

Minutes – Shields Township Board of Trustees

STATE OF ILLINOIS,)
Lake County,) } SS.
Town of Shields)

THE TOWN BOARD OF SHIELDS TOWNSHIP met at the Shields Township Office for a Special Meeting to discuss the property tax levy for the General Town Fund on December 17, 2009 at 5:15 p.m.

PRESENT: <u>Gale Strenger Wayne</u>	Supervisor
<u>David Barkhausen</u>	Town Clerk
<u>Lynn Baehr</u>	Town Trustee
<u>Cele Bull</u>	Town Trustee
<u>Laura Carney</u>	Town Trustee
<u>Mary Woodson</u>	Town Trustee

Assessor Theresia “T.” Yakes was also present.

I. Meeting Called to Order

Supervisor Strenger Wayne called the meeting to order at 5:15 p.m.

II. Roll Call

A roll call was taken, and all members were present.

III. Discussion of Town Fund Levy

Supervisor Strenger Wayne explained some differences between materials that were passed out showing current expenditures for the year as compared to those distributed to the trustees prior to the November Board meeting. She noted that one difference resulted from the proper placement of assessor’s salary in the general fund rather than in the assessor’s budget.

Office Manager Arona Landsman distributed a handout explaining her calculations of cash currently on hand of \$1,173,998, and, based on projected and average monthly expenditures, the amounts estimated to be available at the end of the current fiscal year on February 28, 2010 (\$660,823), and before the first installment of the next property tax payments are received next June (\$372,423). She noted that the Township’s auditors suggest maintaining cash reserves of 6-9 months of average monthly expenditures (\$491,000 to \$741,000). Trustee Carney noted that Township attorney, Richard Cowen, had said most townships maintain reserves of about 4-5 months of operating expenditures.

Trustee Carney asked about the \$75,000 shown as a transfer to the General Assistance Fund. She and Trustee Bull suggested that it would be more appropriate to transfer the lower amount that is expected to be spent during this fiscal year.

Ms. Landsman pointed out, with regard to the calculation of cash reserves, that money had not yet been spent during the current fiscal year for the following items – a transfer to the General Assistance Fund budgeted for \$75,000, discretionary social service grants budgeted for \$120,000, and a grant to the Lake Forest-Lake Bluff Senior Center for a new vehicle to provide rides for seniors. She also mentioned that there is considerable uncertainty about the amount that will be due for utility bills, as the landlord has tended to submit bills for utilities long after they accrue. A discussion ensued about the possible extent of an increase for utility expenses. Supervisor Strenger Wayne also mentioned the current inexpensive rent that the Township pays and noted that this is an area where expenses could grow if and when the Township has to look for new space.

Supervisor Strenger Wayne pointed out that the Township’s general fund (“Town Fund”) levy had stayed fairly level while other area local units of government had increased theirs quite substantially from 2006 through 2008, since the Township had not increased its levy by the amounts permitted by Illinois’ property tax cap law.

Assessor Yakes explained the personnel trends in her office in recent years, as the number of employees went from four in 2002 down to three the following year and then back to four in 2006 when she hired an employee whom she viewed as a possible successor but who is no longer working there. She has now done so again, she said, with a new, very part-time employee who may be interested in learning the nature of the position and seeking to succeed her.

Trustee Carney asked the size of the newsletter budget, suggesting that it should be reduced. Supervisor Strenger Wayne agreed, noting that there should be much greater use of an e-mail contact list.

Trustee Baehr suggested that, assuming some budget reductions, including the \$120,000 that had been budgeted this year for social service grants, the levy could be reduced by this amount below the recommended amount of \$1,153,592, while holding out the possibility of further reductions, pursuant to the levy abatement process that had been discussed at the November Board meeting, after the Board decides on budget levels in January and February for the next fiscal year.

There was general agreement on this approach with a resulting recommended Town Fund levy of \$1,033,592.

IV. Adjournment

A motion to adjourn the special meeting was made by Trustee Woodson, seconded by Trustee Bull and approved on a voice vote at 6:15 p.m.

Attest

David N. Barkhausen, Town Clerk