

# **South Grove Township Monthly Meeting Agenda**

**November 11, 2025**

- i. Call to order**
- ii. Approval of prior meeting minutes** **MOTION**
- iii. Acceptance of Trustee resignation** **MOTION**
- iv. Review of Budget to Actual FY26 (8 months)**
- v. Tax Levy Ordinance for 2026** **MOTION**
- vi. Financial reports & authorization of expenditures**
  - a. Town & General Assistance Fund** **MOTION**
  - b. Road District Funds** **MOTION**
- vii. Old and/or New business**
- viii. Public comment**
- ix. Adjournment** **MOTION**  
**Next Meeting December 9, 2025 – 7 PM**

## **South Grove – Mayfield Multi-Township Assessors District**

**Next Meeting** **December 9, 2025 – 6:30 PM**

**Location:** **South Grove Township, 2491 Old State Rd, Kirkland**

# **South Grove Township**

## **Monthly Meeting Minutes**

**October 14, 2025**

### **i. Call to order**

Supervisor Bergeron called the meeting to order at 7:00 pm. Attendees: Trustees Brian McQueen, Tim Gulotta, James Hutcheson, and Darell Kingsnorth, Supervisor Lisa Bergeron, Highway Commissioner Durand Pigott, and 2 members of the public.

### **ii. Approval of prior meeting minutes**

Trustee Kingsnorth motioned to approve, Trustee Hutcheson seconded. The motion carried unanimously.

### **iii. Review tax levy analysis for November ordinance vote**

Supervisor Bergeron reviewed charts and graphs that show impact of raising the levy by 2.9% versus no increase. Without an increase to the levy the Township will continue to dip into the underfunded reserves causing deeper financial difficulties that will be nearly impossible to reverse. With a 2.9% levy increase, the Township will see a \$2,234 increase in tax revenue in 2026. However, that amount will not immediately overcome the challenge of increasing costs and it will take many years just to return to the levy amount the Township had before it refunded taxpayers nearly \$7,000. But it is an important first step to stabilizing the Township's financial position. Let it be noted that these issues are with Township funds NOT Road District funds. The Road District's financial position is in good shape, albeit challenged by needs for road equipment replacement with limited resources. This information was provided in advance of the vote on the Tax Levy Ordinance at the November 11<sup>th</sup> meeting.

### **iv. Status of South Grove Township's historical book of records 1850-1982**

As part of her role, Supervisor Bergeron worked with the bank to transition signature authority and access the Township's safe deposit box which held a few vehicle titles and South Grove Township's historical record book with records from 1850 – 1982. Unfortunately, the safe deposit box was too small for the book and it was difficult and damaging to extract it. Given the state of the storage, Supervisor Bergeron closed the safe deposit box.

Supervisor Bergeron visited the DeKalb County History Center to discuss the potential donation of the book to the History Center which is well equipped to manage and store historical records. Rather than keep the book in a safe deposit box which provides only limited access, the History Center allows everyone the opportunity to view the book. Additionally, the History Center is

nearing completion of a page on their website hosting scans and transcription of every page, this work thanks to the McQueen Family.

A motion to donate the Township's 175-year-old book was made by Trustee Hutcheson and seconded by Trustee Gulotta. The motion carried unanimously.

**v. Financial reports & authorization of expenditures**

Supervisor Bergeron reviewed the Township bills. Trustee McQueen motioned to approve, Trustee Kingsnorth seconded. The motion carried unanimously. Supervisor Bergeron reviewed the road district bills. Trustee McQueen motioned to approve, Trustee Hutcheson seconded. The motion carried unanimously.

**vi. Old and/or New business**

Supervisor Bergeron reminded Trustees who received the audit's Fraud Risk Assessment questionnaire to complete and return as soon as possible so the FY25 audit can be completed.

Trustee Hutcheson asked for an update on the organization's transition to a Verizon package. Supervisor Bergeron indicated that discussions and quotes were being held still. It does appear that while the Verizon Government package requires some upfront cost in equipment, the monthly cost for desk phone, Internet, cell phone and tablet is less than what the Township is currently paying for desk phone and Internet only. The return on investment of that equipment cost is just 9 months which means in 9 months the Township will erase the upfront cost of equipment and begin saving on this package every month. Additionally, the Verizon Government fee scheduled is fixed so there will be fewer if any price increases unless negotiated by the State. The transition should be completed by November.

