

LEVY AND BUDGET PROCESS

The budget document details the relationship between the Township's resources and activities in order to promote better management of resources and to adequately monitor the impact of those activities. Thus, the levy and budget processes set the stage for more effective service to the citizens.

BASIS OF BUDGETING

Oak Park Township's Basis of Budgeting is modified accrual, per Generally Accepted Accounting Principles (GAAP). Modified accrual is the method under which revenues are recognized when they become susceptible to accrual; that is, when they become both measurable and available to finance expenditures of the current period. Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. The Township considers property taxes associated with the current fiscal period susceptible to accrual if they are collected within 60 days of the end of the current fiscal period. Charges for services and miscellaneous revenues are considered to be measurable and available only when cash is received. Expenditures are budgeted according to when the liability is incurred, regardless of the timing of related cash flow.

LEVY AND BUDGET LAWS

The ability of the Township to raise money to defray expenses is found in the Illinois Statutes at 60 ILCS 1/80-40. The statute gives the Township the authority to levy on taxable property within the Township. Property taxes are a significant source of revenue for the Township. In 1995, however, the Illinois Legislature limited the Township's ability to levy property taxes by passing the Property Tax Extension Limitation Law (PTELL). PTELL (35 ILCS 200/18-185 et seq.) limits the increase in property tax that the Township may levy to 5% or the percentage increase in the Consumer Price Index during the 12 month calendar year preceding the levy year, whichever is less.

The Township Code 60 ILCS 1/80-60 provides that the annual budget and appropriation ordinance comply with the Illinois Municipal Budget Law.

The Illinois Municipal Budget Law (the "Law") 50 ILCS 330/3 provides that each governing body coming within the provisions of the Law adopt a combined annual budget and appropriation ordinance within or before the first quarter of each fiscal year. The Township's fiscal year begins on April 1 and extends through March 31. In accordance with the law, the Township may appropriate sufficient money to defray all necessary expenses and liabilities. The law requires that the annual budget and appropriation ordinance specify the objects and purposes for which the appropriations are made and the amount appropriated for each object or purpose.

See the Supplemental Data section of this budget for copies of the statutes.

LEVY AND BUDGET CYCLE

The Township's annual levy and budget cycle is as follows:

1. The annual process begins in August with the review and approval of the Levy and Budget Preparation Calendar.
2. Preliminary discussion and development of the levy begins in August.
3. Current fiscal year revenue and expenditures are re-estimated.
4. Development of the Budget Manual begins in September.
5. Preliminary levy calculations are prepared and submitted to the Township Board for consideration during the months of September through December.
6. Strategic Planning Goals are reviewed by the Township Board of Trustees during the months of September through January.
7. Budget limits are set by the Township Board.
8. The Budget Manual containing budget preparation instructions is finalized and distributed to department directors by the end of November.
9. Budgets are prepared by the department directors and division heads during the months of December through February.
10. Department directors, division heads and members of the citizen committees present proposed budgets to the Township Board during the months of January through March.
11. A tentative budget combining all department and division budgets is prepared and presented to the Township Board.
12. At least 30 days prior to the public hearing the tentative budget and appropriation ordinance is prepared.
13. The final budget and appropriation ordinance is adopted by the Township Board no later than June 30th.

2010 LEVY AND FY 12 BUDGET PREPARATION CALENDAR MAJOR EVENTS

September 28, 2010 – First Township Board discussion of the 2010 Property Tax Levy.

October 26, 2010 – Second Township Board discussion of the 2010 Property Tax Levy.

November 9, 2010 - Township Board discussion and approval of 2010 Tentative Property Tax Levy.

December 14, 2010 - Township Board approval of 2010 Property Tax Levy Ordinance.

February 8, 2011 - Presentation of General Government, Town Fund Capital Outlay and General Assistance Fund FY 12 budgets.

February 22, 2011 – Presentation of Community Mental Health Fund FY 12 budget.

March 8, 2011 – Presentation of Senior Services FY 12 budget.

April 1, 2011 - First day of fiscal year 2011-2012.

April 8, 2011 - Last day to post Supervisor’s Annual Report.

April 12, 2011 - Annual Township Meeting

April 12, 2011 – Presentation of Youth Services FY 12 budget.

April 26, 2011 – Approval of Tentative FY 12 Budget and Appropriation Ordinance. Tentative budget and ordinance filed with the Clerk and available for public inspection at Oak Park Public Library and Township Offices. *The statute governing the Township budget process was amended in 2000 to add the requirement that the tentative budget and appropriation ordinance be filed with the Clerk 30 days prior to the public hearing. Prior to the amendment the tentative budget had to be available for inspection 30 days prior to adoption.* Approval of updated Strategic Plan Goals and Objectives for FY 12.

June 28, 2011 – Public Hearing and adoption of Township FY 12 Budget and Appropriation Ordinance.

BUDGET AMENDMENT

There are three ways the Township budget may be amended: (1) The electors may pass a referendum; (2) The Township Board may adopt a supplemental appropriation ordinance. The supplemental ordinance may not exceed the aggregate of any additional revenue available or the amount of fund balances available when the annual appropriation ordinance was adopted; or (3) The Township Board, with a two-thirds vote, may authorize transfers between line items within a department.

LEVY AND BUDGET CYCLE

Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June	July	
Budget and Levy Planning												
	Levy Preparation											
				Budget Preparation								
	Strategic Planning											
					Board Consideration of Budget Proposals							
										Board Adopts Budget		
										Publish Budget Document		
↳	→	→	→	→	→	→	→	Budget Implementation and Monitoring →				

PLANNING PROCESSES

There are a number of planning processes that the Township engages in annually. A complete list of the planning processes is set forth below. The plans are developed and reviewed annually. The plans range from annual, with a time frame of one year, to long-term, with a time frame of 10 years. The resulting plans have a significant impact on the current and future budgets. By engaging in the various planning processes staff and the Township Board have the information needed to manage resources efficiently and minimize debt service.

Plan	Type of Planning Process	Description of Process	Budget Impact	Implementation
Grounds Maintenance Plan	Annual plan for Township grounds.	Estimation of costs for planting and maintenance of Township green space.	Allows for a stable annual level of expenditures to ensure continued maintenance.	For FY 12, a landscaping company will be hired to plant flowers in the Township green spaces. The part-time custodian currently provides maintenance of green space.
Technology Plan	Short range planning (1-3 years) to replace or upgrade technology hardware and software.	Evaluation of technology hardware and software and determination of useful life.	Allows for the management of funding for replacement and maintenance of technology related hardware and software.	The Township currently contracts with an Information Technology company for most of its hardware and software needs. The Administrative Associate for Administration works with the company to implement a technology plan.
Vehicle and Equipment Replacement Plan	Mid range planning (3 -5 years) for replacement of vehicles and large equipment.	Departments provide schedules for replacement of vehicles and major equipment.	Allows for the funding of replacements annually at an established level to minimize impact on operating budget.	On an annual basis, the Township Board increases the assignment of fund balance to a level appropriate for replacement as necessary. Senior Services will be buying a new bus in FY 12.

Plan	Type of Planning Process	Description of Process	Budget Impact	Implementation
Building Maintenance Plan	Mid range planning (3-5 years) for facility repairs and maintenance projects.	Identifying major repairs and maintenance work on Township facilities.	Provides for stable annual level of expenditures for facility maintenance.	The Administrative Associate currently coordinates routine maintenance. As a part of the plan, window replacements at 105 S. Oak Park Avenue are planned after FY 12.
Capital Projects Plan	Long range planning (5-10 years) to identify potential capital projects.	Possible projects are identified and evaluated and costs estimated.	Allows for planning of any necessary debt service or impact on fund balance.	The Township purchased a building at 126-130 S. Oak Park Ave. as the new Senior Services facility. This building will be renovated beginning in FY 12.
Operating Budget Forecast Plan	Long range planning (5-10 years) projecting operating budget expenditures to facilitate financial planning.	Budget staff work with departmental staff to determine key forecast assumptions and project revenues and expenditures.	Provides for budget stability, planning for future resource allocation and decision making.	The five-year revenue and expenditure forecast is updated on a routine basis throughout each fiscal year.
Strategic Plan	Long range planning (5-10 years) with goals and objectives established for budget year.	Township Board meets to discuss, review and revise the future direction of the Township.	Enables Board to identify priorities and allocate resources accordingly.	The Township Board conducts a biennial strategic planning process and reviews the strategic plan annually.

SUMMARIES OF FINANCIAL POLICIES

Oak Park Township financial policies provide a basic framework for the overall fiscal management of the Township. The policies represent a foundation to address changing circumstances and conditions, and assist in the decision-making process. The financial policies represent guidelines for evaluating both current activities and proposals for future programs. Additionally, the policies:

- demonstrate to the citizens of Oak Park that the Township is committed to a responsible fiscal operation;
- provide precedents for future policy makers and financial managers on common financial goals and strategies;
- present fairly and with full disclosure the financial position and results of the financial operations of the Township in conformity with Generally Accepted Accounting Principles (GAAP); and
- determine and demonstrate compliance with finance-related legal and contractual issues in accordance with provisions of the Township Code and other pertinent legal documents and mandates.

Current and long-range financial stability is essential to enable the Township to meet the goals identified in this budget and to continue to provide a high level of programs and services. The Township will work to maintain financial stability by establishing and observing financial policies and by carefully and frequently monitoring expenditures and revenue sources. Prudent investment of reserves, in compliance with State policies and regulations, will maximize returns on those funds. The Township will also remain open to new revenue sources to cover the costs of providing programs and services.

The Government Finance Officers Association (GFOA) and the National Advisory Council on State and Local Budgeting (NACSLB) recommend that local governments formally adopt a set of financial policies to guide their budget process and that they disclose those financial policies in their budget. Formal financial policies help to focus discussion and improve decision making by providing clear, agreed-upon parameters for decision makers. Financial policies also facilitate the informed participation of other stakeholders in the budget process.

The information that follows provides a summary of the Township's financial policies for the following areas:

- Budget and Appropriations
- Debt Management
- Capitalization
- Revenue and Expenditure Management
- Fund Balance
- Investment
- Performance Measurement

- Property Tax Levy
- Strategic Planning
- Allocation of Township Board Funds

Each summary includes a status of the policy which requires the Township to evaluate their success in meeting the policy and allows the reader to see if the policies are actually being followed in practice.

The full text of these financial policies is provided at the end of the document in a section titled "Financial and Accounting Policies."

**BUDGET AND
APPROPRIATION POLICY**

The objectives of this Budget and Appropriation Policy are to: define an appropriate budget process; set forth the Township’s statutory authority; define the basis of budgeting and set standards for the Township annual budget document.

Policy

It is the Policy of the Township Board to adopt a balanced budget while maintaining fund balances within established policy. A balanced budget requires that anticipated revenues equal the sum of budgeted expenditures for each fund. Revenues are derived from three sources: current revenue sources, new revenue sources and revenue carried forward from prior years (categorized as unassigned fund balance in the Town Fund and total fund balance in the General Assistance and Community Mental Health Funds). It is also the Policy of the Board that the Township budget is adopted and administered based on the highest standards of local governmental budgeting consistent with Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB) pronouncements, and recommended practices of the Government Finance Officers Association (GFOA) and the National Advisory Council on State and Local Budgeting (NACSLB).

Status

The Budget and Appropriation Policy was adopted by the Township Board on January 24, 2006. The Township Board is currently observing all provisions of the policy. Budgeted revenues for Town, General Assistance, and Community Mental Health Funds are less than budgeted expenditures in the FY 12 budget. The difference between budgeted revenues and budgeted expenditures will come from fund balances. Therefore, the budget presented meets the definition of a balanced budget.

DEBT MANAGEMENT POLICY

The objective of this Debt Management Policy is to establish parameters for issuing and managing debt.

The Local Government Debt Limitation Act 50 ILCS 405/1 ("the Act") sets the limit of debt for Oak Park Township, including existing indebtedness, at 2.875% of the value of taxable property within the Township. The value of taxable property is ascertained by the last assessment for State and county taxes. The latest assessed value of property within Oak Park Township is for tax year 2009 and is \$1,844,102,316. Therefore, the legal limit of debt for the Township is \$53,017,942.

Policy

The Township has instituted sound debt management practices and will continue to follow practices that reflect positively on the Township. Among these are the development of long-term financial plans, management of expense growth in line with revenues and maintenance of an adequate level of operating reserves.

Status

The Debt Management Policy was adopted by the Township Board on December 14, 2005. The Township is currently observing all provisions of the policy. The only explicit, long-term debt owed by the Township is for compensated absences and the rights to such benefits are vested. Township employees, based on the length of employment and employee status, earn vacation time. Employees are generally required to use their vacation time with the exception that 80 hours can be carried to the following calendar year. Any unused vacation time is paid to employees upon termination. The Township allows for carryover of unused sick time, subject to established maximum limits. Upon termination employees with less than five years of service are not paid for accumulated sick time. Employees with five or more years of service are paid for one-third of all accumulated sick time, to a maximum of 30 days pay. The balance for compensated absences payable on March 31, 2010, was \$95,215. The Township does not anticipate a significant change in the value of compensated absences payable.

The Township does not intend to issue any long-term debt for capital improvements. All capital renovation projects will be funded with savings derived from existing funds. A full description of significant non-routine capital expenditures is provided in the budget transmittal letter and in the budget highlights for Town and Community Mental Health.

