

# 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 and act on a proposed transfer of funds from the General Town Fund to the General Assistance Fund on February 3, 2011 at 5:30 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 5:45 p.m. after traffic on snow-covered roads had made it difficult to reach the office.

## II. Pledge of Allegiance and Roll Call

After the Pledge of Allegiance, a roll call was taken, and all Board members were present at that time.

## III. Discussion and Approval of a Transfer of Funds from the Town Fund to the General Assistance Fund

Supervisor Strenger Wayne said that she regretted having to call the meeting but that the General Assistance (“GA”) Fund had only \$650 left in it and would not be able to pay the GA-related bills for the balance of the fiscal year. She also said that the tentative budget for GA expenses for the next fiscal year and a transfer of \$50,000 shown in the budget for the coming year are predicated on a transfer at this point of \$134,600, the balance of what had been budgeted as a Town Fund to GA Fund transfer this fiscal year ending on February 28<sup>th</sup>.

A lengthy discussion ensued over the necessity and advisability of having a separate General Assistance (GA) fund. Trustee Carney said that, without questioning the supervisor’s discretion over the administration of General Assistance, maintaining a separate fund for it, from her understanding, is not legally required and makes budgeting unnecessarily difficult for the Board and also confusing to taxpayers trying to understand the budget. Supervisor Strenger Wayne said that it is her understanding, based on conversations with Township attorney Richard Cowen, that a separate GA fund is required and that, even with GA expenses accounted for in a separate fund, it is possible to view total expenses on the “Totals” page of the budget. Later in the discussion, she expressed the view that the budget format is helpful in understanding the expenses required to support GA-related activities and noted that some township supervisors avoid this practice in order not to show the expense for a staff member handling GA matters. The other trustees agreed with Trustee Carney’s basic points about the confusing nature of having a separate GA fund, with Trustee Woodson saying that she would like to make the budget as “simple and understandable” as possible.

Assessor Yakes suggested that the budgets should be easier to understand next year when the format changes made this year would be used for the second time.

There was some discussion of the amount of money required to cover GA-related expenses for the balance of the fiscal year until the end of February. Office manager Arona Landsman said \$12,000 to \$15,000 would be required. She also provided some historical perspective, explaining that there had been a separate GA property tax levy until 1987 and that, at one time, she had been paid with three checks from three different funds - the Town Fund, GA Fund, and Road Fund - for the work that she did for these three different aspects of township government.

Trustee Baehr initially made a motion to transfer \$12,000 from the Town Fund to GA Fund and to have the question of combining the two funds placed on the agenda of the February 24<sup>th</sup> monthly meeting when the budget is scheduled to be adopted. After further discussion, Supervisor Strenger Wayne said she would put the question of combining the funds on the February 24<sup>th</sup> agenda. Subsequently, Trustee Bull made a separate motion to transfer \$15,000 from the Town Fund to the GA Fund, which was seconded by Trustee Woodson, and passed 5-0 on a roll call vote.

#### **IV. Adjournment**

A motion to adjourn by Trustee Bull, seconded by Trustee Woodson, was approved on a voice vote at 6:25 p.m.

Attest

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David N. Barkhausen, Town Clerk