Trustee Kingsnorth raised the issue of lettering on road district vehicles with a motion. Supervisor Bergeron indicated that motions without inclusion on the agenda are not allowed under the Open Meetings Act but that this issue and decision authority would be evaluated.

**vii. Public comment**

A member of the Public asked if the former Clerk had returned Township documents yet. Supervisor Bergeron advised that the former Clerk was sent a certified return receipt letter requesting return of all Township documents. A few weeks later, the former Clerk emailed meeting minutes from 2019 – 2025 but no additional documents were returned.

**viii. Adjournment**

**Next Meeting November 11, 2025 – 7PM**

Trustee McQueen motioned to adjourn at 7:45 pm, Trustee Kingsnorth seconded. The motion carried unanimously.

# South Grove Township

## Budget vs. Actuals: Budget\_FY26\_P&L\_1 - FY26 P&L Classes

April 2025 - Nov 11, 2025

### 101 Township funds

	Actual	Budget	Remaining	Dec - March Projections	Total Actual + Dec - March	Percent Under Budget
Beginning Balance	90,347	90,347			90,347	
Income						
601 DeKalb County Property Taxes	60,762	73,041	12,279	12,279	73,041	
602 State Revenue Sharing	1,490	3,000	1,510	500	1,990	
603 Interest Income	426	1,200	774	375	801	
606 DeKalb County Elections	25	50	25		25	
<b>Total Income</b>	<b>62,703</b>	<b>77,291</b>	<b>14,588</b>	13,154	<b>75,857</b>	<b>-2%</b>
Expenses						
701 Salaries	31,797	54,380	-22,583	18,107	49,904	
payroll taxes	2,439	4,160	-1,721	1,385	3,824	
<b>Total Salaries</b>	<b>34,236</b>	<b>58,540</b>	<b>-24,304</b>	19,492	<b>53,728</b>	<b>-8%</b>
103 Building & Equipment	50,000	50,000	0		50,000	
801 Accounting & audit	10,418	12,000	-1,582	100	10,518	
803 Dues & training	416	800	-384		416	
806 Contingency		2,000	-2,000		0	
824 Insurance	5,816	6,000	-184		5,816	
830 Legal & professional services		1,800	-1,800		0	
839 Maintenance & service - building	1,863	11,200	-9,337	NOTE 1	1,863	
845 Miscellaneous/office expense	750	2,200	-1,450	1,000	1,750	
854 Publishing & postage	673	1,300	-627		673	
866 Utilities	2,011	3,200	-1,189	2,300	4,311	
<b>Total other expenses</b>	<b>71,946</b>	<b>90,500</b>	<b>-18,554</b>	3,400	<b>75,346</b>	<b>-17%</b>
<b>Total Expenses</b>	<b>106,182</b>	<b>149,040</b>	<b>-42,858</b>	<b>22,892</b>	<b>129,074</b>	
<b>Net Profit (Loss )</b>	<b>-43,479</b>	<b>-71,749</b>			<b>-53,217</b>	
Ending Balance	<u>46,868</u>	<u>18,598</u>			<u>37,130</u>	
					NOTE 2	

NOTE 1 - Assumes HVAC does not need replacement this fiscal year.

NOTE 2 - We need \$21,000-\$25,000 for Apr - June expenses before tax revenue is received.

**TAX LEVY ORDINANCE  
TOWNSHIP  
ORDINANCE No. 2025 TWP**

An ordinance levying taxes for all town purposes for South Grove Township, DeKalb County Illinois, for the tax year 2025, collectable in 2026.

BE IT ORDAINED by the Board of Trustees of South Grove Township, DeKalb County, Illinois as follows:

SECTION 1: That the sum of **Eighty Thousand Eight Hundred and Forty-Seven Dollars (\$80,847)** are hereby levied upon all property subject to taxation within the Township as that property is assessed and equalized, in order to meet and defray all the necessary expenses and liabilities of the Township as required by statute or voted by the people in accordance with the law, for such purposes as:

Town Fund
General Assistance Fund

for the year 2026.