CAPITALIZATION POLICY

The Objective of this Capitalization Policy is to comply with Generally Accepted Accounting Principles (GAAP) and comply with the Governmental Accounting Standards Board (GASB) Statement 34.

Minimum capitalization amounts under this policy are as follows: individual equipment \$5,000 and buildings and improvements \$10,000.

Status

The Capitalization Policy was adopted by the Township Board on May 24, 2005. The Township is currently observing all provisions of the policy. In order to clarify expenditures for capital outlay, Capital outlay has been presented at the fund level in the FY 12 budget. All capital outlay expenses are depreciated in the government-wide financial statements pursuant to the adopted schedule.

REVENUE AND EXPENDITURE MANAGEMENT POLICY

The objective of the Revenue and Expenditure Management Policy is to provide guidance for management decisions to ensure consistency and quality control in revenue and expenditure management.

Revenue Policy

The Revenue Policy supports the following practices to provide financial stability and avoid potential service disruptions: diversification and stabilization, conservative revenue estimates, user fees set at appropriate levels, and reduction of tax burden through development of other revenue sources.

Expenditure Policy

The Expenditure Policy is to use prudent expenditure planning and accountability to ensure fiscal stability through the following practices: maintenance of capital assets, full funding of pension obligations, and program review to use technology and productivity advancements to reduce or avoid increasing costs.

Status

The Revenue and Expenditure Management Policy was adopted by the Township Board on January 11, 2006. The Township is currently observing all provisions of the Policy. Property taxes remain the primary revenue source for the Township. There are very few additional revenue sources available. The Township Board is closely monitoring revenues and expenditures to ensure compliance with this policy.

FUND BALANCE POLICY

The objectives of the Fund Balance Policy are: to provide for contingency or emergency spending; to preserve the credit worthiness of the Township; to avoid interest expenses for operating budget needs; and to stabilize fluctuations from year to year in property taxes collected and paid to the Township.

Policy

The fund balance policy is:

1. Annual appropriated budgets are adopted for General (Town Fund) and Special Revenue (General Assistance) fund. The Financial Statements and Independent Auditor's Report are prepared at the end of the fiscal year. The Financial Statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. All appropriations lapse at

the end of the fiscal year. Excess revenues over expenditures for the fiscal year accumulate in the fund balance for the associated fund.

2. The Township shall maintain an unreserved undesignated General (Town) Fund and a Special Revenue (General Assistance) Fund that, as of March 31 of each year, is equal to a minimum of four months of the ensuing year's budgeted fund expenditures, with a targeted maximum of six months of the ensuing year's budgeted expenditures.
3. The Township will exercise diligence in avoiding the appropriation of fund balance for recurring operating expenditures.
4. Fund balances that exceed the maximum level established for each fund may be appropriated for non-recurring capital projects or programs.
5. From time to time, as the Township Board deems necessary, the Board may designate a portion of the unreserved undesignated fund balance for the General (Town) or Special Revenue (General Assistance) Fund for an intended purpose such as capital improvements.

Status

The Fund Balance Policy for Town and General Assistance Funds was initially adopted by the Township Board on September 28, 2004, and most recently amended on December 13, 2006. This amendment added the provision that the year's budgeted expenditures used for the purpose of calculating an appropriate fund balance shall not include capital expenditures. This limits the impact of one-time capital expenditures on fund balance parameters.

New accounting standards issued by the Governmental Accounting Standards Board (GASB) created new fund balance classifications effective for the Township's FY 10 Comprehensive Annual Financial Report. The new Fund Balance terminology is presented in this budget document with the exception of language in the Fund Balance Policy. The policy will be amended in FY 12 to accommodate the new GASB Statement. As of March 31, 2011, unassigned fund balance for the Town Fund is within policy for fund balance. Fund balance for the General Assistance Fund is above the current targeted fund balance amount. Fund balance for the Mental Health Fund also is within the policy range. The Township Board will review the fund balances and the fund balance policy during the annual levy cycle and make adjustments as necessary.

INVESTMENT POLICY

The objective of the Investment Policy is to safeguard Township funds, diversify investments, and maximize income.

Policy

It is the policy of the Township, in regard to investments, to maximize safety, liquidity, and yield by adhering to the "prudent person" and ethical standards, establishing internal controls, and reporting fully and regularly on any investment activities.

Status

The Township Board adopted the Investment Policy on November 17, 1999, and most recently amended on October 11, 2006, to clarify allowable investments and collateralization.

The Township complies with the investment policy, having invested in Illinois Funds and certificates of deposit at two local banks. Both Standard and Poor's and Moody's, rate Illinois Funds AAA. The two certificates of deposit are also relatively safe investments.

PERFORMANCE MEASUREMENT POLICY

The objective of the Performance Measurement Policy is to establish a framework for long-term planning and goal setting to assist the Township Board, staff and citizens in assessing the effectiveness of a Township program or service.

Policy

It is the Policy of the Township Board that performance measures will be used as an integral part of the budget process. Performance measures shall relate to the mission, goals and objectives of each department and over time will be used to report on the outcomes of each program. Program and service performance measures are to be developed and used as an important component of long term strategic planning and decision making which will be linked to resource allocation (budgeting). As experience is gained with developing and utilizing performance measurements, the measures will be linked to the policy statements, mission, goals and objectives of the organization.

Status

The Performance Measurements Policy was adopted by the Township Board on January 11, 2006. The budget contains performance measures for each of the functional areas of the Township. The Township will continue to refine the performance measures, so that they are meaningful and useful.

PROPERTY TAX LEVY POLICY

The objectives of this Township Board Policy are: (1) to annually evaluate the need for a levy; (2) if the need exists, determine the amount of the levy, and; (3) consider the levy amount for each Township fund.

Policy

The Property Tax Levy Policy is:

1. To limit the levy to the amount necessary to defray Township expenses.
2. To continue the current level and quality of programs and services.
3. To maintain current and actively seek new non-property tax based revenue.
4. To consider various factors in determining the levy.

Status

On October 25, 2005, the Township Board adopted the Property Tax Levy Policy. For the FY 12 budget the Township Board approved the maximum allowable increase in property taxes, based on a 2.7% increase in the Consumer Price Index (CPI). The CPI for the FY 13 budget will be lower at 1.5%. To achieve a balanced budget in FY 12, the Township Board will continue to consider options such as: revenue enhancements, expenditure reductions, and spending down fund balances.

STRATEGIC PLANNING POLICY

The objective of the Strategic Planning Policy is to establish Board procedures for developing, monitoring and assessing the Township's Strategic Plan.

Policy

It is the Policy of the Township Board to provide a long-term perspective for service delivery and budgeting by establishing broad organizational goals logically linked to budgeted expenditures.

Status

The Strategic Planning Policy was adopted by the Township Board on December 14, 2005. The Township has complied with the requirements to the policy to conduct a biennial strategic planning process and has used the information to review the Township's mission and policy statements. However, the Board has not adopted an action plan with measurable objectives. The Township Board will continue to review this Policy in FY 12 to make adjustments and plan for implementation.

ALLOCATION OF TOWNSHIP BOARD FUNDS POLICY

The objective of the Allocation of Township Board Funds Policy is to clarify criteria for funding requests made to the Township Board.

Policy

It is the Policy of the Township Board to identify and assess needs in the community with a focus on social services. Responses to community needs will be with an emphasis on ensuring proper administration of programs and effective and efficient use of resources.

Status

The Allocation of Township Board Funds Policy was adopted on September 11, 2007. The policy has provided guidance for allocation of Township Board funding in FY 12.

TOWNSHIP REVENUE DESCRIPTIONS, ASSUMPTIONS AND PROJECTIONS

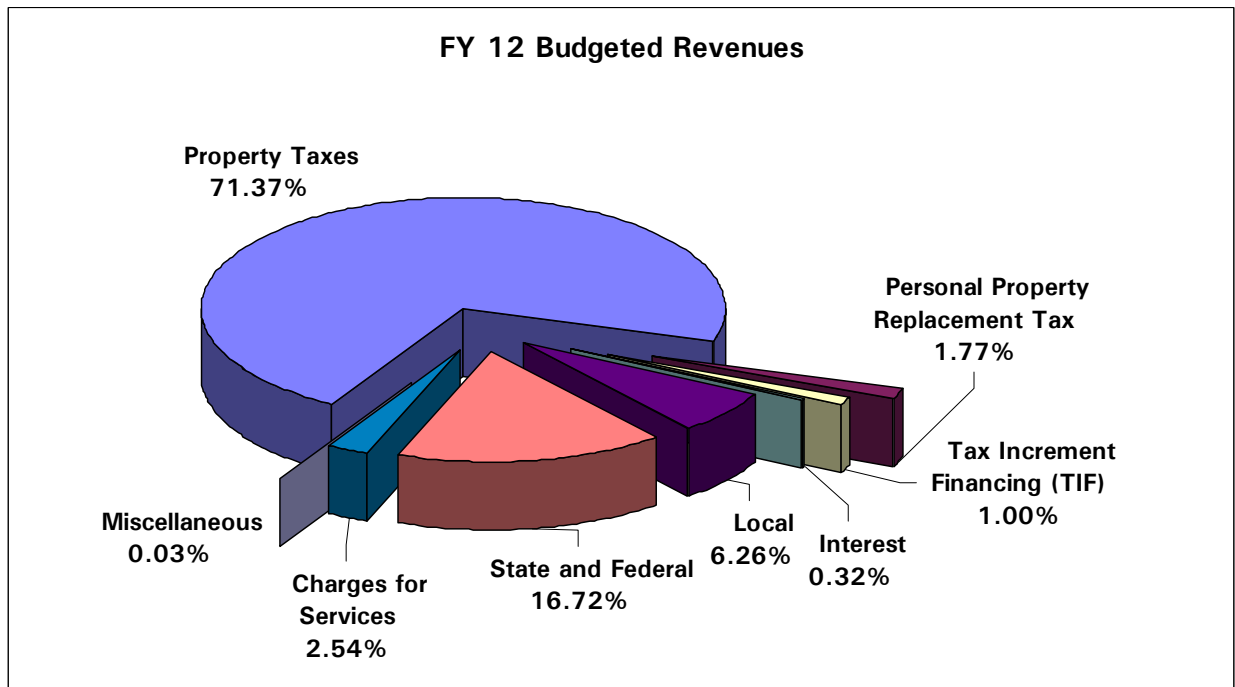
The revenue source classes recognized by the Township are Taxes, Use of Money and Property, Intergovernmental, Charges for Services and Miscellaneous. The major revenues are property taxes and intergovernmental revenues. The following revenue descriptions, assumptions and projections are provided for each revenue source.

LONG RANGE FINANCIAL PLANNING

During the Township Board's strategic planning process in Winter 2011, the Township Board identified long-range financial integrity and stability as a policy priority for FY 12. Managing, monitoring and analyzing the Township's revenues are key components of implementing the Board's policy. Early in the budget process each revenue account is analyzed and the current fiscal year's actual revenues are estimated in order to form a more accurate basis for the next fiscal year's budgeted revenues. Detailed revenue accounts are provided for each fund and for each department.

ANALYSIS OF REVENUE SOURCES

The Township has several revenue sources, each representing a different percentage of total revenue.



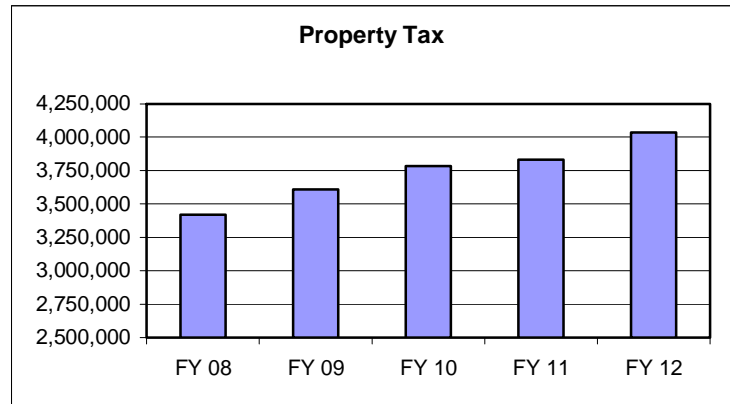
TAXES

The category of Taxes is comprised of property taxes, personal property replacement tax and tax increment financing (TIF) district distributions.

Property Tax

Property tax typically represents approximately 68 - 69% of the Township's total revenue.

Property Tax		
Fiscal Year	Amount	% Inc
FY 08	3,419,768	3.7%
FY 09	3,608,810	5.5%
FY 10	3,784,098	4.9%
FY 11	3,831,730	1.3%
FY 12	4,033,993	5.3%



The Township property tax represents approximately 2.57% of a property owner's total property tax bill. Approximately 64.5% of property taxes paid by Oak Park property owners support education and nearly 89% support entities that primarily serve Oak Park. The remaining money goes to Cook County agencies.

Property Tax Assessment

The Cook County Assessor's office assesses all properties in Cook County including properties in Oak Park. All properties in Oak Park are reassessed every three years. Oak Park was reassessed in 2008 and will be reassessed again in 2011. Property taxes of many Oak Park residents have increased significantly in recent years. Oak Park's tax base does not include large commercial or industrial properties; most of the taxes come from home and apartment buildings. Cook County is the only county in the state where assessment levels vary with property class. This system reduces the tax burden on most residential properties while increasing the burden on businesses and large apartment buildings.

