40
				30504 · Unemployment Insurance	-141.23	141.23
TOTAL					-20,835.91	20,835.91

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07/02/25  
Accrual Basis

**General Assistance Balance Sheet**  
**Balance Sheet**  
As of July 2, 2025

	<u>Jul 2, 25</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Cash - General Assistance	
20101 · Petty Cash (GA)	50.00
20103 · Fifth 3rd Bank (GA) (0496)	11,377.32
20106 · GA - Wheaton B&T (0164)	<u>211,532.74</u>
<b>Total Cash - General Assistance</b>	<u>222,960.06</u>
<b>Total Checking/Savings</b>	<u>222,960.06</u>
<b>Total Current Assets</b>	<u>222,960.06</u>
<b>TOTAL ASSETS</b>	<u><u>222,960.06</u></u>
<b>LIABILITIES &amp; EQUITY</b>	0.00

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Accrual Basis

**GA Profit & Loss**  
**Profit & Loss**  
June 5 through July 2, 2025

	<u>Jun 5 - Jul 2, 25</u>
<b>Income</b>	
20400 · Property taxes (GA)	56,183.10
20406 · Other income (GA)	9.50
<b>Total Income</b>	<u>56,192.60</u>
<b>Expense</b>	
<b>General Assistance</b>	
<b>Administrative</b>	
20500 · Salaries	5,476.62
20502 · Benefits	2,455.23
20504 · Unemployment Insurance	41.00
20508 · Social Security/Medicare	399.56
20510 · I.M.R.F. Expense	74.48
<b>Total Administrative</b>	<u>8,446.89</u>
<b>Emergency Assistance</b>	
20612 · Shelter Assistance	2,800.00
20614 · Utilities Assistance	850.00
<b>Total Emergency Assistance</b>	<u>3,650.00</u>
<b>Other Expenditures</b>	
20634 · Misc/Bank Fees	37.82
<b>Total Other Expenditures</b>	<u>37.82</u>
<b>Other General Assistance</b>	
20636 · Flat Grant - General Assistance	594.21
20639 · Youth Scholarship	1,500.00
<b>Total Other General Assistance</b>	<u>2,094.21</u>
<b>Total General Assistance</b>	<u>14,228.92</u>
<b>Total Expense</b>	<u>14,228.92</u>
<b>Net Income</b>	<u><u>41,963.68</u></u>

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Accrual Basis

**Milton Township (General Assistance)  
Profit & Loss Budget vs. Actual  
April 2025 through March 2026**

	Apr '25 - Mar 26	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
20400 · Property taxes (GA)	67,084.59	123,600.00	-56,515.41	54.3%
20406 · Other income (GA)	9.50	5,500.00	-5,490.50	0.2%
20409 · Grants/Funding Awards (GA)	0.00	2,060.00	-2,060.00	0.0%
<b>Total Income</b>	<b>67,094.09</b>	<b>131,160.00</b>	<b>-64,065.91</b>	<b>51.2%</b>
<b>Expense</b>				
<b>General Assistance</b>				
<b>Administrative</b>				
20500 · Salaries	16,429.86	70,720.15	-54,290.29	23.2%
20502 · Benefits	4,910.46	32,400.00	-27,489.54	15.2%
20504 · Unemployment Insurance	111.76	620.00	-508.24	18.0%
20508 · Social Security/Medicare	1,208.38	5,481.00	-4,272.62	22.0%
20510 · I.M.R.F. Expense	223.44	924.82	-701.38	24.2%
20518 · Professional & Contract SVC	0.00	4,000.00	-4,000.00	0.0%
20520 · Utilities	0.00	250.00	-250.00	0.0%
20522 · Telephone	0.00	650.00	-650.00	0.0%
20528 · Travel, Training & Seminars	1,070.91	1,775.00	-704.09	60.3%
20529 · Public Relations & Advertising	0.00	1,000.00	-1,000.00	0.0%
20538 · Office & Operating Expenses	26.89	1,750.00	-1,723.11	1.5%
20542 · Information Technology	0.00	2,100.00	-2,100.00	0.0%
<b>Total Administrative</b>	<b>23,981.70</b>	<b>121,670.97</b>	<b>-97,689.27</b>	<b>19.7%</b>
<b>Emergency Assistance</b>				
20612 · Shelter Assistance	7,200.00	45,000.00	-37,800.00	16.0%
20613 · Travel (Including Gas)	0.00	700.00	-700.00	0.0%
20614 · Utilities Assistance	1,850.00	6,800.00	-4,950.00	27.2%
20618 · Food Assistance	0.00	1,000.00	-1,000.00	0.0%
<b>Total Emergency Assistance</b>	<b>9,050.00</b>	<b>53,500.00</b>	<b>-44,450.00</b>	<b>16.9%</b>
<b>Other Expenditures</b>				
20634 · Misc/Bank Fees	108.72	75.00	33.72	145.0%
<b>Total Other Expenditures</b>	<b>108.72</b>	<b>75.00</b>	<b>33.72</b>	<b>145.0%</b>
<b>Other General Assistance</b>				
20619 · Agency Grant Community Partners	0.00	10,000.00	-10,000.00	0.0%
20636 · Flat Grant - General Assistance	594.21	10,000.00	-9,405.79	5.9%
20638 · Additional Assistance	50.00	500.00	-450.00	10.0%
20639 · Youth Scholarship	27,550.50	30,000.00	-2,449.50	91.8%
<b>Total Other General Assistance</b>	<b>28,194.71</b>	<b>50,500.00</b>	<b>-22,305.29</b>	<b>55.8%</b>
<b>Total General Assistance</b>	<b>61,335.13</b>	<b>225,745.97</b>	<b>-164,410.84</b>	<b>27.2%</b>
<b>Total Expense</b>	<b>61,335.13</b>	<b>225,745.97</b>	<b>-164,410.84</b>	<b>27.2%</b>
<b>Net Income</b>	<b>5,758.96</b>	<b>-94,585.97</b>	<b>100,344.93</b>	<b>-6.1%</b>

