



THE TOWNSHIP OF  
**PALOS**  
COOK COUNTY, ILLINOIS

**ANNUAL BUDGET AND APPROPRIATION**

**APRIL 1, 2017 – MARCH 31, 2018**



## **A BIT OF HISTORY OF PALOS TOWNSHIP**

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Located in southwest Cook County, Palos Township is considered a congressional township of 36 square miles in size and is bordered by Lyons Township on the North, Orland Township on the South, Worth Township on the east and Lemont Township on the west.

Originally established on November 6, 1849, as Trenton Township, the name was changed in April of 1850 on the recommendation of the earliest settler, Malancon A. Powell who served as the first Postmaster. He chose the name Palos because of a tradition that one of his ancestors had been a member of the crew on one of the ships commanded by Christopher Columbus when they sailed from Palos de Frontera in 1492.

The distinctive character of the Palos area stems from geological history. The last glacier of the Ice Age created the highlands, vast deposits of clay, sand, gravel, and boulders, known as the Valparaiso moraine.

As the glacier melted away, it also created Lake Chicago which was 60 feet higher than the present Lake Michigan and discharged torrents of water thru two outlets carved across that moraine; the Desplaines river valley and the Sag valley.

Builders were never really directed to Palos Township and as a result, it was classified as an agricultural township.

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### **Township Mission Statement**

Palos Township is committed to providing high quality services to meet the needs of the residents of the Township in a consistent, respectful and fiscally responsible manner, to carefully manage the hard earned tax dollars provided by the citizens of the Township and developing strong relationships with our residents.





Seated (L to R) Trustee Pam Jeanes, Supervisor Colleen Schumann, Clerk Jane Nolan, Trustee Sharon Brannigan  
Standing (L to R) Assessor Robert Maloney, Trustee Brent Woods, Trustee Chris Riley, Highway Commissioner Gene Adams

**TOWNSHIP SUPERVISOR**  
**Colleen Grant Schumann**

**TOWNSHIP BOARD**

**Brent Woods**  
**R. Christopher Riley**

**Pam Jeanes**  
**Sharon Brannigan**

**TOWNSHIP CLERK**  
**Jane A. Nolan**

**TOWNSHIP ATTORNEY**

Erik Peck, Tressler LLP

**ADMINISTRATIVE ASSISTANT**

Mary Wallenburg

**DIRECTOR OF HEALTH SERVICES**

Alicia Vodicka

**TOWNSHIP ASSESSOR**

Robert E. Maloney



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STATE OF ILLINOIS     )  
                                      ) SS.  
COUNTY OF COOK     )

**PALOS TOWNSHIP  
ORDINANCE 2017-01**

**BUDGET & APPROPRIATION ORDINANCE FOR PALOS TOWNSHIP, COOK COUNTY, ILLINOIS  
FOR THE FISCAL YEAR COMMENCING APRIL 1, 2017 AND ENDING MARCH 31, 2018**

WHEREAS, the Illinois Municipal Budget Law 50 ILCS 330/3 requires that the township fiscal year be established annually in the budget and appropriation ordinance; and

WHEREAS, the Palos Township Board of Trustees hereby determines and fixes the fiscal year of the Town of Palos (commonly known as “Palos Township”) to begin April 1, 2017 and end on March 31, 2018; and

WHEREAS, the Palos Township Board of Trustees intends by this ordinance to appropriate funds for all town purposes for PALOS TOWNSHIP, Cook County, Illinois, for the fiscal beginning April 1, 2017 and ending on March 31, 2018.

NOW, THEREFORE, BE IT ORDINANED by the Township Board of the Township of Palos, Cook County Illinois as follows:

SECTION 1: The annual budget and appropriation for the Township of Palos, Cook County, Illinois is set forth in that certain document entitled “PALOS TOWNSHIP ANNUAL OPERATING BUDGET & APPROPRIATION FOR FISCAL YEAR 2017-2018” and incorporated herein as is fully set forth, be and the same is hereby adopted as the Annual Budget and Appropriation for the Township of Palos, Cook County, Illinois for the fiscal year commencing April 1, 2017.

SECTION 2: That the amount appropriated for township purposes for the fiscal year beginning April 1, 2017 by fund shall be as follows:

1. GENERAL TOWN FUND
2. GENERAL ASSISTANCE FUND

SECTION 3: That all ordinances or parts of ordinances in conflict with the provisions hereof are hereby repealed insofar as they conflict herewith.

SECTION 4: That if any section, subdivision, or sentence of this ordinance shall for any reason be held invalid or unconstitutional by court decision or otherwise, such decision shall not affect the validity of the remaining portion of this ordinance.

SECTION 5: That each appropriated fund total shall be divided among the several objects and purposes specified, and in particular amounts stated for each fund respectively in section 2, constituting the total appropriations in the amount of ONE MILLION THREE HUNDRED SIXTY-TWO THOUSAND THREE HUNDRED FORTY DOLLARS AND 00/100 DOLLARS (\$1,362,340) for the fiscal year April 1, 2017 to March 31, 2018.

SECTION 6: That section 3 shall be and is a summary of the annual Budget and Appropriation Ordinance of the Township, passed by the Board of Trustees as required by law and shall be in full force and effect from and after this date.

SECTION 7: That a certified copy of the Budget and Appropriation Ordinance shall be filed with the Cook County Clerk within thirty (30) days after adoption.

ADOPTED this 27<sup>th</sup> day of April, 2018, by the BOARD OF TRUSTEES OF PALOS TOWNSHIP, Cook County, Illinois.

	YES	NO	ABSTAIN	ABSENT
TRUSTEE SHARON M. BRANNIGAN				
TRUSTEE PAM JEANS				
TRUSTEE R. CHRIS RILEY				
TRUSTEE BRENT WOODS				
SUPERVISOR COLLEEN GRANT SCHUMANN				

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SUPERVISOR COLLEEN GRANT SCHUMANN

---

CLERK JANE NOLAN

STATE OF ILLINOIS     )  
                                      ) SS.  
COUNTY OF COOK     )

**PALOS TOWNSHIP**  
**CERTIFICATE OF ESTIMATED REVENUES**

The undersigned, the duly elected Supervisor and Chief Fiscal Officers of PALOS TOWNSHIP, does hereby certify that the estimated revenues, by source and fund, anticipated to be received by the said Township during the fiscal year beginning on April 1, 2017 and ending on March 31, 2018 are as follows:

<u>SOURCE</u>	<u>ESTIMATED</u>
<u>AMOUNT</u>	
<u>TOWN FUND</u>	
Net Property Tax Receipts	\$ 885,000
Personal Property Replacement Tax	\$ 20,000
Health Service Clinic Fees	\$ 45,000
Interest Received / Investments	\$ 2,000
Donations	\$ 10,000
Inter-fund Loans	\$ -
Grants / Intergovernmental	\$ -
SHIP Grant	\$ 5,000
Coast to Coast Prescription Discount Cards	\$ 500
<u>Other Sources</u>	<u>\$ 2,300</u>
<b>TOTAL ESTIMATED TOWN REVENUES</b>	<b>\$ 969,800</b>

**GENERAL ASSISTANCE FUND**

Net Property Tax Receipts	\$ 105,000
<u>Other Sources</u>	<u>\$ 200</u>
<b>TOTAL ESTIMATED GENERAL ASSISTANCE REVENUES</b>	<b>\$ 105,200</b>

This certificate of Estimated Revenues is to be filed with the Cook County Clerk forthwith, pursuant to 35 ILCS 200/18-60.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Supervisor/Chief Fiscal Officer

STATE OF ILLINOIS     )  
                                      ) SS.  
COUNTY OF COOK     )

TOWN OF PALOS

CLERK’S CERTIFICATE

I, Jane Nolan, DO HEREBY CERTIFY that I am the duly elected and qualified Town Clerk of the Township of Palos, Cook County, Illinois, and as such Town Clerk I am the keeper and custodian of the records of Palos Township.

I DO FURTHER CERTIFY that the attached and following is a true and correct copy of Ordinance 2017-01, entitled

**BUDGET AND APPROPRIATION ORDINANCE FOR PALOS TOWNSHIP, COOK COUNTY, ILLINOIS  
FOR THE FISCAL YEAR COMMENCING APRIL 1, 2017 AND ENDING MARCH 31, 2018**

and was duly adopted at a regular meeting of the Palos Township Board of Trustees held on \_\_\_\_\_, 2017 pursuant to due and proper notice.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of Palos Township on this \_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
JANE NOLAN, TOWNSHIP CLERK

(SEAL)

**Brent Woods, Chairman**

10802 S. Robert Rd.  
Palos Hills, IL 60465  
708-598-4418 Ext. 215



Colleen Grant Schumann  
Vice Chairman

Members

Sharon Brannigan  
Christopher Riley  
Pam Jeanes

## COMMITTEE ON FINANCE AND ADMINISTRATION

April 13, 2017

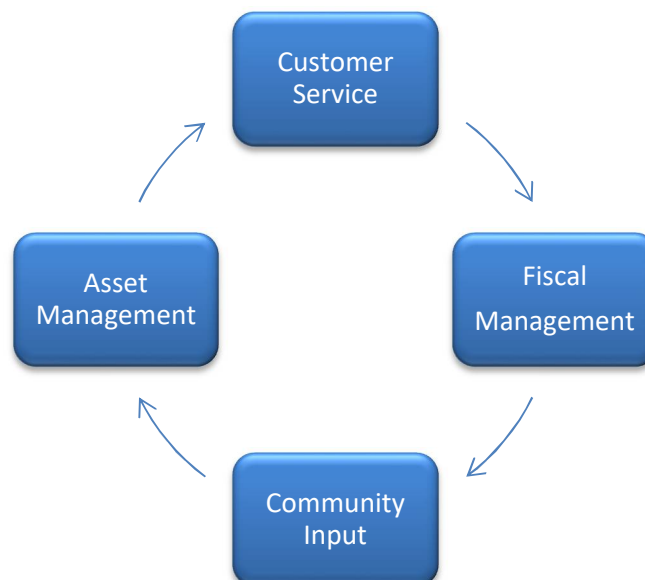
To the Residents of Palos Township.

It is my pleasure to present to you the Township of Palos FY 2017 – 2018 Annual Budget and Appropriation document for the fiscal year beginning April 1, 2017 and ending March 31, 2018.

The budget document is the single most important document approved by the Township Board each year. It is the document that provides the Township with the authority to expend resources to provide services to the people of Palos Township. The budget provides guidance to department heads and officials in allocating resources in the programming choices of the Township.

This budget plan was compiled in a cooperative effort between the Board of Trustees, the community and department heads.

The Township Board considers guiding principles when developing the budget.



These guiding principles were established through communication with staff and community members and are used in the development of the budget and to measure the success of the Township in achieving the goals set forth.

In applying these principles, the Township Board sets goals and mechanisms for achieving those goals to show progress toward these principles.

### **CUSTOMER SERVICE**

**Goal: To Maintain and Enhance Customer Service and Constituent Satisfaction.**

- Staff will, from time to time, evaluate operations for efficiency and effectiveness.
- The Board will, from time to time, evaluate employee satisfaction, growth and development.
- Implementation of effective communication systems, both internal and external.

### **FISCAL MANAGEMENT**

**Goal: To Maintain Services Through Assessment of Options for Continuity in Service While Minimizing the Impact on Property Taxpayers.**

- Explore grants and other forms of government program financing.
- Evaluate projects and personnel functions to find opportunities for cost savings.

### **COMMUNITY INPUT**

**Goal: To Seek Input on Services Provided by the Township from Stakeholders in the Palos Township Community.**

- Provide a means for public or private input from the general public through our Township Website.
- Evaluate projects and personnel functions to find opportunities for cost savings.

### **ASSET MANAGEMENT**

**Goal: To Maintain the Facilities and Other Fixed Assets of the Township to Ensure a Safe Environment for Our Customers and Employees.**

- Complete routine maintenance as necessary.
- Establish a preventive maintenance schedule of facilities.
- Evaluate the condition of fixed assets of the Township and develop a schedule of replacement or repair.

## BUDGET OVERVIEW

The Township currently operates under a budget and appropriation system provided for in the Illinois Municipal Budget law. This is the second year the Township is using this format for the budget and appropriation. The Township Board has opted to provide both a budget and appropriation rather than just an appropriation as it more truly reflects anticipated revenues and expenditures.