Major property classes and assessment percentages in Cook County are:

Homes	10%
Condominiums	10%
Apartment buildings (6 units or less)	10%
Apartment buildings (7 units or more)	10%
Industrial Property	25%
Commercial Property	25%

The goal of assessment is to accurately estimate the "market value" of all properties in the community in order to determine each property's fair share of

community taxes. The process uses current sale prices of homes in the neighborhood to estimate the market value of all similar homes nearby, including those that have not sold.

State Multiplier

Although Cook County assesses properties at different levels, state law requires that a county’s overall level of assessment equal 33% of the market value of all county properties. To reach the 33% level, the state increases each assessment by a uniform factor known as the state multiplier or equalizer. Multiplying a property’s assessment by the equalizer yields the equalized assessment. The equalized assessment is then reduced by exemptions and the result is multiplied by the community tax rate. The final calculation yields the individual’s tax bill. The tax rate in Oak Park for the 2009 tax year was 8.278. The breakout of tax rate information for each taxing body in Oak Park is contained in the Supplemental Information section of this budget.

Tax Rate

The tax rate formula is the property tax levy divided by the equalized assessed value of property in the community. The tax rate will change from year to year as the assessed value of property changes and property tax levies of local governments change.

Tax Year	Overall Tax Rate	Township Tax Rate
2004	10.407	0.276
2005	9.134	0.226
2006	9.455	0.241
2007	9.242	0.238
2008	8.565	0.222
2009	8.278	0.213

Homeowner Exemptions

There are several tax relief programs available to citizens who qualify. The Homeowner Exemption provides tax savings of up to \$2,152 for owner-occupied homes in Oak Park. The exact amount of tax savings from the Homeowner Exemption varies considerably among properties, based on a series of complicated rules promulgated by the Illinois legislature. The Senior Citizen Homestead exemption is available to all seniors who owned and occupied their homes on January 1 of each tax year. The Senior Freeze Program protects senior homeowners from future increases in their assessed valuations if the total income of all individuals living in the senior’s household is \$55,000 or less. The Circuit Breaker program may provide a yearly grant for tax relief for low-income senior citizens. The Tax Deferral Program allows senior citizens to defer their property taxes until after the sale of their home. Taxes are then paid out of sale proceeds.

Property Tax Bills

Tax bills for one year arrive during the following calendar year. For example, 2009 taxes are billed and paid during calendar year 2010. The Cook County Treasurer mails the first installment of property taxes on February 1st of each year. The first installment is always 55% of the previous year’s final tax bill. The second installment is mailed sometime between August and November, once the County calculates the final tax rates. The second installment makes up the balance of the property tax bill.

The Township Levy and Tax Caps

The Township adopts its annual property tax levy in December of each year for revenues to be received in the following calendar year. The amount of the tax levy, however, is limited by the Property Tax Limitation Law (PTELL). 35 ILCS 200/18-185 PTELL limits the increase in property tax that the Township may levy to 5% or the percentage increase in the Consumer Price Index during the 12 month calendar year preceding the levy year, whichever is less. A higher property tax may be levied if the community experiences new construction, mergers or consolidations or voters approve a higher rate by referendum.

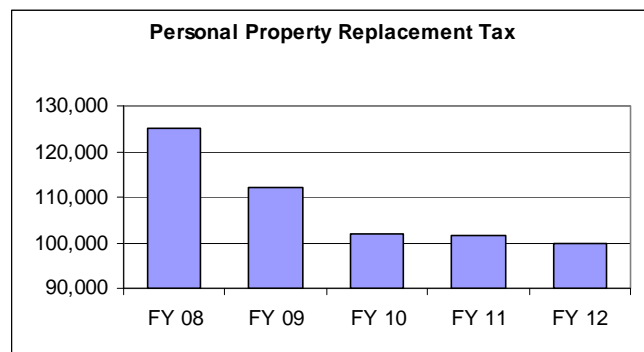
Several tax referendums have been passed by the voters in Oak Park since 1999. The referendums have significantly affected property taxes. In 1999 voters passed a referendum for the elementary school district, District 97, to build several new middle schools. In Spring 2002 a referendum was passed for the high school district, District 200, for the education fund. In 2004 a referendum was passed for the Oak Park Library to build a new library building and again in Spring 2005 a referendum was passed for the Park District to improve infrastructure. In the Spring of 2011 a referendum for District 97 was approved by voters that will provide additional operating funds for the school district. The effect of the referendum will appear on the tax bills in the fall of 2011.

Personal Property Replacement Tax

Personal Property Replacement Tax (PPRT) is included with the revenue category Taxes. It represents a small amount of overall revenue to the Township. For FY 11, PPRT represented only 1.9% of revenue to the Township. Illinois no longer taxes personal property. The Personal Property Replacement Tax consists of distributions from the State of Illinois to local units of government made in accordance with Illinois law 30 ILCS 115/12, that provides replacement revenues to all local taxing units that originally levied a tax on personal property. The amount of tax received by the Township varies widely from year to year. Because of the historical variations in receipts, estimates for budgeting purposes are conservative.

Personal Property Replacement Tax

Fiscal Year	Amount	% Inc/Dec
FY 08	125,003	19.51%
FY 09	112,091	-10.33%
FY 10	102,081	-8.93%
FY 11	107,507	5.32%
FY 12	100,000	-7.0%



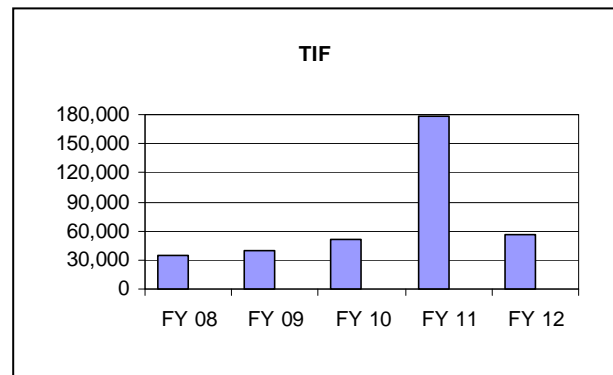
Tax Increment Financing (TIF) District

Tax Increment Financing (TIF) District distributions are included within the revenue category Taxes. A TIF District is a type of financing tool that permits local

governments to finance the redevelopment of blighted areas and the economic development of rapidly developing areas. The tax increment is the property tax revenues collected by the municipality on the increased assessed valuation of property in the area to be redeveloped or developed. During existence of the TIF, which can be for 5 – 25 years, other units of local government such as schools, parks, libraries and townships, do not receive tax on the increased value of the property. TIF districts can be controversial financing tools because of the financial impact on other local governments. The municipality can declare a surplus in the TIF District, and distribute the surplus to all local taxing bodies. There are currently three TIF Districts in Oak Park: Madison Street, Downtown and Garfield/Harlem. The Township currently receives surplus distributions from the Village of Oak Park from the Madison Street and Downtown TIF districts.

Tax Increment Financing (TIF) District

Fiscal Year	Amount	% Inc/Dec
FY 08	34,141	2.73%
FY 09	39,933	16.96%
FY 10	50,407	26.23%
FY 11	178,578	254.27%
FY 12	56,500	-68.36%



In FY 11, actual TIF revenues were two and a half times the budgeted amount. Pursuant to a Downtown TIF intergovernmental agreement between the Village of Oak Park and school districts, all overlapping taxing bodies in Oak Park received one-time TIF payments related to prior years in addition to current year TIF surplus distributions.

Budget Assumptions and Projections for Taxes

In prior years, the Township has prepared a “balloon levy” which is a levy in excess of the allowable amount under PTELL based on the estimated total assessed value of property in the community. If the total assessed value of the property increases during the tax year because of new construction or reduction in the size of the Tax Increment Financing (TIF) District, the Township will receive property taxes based on the new total for assessed property in the community. New property is not subject to tax caps the first year it is included in the tax base. If the tax levy increase exceeds the allowable amount, the Cook County Clerk will reduce the levy to comply with PTELL.

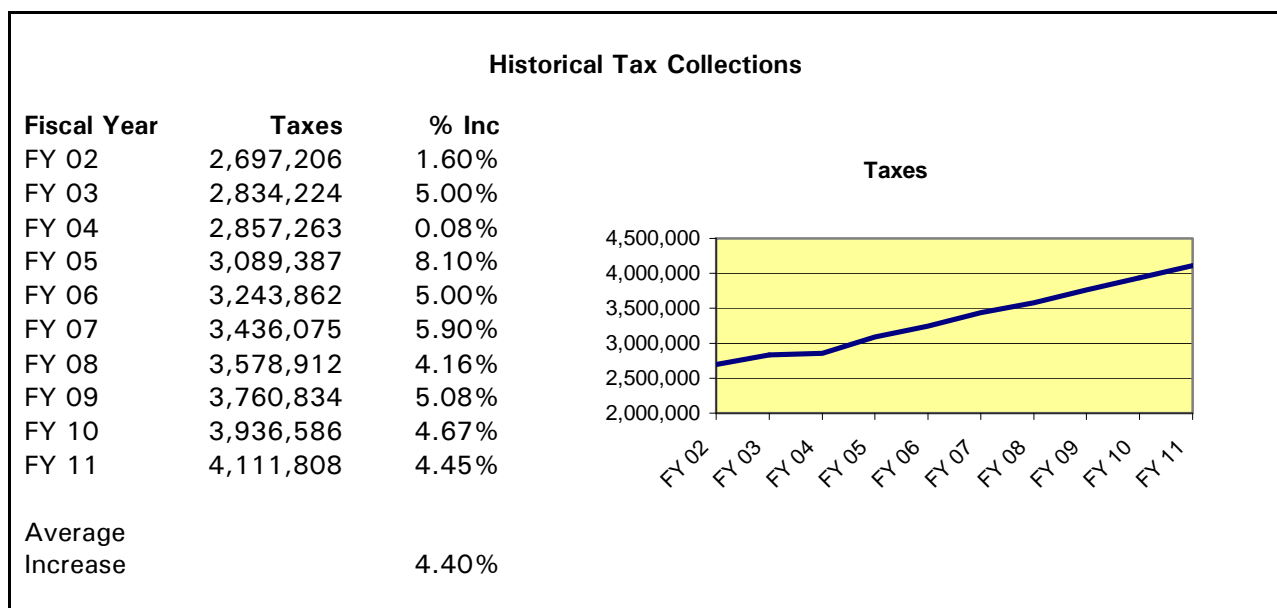
In order to fund the Township in FY 12, the Township Board approved a 2010 property tax levy 2.7% higher than the 2009 property tax levy (which funded FY 11) to match the allowable Consumer Price Index increase under PTELL. A balloon levy was not authorized for FY 12.

Revenue from property taxes is a relatively stable revenue source for the Township. The timing related to mailing property tax bills and receiving taxes from Cook County is the biggest issue. A qualitative forecasting method known as “Naïve Forecasting” is utilized to project property tax revenue. The Naïve Forecasting method is best suited for revenue sources like property taxes, that are fairly stable from year to year, a typical time period can be easily determined, the historical relationship remains constant for the period being forecast and all relevant factors affecting the revenue source have been included in the forecast.

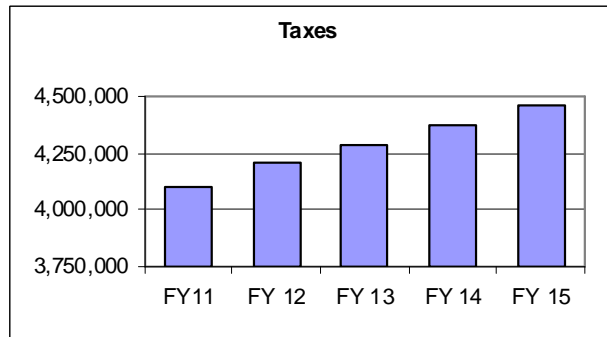
The purpose of developing projections is to enable the Township Board of Trustees and Township management to focus on financial stability and plan for foreseeable challenges.

It should be noted that developing financial projections for government agencies can be risky. Projections should only be used as a guide rather than a definite statement at any given time. Government budgets and especially long term projections can be impacted by a number of outside forces that cannot be anticipated or forecasted. Many of these forces lie outside the control of the Township. State and federal revenues or mandates, changes in the national, regional or local economy, fluctuations in the prices of products or services purchased by the Township, and unanticipated emergencies or changes in service level priorities, as well as capital projects, are all examples of variables that cannot be predicted.

One of the factors considered when projecting revenues is historical collections. An analysis of historical collections provides an indication of future collections. Any unusual occurrences can be accounted for so that projections are not skewed.