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**GA Bills to be Paid**  
**Bills Being Paid**  
June 5 through July 2, 2025

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check		06/30/2025		20106 · GA - Wheaton B&T (0164)		-37.82
				20634 · Misc/Bank Fees	-37.82	37.82
TOTAL					-37.82	37.82
Check	7104	06/13/2025	Village of Glen Ellyn	20103 · Fifth 3rd Bank (GA) (0496)		-850.00
				20614 · Utilities Assistance	-850.00	850.00
TOTAL					-850.00	850.00
Check	7105	06/13/2025	Wheaton Park District	20103 · Fifth 3rd Bank (GA) (0496)		-900.00
				20639 · Youth Scholarship	-300.00	300.00
				20639 · Youth Scholarship	-300.00	300.00
				20639 · Youth Scholarship	-300.00	300.00
TOTAL					-900.00	900.00
Check	7106	06/13/2025	T4 Volleyball Club	20103 · Fifth 3rd Bank (GA) (0496)		-300.00
				20639 · Youth Scholarship	-300.00	300.00
TOTAL					-300.00	300.00
Check	7107	06/13/2025	St. Charles Gymnastics Academy	20103 · Fifth 3rd Bank (GA) (0496)		-300.00
				20639 · Youth Scholarship	-300.00	300.00
TOTAL					-300.00	300.00
Check	7108	06/17/2025	Jubilee Village	20103 · Fifth 3rd Bank (GA) (0496)		-800.00
				20612 · Shelter Assistance	-800.00	800.00
TOTAL					-800.00	800.00
Check	7109	06/17/2025	Williams-Kampp Funeral Home	20103 · Fifth 3rd Bank (GA) (0496)		-1,000.00
				20612 · Shelter Assistance	-1,000.00	1,000.00
TOTAL					-1,000.00	1,000.00
Check	7110	06/27/2025	606 Realty Management, LLC	20103 · Fifth 3rd Bank (GA) (0496)		-1,000.00
				20612 · Shelter Assistance	-1,000.00	1,000.00
TOTAL					-1,000.00	1,000.00
Check	7111	06/27/2025	Com Ed (GA)	20103 · Fifth 3rd Bank (GA) (0496)		-594.21
				20636 · Flat Grant - General Assistance	-594.21	594.21
TOTAL					-594.21	594.21
Check	12144	06/11/2025	Milton Township Payroll Acct.	20106 · GA - Wheaton B&T (0164)		-2,997.64
				20500 · Salaries	-2,738.31	2,738.31
				20510 · I.M.R.F. Expense	-37.24	37.24
				20508 · Social Security/Medicare	-199.78	199.78
				20504 · Unemployment Insurance	-22.31	22.31
TOTAL					-2,997.64	2,997.64

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**GA Bills to be Paid**  
**Bills Being Paid**  
June 5 through July 2, 2025