This document is then organized into two funds that appear as follows:

1. Town Fund
2. General Assistance Fund

The Town Fund is the largest of the funds within this budget. This fund provides the necessary resources for the operation of the vast majority of Township purposes. This fund provides resources for:

- Administrative Services
- Health Services
- Office of the Assessor

The General Assistance fund provides the resources for the Township to meet its statutorily required function of providing assistance to people in need while awaiting other state and federal sources of assistance.

## BUDGET PROCESS

As with all local governmental bodies, the Palos Township Board of Trustees must prepare and adopt an annual operating budget and appropriation no later than the last day of the first fiscal quarter. In Palos Township, our fiscal year runs from April 1<sup>st</sup> of each year to March 31<sup>st</sup> of the following year. Our first fiscal quarter includes the months of April, May and June and thus, the budget and appropriation must be adopted no later than June 30<sup>th</sup> of each year. The annual budget and appropriation includes proposed expenditures and the means of financing those expenditures.

The budget development process begins with each department of Township Government. The Department heads of each department will submit their budgetary requests to the Township Board. The Township Board will review each of the requests and determine if sufficient funding to provide for such requests exists.

Once the review is complete and the Board determines what each department is going to be granted, a budget and appropriation ordinance is prepared and presented to the Board. Following introduction of the ordinance, it will go on display at Town Hall for a minimum of thirty (30) days prior to a public hearing being held. This is to allow any citizen who wishes to ask questions or speak at the public hearing to be informed.

Once the thirty (30) day public inspection period has been satisfied, the Board will hold a public hearing on the budget and appropriation at which any citizen may participate in the process by questioning the proposed expenditures.

After the Public Hearing, the Board then officially adopts the Budget ordinance, making necessary changes, if any, that come out of the Public Hearing.

### **FY 2017 - 2018 BUDGET ASSUMPTIONS**

When planning this operating budget, several financial assumptions were used, including wage increases, potential health insurance increases and pension contributions among others.

Significant assumptions are detailed here:

- Budgeting a 3% pay increase for employees
- Assuming a 10% increase in the cost of employee health insurance
- Budgeting 16.2% of employee wages for employer contribution to the IMRF

The Township of Palos is in very sound financial condition. Because of our adherence to our guiding principles, we continue to make strides in improving access to information, services and efficiencies.

The leadership provided by our elected officials along with the great support we receive from the public and the experience and skills of our professional staff, the Township of Palos will continue to deliver continuity of the high quality services we provide.

Respectfully submitted,

A handwritten signature in black ink that reads "Brent Woods". The signature is fluid and cursive, with a long horizontal stroke at the end.

Brent Woods, Chairman  
Committee on Finance and Administration



## Budget Process Schedule

TASK	2016				2017			
	September	October	November	December	January	February	March	April
Initial Budget Meetings								
Preliminary Revenue Analysis								
Budget Worksheets Distributed								
Capital Improvement Plan Development / Review								
Departments Work on Budget Requests								
Adoption of Tax Levy (2016 Tax Year)								
Budget Proposal Due								
Board Review of Department Budget Submissions								
Public Notice Published for Budget Hearing								
Budget Public Hearing								
Board Adopts Budget								
Budget Implementation								



## **Accounting and Financial Policies**

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Palos Township adopted a set of Financial Policies in 2015 which remain in effect today.

### **FISCAL YEAR.**

The fiscal year of the Township shall commence on April 1 of each year, and end on March 31 next succeeding.

### **BUDGET AND APPROPRIATION.**

Within the first quarter of each fiscal year, the Township Board shall pass a budget and appropriation ordinance which shall include a line-item detail of proposed expenditures. The Township Board may also opt to use a working budget which shall comply with all applicable municipal budget laws. Said budget shall include the following divisions:

1. Administration;
2. Township Assessor;
3. Health Service;
4. Senior Services;
5. Youth Services;
6. Community Support Services;
7. General Assistance;

Along with the working budget, the Township Board passes an ordinance to be termed the annual budget and appropriation ordinance, in which they may appropriate such sum or sums of money as may be deemed necessary to defray all the necessary expenses and liabilities of the Township. The Township Board shall post the proposed budget and appropriation ordinance for a minimum of thirty (30) days prior to holding a public hearing on the passage thereof. A public hearing shall be held no later than June 30th of each year.

### **TAX LEVY.**

The Township Board shall on or before the last day of November of each year, ascertain the total amount of all appropriations for all township purposes, legally made and to be collected from the tax levy of that fiscal year and by ordinance, levy and assess such amount on the real property within the township subject to taxation.

### **TRANSFER OF FUNDS AND LOANS.**

The Township Board may, by majority vote, authorize the transfer of funds from the Town Fund to the Road and Bridge Fund or the General Assistance Fund. If such a transfer of funds is made, it shall be considered a permanent transfer of funds.

No loans from the Town Fund to any other fund shall be disbursed until, by majority vote, the Township Board authorizes such disbursement of funds. If such a loan is made, it shall be repaid to the Town Fund within twelve months of being received, in two equal installments.

## **PURCHASING.**

The purchasing service is established in order to administer central control for all purchases and contracts. Except as otherwise stated herein, all orders (verbal or written) shall be placed with the purchasing agent before the purchase may be executed.

The Township Supervisor is hereby designated as the purchasing agent for the Township.

Consistent with policies established by the Township Board, administrative personnel may purchase goods and services required for the proper operation of the Township under the supervision of the Township Supervisor.

Significant expenditures shall be brought before the Board for approval before confirming the purchase or issuing the funds:

1. Supervisor – Expenditures over \$1,000 from the Town Fund;
2. Assessor – Expenditures over \$150 and may not exceed the amount budgeted for the Assessor in such line-item;

The competitive bidding, quotation or request for proposal system of purchasing shall be used as follows:

1. Whenever identical goods which can be obtained from multiple vendors, the formal bidding process or multiple written quotations shall be utilized to obtain the best price for the Township. Orders in this category over \$20,000 shall always follow the sealed bid process. Regardless of the state limit of \$20,000. Orders under \$20,000 may be bid at the discretion of Township Board.
2. If the goods and/or services are not identical but can be adequately described to allow vendors to submit competing offers, multiple written quotations should be obtained for orders over \$10,000.
3. If the goods or services cannot be adequately described to provide an opportunity for multiple vendors to deliver the same service or products, written quotation(s) should be obtained for expenditures exceeding \$5,000.
4. Splitting a single purchase into two or more purchases to avoid the numeric limits herein is a violation of policy, punishable by reprimand or censure as the Township Board determines on a case-by-case basis.
5. If there is a need for a good or service that, if purchased, would cause the annual expenditure in the budget line item to exceed the authorized budget, Township administration should request prior approval of the Board before committing the expenditure. Failure to obtain prior authorization will result in denial and rejection of the invoice. Exceptions include:

a. Certain emergencies threatening the health and safety of the public or Township employees may make it necessary to make an over-budget expenditure without prior Board approval. In this case the members of the Board should be notified immediately without waiting for a scheduled meeting.

b. Emergency Board meetings may be called upon notice by the Supervisor per state regulations for prior approval of over-budget expenditures which do not cause an immediate health /safety issue but seriously impede the Township from meeting its obligation to citizens, taxpayers or employees.

**PAYMENT OF CERTAIN EXPENSES.**

The Township Supervisor is authorized to issue immediate payment on the following items prior to being audited and approved by the Township Board and must submit the bills for ratification by the Township Board at the next available meeting of the Township Board:

1. Utility bills including, water, electric, gas, phone and internet.
2. Reimbursements to employees and officials for expenses of less than \$1,000 related to the performance of their duties.
3. Payroll and payroll expenses.



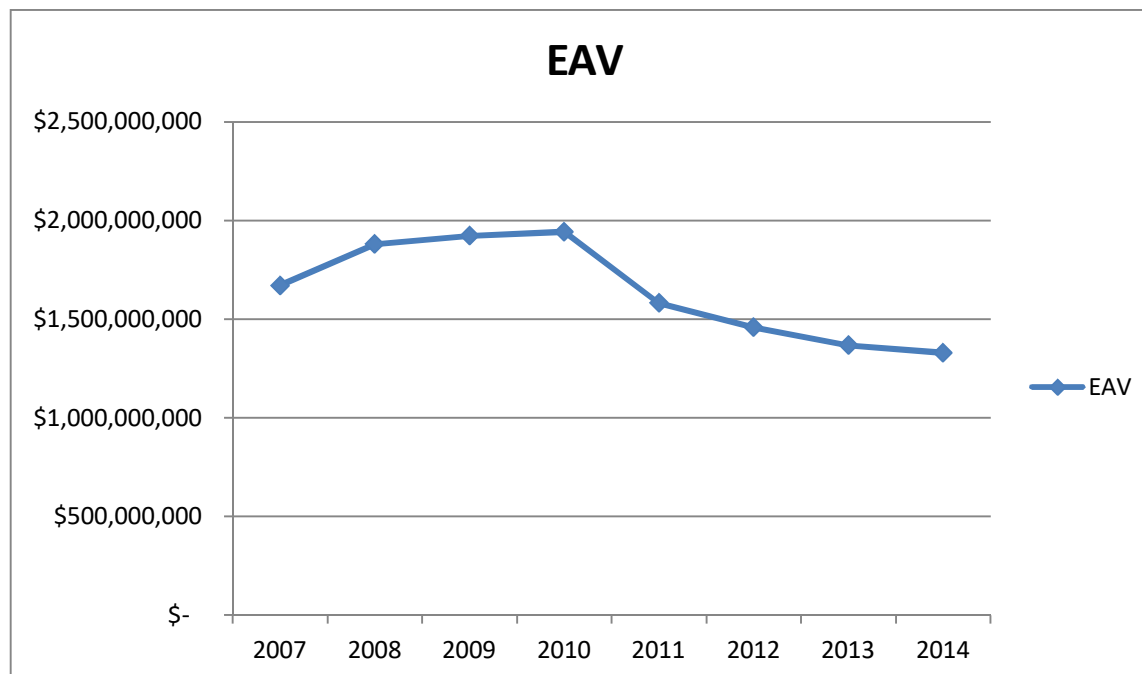
## SUMMARY OF POSITIONS

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	Authorized 2016-2017	Actual 2016-2017	Authorized 2017-2018
<b>ADMINISTRATION</b>			
<u><b>Elected Positions</b></u>			
Township Supervisor	1	1	1
Township Clerk	1	1	1
Township Assessor	1	1	1
Township Highway Commissioner	1	1	1
Township Trustees	4	4	4
<u><b>Employees</b></u>			
Administrative Assistant to the Board	1/0	1/0	1/0
Office Assistant	0/1	0/1	0/1
<b>ASSESSOR</b>			
Deputy Assessor	1/0	1/0	1/0
<b>HEALTH SERVICE</b>			
Director	1/0	1/0	1/0
Physicians	0/2	0/2	0/2
Podiatrist	0/1	0/1	0/1
Nurses	1/4	1/4	0/5
Health Service Assistant	0/1	0/1	0/1
<b>GENERAL ASSISTANCE</b>			
Director	0/1	0/1	0/1
<b>TOTAL ELECTED</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>EMPLOYEES</b>	<b>4/10</b>	<b>4/10</b>	<b>3/11</b>

“#/#” = # of full time employees / # of part time employees

## HISTORIC TOWNSHIP EAV



YEAR	EAV	CHANGE	PERCENT CHANGE
2008	1,880,788,121	*****	*****
2009	1,923,888,235	43,100,114	2.3%
2010	1,943,895,550	20,007,315	1%
2011	1,583,301,551	(360,593,999)	(18.6%)
2012	1,459,271,280	(124,030,271)	(7.8%)
2013	1,368,683,615	(90,587,665)	(6.2%)
2014	1,330,142,521	(38,496,094)	(2.8%)
2015	1,290,011,747	(40,130,774)	(3.0%)

Since 2010, the equalized assessed value of the Township has dropped by more than 33%. This means that the value of all taxable property within the Township has lost 33% of its value over a 5-year period.



# TOWNSHIP PROFILE

Palos Township contains all or parts of the municipalities of Bridgeview, Hickory Hills, Orland Park, Palos Heights, Palos Hills, Palos Park, Willow Springs and Worth.