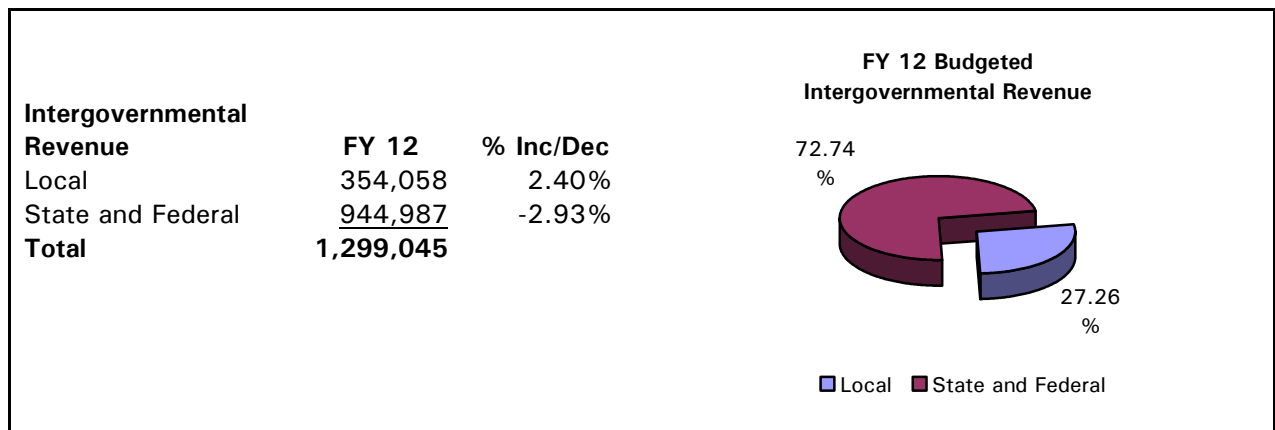


Lower tax increases are projected for FY 12 through FY 15. In FY 12, the property tax increase will be 2.7%. While this is a higher increase compared to the 0.1% increase in the prior fiscal year, it is still below average. The overall tax increase from FY 12 to FY 13 is projected at 2%. Based on historical information and the relative stability of these revenue sources in the past, the revenue category Taxes which includes property taxes, personal property replacement tax and tax increment financing district distributions is estimated conservatively at 2% for FY 13 through FY 15.



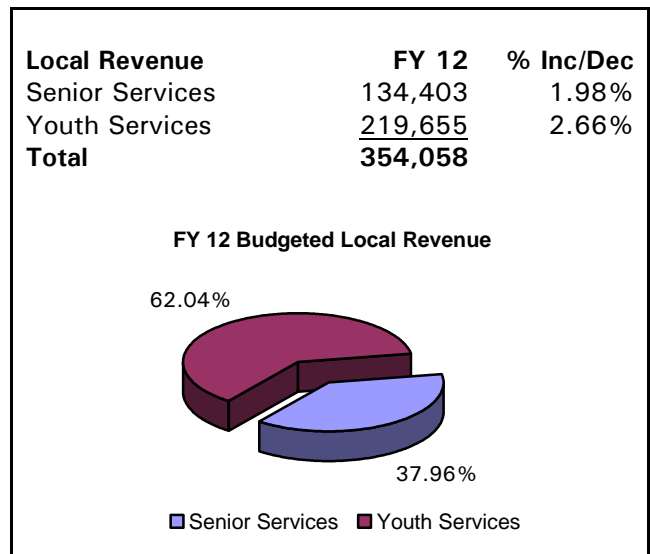
INTERGOVERNMENTAL REVENUES

Intergovernmental revenue is the next largest revenue source typically representing approximately 23% of the Township’s total revenue. Intergovernmental revenue is comprised of local revenue and state and federal revenue.



Local Revenue

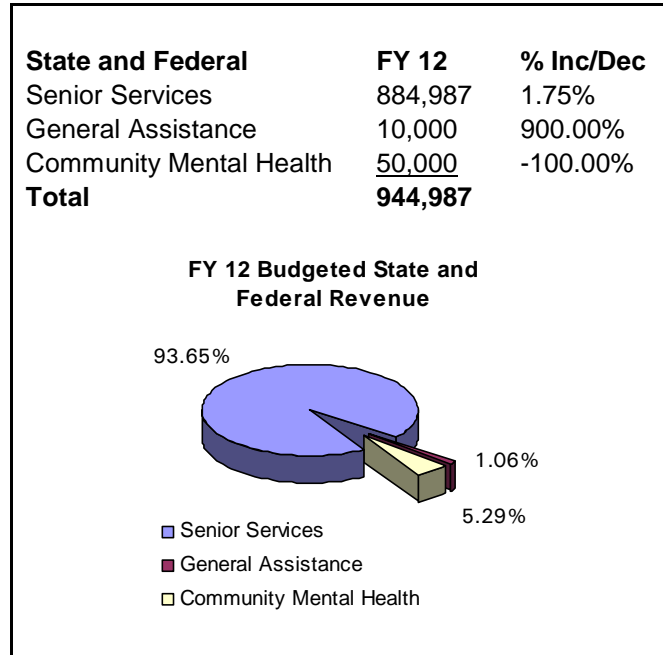
The Township works with many units of local government. These units of local government include villages, schools, libraries and park districts. In some cases the Township will contract with the other units of local government to provide programs and services. This is primarily true for the community of River Forest located on the western boundary of Oak Park. Oak Park Township receives funding from River Forest Township for youth and senior services programs. Oak Park Township



receives funding from both Oak Park and River Forest villages, park districts, library districts, elementary schools, and the high school district for a youth program known as the Youth Interventionist Program. When an agreement to provide programs and services involves receipt of funds by the Township, the funds are recorded as local revenue in the appropriate Township fund and program area.

State and Federal

The Township receives funds from both state and federal agencies. Funding from state and federal agencies is primarily designated for programs offered through the Township’s Senior Services Department. State funding is received from the Illinois Department on Aging “IDOA”. IDOA funds, among other programs the community care program, elder abuse investigations and money management programs for senior services. State funding is also received from the Illinois Department of Human Services Occupational Rehabilitative Services (ORS).



Federal funding is received from a local pass through agency known as Age Options. Funding is designated for a wide range of programs for senior citizens including meal programs, case management, information and assistance, health and wellness and chore services.

Supplemental security income (SSI) is federal funding received through a welfare assistance program administered by the Social Security Administration for the aged, blind and disabled. Individuals applying for SSI may participate in the Township’s General Assistance program which is the locally administered welfare program. A General Assistance payment received by clients during the application process is referred to as Interim Assistance. The Social Security Administration reimburses the Township the Interim Assistance provided to clients who are awarded SSI. The funds received from SSI reimbursement are accounted for in the General Assistance fund SSI revenue line item.

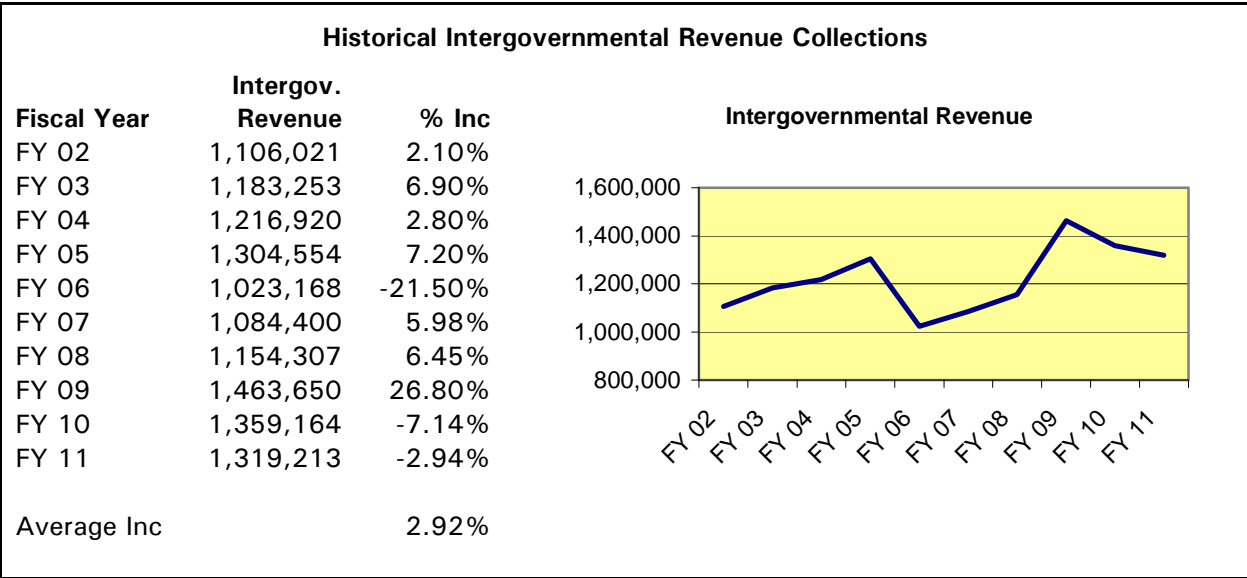
In FY 12 the Community Mental Health Board (CMHB) will continue the certification program with local certified providers. The CMHB has the potential to maximize its funding by leveraging current funding and participating in Medicaid Federal Funds Participation (FFP). The opportunity to increase CMHB revenue is present as long as certified community providers exceed their State of Illinois Medicaid caps.

Community Mental Health budgeted for \$50,000 in FFP program revenue in FY 12, which is categorized as State and Federal Intergovernmental Revenue.

Budget Assumptions and Projections for Intergovernmental Revenue

Intergovernmental Revenue which includes Local, State and Federal funding comprises approximately 23% of total budgeted Township revenue for FY 12. Most of the revenue sources are stable but can fluctuate from year to year. Based on the criteria above, the Naïve Forecasting method is still the appropriate forecasting method to use for forecasting this revenue source. For FY 12 Intergovernmental Revenue is budgeted to increase by approximately 2%. Budgeted Intergovernmental Revenue for FY 11 was \$1,271,219 and is budgeted for FY 12 at \$1,299,045. This increase is primarily due to an \$83,580 increase in Illinois Department on Aging (IDOA) grant funding for case management. IDOA is providing additional monetary assistance to hire a new Case Manager based on IDOA requirements that limits the annual caseload per case manager. Funding reduction in other areas such as in the Youth Interventionist program and state/federal revenue sources for Mental Health offset the IDOA grant funding increase.

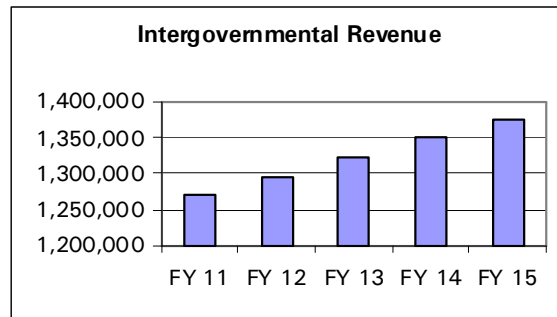
In developing projections, a variety of factors are taken into consideration. The history with the funding sources, the source of the revenue for the funding source, the stability of the relationship with the funding source and the projected use and demand on the program are among the factors considered in forecasting Intergovernmental Revenues. Historical collections are analyzed and considered in making projections.



During FY 06, the Community Mental Health Board (CMHB) moved its direct service programs and related federal grant dollars to community agencies. This change primarily resulted in the 21.50% intergovernmental revenue decrease for

FY 06. Intergovernmental revenue increased 26.80% in FY 10 due to the implementation of a statute-mandated holistic approach to case management, resulting in new procedures and training for Township Senior Services staff. The new approach included higher reimbursement rates and more clients served in FY 10. Unfortunately, financial challenges at the state level resulted in billing based on more restrictive criteria which reduced the amount of revenue collected.

Due to fluctuations over tax years Intergovernmental Revenues are forecast conservatively. Based on this information Intergovernmental Revenue is forecast to increase approximately 2% for each of the next five years.



REMAINING REVENUE SOURCES

The remaining revenue sources include Use of Money and Property, Charges for Services and Miscellaneous which amount to approximately 3% of total Township revenue.

Use of Money and Property

Use of money and property has two components interest and sale of Township of property.

Interest

Funds that are not necessary to the daily operation of the Township are invested in interest bearing instruments. A portion of these funds are invested in certificates of deposit and a portion is deposited with Illinois Funds. Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an Investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at Illinois Fund’s share price, the price for which the investment could be sold.

The FY 12 budget for use of money and property is 52% lower than FY 11, representing a decline of expected interest income from \$37,600 to \$17,940. The recent economic downturn has resulted in lower rates of return on Township investments.

Sale of Township Property

Property that has value and is no longer useful to the Township is sold. Proceeds from the sale are recorded in Town Fund General Government miscellaneous revenue.

Charges for Services

Charges for services include rent, program income and charges to departments.

Rent

Currently, General Government and General Assistance are located at 105 S. Oak Park Avenue. The budget for maintaining the Township facility is included in Town Fund as the Building Services budget. The cost associated with maintaining the building is apportioned among the two Township funds, Town and General Assistance. The amount paid by General Assistance is recognized as rent in the Town Fund General Government budget.

Program Income

Program income is generated as a result of the Township charging a user fee or requesting a donation for a program or services. The majority of money received into this revenue line item is for senior services programs especially meals and transportation. Many of the senior services programs are at least partially funded by state and federal agencies. These agencies dictate that the programs must be available for all residents regardless of ability to pay. The Township may request a suggested donation but may not require a payment to receive the benefits of the program.

Charges to Departments

Regular and routine charges for items such as legal fees, bookkeeping, postage and copier usage are identified as Charges to Departments. Revenue received into this revenue line item is recorded in Town Fund General Government.

Miscellaneous

Revenue that comes from miscellaneous sources such as donations is accounted for in this line item.

Budget Assumptions and Projections for the Remaining Revenue Sources

Interest is the largest component of the remaining revenue sources. The amount received during the year can vary depending on the amount of deposits and available interest rates. The Township does not typically sell property and any amount collected is usually nominal.

Program Income is not a significant revenue source for the Township. Most contributions are voluntary pursuant to regulations from funding agencies.

Based on historical collections in the revenue categories Use of Money and Property, Charges for Services and Miscellaneous are projected to increase at 1% each year.