SECTION 2: That the amount levied for each object and purpose shall be as follows:

<u>GENERAL TOWN FUND</u>	<u>Amount Levied</u>
<b>ADMINISTRATION</b>	
Personnel	55,700
Contractual Services	
Commodities	
Capital Outlay	
Other Expenditures	<u>12,754</u>
<b>TOTAL ADMINISTRATION:</b>	68,454
<b>TOTAL GENERAL TOWN FUND:</b>	<u><u>68,454</u></u>

*REF: General Corporate Tax 60 ILCS 1/235-10*

	<b><u>Amount Levied</u></b>	
<b><u>AUDIT FUND</u></b>		
Contractual Services	1,260	
<b>TOTAL AUDIT FUND:</b>		1,260
<i>REF: Audit Tax 50 ILCS 310/9</i>		

<b><u>INSURANCE FUND</u></b>		
Personnel		
Contractual Services	6,300	
<b>TOTAL INSURANCE FUND:</b>		6,300
<i>REF: Insurance Tax 745 ILCS 10/9-107</i>		

<b><u>ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)</u></b>		
Personnel		
<b>TOTAL IMRF FUND:</b>		
<i>REF: IMRF Tax 40 ILCS 5/7-171</i>		

<b><u>SOCIAL SECURITY FUND</u></b>		
Personnel	4,821	
<b>TOTAL SOCIAL SECURITY FUND:</b>		4,821
<i>REF: Social Security Tax 40 ILCS 5/21-110 &amp; 110.1</i>		

	<b><u>Amount Levied</u></b>	
<b><u>GENERAL ASSISTANCE FUND</u></b>		
<b><u>ADMINISTRATION</u></b>		
Personnel		
Contractual Services		
Commodities		
Capital Outlay		
Other Expenditures		
<b>TOTAL ADMINISTRATION:</b>		

**HOME RELIEF**

Contractual Services	12
Commodities	
Other Expenditures	

**TOTAL HOME RELIEF:** 12

**TOTAL GENERAL ASSISTANCE FUND:** 12

*REF: Public Assistance Tax 60 ILCS 1/235-20*

**TAX LEVY SUMMARY**

General Corporate Tax	68,454
Audit Tax	1,260
Insurance Tax	6,300
Illinois Municipal Retirement Tax	
Social Security Tax	4,821
Public Assistance Tax	
Cemetery Tax	
General Assistance Tax	<u>12</u>

**TOTAL TAXES LEVIED:** 80,847

SECTION 3: That the Town Clerk shall make and file with the County Clerk of said County of DeKalb, on or before the last Tuesday of December, a duly certified copy of this ordinance.

SECTION 4: That if any section, subdivision, or sentence of this ordinance shall for any reason be held invalid or to be unconstitutional, such finding shall not effect the validity of the remaining portion of this ordinance.

SECTION 5: That this ordinance shall be in full force and effect after its adoption, as provided by law.

ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2025, pursuant to a roll call vote by the Board of Trustees of South Grove Township, DeKalb County, Illinois.

<b><u>BOARD OF TRUSTEES</u></b>	<b><u>AYE</u></b>	<b><u>NAY</u></b>	<b><u>ABSENT</u></b>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

\_\_\_\_\_  
Town Clerk

\_\_\_\_\_  
Chairman - Board of Trustees



## **CERTIFICATION OF TAX LEVY ORDINANCE**

### **TOWNSHIP**

The undersigned, duly elected, qualified and acting Clerk of South Grove Township, DeKalb County, Illinois, does hereby certify that the attached hereto is a true and correct copy of the Tax Levy Ordinance of said Township for the year 2025, as adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

This certification is made and filed pursuant to the requirements of (60 ILCS 1/75-20) and on behalf of South Grove Township, DeKalb County, Illinois.

Date this \_\_\_\_\_ day of \_\_\_\_\_,

\_\_\_\_\_  
Town Clerk

Filed this \_\_\_\_\_ day of \_\_\_\_\_,

\_\_\_\_\_  
County Clerk

**TAX LEVY ORDINANCE  
ROAD DISTRICT  
ORDINANCE No. 2025 RD**

An ordinance levying taxes for all road purposes for South Grove Township Road District, DeKalb County Illinois, for the tax year 2025, collectable in 2026.