The Boundaries of the Township are Harlem Avenue on the east, Will-Cook Road on the west, 87<sup>th</sup> Street on the north and 135<sup>th</sup> Street on south. The Northwest boarder of the township with Du Page County is along the Chicago Sanitary and Ship Canal.

According to the 2010 Census, Palos Township has a total population of 54,615 people:

Population by Gender		
Male	26,260	48.1%
Female	28,355	51.9%

Population by Ethnicity		
Hispanic or Latino	4,305	7.8%
Non-Hispanic or Latino	50,310	92.2%

Population by Race		
White	48,954	90.4%
African American	1,642	3.0%
Asian	1,652	3.0%
American Indian and Alaskan Native	67	0.1%
Native Hawaiian and Pacific Islander	7	-
Other	1,389	2.5%
Identified by two or more	904	1.0%

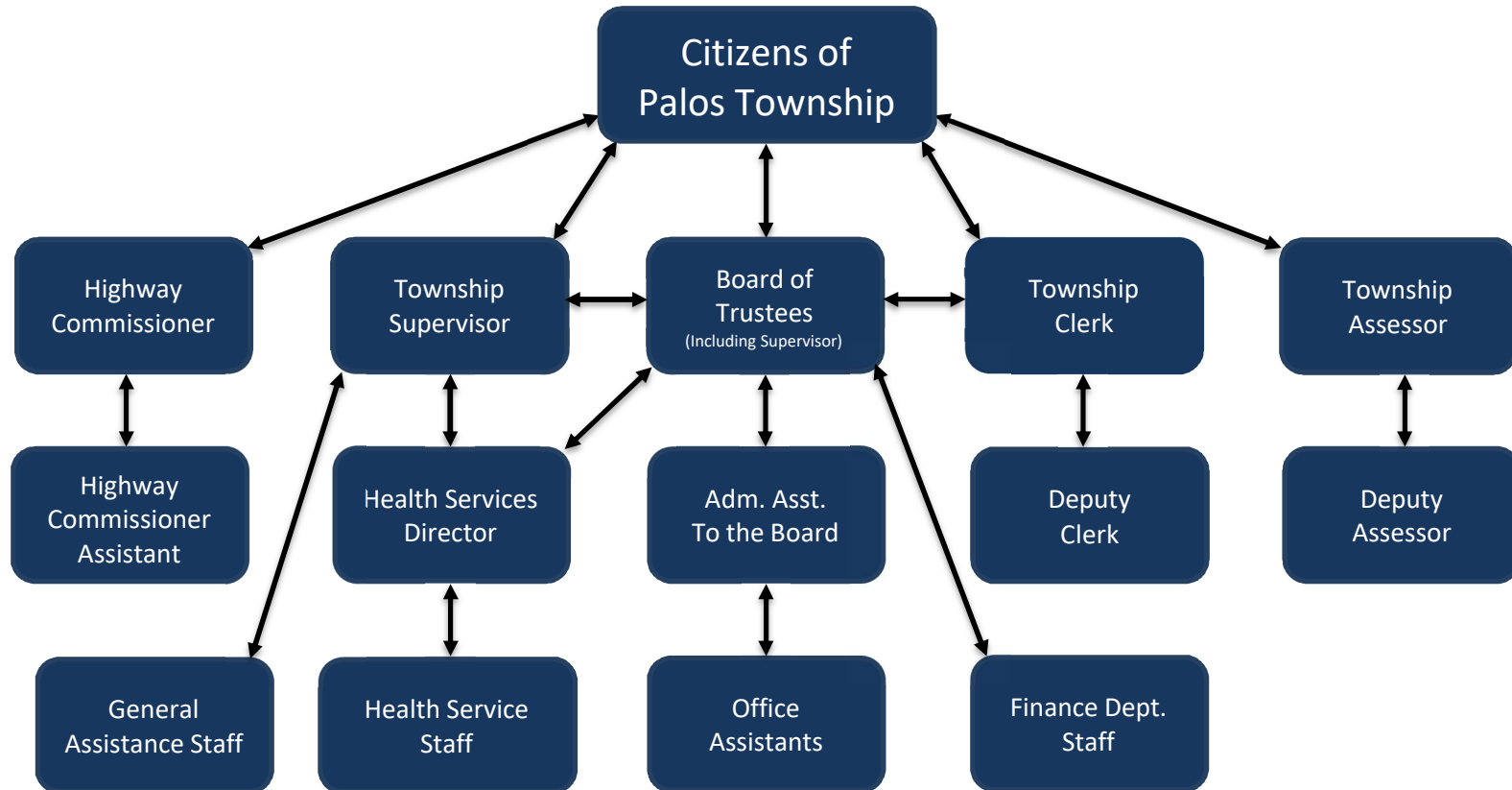
Other Statistics	
Median Age of MALES	41.5
Median age of FEMALES	43.1
Average Household Size	2.51
Average family size	3.11
Estimated median household income	\$63,359
Below poverty level	4.3%
Foreign born residents (64% Citizens)	7,538

Population Age		
Under 18	11,113	20.4%
18 - 19	1,294	2.3%
20 – 24	3,293	6.0%
25 – 34	6,214	11.4%
35 – 49	10,079	18.5%
50 – 64	12,501	22.9%
65 & over	10,121	18.5%

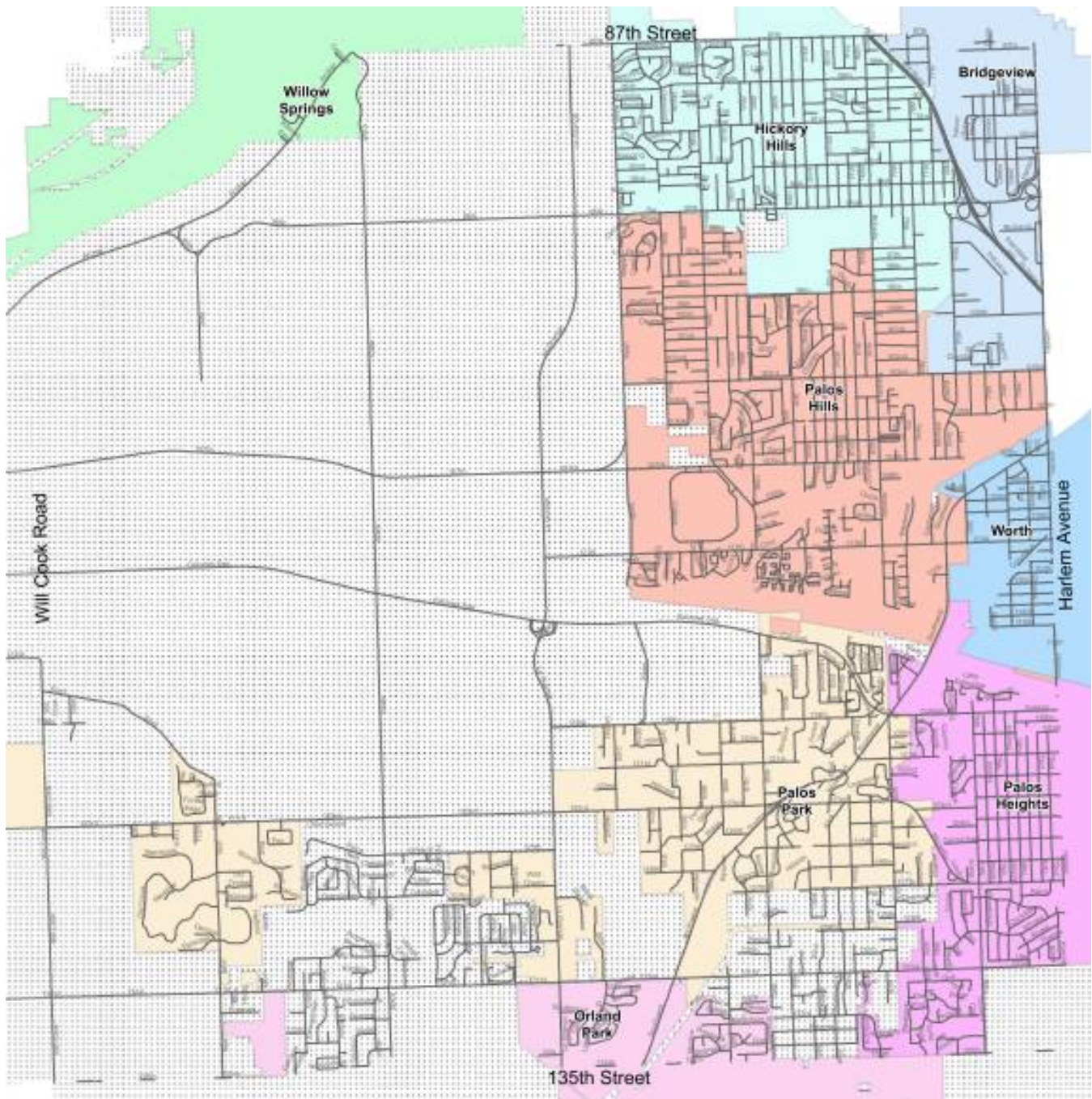
Housing Statistics	
Total Units	22,649
Occupied	21,586
Owner-Occupied	3,293
Population in owner-occupied (number of individuals)	43,502
Renter-Occupied	4,214
Population in renter-occupied (number of individuals)	9,700
Households with individuals <18 years	5,908
Vacant	1,063
Vacant for rent	331
Vacant for sale	337