Information pertaining to property taxes in Oak Park provided by the Oak Park Township Assessor

2010 PROPERTY TAX LEVY

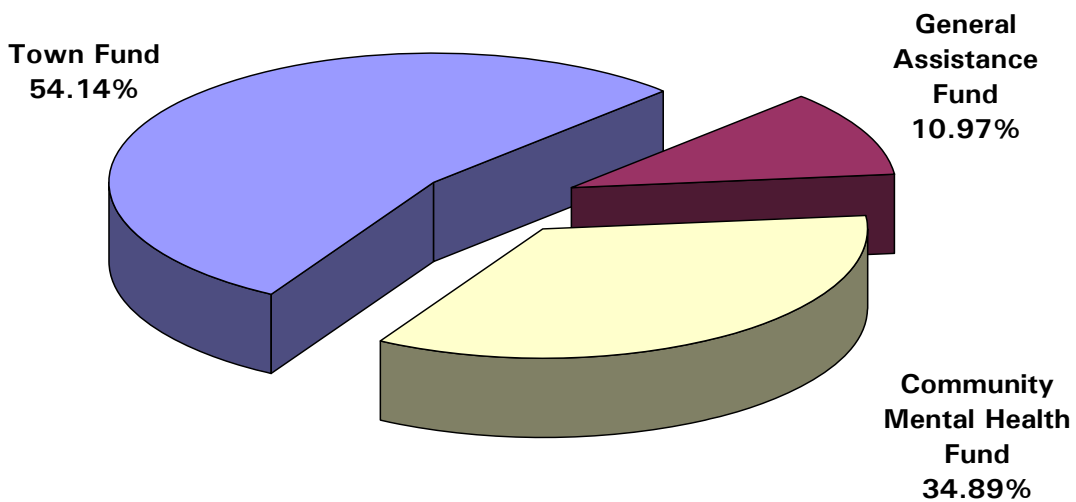
The 2010 property tax levy, which funds the FY 12 budget, is calculated based on the total prior year's Equalized Assessed Valuation (EAV) of all properties within Oak Park Township. Each year, the Property Tax Extension Limitation Law (PTELL), passed in 1995, limits the amount that local governments can increase the prior year's extended property tax levy. Under PTELL, tax levies may be increased by either 5% or the percent increase in the Consumer Price Index during the 12 month calendar year proceeding the levy year, whichever is less. The allowable increase is determined by the Cook County Assessor. The allowable increase for the 2010 tax levy was 2.7% plus new growth. New growth includes any property value that was not taxable in the previous levy year; for example, completed construction of new buildings or release of taxable value from Tax Increment Financing (TIF) Districts within the Township.

Oak Park Total Equalized Assessed Valuation for the

2009 tax year \$1,844,102,316

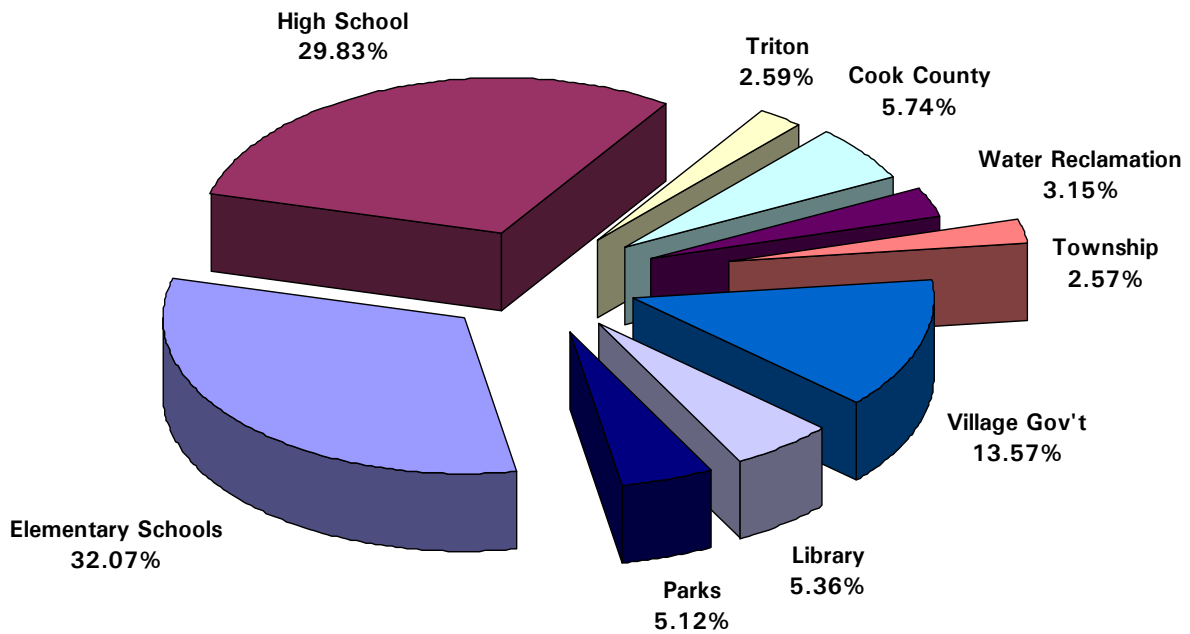
Oak Park Township 2010 tax levy:

Town Fund	\$ 2,183,952
General Assistance Fund	\$ 442,585
Community Mental Health Fund	<u>\$ 1,407,456</u>
Total	\$ 4,033,993



2009 PROPERTY TAX DISTRIBUTION TAXES PAID IN 2010

Oak Park Township is one of thirteen taxing bodies within the jurisdictional boundaries of Oak Park. The Township's tax levy represents 2.57% of 2009 property taxes paid in 2010.



Township includes: Town; General Assistance; and Mental Health District of Oak Park.

Cook County includes: Des Plaines Valley Mosquito Abatement District, Consolidated Elections, Suburban TB Sanitarium, Forest Preserve District of Cook County, County of Cook, Cook County Public Safety and Cook County Health Facilities

FUND ORGANIZATIONAL CHART DESCRIPTION OF FUNDS

For accounting purposes a state or local government is not treated as a single, integral entity. Rather, a government is viewed instead as a collection of smaller separate entities known as “funds”. The Governmental Accounting Standard Board’s (GASB) Codification of Governmental Accounting and Financial Reporting Standards (Codification), Section 1300, defines a fund as:

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitation.

The fund structure and a description of the types of funds used by Oak Park Township are presented below.

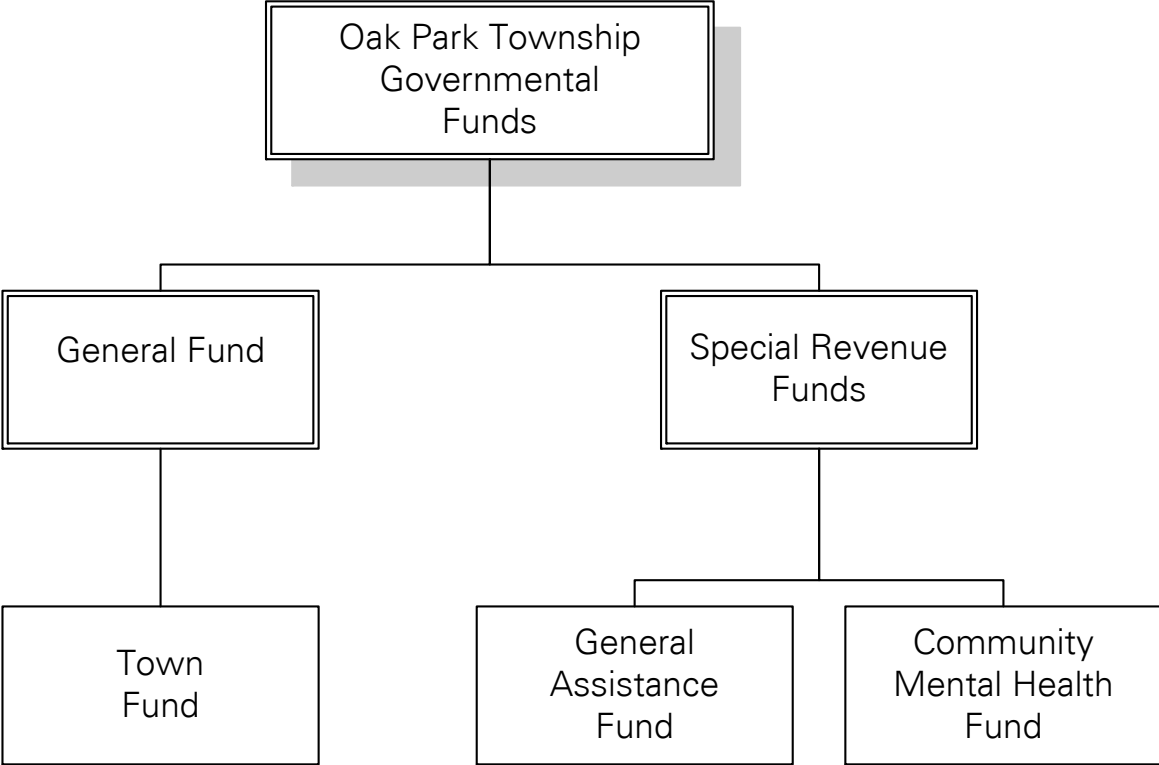
General Fund (Town Fund): Accounts for all general government activity not accounted for in other funds. It includes most tax revenues and such services as Town Administration, Assessor, Clerk, Senior Services and Youth Services.

Special Revenue Funds: Special revenue funds are used to account for revenues derived from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions or activities of government and which therefore cannot be diverted to other uses. The Township has the following special revenue funds:

General Assistance Fund is used to account for all revenues and expenditures to finance General Assistance, a program that aids needy residents.

Community Mental Health Fund is used to account for the revenues and expenditures to finance the Community Mental Health Board’s support of services and programs in the areas of mental health, developmental disabilities and alcohol and substance abuse.

FUND ORGANIZATIONAL CHART



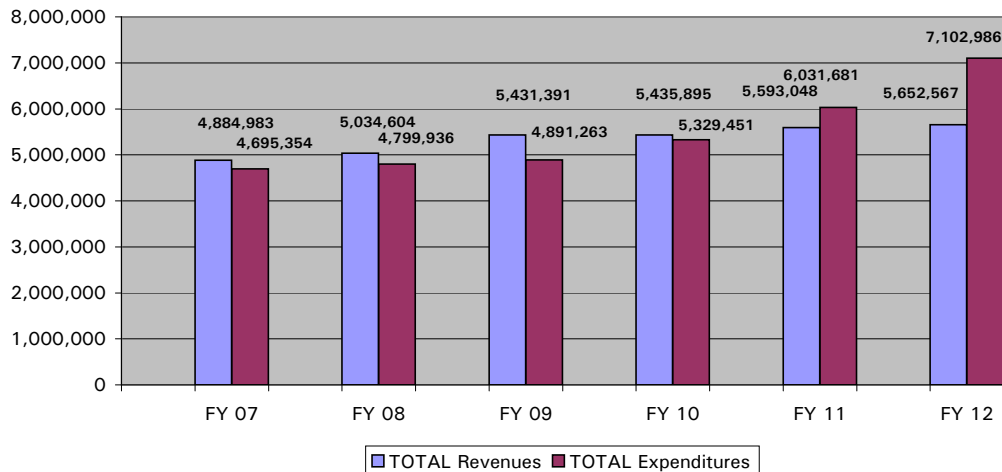
**COMBINED STATEMENT OF BUDGETED REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL GOVERNMENT FUNDS
BUDGET FY 12**

	<u>Town Fund</u>	<u>General Assistance Fund</u>	<u>Community Mental Health Fund</u>	Total Governmental Funds FY Ending 3/31/2012
Revenues				
Taxes	2,273,952	449,085	1,467,456	4,190,493
Use of Money and Property	9,450	2,310	6,180	17,940
Intergovernmental	1,239,045	10,000	50,000	1,299,045
Charges for Services	143,489	----	----	143,489
Miscellaneous	<u>600</u>	----	<u>1,000</u>	<u>1,600</u>
Total Revenues	3,666,536	461,395	1,524,636	5,652,567
Expenditures				
General Government	956,349	----	----	956,349
Senior Services	2,200,823	----	----	2,200,823
Youth Services	772,065	----	----	772,065
Town Fund Capital Outlay	945,000	----	----	945,000
General Assistance	----	547,143	----	547,143
Community Mental Health	----	----	<u>1,681,606</u>	<u>1,681,606</u>
Total Expenditures	4,874,237	547,143	1,681,606	7,102,986
Excess of Revenues Over (Under) Expenditures	(1,207,701)	(85,748)	(156,970)	(1,450,419)
<hr/>				
Fund Balances, Beginning 4/1/2011	2,872,419	465,152	1,162,133	4,499,704
Fund Balances, Ending 3/31/2012	1,664,718	379,404	1,005,163	3,049,285
Total Net Increase (Decrease) in Fund Balance	(1,207,701)	(85,748)	(156,970)	(1,450,419)

Fund Balance Policies can be found in the Financial & Accounting Policies Section.