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check	12146	06/11/2025	Mutual of Omaha	20106 · GA - Wheaton B&T (0164)		-254.85
				20502 · Benefits	-254.85	254.85
TOTAL					-254.85	254.85
Check	12147	06/19/2025	Milton Township Payroll Acct.	20106 · GA - Wheaton B&T (0164)		-2,994.02
				20500 · Salaries	-2,738.31	2,738.31
				20510 · I.M.R.F. Expense	-37.24	37.24
				20508 · Social Security/Medicare	-199.78	199.78
				20504 · Unemployment Insurance	-18.69	18.69
TOTAL					-2,994.02	2,994.02

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07/02/25  
Accrual Basis

**Community Mental Health Board**  
**Balance Sheet**  
As of July 8, 2025

	<u>Jul 8, 25</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Cash - Mental Health Board	
80100 · MHB - Wheaton B&T (3341)	831,126.07
80101 · Savings - Wheaton B&T (6143)	621,734.09
Total Cash - Mental Health Board	<u>1,452,860.16</u>
Total Checking/Savings	<u>1,452,860.16</u>
Total Current Assets	<u>1,452,860.16</u>
<b>TOTAL ASSETS</b>	<b><u>1,452,860.16</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
00300 · Fund Balance	863,956.75
Net Income	588,903.41
Total Equity	<u>1,452,860.16</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,452,860.16</u></b>

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Accrual Basis

**Community Mental Health Board**  
**Profit & Loss**  
June 11 through July 8, 2025

	<u>Jun 11 - Jul 8, 25</u>
<b>Income</b>	
80400 · Property Tax (MHB)	104,478.67
80402 · Interest Income (MHB)	2,330.62
<b>Total Income</b>	<u>106,809.29</u>
<b>Expense</b>	
<b>Mental Health Board</b>	
Administration 7.11	
Contractual Services	
80609 · Telecom	85.00
<b>Total Contractual Services</b>	85.00
Personnel	
80500 · Grant Manager	1,840.00
<b>Total Personnel</b>	<u>1,840.00</u>
<b>Total Administration 7.11</b>	1,925.00
Other Expenditures 7.13	
80800 · Contingency	32.35
<b>Total Other Expenditures 7.13</b>	<u>32.35</u>
<b>Total Mental Health Board</b>	<u>1,957.35</u>
<b>Total Expense</b>	<u>1,957.35</u>
<b>Net Income</b>	<u><u>104,851.94</u></u>

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Accrual Basis

## Community Mental Health Board Profit & Loss Budget vs. Actual April 2025 through March 2026

	Apr '25 - Mar 26	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
80400 · Property Tax (MHB)	596,538.12	1,133,000.00	-536,461.88	52.7%
80402 · Interest Income (MHB)	6,810.64	12,000.00	-5,189.36	56.8%
<b>Total Income</b>	<b>603,348.76</b>	<b>1,145,000.00</b>	<b>-541,651.24</b>	<b>52.7%</b>
<b>Expense</b>				
<b>Mental Health Board</b>				
<b>Administration 7.11</b>				
<b>Contractual Services</b>				
80600 · Audit Cost	0.00	2,673.00	-2,673.00	0.0%
80601 · Grants Mgmt. Software	4,250.00	4,250.00	0.00	100.0%
80602 · Software & Computer Supplies	0.00	1,176.00	-1,176.00	0.0%
80603 · Office Supplies	10.14	600.00	-589.86	1.7%
80604 · Dues and Subscriptions	0.00	4,532.00	-4,532.00	0.0%
80605 · Legal	0.00	4,000.00	-4,000.00	0.0%
80606 · Travel and Food	0.00	300.00	-300.00	0.0%
80607 · Web and Social Media	0.00	3,124.00	-3,124.00	0.0%
80608 · Facility Maintenance	0.00	762.00	-762.00	0.0%
80609 · Telecom	255.00	1,020.00	-765.00	25.0%
80610 · Utilities	0.00	1,023.00	-1,023.00	0.0%
80611 · Insurance	0.00	2,500.00	-2,500.00	0.0%
<b>Total Contractual Services</b>	<b>4,515.14</b>	<b>25,960.00</b>	<b>-21,444.86</b>	<b>17.4%</b>
<b>Personnel</b>				
80500 · Grant Manager	9,832.50	43,860.00	-34,027.50	22.4%
80501 · Administrative Support	0.00	3,750.00	-3,750.00	0.0%
80502 · Accounting Support	0.00	7,500.00	-7,500.00	0.0%
<b>Total Personnel</b>	<b>9,832.50</b>	<b>55,110.00</b>	<b>-45,277.50</b>	<b>17.8%</b>
<b>Total Administration 7.11</b>	<b>14,347.64</b>	<b>81,070.00</b>	<b>-66,722.36</b>	<b>17.7%</b>
<b>Community Funding Awards 7.12</b>				
<b>Contractual Services</b>				
80700 · Awards/Community SVC Contracts	0.00	1,000,000.00	-1,000,000.00	0.0%
<b>Total Contractual Services</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>-1,000,000.00</b>	<b>0.0%</b>
<b>Total Community Funding Awards 7.12</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>-1,000,000.00</b>	<b>0.0%</b>
<b>Other Expenditures 7.13</b>				
80800 · Contingency	97.71	53,133.00	-53,035.29	0.2%
<b>Total Other Expenditures 7.13</b>	<b>97.71</b>	<b>53,133.00</b>	<b>-53,035.29</b>	<b>0.2%</b>
<b>Total Mental Health Board</b>	<b>14,445.35</b>	<b>1,134,203.00</b>	<b>-1,119,757.65</b>	<b>1.3%</b>
<b>Total Expense</b>	<b>14,445.35</b>	<b>1,134,203.00</b>	<b>-1,119,757.65</b>	<b>1.3%</b>
<b>Net Income</b>	<b>588,903.41</b>	<b>10,797.00</b>	<b>578,106.41</b>	<b>5,454.3%</b>