## Palos Township Organization Chart







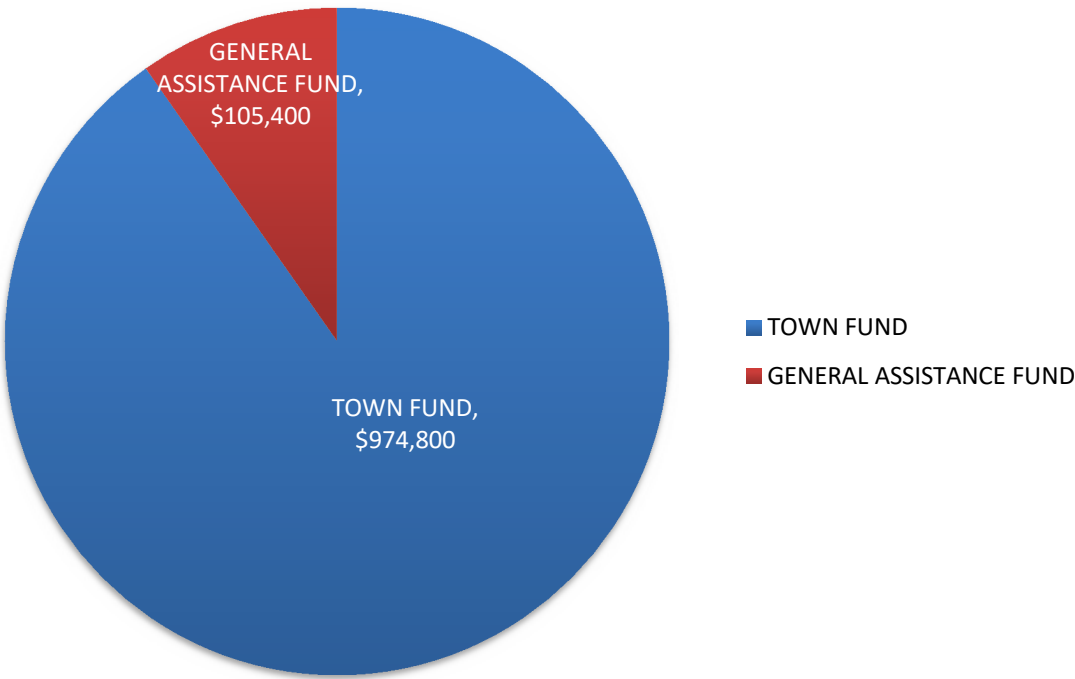




# ANTICIPATED REVENUES

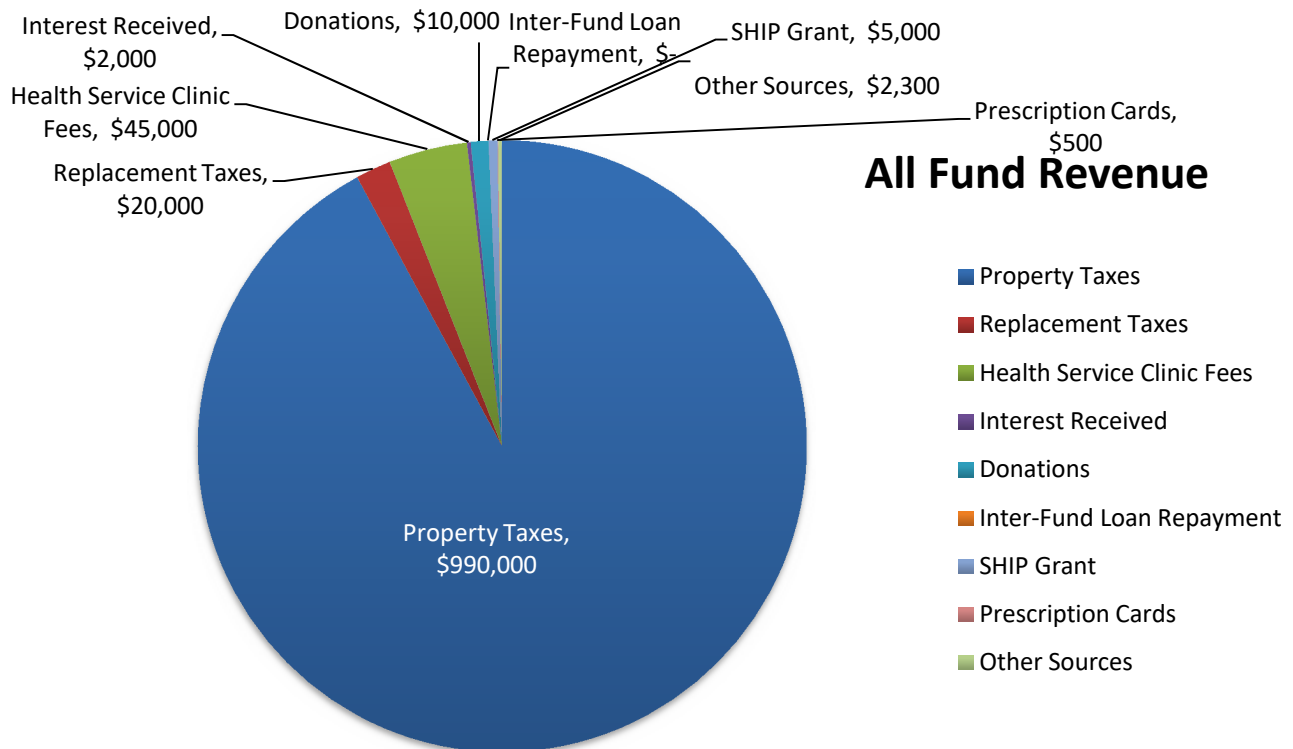
ALL FUNDS BY CATEGORY	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018
	BUDGET	EST. ACTUAL	BUDGET	APPROPRIATION
TOWN FUND	973,430	972,619	974,800	974,800
GENERAL ASSISTANCE FUND	111,000	105,475	105,200	105,200
<b>TOTAL ALL TOWNSHIP FUNDS</b>	<b>1,084,430</b>	<b>1,078,094</b>	<b>1,080,000</b>	<b>1,080,000</b>

## ALL FUNDS - REVENUE



## OVERVIEW OF REVENUES BY CATEGORY (ALL FUNDS)

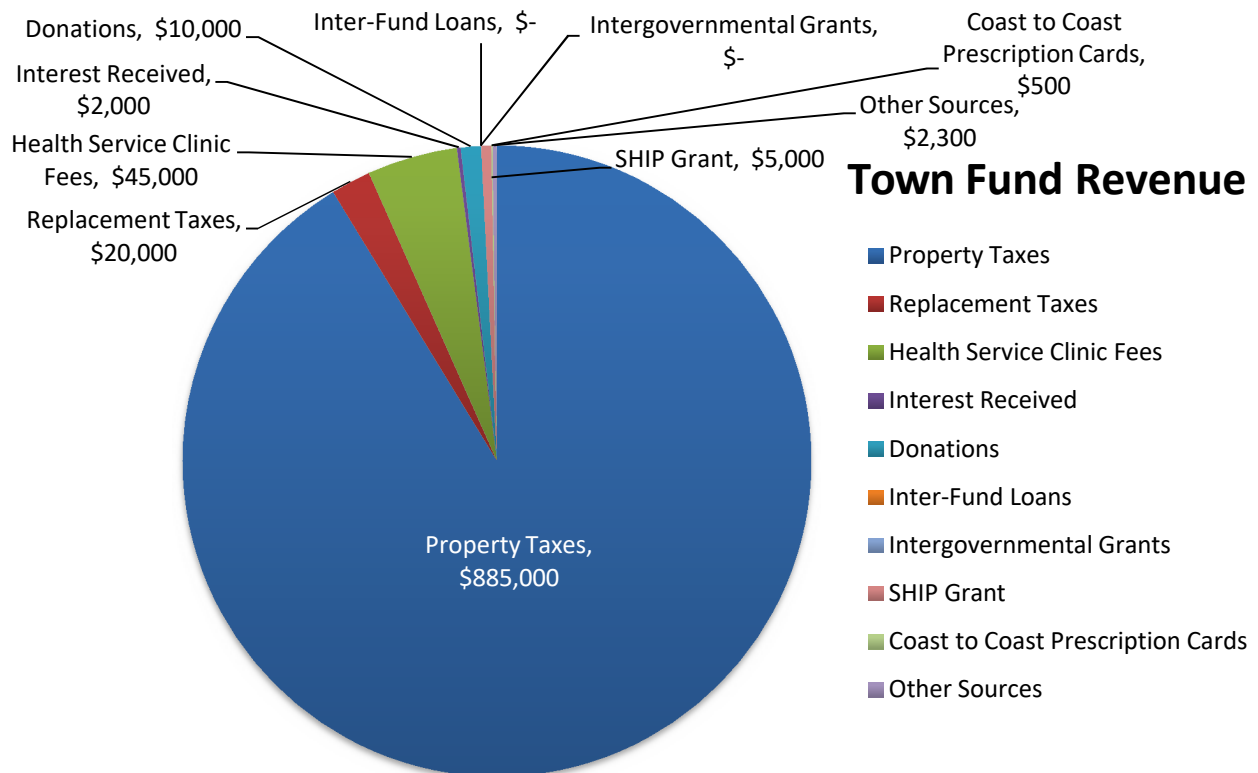
TOWN REVENUES		FY 2016-2017 BUDGET	FY 2016-2017 EST. ACTUAL	FY 2017-2018 BUDGET	FY 2017-2018 APPROPRIATION
00-1000	Property Taxes	950,000	990,701	990,000	
00-2000	Replacement Taxes	20,000	23,296	20,000	
00-3000	Health Service Clinic Fees	35,000	45,249	45,000	
00-4000	Interest Received / Investments	1,100	2,986	2,000	
00-5000	Donations	8,000	11,385	10,000	
00-6000	Inter-fund Loans (Receivable)	-	-	-	
00-7000	Intergovernmental Grants	-	-	-	
00-7010	SHIP Grant	-	3,447	5,000	
00-8000	Coast to Coast Prescription Cards	-	687	500	
00-9000	Other Sources	2,300	344	2,300	
<b>TOTAL REVENUES</b>		<b>1,016,400</b>	<b>1,078,095</b>	<b>1,074,800</b>	





## OVERVIEW OF REVENUES BY CATEGORY (TOWN FUND)

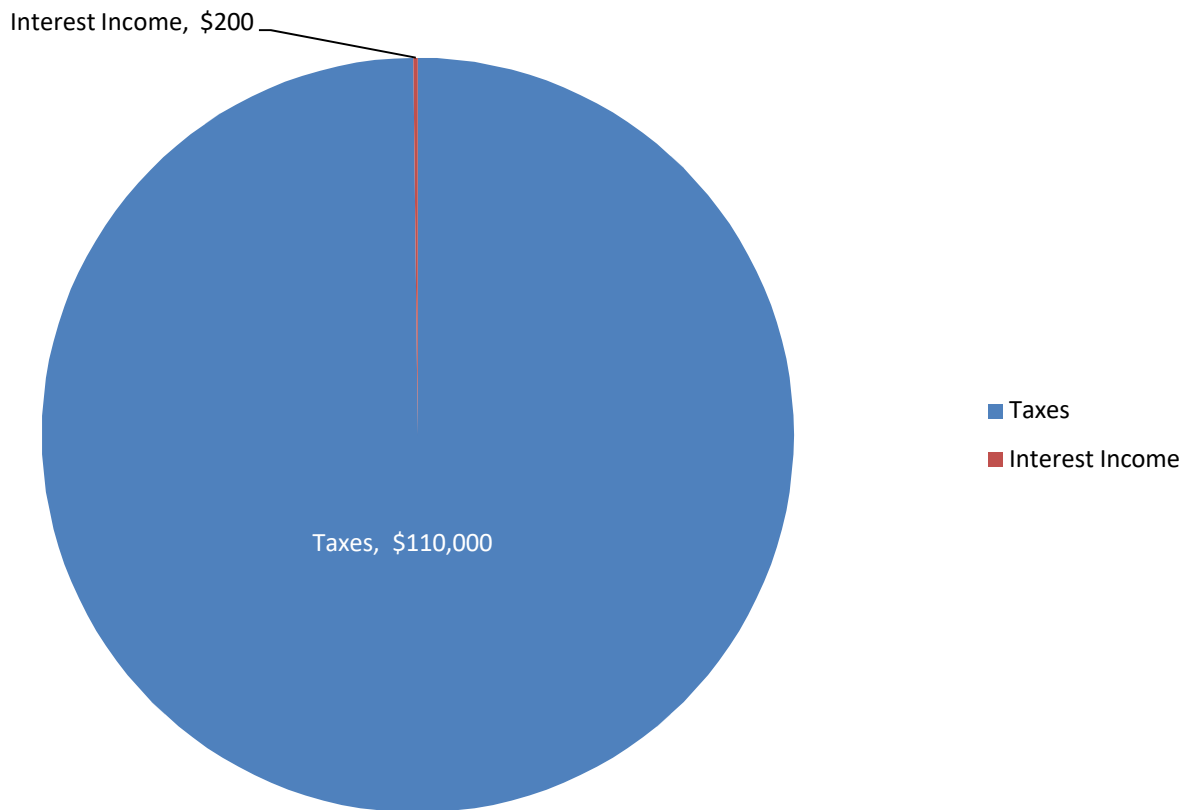
TOWN REVENUES		2016 -2017	2016-2017	2017-2018	2017-2018
		BUDGET	ACTUAL	BUDGET	APPROPRIATION
00-1000	Property Taxes	840,000	885,551	885,000	885,000
00-2000	Replacement Taxes	20,000	23,296	20,000	20,000
00-3000	Health Service Clinic Fees	35,000	45,249	45,000	45,000
00-4000	Interest Received / Investments	100	2,661	2,000	2,000
00-5000	Donations	8,000	11,385	10,000	10,000
00-6000	Inter-fund Loans (Receivable)	-	-	-	-
00-7000	Grants/Intergovernmental	-	-	-	-
00-7010	SHIP Grant	-	3,447	5,000	5,000
00-8000	Coast to Coast Prescription Cards	-	686	500	500
00-9000	Other Sources	2,300	344	2,300	2,300
<b>TOTAL REVENUES</b>		<b>900,400</b>	<b>972,619</b>	<b>969,800</b>	<b>969,800</b>



## OVERVIEW OF REVENUE BY CATEGORY (GENERAL ASSISTANCE FUND)

GENERAL ASSISTANCE REVENUE		2016 -2017	2016-2017	2017-2018	2017-2018
		BUDGET	ACTUAL	BUDGET	APPROPRIATION
01-1000	Property Taxes	110,000	105,150	105,000	105,000
01-4000	Interest Income	1,000	325	200	200
		<b>111,000</b>	<b>105,475</b>	<b>105,200</b>	<b>105,200</b>

### General Assistance Fund Revenues



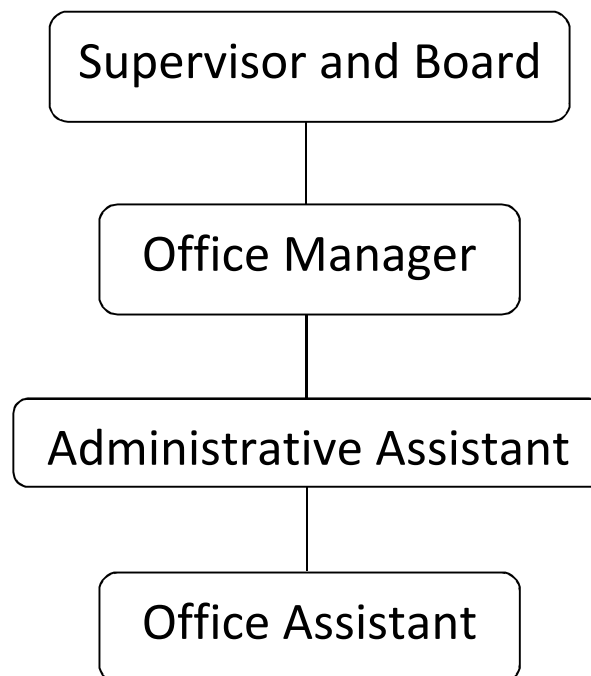
## *Department Summary – Department of Administration*

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The Department of Administration is responsible for implementation of Board policies, ordinances and the general services of the Township.

