

**MINUTES OF THE
AUGUST 6, 2019 REGULAR MEETING
OF THE TOWN OF SUGAR GROVE
KANE COUNTY, ILLINOIS**

CALL TO ORDER: Supervisor Rowe called the meeting to order at 6:00pm followed by the pledge of allegiance.

ROLL CALL was taken. Present were: Trustees Jim Baker, Lee Drendel, Jerry Elliott, and Alison Squires, Supervisor Tom Rowe, Assessor Curt Karas, Asst. Road Commissioner Bill Collins, and Clerk Phil Silagi.

ALSO PRESENT: Mike Del Valle Lauterbach & Amen LLP, Jim Kreitz, Shari Baum, Bill Brogan, Karen Brogan, and Brad Knechtges.

PRESENTATION OF ANNUAL AUDIT: Mr. Mike Del Valle, Lauterbach & Amen LLP Auditor:

The auditor began the discussion by thanking Township staff for their cooperation during the audit process. He then pointed out the Auditor's Letter and noted that they issued an unmodified opinion which is the highest level of opinion available. Next he moved to the Management Discussion & Analysis or summary of the audit and suggested that Board members read through it. He then briefly discussed the Financial Statements and changes in fund balances. Supervisor Rowe noted that the largest change in fund balances occurred in the Road Fund which reflected a decrease due to the large resurfacing project in Prestbury. Mr. Del Valle then discussed the Management Letter Comments portion of the audit which included a recommendation to establish a fund balance policy. The fund balance policy is designed to address fund balances over or under a designated amount necessary for operating expenses. Del Valle stated that it is a policy they would recommend we adopt, but not something all Townships feel is necessary or choose to do. Del Valle offered to assist SG Township with templates of fund balance systems used by other townships if we decided to adopt a policy. The last recommendation of the management letter comments was to adopt a capital assets policy. Del Valle explained that like the fund balance policy it is a tool for the Board and auditor used to measure the life and value of assets such as vehicles, buildings, and roads. While useful, and adopted by some townships, it is not necessary and will not negatively impact audit results. Del Valle was asked to characterize the financial transparency and overall financial health of the Township and he declined to make any definitive statements but concluded that he didn't see any problems in either area.

PUBLIC COMMENT: Bill Brogan, a Township resident who lives at Norris and Denny Rds. addressed the Board with concerns about excessive storm water drainage on his property. Bill Collins informed him that the Road District has improved drainage in their right of way but can't address issues outside of the right of way and suggested he contact Kane County Water Resources who could look at other issues causing his problem such as broken field tiles and fallen trees in drainage areas. Trustee Elliott mentioned three new culverts under I-88 which are probably draining additional storm water from the north side of 88 and suggested Kane County Water Resources could look at the problem along with IDOT and the Tollway Authority and suggest possible solutions.

JULY 2, 2019 REGULAR MEETING MINUTES: Trustee Elliott motioned, and Trustee Baker seconded the motion to review and approve the July 2, 2019 regular meeting minutes. After review, Trustees Baker, Drendel, Elliott, and Squires, and Supervisor Rowe voted aye. 0 nays. Motion carried.

ACCOUNTS PAYABLE:

TOWNSHIP: Trustee Drendel motioned and Trustee Squires seconded the motion to review and approve the July Town accounts payable. After review, Trustees Baker, Drendel, Elliott, and Squires, and Supervisor Rowe voted aye to approve the July Town accounts payable with the addition of check 17355 for toner for the Assessor's office. 0 nay. Motion carried. The balance in the Township checking account as of July 31, 2019 is \$427,029.38.

ROAD & BRIDGE: Trustee Squires motioned, and Trustee Elliott seconded the motion to review and approve the July Road and Bridge accounts payable as presented. Trustees Baker, Drendel, Elliott and Squires, and Supervisor Rowe voted aye. 0 nay. Motion carried. The balance in the Road & Bridge checking account as of July 31, 2019 is \$63,844.81.

PAYROLL REPORT: June 26th, through July 14, 2019.

PROFIT & LOSS REPORT: April through July 2019.

