# Shields Township

906 W. Muir Avenue, Lake Bluff, IL 60044

**Regular Meeting of the Shields Township Board of Trustees**
**Thursday September 18th, 2025, at 5:00 pm.**

## MINUTES

STATE OF ILLINOIS )

LAKE COUNTY ) ss.

TOWN OF SHIELDS )

**THE TOWN BOARD OF SHIELDS TOWNSHIP** held its Regular Monthly Meeting on Thursday September 18th, 2025, at 5:00 pm.

**PRESENT:**

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| Kamila Urso | Supervisor |
| Vanessa Grum | Township Clerk |
| Michelle Parnell | Town Trustee |
| Catherine Oliver-Salbilla | Town Trustee |
| Christopher Prager | Town Trustee |
| Trent Swarthout | Town Trustee |
| Mark Kimzey | Township Attorney |
| Lisette Rothing | Deputy Clerk |

**ABSENT:** None

I. **Call to Order & Roll Call** - Supervisor Urso called the meeting to order at 5:04 pm and Clerk Grum took roll call. All trustees and Supervisor Urso were present.

II. **Pledge of Allegiance**

III. **Presentation of the FY25 Audit by GWA & Associates, PC -** Joe Troyer

   a. Joe Troyer explained the process for the financial audit they conducted; there are independent auditors, and you can hire anyone you want who is certified. He stated that they first get information from the Township (all records and financial statements for the year) and then they go through to make sure everything on the balance sheet is reconciled including assets and liabilities. This gives them a sense that the numbers are accurate. Then they use a third party to verify revenues that come in. Next, they go through to test the expenses to make sure the board has approved it, account numbers, and processes that are gone through. They also get information from IMRF for the pensions. Then they go to multiple sources and compare it to what is recorded in books. Joe Troyer refers to the Audit packet to point out things that might be of interest to the board and attendees:

i. Where do I know if this is a clean/clear opinion? The first page says as far as we can tell, in a material way, these are accurate numbers. We have not missed anything as far as we know. "Unmodified opinion"
ii. Page 7 shows management discussion and analysis - gives readers a sense of what happened in summary form. This is what has happened over the years and why. Year to year - property taxes went up, replacement taxes cut in half, interest rates have gone up, expenses have gone up and down in different areas, but similar to last year. "Boring year" - nothing huge - no big expenses or capital projects. Normal operating year.
iii. Page 13 & 14 present Township assets in a different fashion; debt and assets. There was an addition of a new GASB (Governmental Accounting Standards Board) because we control what happens in this building.
iv. Pages 16-17 and on: these financials look similar. Find statements that match up with what you normally see.
    1. On page 16, it shows a net change in funds because it was up $357 for the year. We have 2 years' worth of operating income in the Town fund. The Road and Bridge shows 4 months' worth of fund balance.
v. Page 30 shows a chart of capital assets for the year and year purchases. Here we can see road improvements and an old pick-up truck. There are 2 million dollars' worth of capital assets. Every year we depreciate a certain portion.
vi. Page 38 is IMRF information including a chart showing the last 10 years of IMRF data. The numbers are done per entity. We are more than 100

percent funded in IMRF right now. We are over the state goal of where we should be in this respect. This number adjusts every year based on market rates, health care trends, and employees (new and old). We do not need to worry about a spike rate.

vii. Questions: Can be sent or contacted later as well.

1. Trustee Oliver-Salbilla: What is the biggest thing in our future we should be planning for in your perspective? He does not see anything GASB (Governmental Accounting Standards Board) wise. Mr. Troyer responds saying that it would be good to have a little more sitting in the bank for big expenses. He also points out that we can transfer money from the town side to other areas.
2. Carl Kitzerow responds by saying that we are working on increasing the amount of money we have for the Roads and Bridge Fund to 6 months versus 4 months of operating expenses.
3. Joe Troyer responds by saying that the Township is doing what it is supposed to do - spending money on the people.
4. Trustee Oliver-Salbilla - Are there any best practices that other towns have that we should put into place to make a difference?
5. Joe Troyer responds with “Not really. Every town is unique.” He suggests segregation of duties amongst staff and that it makes no sense to hire someone to look over someone's shoulder.

**IV. Public Comment – Three (3) minutes per speaker:**

**a.** ***Kathy Blahunka*** - The township typically approves a tax levy in December. It is important for the board to be aware of the road and bridge fund spending. She clarifies what Shields Township covers. The past supervisor never educated the Board of Trustees of what portion of this area this particular board covers. She states that an unethical maneuver took $600,000 away from road funds by moving it to a corporate fund. She has attached a document showing this.

**b.** ***David Hiett*** - 692 W. Washington Ave. David states that he is mostly concerned with the comments being made during Public Comment and if there is a response the board can make. Can we get feedback? Is there a way?