### DEPARTMENT RESPONSIBILITIES:

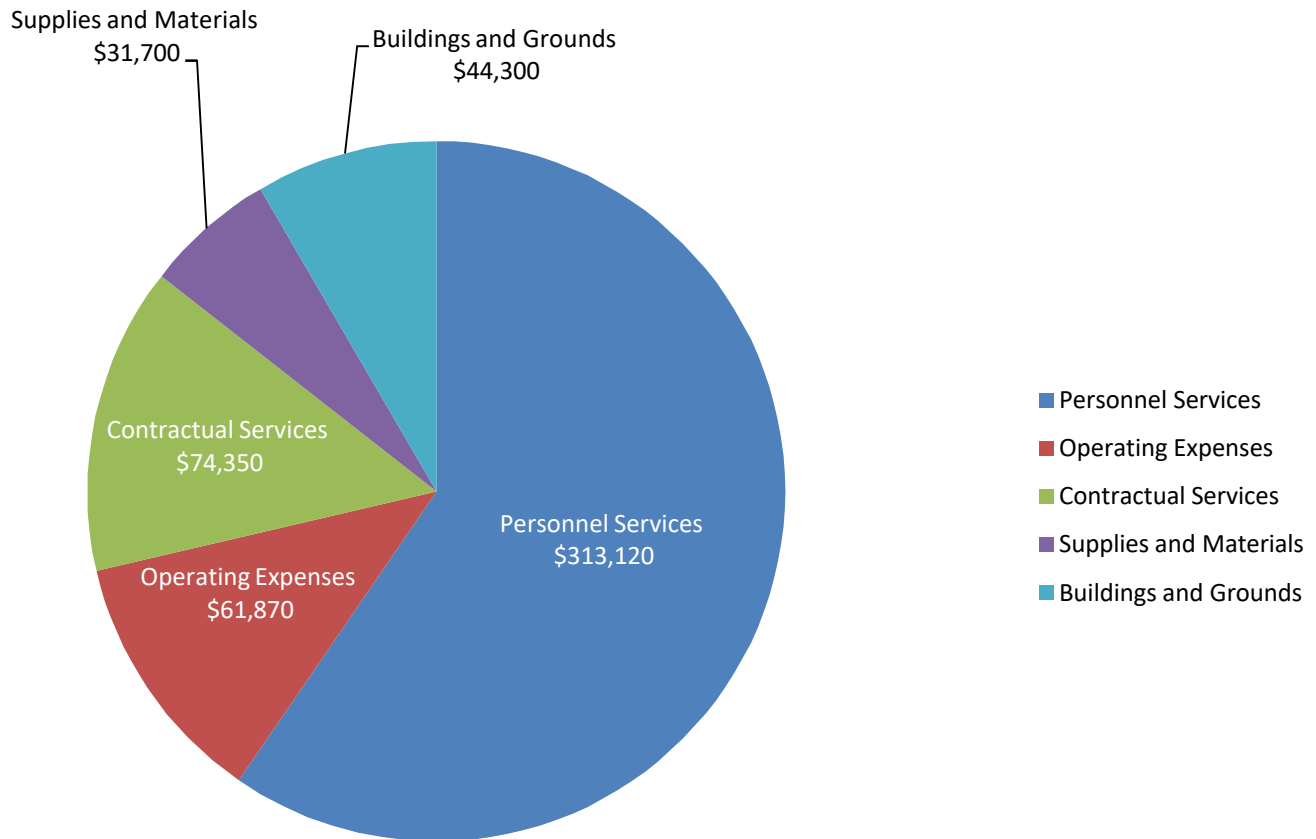
- To coordinate the day to day operations of the Township;
- Administering employee benefits;
- Management of finances;
- Intergovernmental relations;
- Contract administration;
- Administration of all services not specifically designated to another department.



## ANTICIPATED (APPROPRIATED) EXPENDITURES

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### TOWN FUND: Administration



**ADMINISTRATION**  
**Fiscal Year 2017 - 2018**

Department 10

**PERSONNEL SERVICES**

Account Number	DESCRIPTION	2016-2017 BUDGET	2016-2017 EST. ACTUAL	2017-2018 BUDGET	2017 – 2018 APPROPRIATION
<b>Salaries</b>					
10-0100	Supervisor	27,160	29,423	29,400	32,000
10-0200	Clerk	14,820	16,055	18,000	19,500
10-0300	Assessor	14,820	16,055	16,200	17,550
10-0400	Highway Commissioner	26,055	28,226	26,760	28,990
10-0500	Township Trustees	22,469	24,181	26,400	28,600
10-0510	Supervisor Pro-Tem	-	-	3,600	4,000
10-0600	Administrative Assistant	44,150	47,771	45,475	50,000
10-0700	Office Assistant	30,000	26,436	26,100	32,000
10-0800	Finance Assistant	3,600	3,000	4,800	6,000
<b>Taxes (Paid by the Township)</b>					
10-1000	Medicare Expense	2,705	2,771	2,900	3,100
10-1100	FICA Expenses	12,700	11,852	12,200	13,200
10-1200	Unemployment Taxes	2,000	741	1,000	2,500
<b>Employee Benefits</b>					
10-1300	IMRF Expenses	27,618	24,535	26,820	29,000
10-1400	Employee Health Insurance	26,400	26,502	36,300	40,000
10-1500	Employee Life Insurance	225	207	225	250
10-1510	Employee Paid Benefits	1,400	512	1,400	1,430
<b>Employee Expenses</b>					
10-1600	Professional Development	2,500	305	500	1,500
10-1700	Transportation and Travel	3,000	1,149	1,200	2,000
10-1800	Conferences and Meetings	1,000	1,225	1,300	1,500
<b>TOTAL PERSONNEL SERVICES</b>		<b>262,974</b>	<b>260,946</b>	<b>280,580</b>	<b>313,120</b>

**OPERATING EXPENSES**

Account Number	DESCRIPTION	2016-2017 BUDGET	2016-2017 ACTUAL	2017-2018 BUDGET	2017 – 2018 APPROPRIATION
11-1000	Publishing and Advertising	2,500	3,173	2,000	3,000
11-1100	Postage and Delivery	2,100	748	1,000	2,500
11-1200	Publications and Subscriptions	3,200	6,258	6,200	6,800
11-1300	Telephone Services	6,000	5,861	6,000	6,600
11-1400	Contingencies	3,500	3,372	4,500	6,000
11-1410	Special Events	2,200	3,909	3,000	3,000
11-1500	Banking Services	100	80	100	150
11-1600	Insurance – Workers Compensation	6,000	5,447	6,000	6,600
11-1700	Insurance – Property and Liability	15,000	14,341	15,000	16,500
11-1800	Licenses and Permits	500	500	500	1,000
11-2000	Utilities	8,500	6,633	7,500	9,500
11-2100	Handicapped Placards	200	496	200	220
<b>TOTAL OPERATING EXPENSES</b>		<b>49,800</b>	<b>50,818</b>	<b>52,000</b>	<b>61,870</b>

**ADMINISTRATION**  
**Fiscal Year 2017 - 2018**

**CONTRACTUAL SERVICES**

<b>Account Number</b>	<b>DESCRIPTION</b>	<b>2016-2017 BUDGET</b>	<b>2016 – 2017 ACTUAL</b>	<b>2017 – 2018 BUDGET</b>	<b>2017 – 2018 APPROPRIATION</b>
12-1000	Printing	1,000	775	1,000	2,000
12-1100	Technology and Automation Services	18,000	12,126	15,000	18,000
12-1200	Memberships and Dues	4,300	3,617	4,000	7,000
12-1300	Legal Services	9,600	11,009	12,000	13,200
12-1400	Bookkeeping Services	12,000	11,850	12,000	13,200
12-1500	Audit Fees	11,000	10,815	11,000	12,100
12-1600	Payroll Processing	1,500	1,344	2,500	2,650
12-1700	Document Disposal	600	517	600	700
12-1800	Bonds	-	-	-	-
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>58,000</b>	<b>52,053</b>	<b>58,100</b>	<b>74,350</b>

**SUPPLIES AND MATERIALS**

<b>Account Number</b>	<b>DESCRIPTION</b>	<b>2016-2017 BUDGET</b>	<b>2016 – 2017 ACTUAL</b>	<b>2017 – 2018 BUDGET</b>	<b>2017 – 2018 APPROPRIATION</b>
13-1000	Office Supplies	5,000	3,410	4,000	5,000
13-1100	Technology Equipment	6,500	1,805	3,500	4,500
13-1200	Office Equipment	4,500	977	2,500	3,500
13-1300	Furniture	5,000	1,395	2,500	3,500
13-1400	Other Supplies and Materials	1,000	1,370	1,000	2,000
13-1500	Capital Equipment	-	-	-	5,000
13-1600	Equipment Maintenance	2,800	581	2,800	3,100
<b>TOTAL SUPPLIES AND MATERIALS</b>		<b>24,800</b>	<b>9,538</b>	<b>24,800</b>	<b>31,700</b>

**BUILDINGS AND GROUNDS**

<b>Account Number</b>	<b>DESCRIPTION</b>	<b>2016-2017 BUDGET</b>	<b>2016 – 2017 ACTUAL</b>	<b>2017 – 2018 BUDGET</b>	<b>2017 – 2018 APPROPRIATION</b>
14-1000	Building Maintenance	2,000	2,616	2,700	3,000
14-1100	Landscaping / Grounds Maintenance	6,000	5,796	6,000	8,000
14-1200	Custodial / Cleaning Services	10,000	9,540	10,000	11,000
14-1300	Capital Improvements	40,000	10,246	15,000	16,500
14-1400	Building Maintenance Supplies	2,000	1,595	2,000	2,200
14-1500	Alarm System	2,000	2,031	2,100	2,500
14-1600	General Waste Disposal	1,000	897	1,000	1,100
<b>TOTAL BUILDINGS AND GROUNDS</b>		<b>63,000</b>	<b>32,721</b>	<b>38,800</b>	<b>44,300</b>

<b>TOTAL ADMINISTRATION</b>	<b>458,574</b>	<b>406,076</b>	<b>453,080</b>	<b>525,340</b>
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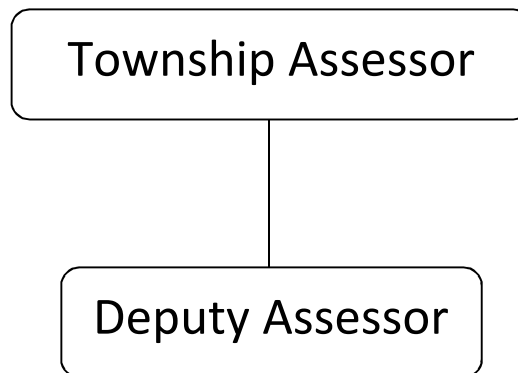
## Department Summary – Office of the Assessor