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**Community Mental Health Board**  
**Bills Being Paid**  
June 11 through July 8, 2025

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Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check		06/30/2025		80100 · MHB - Wheaton B&T (3341)		-32.35
				80800 · Contingency	-32.35	32.35
TOTAL					-32.35	32.35
Check		07/08/2025	Angie Schiltz	80100 · MHB - Wheaton B&T (3341)		-1,925.00
				80500 · Grant Manager	-950.00	950.00
				80500 · Grant Manager	-890.00	890.00
				80609 · Telecom	-85.00	85.00
TOTAL					-1,925.00	1,925.00

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Accrual Basis

**Special Police  
Balance Sheet  
As of July 8, 2025**

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	<u>Jul 8, 25</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Cash - Special Police	
40105 · Spec. Police-Wheaton B&T (8078)	317,756.57
Total Cash - Special Police	<u>317,756.57</u>
Total Checking/Savings	<u>317,756.57</u>
Total Current Assets	<u>317,756.57</u>
<b>TOTAL ASSETS</b>	<u><u>317,756.57</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
00300 · Fund Balance	154,141.75
Net Income	<u>163,614.82</u>
Total Equity	<u>317,756.57</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>317,756.57</u></u>

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Accrual Basis

**Special Police  
Profit & Loss  
June 11 through July 8, 2025**

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	<u>Jun 11 - Jul 8, 25</u>
<b>Income</b>	
40400 · Property taxes (SP)	45,738.04
<b>Total Income</b>	<u>45,738.04</u>
<b>Expense</b>	
<b>Special Police</b>	
40500 · Dupage County Special Police	46,766.14
40502 · Miscellaneous Expense	30.57
40503 · Telephone	55.92
<b>Total Special Police</b>	<u>46,852.63</u>
<b>Total Expense</b>	<u>46,852.63</u>
<b>Net Income</b>	<u><u>-1,114.59</u></u>

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Accrual Basis

**Special Police**  
**Profit & Loss Budget vs. Actual**  
April 2025 through March 2026

	<u>Apr '25 - Mar 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
40400 · Property taxes (SP)	257,404.91	490,529.26	-233,124.35	52.5%
<b>Total Income</b>	<u>257,404.91</u>	<u>490,529.26</u>	<u>-233,124.35</u>	<u>52.5%</u>
<b>Expense</b>				
Special Police				
40500 · Dupage County Special Police	93,532.28	210,447.66	-116,915.38	44.4%
40502 · Miscellaneous Expense	90.05	565.00	-474.95	15.9%
40503 · Telephone	167.76	1,133.00	-965.24	14.8%
40504 · Contingencies	0.00	61,800.00	-61,800.00	0.0%
<b>Total Special Police</b>	<u>93,790.09</u>	<u>273,945.66</u>	<u>-180,155.57</u>	<u>34.2%</u>
<b>Total Expense</b>	<u>93,790.09</u>	<u>273,945.66</u>	<u>-180,155.57</u>	<u>34.2%</u>
<b>Net Income</b>	<u><b>163,614.82</b></u>	<u><b>216,583.60</b></u>	<u><b>-52,968.78</b></u>	<u><b>75.5%</b></u>