**STATEMENT OF ALL FUNDS COMBINED
REVENUES BY SOURCE AND EXPENDITURES BY FUNCTION
LAST FIVE YEARS**

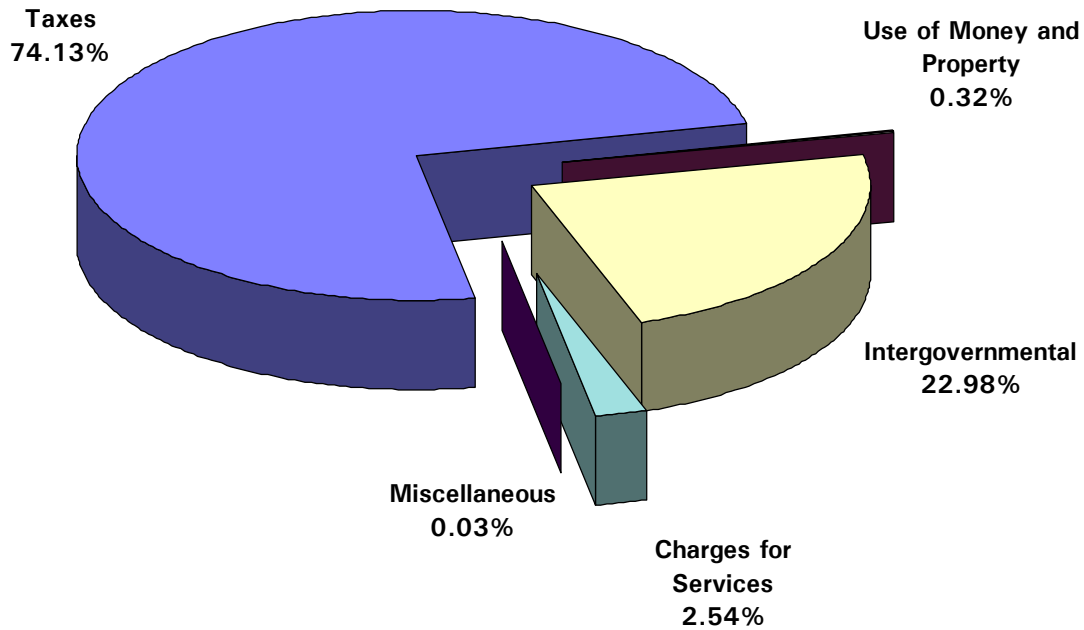
	FY 07 Actual	FY 08 Actual	FY 09 Actual	FY 10 Actual	FY 11 Actual	FY 12 Budget
Revenues:						
Property Taxes	3,298,242	3,419,768	3,608,810	3,784,098	3,847,104	4,033,993
Other Taxes	137,833	159,144	152,024	152,488	286,144	156,500
Senior Services	893,724	978,373	1,232,436	1,134,751	1,084,182	1,131,554
Youth Services	208,858	196,699	200,838	196,854	214,520	219,755
Rent	8,043	3,210	3,290	3,425	3,425	3,525
Interest	261,365	207,326	91,419	34,542	16,889	17,940
Other Revenue	43,948	9,432	36,631	45,216	29,873	39,300
CMH Intergovernmental	32,970	60,652	105,943	84,521	110,911	50,000
TOTAL Revenues	4,884,983	5,034,604	5,431,391	5,435,895	5,593,048	5,652,567
Expenditures:						
Township Board	26,318	23,229	27,401	24,823	36,660	35,540
Administration	819,708	872,543	924,817	1,065,876	1,036,593	1,102,085
Clerk	20,564	22,432	22,214	22,165	21,637	27,462
Assessor	88,023	90,196	122,334	93,541	94,914	127,137
Collector	123	0	0	0	0	0
Senior Services	1,527,604	1,651,581	1,723,168	1,875,220	1,893,253	2,200,823
Building Services	93,462	97,903	86,578	97,699	111,266	127,980
Safety and Security	122	0	798	1,993	381	3,100
Youth Services	567,364	561,787	590,618	609,786	633,564	772,065
Other Charges	39,945	150,186	61,463	126,103	49,294	118,000
Capital Outlay	230,408	181,148	33,774	6,340	736,462	945,000
General Assistance	277,702	182,633	155,196	224,074	327,620	300,000
Other Assistance	0	0	0	0	0	40,000
Contractual Programs	1,016,383	975,000	1,142,902	1,181,831	1,090,037	1,303,794
Expenditures	4,707,726	4,808,638	4,891,263	5,329,451	6,031,681	7,102,986
Less Allocations from other funds	12,372	8,702	0	0	0	0
TOTAL Expenditures	4,695,354	4,799,936	4,891,263	5,329,451	6,031,681	7,102,986
Excess (deficiency) of revenues over expenditures	189,629	234,668	540,128	106,444	(438,633)	(1,450,419)
Fund Balances, Beginning 4/1	3,901,129	4,090,758	4,286,717	4,831,893	4,938,337	4,499,704
Prior Period Adjustments per Audit		(38,709)	5,048			
Fund Balances, 4/1, Restated		4,052,049	4,291,765			
Fund Balances, Ending 3/31	4,090,758	4,286,717	4,831,893	4,938,337	4,499,704	3,049,285
Total Net Increase (Decrease) in Fund Balance	189,629	234,668	545,176	106,444	(438,633)	(1,450,419)



**TOTAL FY 12 BUDGETED REVENUE
ALL FUNDS COMBINED BY CATEGORY**

	FY 10 Actual	FY 11 Budget	FY 11 Actual	FY 12 Budget
TAXES:				
Property Taxes	3,784,098	3,941,417	3,847,104	4,033,993
Personal Property Replacement Tax	102,081	110,000	107,506	100,000
Tax Increment Financing (TIF)	<u>50,407</u>	<u>47,032</u>	<u>178,638</u>	<u>56,500</u>
TOTAL Taxes	3,936,586	4,098,449	4,133,248	4,190,493
USE OF MONEY AND PROPERTY				
Interest	<u>34,542</u>	<u>37,600</u>	<u>16,889</u>	<u>17,940</u>
TOTAL Use of Money and Property	34,542	37,600	16,889	17,940
INTERGOVERNMENTAL				
Local	357,001	371,491	341,635	354,058
State and Federal	<u>1,002,163</u>	<u>899,728</u>	<u>991,665</u>	<u>944,987</u>
TOTAL Intergovernmental	1,359,164	1,271,219	1,333,300	1,299,045
CHARGES FOR SERVICES				
Rent	3,425	3,425	3,425	3,525
Program Income	91,248	122,153	89,760	125,164
Charges to Departments	<u>10,357</u>	<u>9,584</u>	<u>15,568</u>	<u>14,800</u>
TOTAL Charges for Services	105,030	135,162	108,753	143,489
MISCELLANEOUS				
Miscellaneous	<u>573</u>	<u>2,500</u>	<u>858</u>	<u>1,600</u>
TOTAL Miscellaneous	573	2,500	858	1,600
TOTAL ALL REVENUE CATEGORIES	5,435,895	5,544,930	5,593,048	5,652,567

**TOTAL FY 12 BUDGETED REVENUES
ALL FUNDS COMBINED BY CATEGORY**

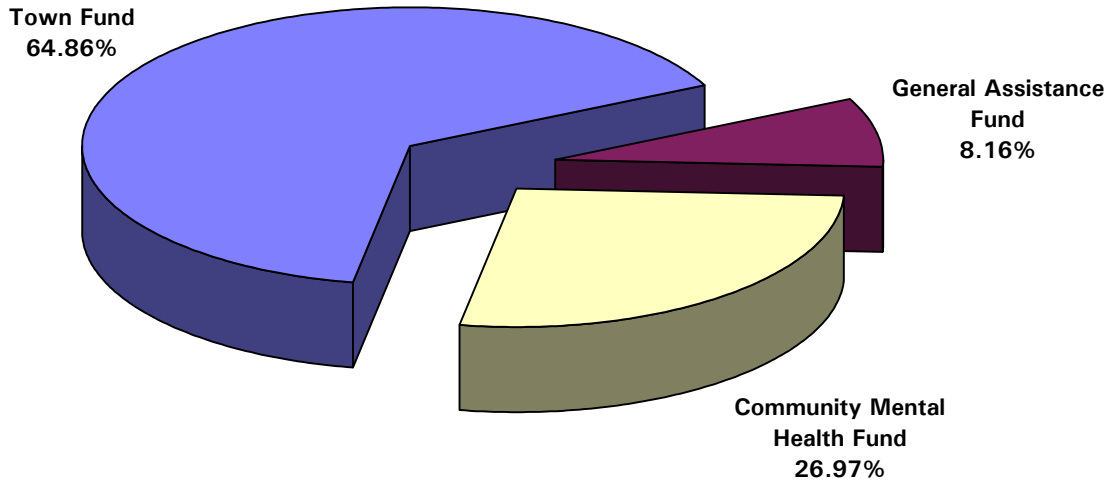


**Total
\$5,652,567**

<p>Taxes: Property Taxes Personal Property Replacement Tax Tax Increment Financing (TIF)</p>	<p>Intergovernmental: Local State and Federal</p>
<p>Use of Money and Property: Interest Sale of Township Property</p>	<p>Charges for Services: Rent Program Income Charges to Departments</p>
	<p>Miscellaneous: Miscellaneous</p>

**TOTAL FY 12 BUDGETED REVENUES
BY FUND**

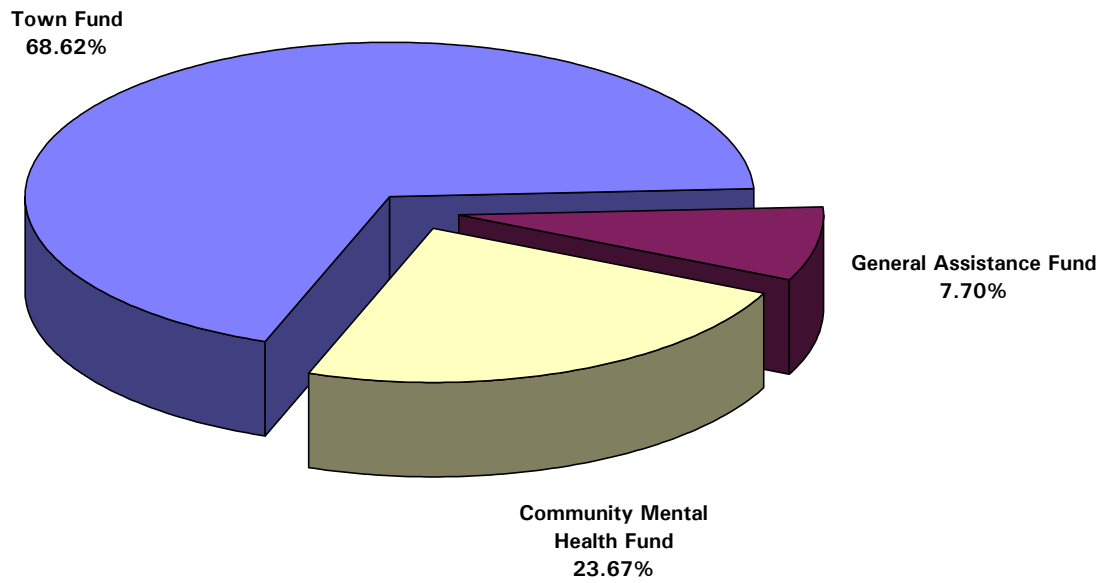
	FY 10 Actual	FY 11 Budget	FY 11 Actual	FY 12 Budget
GOVERNMENT FUND TYPES:				
TOWN FUND	3,514,881	3,537,377	3,580,642	3,666,536
GENERAL ASSISTANCE FUND	453,315	463,953	454,764	461,395
COMMUNITY MENTAL HEALTH FUND	1,467,699	1,543,600	1,557,642	1,524,636
TOTAL ALL TOWNSHIP FUNDS	5,435,895	5,544,930	5,593,048	5,652,567



Total \$5,652,567

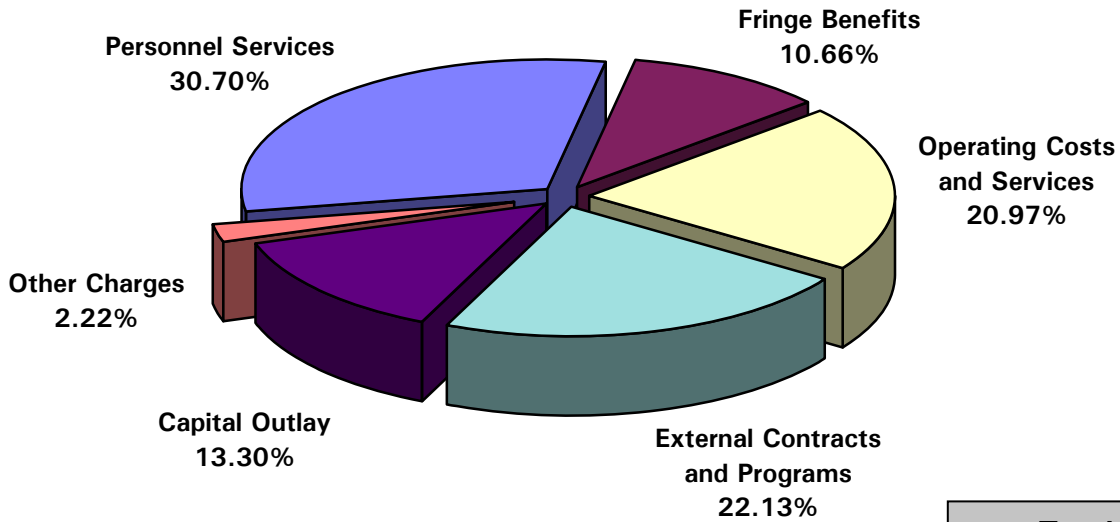
**TOTAL FY 12 BUDGETED EXPENDITURES
BY FUND**

	FY 10 Actual	FY 11 Original Budget	FY11 Amended Budget	FY 11 Actual	FY 12 Budget
GOVERNMENT FUND TYPES:					
TOWN FUND	3,239,941	4,976,002	4,976,002	4,052,302	4,874,237
GENERAL ASSISTANCE FUND	386,621	486,088	531,088	513,151	547,143
COMMUNITY MENTAL HEALTH FUND	1,702,889	1,872,000	1,872,000	1,466,228	1,681,606
TOTAL ALL TOWNSHIP FUNDS	5,329,451	7,334,090	7,379,090	6,031,681	7,102,986



Total \$7,102,986

**TOTAL FY 12 BUDGETED EXPENDITURES
ALL FUNDS COMBINED BY CATEGORY**



**Total
\$7,102,986**

Personnel Services:

Salaries of employees in permanent, temporary, full-time and part-time positions and elected officials.