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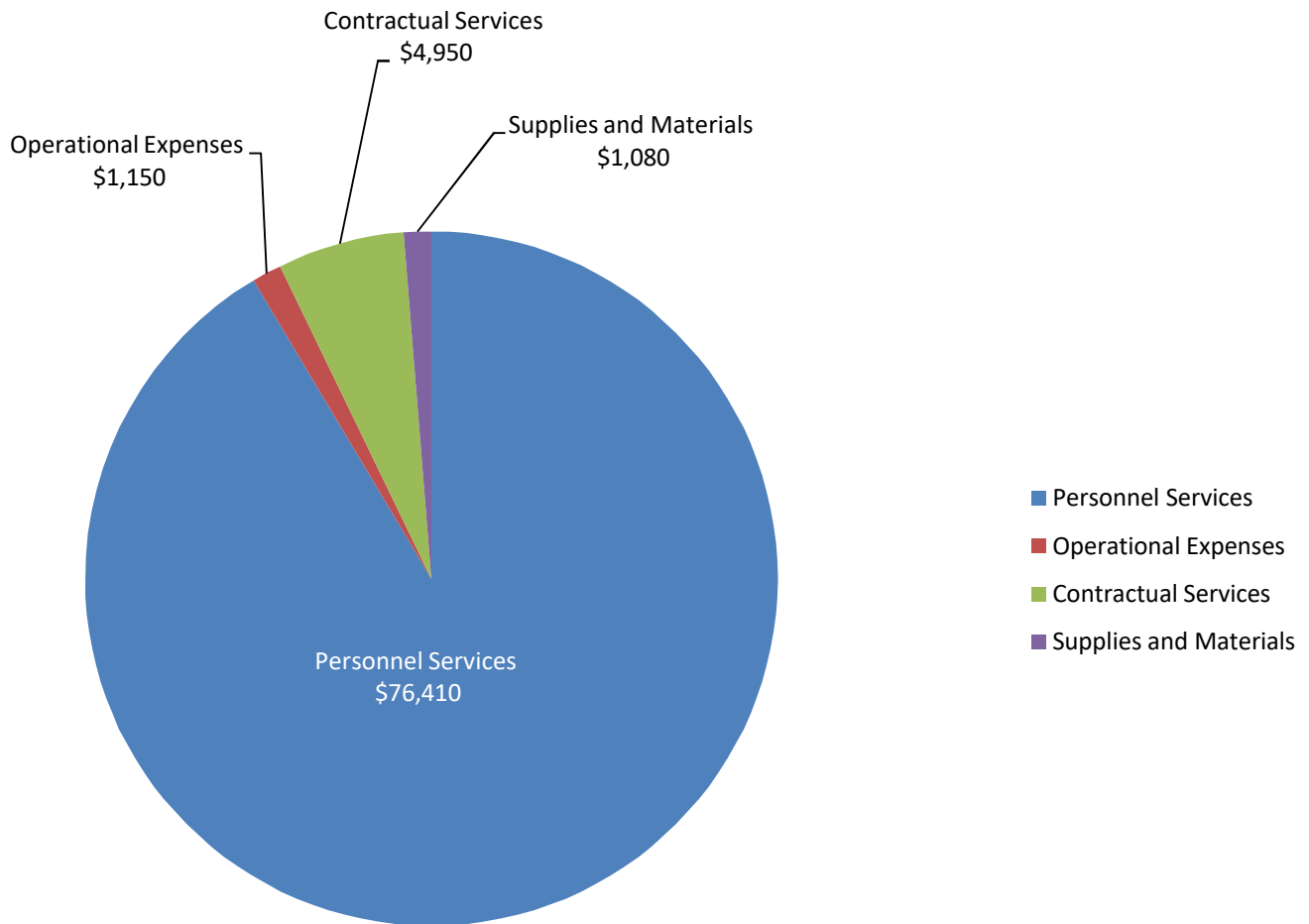
The Assessor is an independently elected Township Official, functioning independently of the Township Board. Although independent, the Township Board has fiscal oversight and is responsible for setting the final budget of the office.

### DEPARTMENT RESPONSIBILITIES:

- Collecting and logging all building permits issued by municipalities;
- Assisting residents with appeals of the property tax assessments;
- Assisting residents in the filing of property tax exemptions;
- Correction of erroneous or missing exemptions;



## TOWN FUND: Assessor





**ASSESSOR**  
**Fiscal Year 2017 - 2018**

**Department      20**

**PERSONNEL SERVICES**

<b>Account Number</b>	<b>DESCRIPTION</b>	<b>2016-2017 BUDGET</b>	<b>2016 – 2017 ACTUAL</b>	<b>2017 – 2018 BUDGET</b>	<b>2017 – 2018 APPROPRIATION</b>
<b>Salaries</b>					
20-0100	Deputy Assessor	44,150	47,771	47,208	48,000
<b>Taxes (Paid by the Township)</b>					
20-1000	Medicare Expense	650	693	690	800
20-1100	FICA Expenses	3,090	2,962	3,000	3,500
<b>Employee Benefits</b>					
20-1300	IMRF Expenses	7,700	7,543	7,650	8,580
20-1400	Employee Health Insurance	11,800	10,749	11,160	14,000
20-1500	Employee Life Insurance	175	138	138	200
<b>Employee Expenses</b>					
20-1600	Professional Development	300	-	600	330
20-1700	Transportation and Travel	625	435	500	700
20-1800	Conferences and Meetings	250	185	250	300
<b>TOTAL PERSONNEL SERVICES</b>		<b>68,740</b>	<b>70,476</b>	<b>71,196</b>	<b>76,410</b>

**OPERATING EXPENSES**

<b>Account Number</b>	<b>DESCRIPTION</b>	<b>2016-2017 BUDGET</b>	<b>2016 – 2017 ACTUAL</b>	<b>2017 – 2018 BUDGET</b>	<b>2017 – 2018 APPROPRIATION</b>
21-1000	Publishing and Advertising	350	-	100	200
21-1100	Postage and Delivery	100	-	200	250
21-1200	Publications and Subscriptions	400	-	400	500
21-1400	Contingencies	500	-	100	200
<b>TOTAL OPERATING EXPENSES</b>		<b>1,350</b>	<b>-</b>	<b>800</b>	<b>1,150</b>

**CONTRACTUAL SERVICES**

<b>Account Number</b>	<b>DESCRIPTION</b>	<b>2016-2017 BUDGET</b>	<b>2016 – 2017 ACTUAL</b>	<b>2017 – 2018 BUDGET</b>	<b>2017 – 2018 APPROPRIATION</b>
22-1000	Printing	600	-	600	750
22-1100	Technology and Automation Services	1,700	2,185	1,700	1,900
22-1200	Memberships and Dues	700	940	700	800
22-1300	Service Contract Agreements	-	-	1,000	1,500
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>3,000</b>	<b>3,125</b>	<b>4,000</b>	<b>4,950</b>

**ASSESSOR**  
Fiscal Year 2016 - 2017

**SUPPLIES AND MATERIALS**

Account Number	DESCRIPTION	2016-2017 BUDGET	2016 – 2017 ACTUAL	2017 – 2018 BUDGET	2017 – 2018 APPROPRIATION
23-1000	Office Supplies	700	58	100	200
23-1100	Technology Equipment	600	-	600	660
23-1200	Office Equipment	-	-	-	-
23-1300	Furniture	500	210	200	220
23-1400	Other Supplies and Materials	-	-	-	-
<b>TOTAL SUPPLIES AND MATERIALS</b>		<b>1,800</b>	<b>268</b>	<b>900</b>	<b>1,080</b>
<b>TOTAL ASSESSOR</b>		<b>74,890</b>	<b>73,869</b>	<b>76,896</b>	<b>83,590</b>

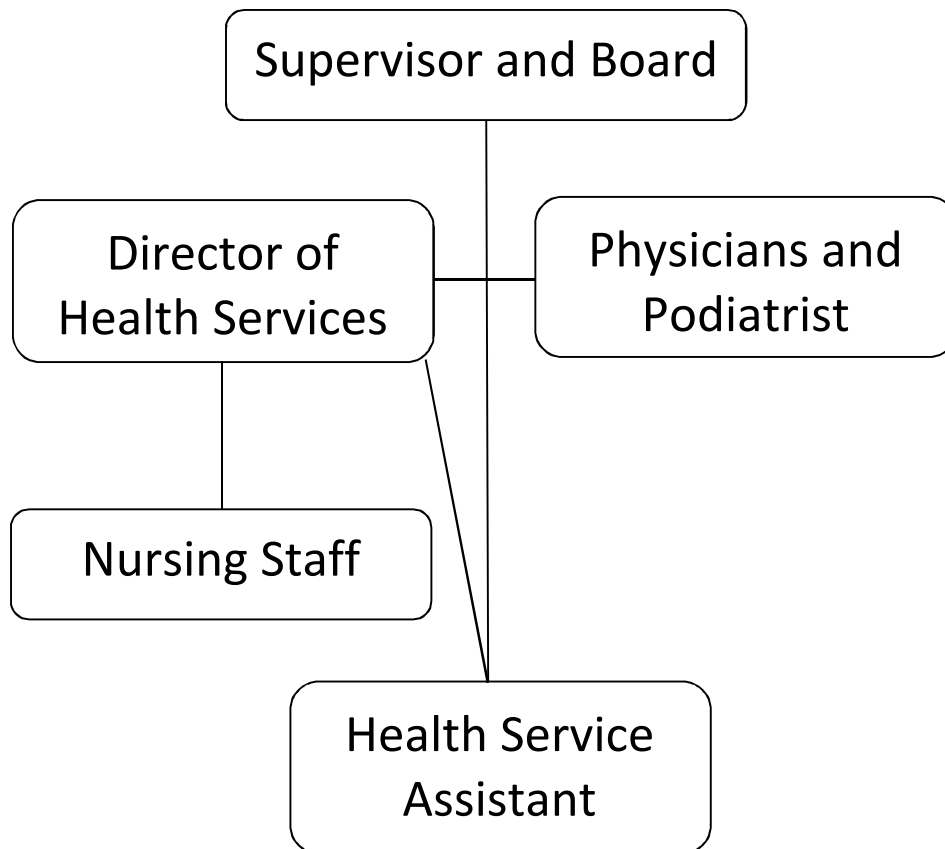
## Department Summary – Health Services

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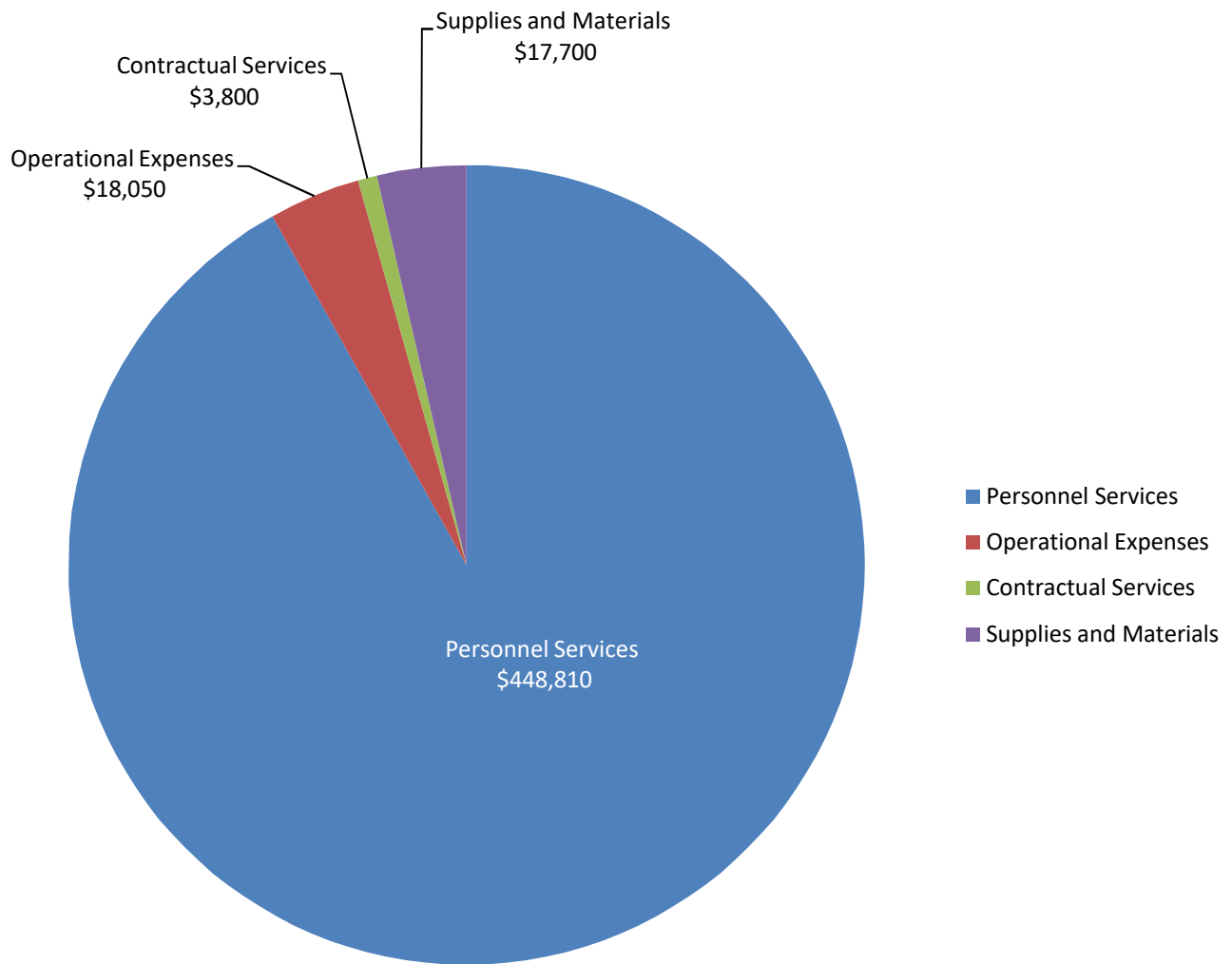
The Department of Health Services is primarily responsible for the efficient management of the Palos Township Health Service and its programs.