REPORTS:

SUPERVISOR'S REPORT: Supervisor Rowe presented a written report of his activities during the last month. He also wanted to highlight the following items: Supervisor Rowe reported that the third Groovin' In The Grove concert is scheduled for this coming Friday featuring the Beach Bum Band with an anticipated large crowd and encouraged everyone to attend. Rowe mentioned the auditor's comments with regard to Jim Kreitz cooperation during the audit and Jim's overall performance. Since it has been a couple years since Jim has received a raise, Supervisor Rowe is recommending a dollar an hour increase. Rowe is seeking Board feedback on his recommendation. The concrete work at the Bliss House has been completed eliminating the pot hole problems at the entryway doors. Supervisor Rowe has arranged for MetroNet to make a presentation to the Board at the September meeting so that we can evaluate their internet and phone service and possibly change providers as AT&T's service has been very costly. Rowe asked that someone from the Road District, Assessor's Office, and Community Building be present for the presentation as it would be preferable to consolidate Township accounts with one provider. Lastly Rowe mentioned the TOI conference in Springfield November 10th for anyone interested in attending.

ASSESSOR: Assessor Karas reported that his office published assessment changes at the end of June and that the public had 30 days to file a complaint or appeal. During that time his office received 196 requests for revised assessment and 89 cases were filed with the Board of Review either directly or as a result of unresolved requests for revisions at the Township Assessor's level.

ROAD & BRIDGE: Doug Musser was attending a Road Commissioner's meeting in Peoria. Foreman Bill Collins reported that DDD Construction will be performing repairs to the Hanks Rd. bridge Aug. 1st through Oct. 31st. Repairs will include some structural work, painting, and a 1 3/4" asphalt overlay. The "No Trucks" signs have been installed and seem to be working.

CLERKS REPORT: No report.

TRUSTEES REPORT: Trustee Elliott reported that he attended Drinking Water Academy 123 on July 23rd. He was pleased that State Rep. Keith Wheeler sent a staff member who committed to looking into funding for projects related to water. Elliott also reported that the presentation included water demand forecasts for the area for 2050 which included a 21% increase for Kane County, a 55% increase for Kendall County, and a 33% increase for Will County. Will County is already a large consumer and the forecast indicates that that trend will continue. Elliott also provided a hand out on sensible salting which was discussed at the Academy. Trustee Drendel reported that Steve on the Community Building Board has determined ownership shares for the parking lot so that resurfacing project estimates for cost sharing can be distributed to the Village and Township for 2020 budgeting purposes. This project is tentatively scheduled for the spring of 2020. The Community Building Board is in the process of soliciting applications for a part-time administrative assistant to assume some of the office functions of Board member Shari Baum. Lastly Trustee Drendel submitted his letter of resignation from the Board effective August 31, 2019. He stated he has enjoyed serving on this Board for the last six years and will miss seeing the people associated with the Township. He informed the Board that he has sold his home and will be traveling the US with his wife during this next chapter in his life. Supervisor Rowe, on behalf of the Board thanked Drendel for his six years of service.

UNFINISHED BUSINESS:

1. Records Retention Update: Supervisor Rowe presented the Board with the Final Records Disposal Certificate. This document includes 36 categories of records with date ranges and volume for each category. The total volume of records is 40 cubic feet.
2. Hanks Rd. Bridge Update: Supervisor Rowe noted that this was discussed in the Road District report but wanted to summarize the project. IDOT received only one bid for the work and there was some confusion as to the scope of work, but as reported earlier it will include work to provide a new road surface and repairs so that the bridge can remain usable until a replacement is built. The process for the new bridge will start over at Phase I and will take several years before finalized.

NEW BUSINESS:

1. Consideration & Potential Approval of Audit for Year Ended March 31, 2019: Trustee Drendel motioned, seconded by Trustee Baker to Approve the Township Audit for Year Ended March 31, 2019. Trustees Baker, Drendel, Elliott, and Squires, and Supervisor Rowe voted aye. 0 nays. Motion carried.
2. Preliminary Draft of FY19 Annual Treasurer's Report: Supervisor Rowe presented this report to the Board for review and comment before placing it on the agenda for approval at the September meeting.

ADJOURNMENT: Trustee Drendel motioned, Trustee Squires seconded the motion and the Board unanimously approved adjourning the regular meeting at 7:30pm.