Fringe Benefits:

Compensation to individuals other than salary such as health insurance, retirement, employee assistance program.

Operating Costs and Services:

Costs and expenses for direct operating expenditures associated with the management and operation of the Township.

External Contracts and Programs:

Charges for External Contracts and Programs funded through Youth Services and Community Mental Health.

Capital Outlay:

Purchase of machinery and equipment items which have an estimated useful life of five or more years and belong to one of the general classes of property commonly considered as fixed assets in accounting.

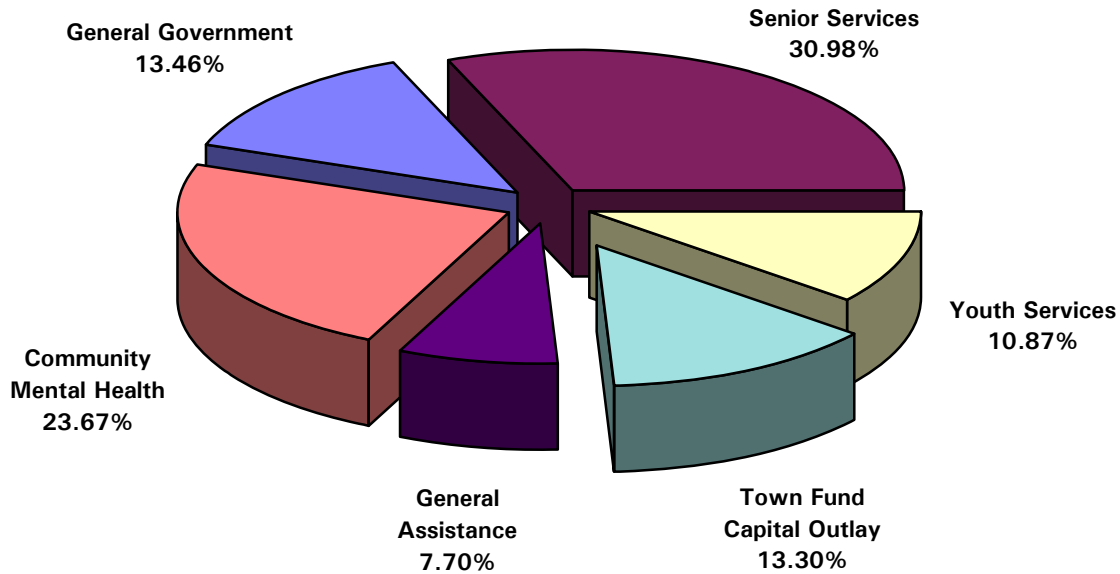
Other Charges:

Expenses that do not fall within an established category. These expenses include contingencies, and research and development.

ALL FUNDS COMBINED SUMMARY BY EXPENDITURE CATEGORY

	FY 10 Actual	FY 11 Original Budget	FY11 Amended Budget	FY 11 Actual	FY 12 Budget
Personnel Services	2,030,009	2,068,722	2,068,722	2,030,176	2,180,931
Fringe Benefits	624,907	725,312	725,312	677,405	757,448
Operating Costs and Services	1,134,262	1,354,506	1,399,506	1,245,428	1,489,813
External Contracts and Programs	1,407,830	1,711,550	1,711,550	1,292,916	1,571,794
Capital Outlay	6,340	1,287,500	1,287,500	736,462	945,000
Other Charges	126,103	186,500	186,500	49,294	158,000
GRAND TOTAL	5,329,451	7,334,090	7,379,090	6,031,681	7,102,986

TOTAL FY 12 BUDGETED EXPENDITURES BY DEPARTMENT



Total \$7,102,986

General Government:

Provides for basic central functions including Township Board, Township Administration, Clerk, Assessor, Building Services, Risk Management, and Town Other Charges.

Senior Services:

Provides programs and services to seniors, 60 and over, and their families.

Youth Services:

Provides programs and services for at-risk youth between the ages of 9-17.

Town Fund Capital Outlay:

Purchase of machinery and equipment items which have an estimated useful life of five or more years and belong to one of the general classes of property commonly considered as fixed assets in accounting.

General Assistance:

Provides financial assistance for needy residents who are not eligible for Social Security or a state supported program.

Community Mental Health:

Works to ensure that behavioral health services are available to residents regardless of their individual ability to pay.

**DEPARTMENTAL EXPENDITURES
ALL FUNDS COMBINED**

		FY 10	FY 11	FY 11	FY 11	FY 12
		Actual	Original Budget	Amended Budget	Actual	Budget
100 TOWN FUND						
GENERAL GOVERNMENT						
050.000	Township Board	24,823	33,405	33,405	36,660	35,540
100.000	Township Administration	508,374	583,163	583,163	529,645	575,130
110.000	Clerk	22,165	27,369	27,369	21,637	27,462
120.000	Assessor	93,541	112,625	112,625	94,914	127,137
140.190	Building Services	97,699	126,805	126,805	111,266	127,980
142.000	Risk Management	1,993	3,100	3,100	381	3,100
950.000	Town Other Charges	0	60,000	60,000	0	60,000
	TOTAL General Government	748,595	946,467	946,467	794,503	956,349
SENIOR SERVICES						
150.150	Transportation	377,083	398,024	398,024	393,113	404,981
150.152	Chore/Respite Services	53,009	65,181	65,181	66,702	66,704
150.154	Information & Assistance	62,095	70,559	70,559	61,650	70,018
150.156	Senior Lunch Program	135,709	149,034	149,034	141,159	160,646
150.158	Home Delivered Meals	329,974	304,755	304,755	297,529	328,080
150.160	Dine Out	63,362	90,337	90,337	53,437	85,577
150.166	Special Services	39,409	41,269	41,269	43,603	51,591
150.168	Community Outreach	78,074	82,640	82,640	81,195	89,274
150.174	Case Mangement	685,538	722,643	722,643	695,194	832,325
150.177	Money Management	25,808	28,219	28,219	25,841	29,151
150.178	Red Tape Cutter	25,159	26,366	26,366	33,830	32,476
150.179	Senior Services Facility	0	0	0	0	50,000
	TOTAL Senior Services	1,875,220	1,979,027	1,979,027	1,893,253	2,200,823
YOUTH SERVICES						
200.200	Contracts & Program Development	264,120	294,825	294,825	228,834	273,591
200.211	Violence Prevention	54,495	57,334	57,334	57,200	60,228
200.215	Information & Referral	13,394	16,316	16,316	11,628	15,783
200.220	Policies & Issues	49,271	53,722	53,722	49,374	53,744
200.240	Youth Development & Advocacy	29,967	100,217	100,217	61,511	132,330
200.245	Youth Interventionist	198,539	246,594	246,594	225,017	236,389
	TOTAL Youth Services	609,786	769,008	769,008	633,564	772,065
CAPITAL OUTLAY						
Various Nos.	Total Capital Outlay	6,340	1,281,500	1,281,500	730,982	945,000
TOTAL Town Fund		3,239,941	4,976,002	4,976,002	4,052,302	4,874,237
600 GENERAL ASSISTANCE FUND						
100.000	Adminstration	162,547	201,088	201,088	185,531	207,143
100.610	General Assistance	224,074	245,000	290,000	327,620	300,000
600.950	GA Other Charges	0	40,000	40,000	0	40,000
TOTAL General Assistance Fund		386,621	486,088	531,088	513,151	547,143

		FY 10	FY 11	FY11	FY 11	FY 12
		Actual	Original	Amended	Actual	Budget
			Budget	Budget		
700 COMMUNITY MENTAL HEALTH FUND						
	Community Mental Health					
100.000	Administration	394,955	367,950	367,950	321,417	319,812
700.220 -						
700.720	External Contracts and Programs	1,181,831	1,411,550	1,411,550	1,090,037	1,303,794
700.950	CMH Other Charges	126,103	86,500	86,500	49,294	58,000
990.700	Capital Outlay	0	6,000	6,000	5,480	0
TOTAL Community Mental Health Fund		1,702,889	1,872,000	1,872,000	1,466,228	1,681,606
GRAND TOTAL		5,329,451	7,334,090	7,379,090	6,031,681	7,102,986

TOTAL FY 12 BUDGETED EXPENDITURES
ALL FUNDS COMBINED SUMMARY BY LINE ITEM EXPENDITURE

LINE CODE	EXPENDITURE CLASSIFICATION	FY 10 Actual	FY 11 Original Budget	FY11 Amended Budget	FY 11 Actual	FY 12 Budget
Personnel Services						
400.100	Employee Salaries	1,943,886	1,981,733	1,981,733	1,945,487	2,091,596
400.500	Elected Official Salary	<u>86,123</u>	<u>86,989</u>	<u>86,989</u>	<u>86,984</u>	<u>89,335</u>
	TOTAL Personnel Services	2,030,009	2,068,722	2,068,722	2,032,471	2,180,931
Fringe Benefits						
500.000	FICA Expense	147,355	157,801	157,801	148,910	166,288
510.000	Illinois Municipal Retirement Fund (IMRF)	149,969	194,877	194,877	186,159	196,768
520.000	Flexible Benefit Plan	963	1,596	1,596	1,188	1,342
550.000	Health and Life Insurance	325,669	355,038	355,038	339,858	387,080
590.096	Employee Assistance Program	951	1,000	1,000	945	970
590.098	Tuition Reimbursement	<u>0</u>	<u>15,000</u>	<u>15,000</u>	<u>735</u>	<u>5,000</u>
	TOTAL Fringe Benefits	624,907	725,312	725,312	677,795	757,448
Operating Costs and Services						
600.100	Activities, Program Support and Supplies	11,629	12,680	12,680	9,268	13,835
600.101	Banking Services	0	0	0	2,277	4,300
600.102	Audit	17,496	21,027	21,027	18,420	18,027
600.103	Staff Recruitment	3,406	2,630	2,630	3,208	4,340
600.104	Building and Facilities	11,108	32,500	32,500	22,485	34,000
600.108	Bookkeeping	452	1,500	1,500	1,080	1,000
600.110	Vehicles	50,432	62,600	62,600	46,707	62,600
600.119	Business Meetings	1,061	1,000	1,000	562	500
600.121	Staff Health Exams and Background Checks	1,513	3,390	3,390	2,150	3,400
600.123	Caregiver Support Program Admin.	615	1,000	1,000	822	1,000
600.124	Board and Committee Expenses	3,424	2,930	2,930	2,466	2,785
600.126	Non-capital Furniture, Equipment & Maintenance	39,356	58,435	58,435	59,983	95,200
600.128	Office Supplies	20,692	24,240	24,240	22,196	25,735
600.134	Public Relations	6,629	6,875	6,875	4,122	7,625
600.136	Dues and Subscriptions	20,196	22,405	22,405	21,336	23,760
600.137	Duplication and Printing	36,046	47,050	47,050	29,369	38,055
600.139	Records Preservation	143	500	500	0	500
600.142	Staff Expenses and Personnel Relations	11,583	13,561	13,561	11,754	13,515
600.146	Senior Lunch Program Meals	55,587	59,500	59,500	48,545	62,550
600.147	Dine Out Program Meals	36,612	62,000	62,000	26,887	55,000
600.148	Food Delivery	10,031	10,000	10,000	9,667	10,200
600.149	Home Delivered Meals	184,444	152,000	152,000	141,536	157,800
600.159	Homemaker Contract	22,445	32,000	32,000	35,408	32,000
600.160	Insurance - Vehicles	2,538	2,590	2,590	1,952	2,267
600.163	Insurance - Liability	34,828	36,817	36,817	28,979	31,155
600.172	Legal	13,316	12,195	12,195	18,165	10,195
600.175	Leasehold Improvements	3,952	5,500	5,500	80	5,100
600.186	Multi-Disciplinary Team Expenses	303	360	360	343	360
600.195	Overhead Expenses	6,435	6,564	6,564	6,564	6,750
600.197	Internal Programming Initiative	0	60,000	60,000	22,484	**
600.205	Postage, Delivery and Messenger Services	24,324	31,025	31,025	17,125	23,970
600.206	Professional Consultation	15,958	15,500	15,500	14,130	10,500
600.226	Triennial Assessment	0	5,000	5,000	0	25,000
600.230	Rent	153,872	161,714	161,714	156,537	150,632
600.244	Telephone	33,882	32,845	32,845	32,503	33,710
600.250	Travel and Training	17,809	39,920	39,920	24,107	*
600.252	Unemployment Compensation	0	350	350	0	350
600.255	Utilities	27,583	34,410	34,410	29,285	53,095
600.256	Local Business Expenses	0	0	0	0	15,380
600.257	Professional Development	0	0	0	0	26,840
600.262	Workers Compensation	14,234	14,893	14,893	18,451	15,982
600.264	Respite Workers	1,705	0	0	146	0
600.265	ANE Emergency Funds	1,560	5,000	5,000	0	5,000
600.267	Flexible Senior Services Spending	9,579	2,000	2,000	5,594	2,000
600.268	Money Follows the Person	2,329	0	0	0	0
600.269	Taxi Coupons	0	5,000	5,000	14,342	16,000