### DEPARTMENT RESPONSIBILITIES:

- Providing health services to the residents of Palos Township;
- Organizing new and innovative systems for delivering services;
- Organizing the annual Health Fair;
- Organizing periodic health service discussion groups and programs;



## TOWN FUND: Health Services



**HEALTH SERVICES**  
**Fiscal Year 2017 - 2018**

Department      30

**PERSONNEL SERVICES**

Account Number	DESCRIPTION	2016-2017 BUDGET	2016 – 2017 ACTUAL	2017 – 2018 BUDGET	2017 – 2018 APPROPRIATION
<b>Salaries</b>					
30-0100	Director of Health Services	55,200	59,800	56,856	63,500
30-0200	Nurses	127,000	144,224	140,000	145,000
30-0300	Physicians	140,000	151,500	145,000	150,000
30-0400	Podiatrist	33,660	36,465	34,670	36,500
30-0500	Health Service Assistant	12,000	6,633	7,000	10,000
<b>Taxes (Paid by the Township)</b>					
30-1000	Medicare Expense	3,500	3,835	5,100	6,500
30-1100	FICA Expenses	14,800	16,397	21,800	25,000
<b>Employee Benefits</b>					
30-1300	IMRF Expenses	18,400	17,030	18,400	20,500
30-1400	Employee Health Insurance	13,000	8,832	-	-
30-1500	Employee Life Insurance	100	69	100	110
<b>Employee Expenses</b>					
30-1600	Professional Development	500	-	500	600
30-1700	Transportation and Travel	500	-	500	600
30-1800	Conferences and Meetings	400	-	400	500
<b>TOTAL PERSONNEL SERVICES</b>		<b>419,060</b>	<b>444,785</b>	<b>432,326</b>	<b>448,810</b>

**OPERATING EXPENSES**

Account Number	DESCRIPTION	2016-2017 BUDGET	2016 – 2017 ACTUAL	2017 – 2018 BUDGET	2017 – 2018 APPROPRIATION
31-1000	Publishing and Advertising	500	153	300	500
31-1100	Postage and Delivery	200	19	50	250
31-1200	Publications and Subscriptions	100	-	25	200
31-1300	Telephone Services	1,800	501	-	500
31-1400	Contingencies	500	-	500	1,000
31-1410	Special Event Expenses	1,000	267	500	1,000
31-1600	Insurance – Special	200	-	-	300
31-1900	Licensing and Application Fees	150	-	150	200
31-2000	Medical Supplies	10,000	9,137	9,500	11,000
31-2100	Medications and Vaccinations	12,000	60	1,000	3,000
<b>TOTAL OPERATING EXPENSES</b>		<b>26,450</b>	<b>10,137</b>	<b>12,025</b>	<b>18,050</b>

**HEALTH SERVICES**  
**Fiscal Year 2016 - 2017**

**CONTRACTUAL SERVICES**

<b>Account Number</b>	<b>DESCRIPTION</b>	<b>2016-2017 BUDGET</b>	<b>2016 – 2017 ACTUAL</b>	<b>2017 – 2018 BUDGET</b>	<b>2017 – 2018 APPROPRIATION</b>
32-1000	Printing	1,000	278	500	1,100
32-1100	Technology and Automation Services	1,000	672	1,000	1,100
32-1200	Memberships and Dues	1,000	-	100	1,100
32-1700	Disposal of Medical Waste	400	362	400	500
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>3,400</b>	<b>1,312</b>	<b>2,000</b>	<b>3,800</b>

**SUPPLIES AND MATERIALS**

<b>Account Number</b>	<b>DESCRIPTION</b>	<b>2016-2017 BUDGET</b>	<b>2016 – 2017 ACTUAL</b>	<b>2017 – 2018 BUDGET</b>	<b>2017 – 2018 APPROPRIATION</b>
33-1000	Office Supplies	900	1,452	1,500	1,800
33-1100	Technology Equipment	1,500	633	750	2,000
33-1200	Office Equipment	300	110	300	500
33-1300	Furniture	2,000	-	500	2,200
33-1400	Other Supplies and Materials	5,500	2,807	3,000	6,000
33-1410	Sanitation and Cleaning Supplies	200	115	200	300
33-1500	Capital Equipment	5,000	-	-	5,000
<b>TOTAL SUPPLIES AND MATERIALS</b>		<b>15,400</b>	<b>5,117</b>	<b>6,250</b>	<b>17,700</b>

<b>TOTAL HEALTH SERVICES</b>	<b>464,310</b>	<b>431,803</b>	<b>452,601</b>	<b>488,360</b>
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## ***Special Service Departments - Summary***

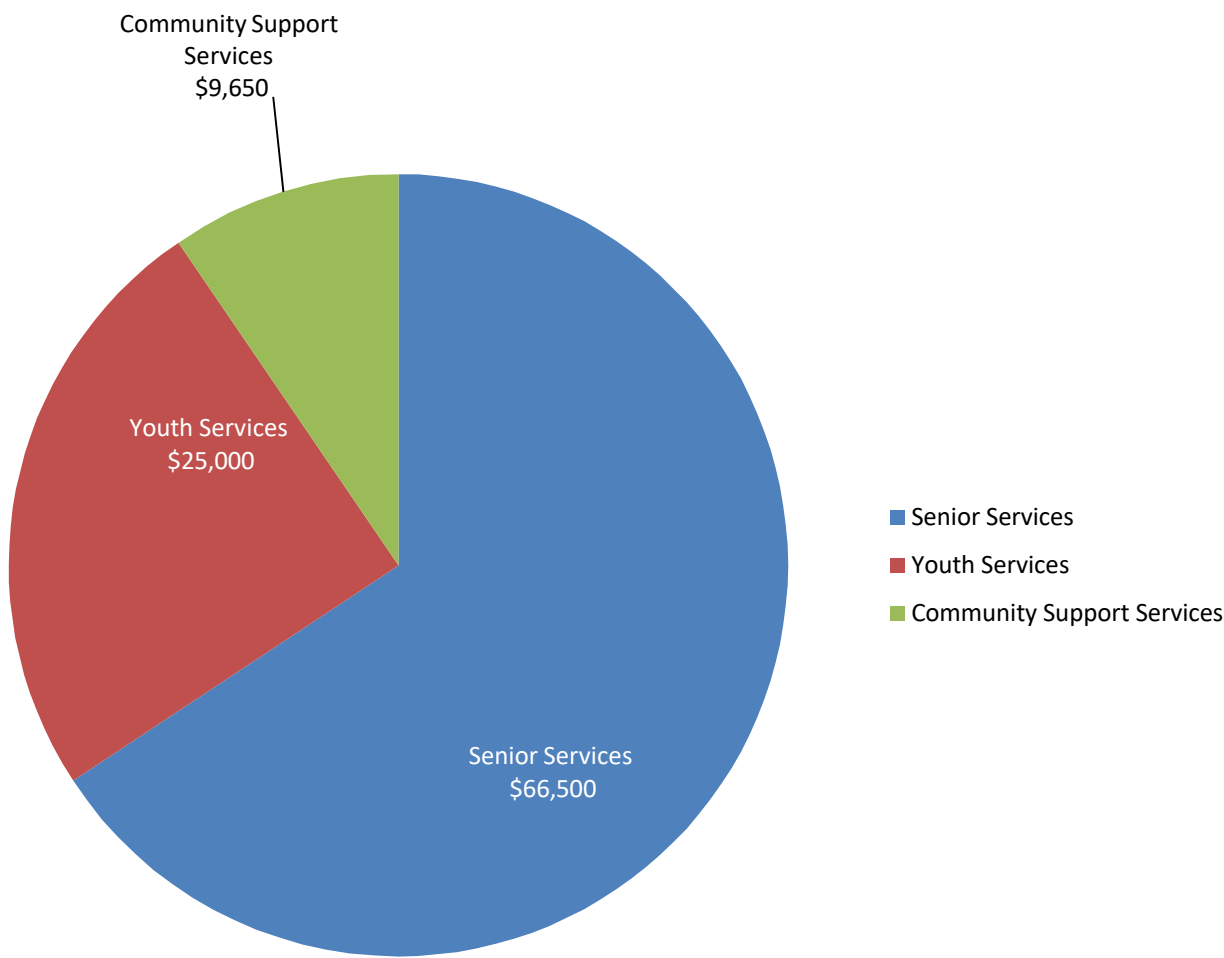
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- **Department of Senior Services:** The Department of Senior Services is responsible for administering the services provided by the Township to our senior citizens. Those services include providing for the P.A.T.S.E. senior citizen transportation cooperative with the City of Palos Hills, service contract agreements with area Senior Citizen groups to provide recreational and other services to our Senior Citizens.

Other services provided for by the Department of Senior Services include a Senior Advisory Board, SHIP services and income tax preparation services.

- **Department of Youth Services:** The Department of Youth Services is responsible for administering services provided by the Township for the youth of our community.
- **Department of Community Support Services:** The Department of Community Support Services is responsible for the administration of the Palos Township food pantry, school supply program, holiday meal distribution and other special events.

TOWN FUND: Special Service Departments





**SPECIAL SERVICE DEPARTMENTS**  
**Fiscal Year 2016 - 2017**

**Department      40      Senior Services**

**SENIOR SERVICES**

<b>Account Number</b>	<b>DESCRIPTION</b>	<b>2016-2017 BUDGET</b>	<b>2016 – 2017 ACTUAL</b>	<b>2017 – 2018 BUDGET</b>	<b>2017 – 2018 APPROPRIATION</b>
40-1000	Senior Advisory Board Expenses	2,500	551	600	3,500
40-1100	Special Event Expenses	1,000	-	1,000	1,100
40-1200	Service Contract Agreements	16,200	15,100	15,100	16,200
40-1300	P.A.T.S.E. Transportation Agreement	12,000	12,000	12,000	12,000
40-1400	Contingencies	2,000	-	1,000	4,000
40-1500	Income Tax Service Expenses	600	505	600	700
40-1600	SHIP Expenses	2,500	859	1,500	3,000
<b>TOTAL SENIOR SERVICES</b>		<b>36,800</b>	<b>29,015</b>	<b>31,800</b>	<b>66,500</b>

**Department      50      Youth Services**

**YOUTH SERVICES**

<b>Account Number</b>	<b>DESCRIPTION</b>	<b>2016-2017 BUDGET</b>	<b>2016 – 2017 ACTUAL</b>	<b>2017 – 2018 BUDGET</b>	<b>2017 – 2018 APPROPRIATION</b>
50-0100	Salary of Coordinator	-	-	-	21,000
50-1000	Youth Advisory Board Expenses	-	-	-	1,000
50-1100	Special Event Expenses	-	-	-	1,000
50-1200	Service Contract Agreements	-	-	-	1,000
50-1400	Contingencies	-	-	-	1,000
<b>TOTAL YOUTH SERVICES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>