BE IT ORDAINED by the Board of Trustees of South Grove Township, DeKalb County, Illinois as follows:

SECTION 1: That the Highway Commissioner of South Grove Township Road District on \_\_\_\_\_ does hereby determine and declare that the sum of **One Hundred Fifty-Seven Thousand Six Hundred Seventy Dollars (\$157,670)** are hereby levied upon all property subject to taxation within the Road District as that property is assessed and equalized, in order to meet and defray all the necessary expenses and liabilities of the Road District as required by statute or voted by the people in accordance with the law, for such purposes as:

Road and Bridge
Bridge Const w/County
Permanent Road
Equipment and Building

for the year 2026.

SECTION 2: That the amount levied for each object and purpose shall be as follows:

<u>GENERAL ROAD &amp; BRIDGE FUND</u>	<u>Amount</u>
<b>ADMINISTRATION</b>	<b>Levied</b>
Personnel	
Contractual Services	
Commodities	
Capital Outlay	
Other Expenditures	
<b>TOTAL ADMINISTRATION:</b>	
<b>MAINTENANCE</b>	
Personnel	35,000
Contractual Services	20,000
Commodities	10,000
Misc Expenses and small tools	10,000
Other Expenditures	22,419
	<u>97,419</u>
<b>TOTAL MAINTENANCE:</b>	97,419
<b>TOTAL GENERAL ROAD AND BRIDGE FUND:</b>	97,419
<i>REF: General Road &amp; Bridge Tax (605 ILSC 5/6-501 &amp; 5/6-504)</i>	

	<b>Amount Levied</b>	
<b><u>CONSTRUCTION OR REPAIR OF BRIDGES</u></b>		
<b><u>AT JOINT EXPENSE OF COUNTY FUND</u></b>		
Contractual Services	9,135	
Capital Outlay		
	<hr/>	
	9,135	
<b>TOTAL CONSTRUCTION OR REPAIR OF BRIDGES</b>		
<b>AT JOINT EXPENSE OF COUNTY FUND:</b>		9,135
<i>REF: Bridge-Joint Const. With County Tax (605 ILCS 5/6-508)</i>		

	<b>Amount Levied</b>	
<b><u>PERMANENT ROAD FUND</u></b>		
Personnel	10,000	
Contractual Services		
Commodities		
Other Expenditures	18,644	
	<hr/>	
	28,644	
<b>TOTAL PERMANENT ROAD FUND:</b>		28,644
<i>REF: Permanent Road Tax (605 ILCS 5/6-601)</i>		

	<b>Amount Levied</b>	
<b><u>EQUIPMENT &amp; BUILDING FUND</u></b>		
Equipment & Misc Expenses	22,472	
Debt Service		
Capital Outlay		
	<hr/>	
	22,472	
<b>TOTAL EQUIPMENT &amp; BUILDING FUND:</b>		22,472
<i>REF: Equipment &amp; Building Tax (605 ILCS 5/6-508.1)</i>		

<b><u>TAX LEVY SUMMARY</u></b>		
Road and Bridge	97,419	
Bridge Const.with County	9,135	
Permanent Road	28,644	
Equipment & Building	22,472	
	<hr/>	
<b>TOTAL TAXES LEVIED:</b>		<u>157,670</u>

Amount to be Levied was determined by the Highway Commissioner of South Grove Township Road District.

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Highway Commissioner

SECTION 3: That the Town Clerk shall make and file with the County Clerk of said County of DeKalb, on or before the last Tuesday of December, a duly certified copy of this ordinance.

SECTION 4: That the Board of Trustees does hereby certify that the amount levied herein is necessary to be raised by taxation for road purposes for South Grove Township Road District.

SECTION 5: That if any section, subdivision, or sentence of this ordinance shall for any reason be held invalid or to be unconstitutional, such finding shall not effect the validity of the remaining portion of this ordinance.

SECTION 6: That this ordinance shall be in full force and effect after its adoption, as provided by law.

ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2025, pursuant to a roll call vote by the Board of Trustees of South Grove Township, DeKalb County, Illinois

<u>BOARD OF TRUSTEES</u>	<u>AYE</u>	<u>NAY</u>	<u>ABSENT</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

\_\_\_\_\_  
Township Clerk

\_\_\_\_\_  
Chairman - Board of Trustees

## CERTIFICATION OF TAX LEVY ORDINANCE

### ROAD DISTRICT

The undersigned, duly elected Chairman, Board of Trustees, South Grove Township, DeKalb County, Illinois, does hereby certify that the attached hereto is a true and correct copy of the Tax Levy Ordinance, of said Township for the year 2026, as adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2025. adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

This certification is made and filed pursuant to the requirements of (605 ILCS 5/6-501) and on behalf of South Grove Township, DeKalb County, Illinois.

*This certification must be filed by the last Tuesday in December.*

Date this \_\_\_\_\_ day of \_\_\_\_\_, 2025

\_\_\_\_\_  
Chairman, Board of Trustees

Filed this \_\_\_\_\_ day of \_\_\_\_\_, 2025

\_\_\_\_\_  
County Clerk

# South Grove Township

## Bills for Approval

October 15 - November 8, 2025

Date	Num	Name	Memo/Description	Amount	Balance
<b>101 Cash - Town Funds</b>					
Beginning Balance					59,661.75
10/16/2025	10162025-1		TOIRMA reimbursement of IPWMAN dues	100.00	59,761.75
11/04/2025	DD	Durand L. Pigott	Pay Period: 10/01/2025-10/31/2025	-2,621.03	57,140.72
11/04/2025		QuickBooks Payroll	Tax withdrawal	-1,057.02	56,083.70
11/07/2025	DD	Patrick Coffey	Pay Period: 10/01/2025-10/31/2025	-183.54	55,900.16
11/07/2025		QuickBooks Payroll	Tax withdrawal	-42.52	55,857.64
11/08/2025	10312025-1		Oct interest	71.01	55,928.65
11/08/2025	10312025-1		Com Ed	-163.73	55,764.92
11/08/2025	10312025-1		QB payroll	-6.00	55,758.92
11/08/2025	10312025-1		Risebroadband	-132.69	55,626.23
11/08/2025	2217	Newkirk & Associate	FY25 audit	-8,500.00	47,126.23
11/08/2025	2218	Menards - Sycamore	surge protector, furniture slides and discs	-88.84	47,037.39
11/08/2025	2219	Durand Pigott	mileage reimb 132.4/.70	-92.68	46,944.71
11/08/2025	2220	Lisa Bergeron	Melins 5.13 keys/Walmart 57.59 archive boxes/Walmart 13.88 hanging file folders	-76.60	<b>46,868.11</b>
<b>Total for 101 Cash - Town Funds</b>				<b>-\$ 12,793.64</b>	
<b>102 Cash - General Asst Funds</b>					
Beginning Balance					128,701.33
11/08/2025	10312025-2		Oct interest	153.69	<b>128,855.02</b>
<b>Total for 102 Cash - General Asst Funds</b>				<b>\$ 153.69</b>	
<b>103 Road &amp; Bridge funds</b>					
Beginning Balance					-7,408.00
10/20/2025	10312025-3	DeKalb County	MFT funds	25,380.64	17,972.64
11/08/2025	10312025-2		Oct interest	31.10	18,003.74
11/08/2025	10312025-2	LRS	utilities	-66.93	17,936.81
11/08/2025	3732	KS State Bank	loan 58804 plow final payment	-1,795.45	16,141.36
11/08/2025	3733	ComEd	utilities	-313.59	<b>15,827.77</b>
<b>Total for 103 Road &amp; Bridge funds</b>				<b>\$ 23,235.77</b>	

<b>104 Building &amp; Equipment funds</b>						
Beginning Balance						8,328.31
11/08/2025	10312025-2		Oct interest		9.87	<b>8,338.18</b>
<b>Total for 104 Building &amp; Equipment funds</b>					<b>\$ 9.87</b>	

<b>105 Perm Road &amp; Special Gravel funds</b>						
Beginning Balance						7,296.76
11/08/2025	10312025-2		Oct interest		9.68	<b>7,306.44</b>
<b>Total for 105 Perm Road &amp; Special Gravel funds</b>					<b>\$ 9.68</b>	

<b>106 Joint Bridge Funds</b>						
Beginning Balance						2,946.53
11/08/2025	10312025-2		Oct interest		4.42	<b>2,950.95</b>
<b>Total for 106 Joint Bridge Funds</b>					<b>-\$ 775.58</b>	