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**Special Police Bills to be Paid**  
**Bills Being Paid**  
June 11 through July 8, 2025

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check		06/27/2025		40105 · Spec. Police-Wheaton B&T (8078)		-30.57
				40502 · Miscellaneous Expense	-30.57	30.57
TOTAL					-30.57	30.57
Check		07/08/2025	DuPage County Sheriff	40105 · Spec. Police-Wheaton B&T (8078)		-23,383.07
				40500 · Dupage County Special Police	-23,383.07	23,383.07
TOTAL					-23,383.07	23,383.07
Check	5191	06/11/2025	DuPage County Sheriff	40105 · Spec. Police-Wheaton B&T (8078)		-23,383.07
				40500 · Dupage County Special Police	-23,383.07	23,383.07
TOTAL					-23,383.07	23,383.07
Check	5192	06/19/2025	AT&T	40105 · Spec. Police-Wheaton B&T (8078)		-55.92
				40503 · Telephone	-55.92	55.92
TOTAL					-55.92	55.92

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07/02/25

Accrual Basis

**Mosquito Abatement District Balance Sheet**  
**Balance Sheet**  
As of July 8, 2025

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	<u>Jul 8, 25</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Cash - MAD	
50111 · Consol MAD - Wheaton B&T (1623)	258,488.01
60101 · CD - Consolidated MAD - WB&T	42,501.05
<b>Total Cash - MAD</b>	<u>300,989.06</u>
<b>Total Checking/Savings</b>	<u>300,989.06</u>
<b>Total Current Assets</b>	<u>300,989.06</u>
<b>TOTAL ASSETS</b>	<u><b>300,989.06</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
00300 · Fund Balance	299,450.31
Net Income	1,538.75
<b>Total Equity</b>	<u>300,989.06</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>300,989.06</b></u>

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Accrual Basis

**Mosquito Abatement District**  
**Profit & Loss**  
June 11 through July 8, 2025

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	<u>Jun 11 - Jul 8, 25</u>
<b>Income</b>	
60400 · Property Taxes Consolidated MAD	29,571.06
<b>Total Income</b>	<u>29,571.06</u>
<b>Expense</b>	
Mosquito Abatement District	
60500 · Mosquito Abatement Services	50,341.50
<b>Total Mosquito Abatement District</b>	<u>50,341.50</u>
Mosquito Abatement	
50502 · Miscellaneous Expense	20.95
<b>Total Mosquito Abatement</b>	<u>20.95</u>
<b>Total Expense</b>	<u>50,362.45</u>
<b>Net Income</b>	<u><u>-20,791.39</u></u>

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Accrual Basis

**Mosquito Abatement District**  
**Profit & Loss Budget vs. Actual**  
April 2025 through March 2026

	Apr '25 - Mar 26	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
60400 · Property Taxes Consolidated MAD	152,620.27	290,311.68	-137,691.41	52.6%
<b>Total Income</b>	152,620.27	290,311.68	-137,691.41	52.6%
<b>Expense</b>				
<b>Mosquito Abatement District</b>				
60500 · Mosquito Abatement Services	151,024.50	215,000.00	-63,975.50	70.2%
60502 · Misc. Expenses	36.07	825.00	-788.93	4.4%
60503 · Contingencies	0.00	23,000.00	-23,000.00	0.0%
<b>Total Mosquito Abatement District</b>	151,060.57	238,825.00	-87,764.43	63.3%
<b>Total Expense</b>	151,060.57	238,825.00	-87,764.43	63.3%
<b>Net Income</b>	<b>1,559.70</b>	<b>51,486.68</b>	<b>-49,926.98</b>	<b>3.0%</b>

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07/02/25

**Mosquito Abatement District**  
**Bills Being Paid**  
June 11 through July 8, 2025

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check		06/30/2025		50111 · Consol MAD - Wheaton B&T (1623)		-20.95
				50502 · Miscellaneous Expense	-20.95	20.95
TOTAL					-20.95	20.95
Check	2045	06/19/2025	Clarke Enviromental Mosquito Mgmt. Inc.	50111 · Consol MAD - Wheaton B&T (1623)		-50,341.50
				60500 · Mosquito Abatement Services	-50,341.50	50,341.50
TOTAL					-50,341.50	50,341.50