**c.** ***Mike Pierret*** - 40-year resident of Shields Township, Mike Pierret, commended Supervisor Urso and the new board for maintaining a civil and responsive tone in their meetings while urging continued progress on promised transparency initiatives, such as quarterly public information sessions and improved communication. He raised concerns about the township's high legal expenses—10% of tax revenue, or 17 times higher than other Lake County townships—and questioned the lack of accountability regarding the destruction of township records during the prior administration. Pierret noted that vital road improvement plans from 1961–2022 and financial audits before 2008 were lost, leaving little documentation of $2.3 million in road-related spending. He called on the board to recover these records from vendors and make their findings available to the public.

**V. Reports:**

***a. Supervisor Report:***

1. Supervisor Urso gave an update on safety efforts near the schools; They are continuing to identify opportunities to make these crossings safer. She met with Bo Morgan's office. They have added a no turn on red out of the target parking lot to protect students on the bike path.
2. On September 13th Supervisor Urso attended a panel with Carl Evans.
3. Supervisor Urso attended the monthly supervisor's luncheon. They heard from Veteran citizens.
4. Trustee Swarthout, Trustee Prager and Supervisor Urso were guided through the Patricia Jones center (senior support), Steven House, and the Eddie Washington center which is a transitional housing for men.
5. Lake county is launching a new program for snowplow safety. Trucks will be brought in and calibrated so trucks are running well.

***b. Trustees Report:***

1. Trustee Prager presented that information on the Roads Meeting: Speed bumps have been put in where we stated before and we have received nothing but positive responses. The Fontana family is very supportive. The Starbucks speed bump is going well. Trustee Oliver-Salbilla asks if there was any talk about speed bumps on the bike paths? Between mini motorized machines, scooters, and cyclists, she thinks this may be helpful. Supervisor Urso responds saying the bike path is owned by the county and we don't have jurisdiction over that to make changes to it. The LB Police have been cracking down on this in Lake Bluff. Discussion ensued about the new plans for bike path on where and how this would

go. This will be a while from now. The previous plans that were made were like 20 years old. This is going to be dependent on grants because we don't have the money to fund the whole project.

c. ***Assessor's Office Report*** - Carl Kitzerow reported. The blue cards are coming out for property value. Our assessor instituted a program so residents can call the township office to walk them through the process before filing an appeal. They have created a grid they can use to file to the board for review. Sometimes we can adjust based on our and their review.

VI. **Approval Of Bills –** Supervisor Urso stated there are a few sets of bills that the board needs to approve for the month of September.

a. ***Town Fund -*** $17,706.98

b. ***General Assistance -*** None

c. ***Road & Bridge -*** $4,937.75

Supervisor Urso asked if there was a motion to approve the payroll and bills for the Town Fund, General Assistance, Road & Bridge as presented. The motion was made by Trustee Salbilla and seconded by Trustee Prager. There is no discussion and Deputy Clerk Rothing took roll call. The motion was carried, and the bills were approved as presented.

VII. **Old Business –** None

VIII. **New Business**

a. ***Approval of the Regular Meeting Minutes of August 21, 2025*** **–** Supervisor Urso asked if there was a motion to approve the regular meeting minutes as presented. The motion was made by Trustee Swarthout and seconded by Trustee Parnell. Deputy Clerk Rothing took roll call. The motion carried and the regular meeting minutes were approved.

b. ***Approval of the Executive Meeting Minutes of August 21,2025*** **-** Supervisor Urso asked if there was a motion to approve the executive meeting minutes as presented. The motion was made by Trustee Salbilla and seconded by Trustee Swarthout. Deputy Clerk Rothing took roll call. The motion carried and the executive meeting minutes were approved.

c. ***Approval of the Fiscal Year 2025 Audit*** **-** Supervisor Urso asked if there was a motion to approve the Fiscal Year 2025 Township Audit as presented. The motion was made by Trustee Swarthout and seconded by Trustee Prager. Deputy Clerk Rothing took roll call. The motion carried and the Fiscal year 2025

Audit was approved. Supervisor Urso Stated that Shields Township staff is required by law to file the report with the Comptroller's office and the County Clerk.

IX. **Executive Session –** Supervisor Urso asked if there was any reason to go into executive session. While there was no executive session, Trustee Salbilla and Trustee Prager discusses wanting to have a portion of the meeting where they can answer peoples' comments back and have further discussion about Township issues. Counselman Kimzey stated that a Township meeting is generally not the best time for a discussion and answer session. He suggested other meetings and gatherings like breakfast with the Board where you can have more in depth conversations about Community concerns.

X. **Adjournment –** Trustee Parnell motioned to adjourn the meeting at 5:55pm. Trustee Swarthout seconded.