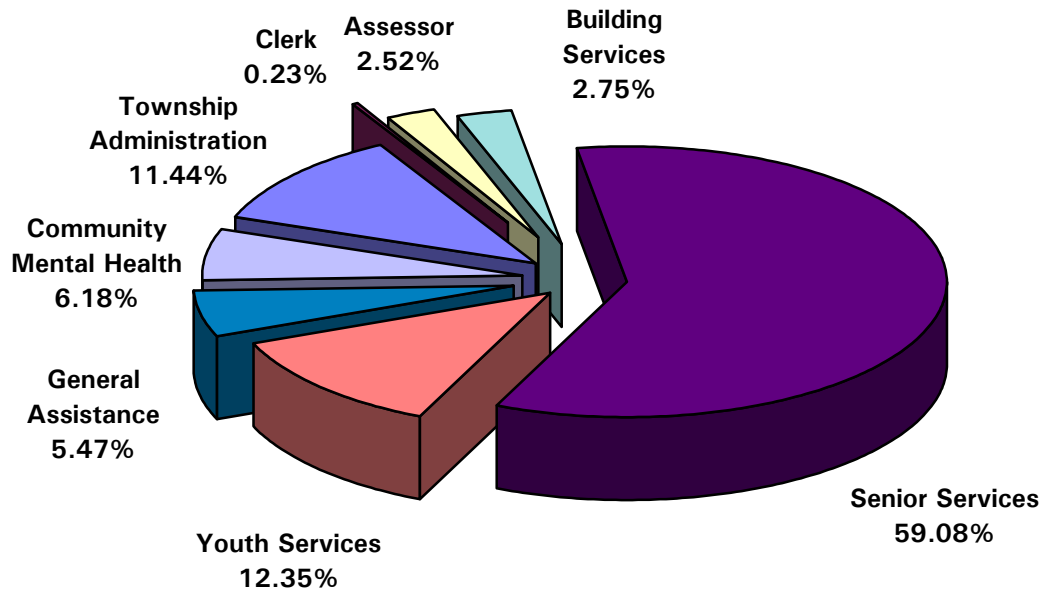
		FY 10	FY 11	FY 11	FY 11	FY 12
		Actual	Original Budget	Amended Budget	Actual	Budget
600.270	Red Tape Cutter Spending	1,081	0	0	4,688	0
600.271	Deferred Comp. Transition	0	3,000	3,000	1,734	0
600.272	Key Box Program	0	5,000	5,000	351	5,000
600.502	FACE-IT Program Implementation	0	0	0	0	35,000
600.505	Job Readiness Program	0	0	0	0	5,000
600.507	T.I.M.E. Program	0	0	0	0	10,000
600.510	Parent/Community Cafés	0	0	0	0	2,800
600.513	Mentoring/Literacy Internal	0	0	0	0	30,000
610.000	General Assistance	<u>224,074</u>	<u>245,000</u>	<u>290,000</u>	<u>327,620</u>	<u>300,000</u>
	TOTAL Operating Costs and Services	1,134,262	1,354,506	1,399,506	1,245,428	1,489,813
	External Contracts and Programs					
701.000	Supportive Case Management	3,794	15,175	15,175	13,543	0
702.000	Family Supported Living (Respite)	80,580	100,580	100,580	100,278	101,837
718.000	Adult Behavioral Health Care Services	54,730	54,730	54,730	54,678	57,000
719.000	Outreach Mental Hlth, Psych Serv. & Emerg. Psycl	197,683	202,775	202,775	202,717	208,858
721.000	Comprehensive At Risk Youth and Family	12,575	10,000	10,000	10,000	20,000
721.001	Empirically Based Treatment Training	0	13,500	13,500	12,350	0
721.050	Wellness Initiative Network	0	15,000	15,000	15,000	15,000
722.000	Child/Adolescent Mental Health	80,050	80,000	80,000	16,559	40,000
726.000	Substance Abuse	21,920	22,800	22,800	3,131	0
727.000	Individual Learning Center	4,165	0	0	0	0
727.060	Group Homes Diagnostic Services	0	30,000	30,000	19,040	35,000
727.100	Grateful House	11,010	14,010	14,010	14,010	14,010
728.000	Family Support Program	64,800	48,800	48,800	17,483	24,400
729.000	Homesless MI Case Management	2,426	0	0	13	0
730.000	Clinic Services	0	0	0	0	31,238
733.000	ENUF Program	3,450	0	0	0	0
736.000	0-3 Program/Early Intervention	0	44,515	44,515	44,509	44,515
739.000	Supported Employment	0	0	0	0	13,347
740.000	Casemanagement	41,020	59,580	59,580	50,160	59,879
741.000	Administrative Services	89,030	44,515	44,515	44,515	0
742.000	Parenteen	34,305	40,000	40,000	39,854	40,000
743.000	Administrative Services for Early Intervention	40,000	20,000	20,000	20,000	0
744.000	Parenting On Our Own	35,730	36,310	36,310	28,848	36,310
746.000	Premie and New Born Parent Service	8,425	12,000	12,000	11,190	12,000
747.000	Supportive Services	0	0	0	0	11,000
747.050	Prevention Services	0	0	0	0	19,100
748.000	Children's Services	3,531	2,000	2,000	0	0
749.000	Children's Program	0	20,000	20,000	19,989	40,000
751.000	Women's Services	8,900	10,000	10,000	10,000	0
753.000	Women's Services Crisis Line	11,100	11,100	11,100	11,100	0
754.000	Women's Services - Teen Dating Services	5,000	7,000	7,000	9,000	0
755.000	Quality Assurance Services/Administrative Service	30,000	0	0	0	0
758.000	Weekend Respite	3,461	15,000	15,000	5,331	7,500
758.001	Transitions From School	0	17,200	17,200	7,630	8,600
759.000	Group Homes Diagnostic Services	20,000	0	0	0	0
760.000	Drop-In Center	31,000	31,000	31,000	31,000	31,000
761.000	Staff Position	49,400	46,400	46,400	46,400	23,200
761.001	Support/Advocacy/Outreach	0	0	0	0	15,000
762.000	Case Management (USP)	128,142	155,000	155,000	0	165,000
768.000	CST/CSI: Medicaid	0	0	0	77,500	0
769.000	CST/CSI: Psych Non-Medicaid	0	0	0	77,500	0
771.000	Program Expansion	79,932	232,560	232,560	74,024	230,000
785.000	Volunteer Program	25,672	0	0	0	0
790.000	Program Development	203,440	271,000	271,000	181,655	244,000
791.000	Program Development (FAS)	12,559	14,000	14,000	11,044	12,000
792.000	Holiday Food and Gift Basket	10,000	10,000	10,000	10,000	11,000
793.000	Program Development (YCF)	0	5,000	5,000	180	1,000
	TOTAL External Contracts and Programs	1,407,830	1,711,550	1,711,550	1,290,231	1,571,794
	Capital Outlay					
902.000	Capital Furniture and Equipment	0	6,000	6,000	5,480	0
905.000	Vehicles	0	45,000	45,000	27,575	80,000
972.000	Technology Enhancements	0	0	0	0	15,000
978.000	Capital Improvements and Renovations	<u>6,340</u>	<u>1,236,500</u>	<u>1,236,500</u>	<u>703,407</u>	<u>850,000</u>
	TOTAL Capital Outlay	6,340	1,287,500	1,287,500	736,462	945,000

	FY 10	FY 11	FY11	FY 11	FY 12
	Actual	Original	Amended	Actual	Budget
		Budget	Budget		
Other Charges					
950.000	0	110,000	110,000	0	110,000
952.002	41,563	31,500	31,500	21,369	20,000
961.000	67,083	25,000	25,000	4,229	0
964.000	7,762	10,000	10,000	13,751	18,000
968.000	<u>9,695</u>	<u>10,000</u>	<u>10,000</u>	<u>9,945</u>	<u>10,000</u>
TOTAL Other Charges	126,103	186,500	186,500	49,294	158,000
GRAND TOTAL	5,329,451	7,334,090	7,379,090	6,031,681	7,102,986

* Travel and Training is replaced by 600.256 Local Business Expenses and 600.257 Professional Development beginning in FY 12.

** Internal Programming Initiative has been split into five new GL line item numbers in FY 12.

NUMBER OF FULL TIME EQUIVALENT POSITIONS BY DEPARTMENT



**Total
43.715**

	FY 10 Actual	FY 11 Budget	FY 11 Actual	FY 12 Budget
Township Administration	5.28	5.01	5.04	5
Clerk	0.02	0.15	0.01	0.1
Assessor	1.1	1.1	1.06	1.1
Building Services	1.16	1	1.2	1.2
Senior Services	24.7	24.7	24.7	25.825
Youth Services	4.833	5	5.4	5.4
General Assistance	1.7	2.44	2.15	2.39
Community Mental Health	2.65	3	2.42	2.7
Total	41.443	42.4	41.98	43.715

NUMBER OF FULL TIME POSITIONS BY DEPARTMENT

	FY 10 Actual	FY 11 Budget	FY 11 Actual	FY 12 Budget
Township Administration				
Township Manager	0.85	0.85	0.85	0.85
Administrative Associate	0.50	0.50	0.50	0.50
Business Manager	0.80	0.80	0.80	0.80
Information Secretary	1.00	0.85	0.85	0.85
Part-time Information Secretary	0.48	0.36	0.39	0.35
Accounts Payable & Payroll Specialist	0.80	0.80	0.80	0.80
Finance & Human Resources Specialist	<u>0.85</u>	<u>0.85</u>	<u>0.85</u>	<u>0.85</u>
TOTAL Township Administration	5.28	5.01	5.04	5.00
Clerk				
Deputy Clerk	<u>0.02</u>	<u>0.15</u>	<u>0.01</u>	<u>0.10</u>
TOTAL Clerk	0.02	0.15	0.01	0.10
Assessor				
Deputy Assessor	1.00	1.00	1.00	1.00
Clerical Support	<u>0.10</u>	<u>0.10</u>	<u>0.06</u>	<u>0.10</u>
TOTAL Assessor	1.10	1.10	1.06	1.10
Building Services				
Administrative Associate	0.50	0.50	0.50	0.50
Janitor	<u>0.66</u>	<u>0.50</u>	<u>0.70</u>	<u>0.70</u>
TOTAL Building Services	1.16	1.00	1.20	1.20
Senior Services				
Director	1.00	1.00	1.00	1.00
Administrative Associate	1.00	1.00	1.00	1.00
Receptionist/Information and Assistance	1.00	1.00	1.00	1.00
Clerical Support	0.45	0.45	0.45	0.45
Case Manager Supervisors	1.00	1.00	1.00	2.00
Case Management Support	1.00	1.00	1.00	1.00
Case Managers	7.625	7.625	7.625	7.625
Lunch Program Manager	0.75	0.75	0.75	0.75
Data Entry Clerk	0.45	0.45	0.45	0.45
Food Service Workers	2.00	2.00	2.00	2.00
Home Delivered Meals Driver	1.125	1.125	1.125	1.250
Caregiver Support & Money Management Specialist	1.00	1.00	1.00	1.00
Transportation Coordinator	1.00	1.00	1.00	1.00
Transportation Clerk	0.50	0.50	0.50	0.50
Bus Drivers	3.80	3.80	3.80	3.80
Community Outreach Coordinator, Special Services, Red Tape Cutter & Circuit Breaker Specialist	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL Senior Services	24.700	24.700	24.700	25.825

NUMBER OF FULL TIME POSITIONS BY DEPARTMENT

	FY 10 Actual	FY 11 Budget	FY 11 Actual	FY 12 Budget
Youth Services				
Director	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Clerical Assistant	0.00	0.00	0.40	0.40
Interventionist Supervisor	1.00	1.00	1.00	1.00
Interventionist	<u>1.833</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
TOTAL Youth Services	4.833	5.00	5.40	5.40
General Assistance				
Township Manager	0.15	0.15	0.15	0.15
General Assistance Administrator	1.00	1.00	1.00	1.00
Clerical Assistant	0.00	0.50	0.21	0.45
Business Manager	0.20	0.20	0.20	0.20
Accounts Payable & Payroll Specialist	0.20	0.20	0.20	0.20
Finance & Human Resources Specialist	0.15	0.15	0.15	0.15
Information Secretary	0.00	0.15	0.15	0.15
Part-time Information Secretary	<u>0.00</u>	<u>0.09</u>	<u>0.09</u>	<u>0.09</u>
TOTAL General Assistance	1.70	2.44	2.15	2.39
Community Mental Health				
Executive Director	1.00	1.00	1.00	1.00
Director of Administrative Services	1.00	0.00	0.00	0.00
Contract Manager	0.46	1.00	1.00	1.00
Office Coordinator (Formerly Administrative Secretary)	<u>0.19</u>	<u>1.00</u>	<u>0.42</u>	<u>0.70</u>
TOTAL Community Mental Health	2.65	3.00	2.42	2.70
GRAND TOTAL	41.443	42.400	41.980	43.715