**COMMUNITY SUPPORT SERVICES**

<b>Account Number</b>	<b>DESCRIPTION</b>	<b>2016-2017 BUDGET</b>	<b>2016 – 2017 ACTUAL</b>	<b>2017 – 2018 BUDGET</b>	<b>2017 – 2018 APPROPRIATION</b>
60-1000	Food Pantry Expenses	500	451	500	600
60-1010	Holiday Meal Distribution	6,000	3,025	3,500	4,000
60-1100	Special Events	1,000	-	1,000	1,100
60-1110	School Supply Program	1,000	986	1,000	1,100
60-1400	Contingencies	300	-	300	350
<b>TOTAL COMMUNITY SUPPORT SERVICES</b>		<b>8,800</b>	<b>4,462</b>	<b>6,300</b>	<b>9,650</b>

# OVERVIEW OF APPROPRIATED REVENUE AND EXPENDITURES (TOWN FUND)

Cash on Hand – April 1, 2017	840,981
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**ESTIMATED REVENUES**

Property Taxes	885,000
Replacement Taxes	20,000
Health Service Clinic Fees	45,000
Interest Received / Investments	2,000
Donations	10,000
Inter-fund Loans (Receivable)	-
Intergovernmental Grants	-
SHIP Grant	5,000
Coast to Coast Prescription Cards	500
<u>Other Sources</u>	<u>2,300</u>

<b>TOTAL ESTIMATED REVENUES</b>	<b>969,800</b>
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<b>TOTAL ESTIMATED FUNDS AVAILABLE</b>	<b>1,810,781</b>
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**APPROPRIATED EXPENDITURES**

10. Administration	525,340
20. Assessor	83,590
30. Health Services	488,360
40. Senior Services	66,500
50. Youth Services	25,000
<u>60. Community Support Services</u>	<u>9,650</u>

<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>1,198,440</b>
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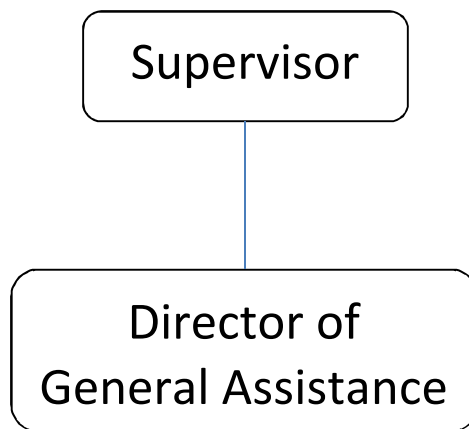
<b>ESTIMATED CASH ON HAND, MARCH 31, 2018</b>	<b>612,341</b>
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## *Department Summary – General Assistance*

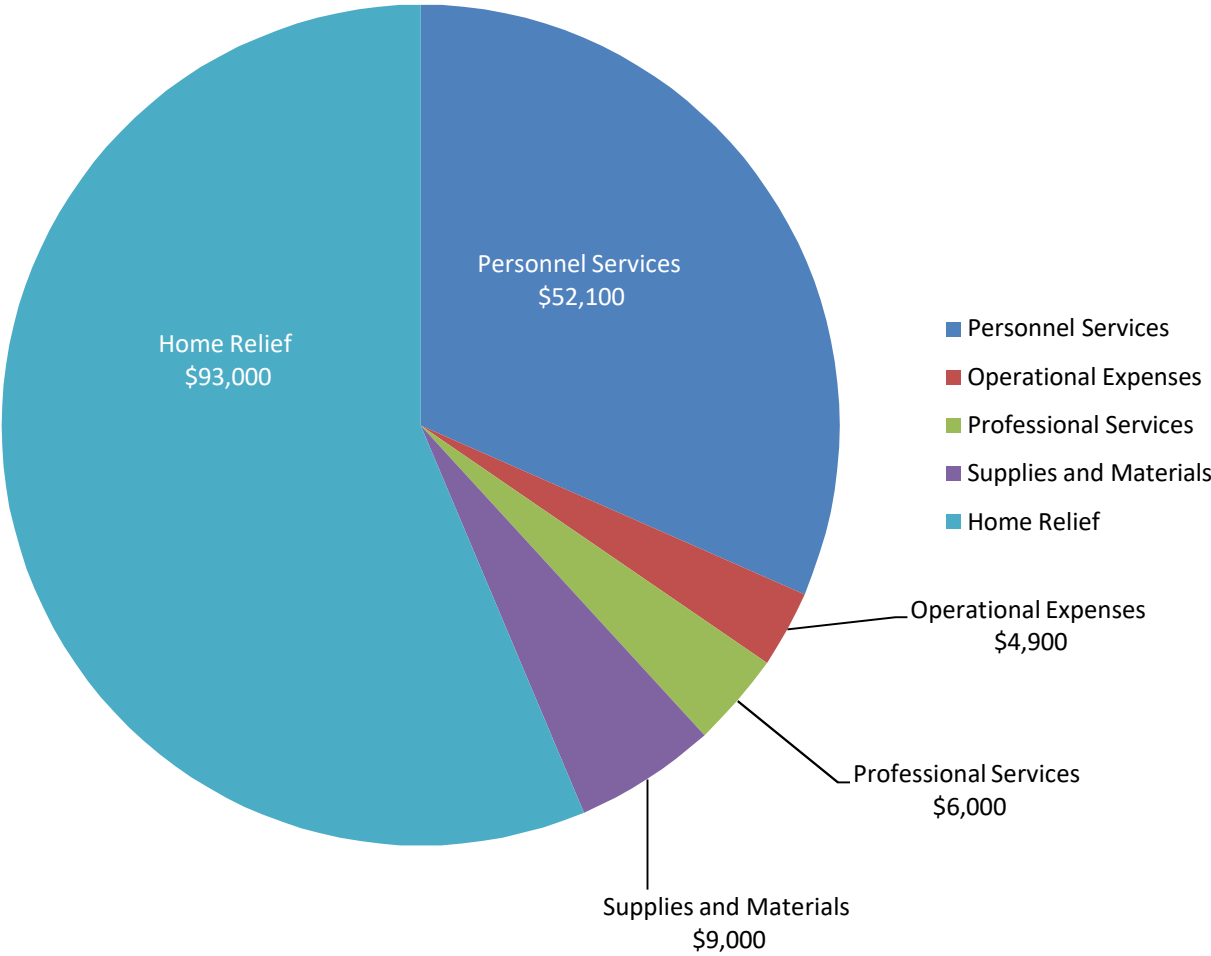
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The Department of General Assistance is mandated by State Law and is solely under the supervision of the Township Supervisor.

General Assistance is a township administered program designed to assist persons who are unemployed and actively seeking employment or who are in waiting for other state or federal benefits and do not have the resources to provide for basic needs. Basic needs may include shelter, food, household supplies, utilities, personal essentials and other expenses deemed essential to the health and well-being of the family or individual.



# GENERAL ASSISTANCE FUND



**GENERAL ASSISTANCE**  
**Fiscal Year 2016 - 2017**

**Fund                02**  
**Department      70**

**PERSONNEL SERVICES**

<b>Account Number</b>	<b>DESCRIPTION</b>	<b>2016-2017 BUDGET</b>	<b>2016 – 2017 ACTUAL</b>	<b>2017 – 2018 BUDGET</b>	<b>2017 – 2018 APPROPRIATION</b>
<b>Salaries</b>					
70-0100	Director of General Assistance	36,000	35,595	36,696	37,000
<b>Taxes (Paid by the Township)</b>					
70-1000	Medicare Expense	600	516	600	1,000
70-1100	FICA Expenses	2,880	2,207	2,880	3,000
<b>Employee Benefits</b>					
70-1300	IMRF Expenses	6,480	6,104	6,480	7,000
<b>Employee Expenses</b>					
70-1600	Professional Development	-	-	-	500
70-1700	Transportation and Travel	-	-	-	500
70-1800	Conferences and Meetings	-	-	-	500
<b>TOTAL PERSONNEL SERVICES</b>		<b>45,960</b>	<b>44,422</b>	<b>46,656</b>	<b>49,500</b>

**OPERATING EXPENSES**

<b>Account Number</b>	<b>DESCRIPTION</b>	<b>2016-2017 BUDGET</b>	<b>2016 – 2017 ACTUAL</b>	<b>2017 – 2018 BUDGET</b>	<b>2017 – 2018 APPROPRIATION</b>
71-1000	Publishing and Advertising	-	-	-	500
71-1100	Postage and Delivery	-	-	-	300
71-1200	Publications and Subscriptions	-	-	-	600
71-1400	Contingencies	-	158	200	3,500
<b>TOTAL OPERATING EXPENSES</b>		<b>-</b>	<b>158</b>	<b>200</b>	<b>4,900</b>

**PROFESSIONAL SERVICES**

<b>Account Number</b>	<b>DESCRIPTION</b>	<b>2016-2017 BUDGET</b>	<b>2016 – 2017 ACTUAL</b>	<b>2017 – 2018 BUDGET</b>	<b>2017 – 2018 APPROPRIATION</b>
72-1000	Printing	-	-	-	500
72-1100	Memberships and Dues	-	-	-	500
72-1200	Insurance (Property & Liability)	4,000	3,271	4,000	5,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>4,000</b>	<b>3,271</b>	<b>4,000</b>	<b>6,000</b>

**SUPPLIES AND MATERIALS**

<b>Account Number</b>	<b>DESCRIPTION</b>	<b>2016-2017 BUDGET</b>	<b>2016 – 2017 ACTUAL</b>	<b>2017 – 2018 BUDGET</b>	<b>2017 – 2018 APPROPRIATION</b>
73-1000	Office Supplies	1,000	179	500	1,000
73-1100	Technology Equipment	-	-	-	1,000
73-1200	Office Equipment	-	-	-	1,000
73-1300	Furniture	-	-	-	1,000
73-1400	Other Supplies and Materials	-	-	-	1,000
<b>TOTAL SUPPLIES AND MATERIALS</b>		<b>1,000</b>	<b>179</b>	<b>500</b>	<b>5,000</b>

**HOME RELIEF – CONTRACTUAL SERVICES**

<b>Account Number</b>	<b>DESCRIPTION</b>	<b>2016-2017 BUDGET</b>	<b>2016 – 2017 ACTUAL</b>	<b>2017 – 2018 BUDGET</b>	<b>2017 – 2018 APPROPRIATION</b>
74-1000	Physician Services	-	-	-	2,500
74-1100	Hospital Services (In-Patient)	-	-	-	3,500
74-1200	Hospital Services (Out-Patient)	-	-	-	2,500
74-1300	Drugs	-	-	-	1,000
74-1400	Dental Services	-	-	-	1,000
74-1500	Flat Grant (Cash)	-	-	-	500
74-1600	Fuel	2,000	2,050	2,500	3,000
74-1700	Utilities	2,000	2,050	2,500	3,000
74-1800	Shelter	35,000	38,695	40,600	45,000
74-1900	Transportation	-	-	-	500
74-2000	Ambulance Service	-	-	-	500
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>39,000</b>	<b>40,795</b>	<b>45,600</b>	<b>63,000</b>

**HOME RELIEF – COMMODITIES**

<b>Account Number</b>	<b>DESCRIPTION</b>	<b>2016-2017 BUDGET</b>	<b>2016 – 2017 ACTUAL</b>	<b>2017 – 2018 BUDGET</b>	<b>2017 – 2018 APPROPRIATION</b>
75-1000	Food	10,000	8,200	10,000	12,000
75-1100	Personal Incidentals	2,000	2,255	3,000	3,500
<b>TOTAL COMMODITIES</b>		<b>12,000</b>	<b>10,455</b>	<b>13,000</b>	<b>15,500</b>

**HOME RELIEF – OTHER EXPENDITURES**

<b>Account Number</b>	<b>DESCRIPTION</b>	<b>2016-2017 BUDGET</b>	<b>2016 – 2017 ACTUAL</b>	<b>2017 – 2018 BUDGET</b>	<b>2017 – 2018 APPROPRIATION</b>
76-1000	Contingencies	4,000	-	4,000	10,000
<b>TOTAL OTHER EXPENDITURES</b>		<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>10,000</b>
<b>TOTAL GENERAL ASSISTANCE</b>		<b>105,960</b>	<b>106,464</b>	<b>113,956</b>	<b>153,900</b>

# OVERVIEW OF APPROPRIATED REVENUE AND EXPENDITURES (GENERAL ASSISTANCE FUND)

Cash on Hand – April 1, 2017	190,303
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**ESTIMATED REVENUES**

Property Taxes	105,000
Interest Received / Investments	200
<u>TOTAL ESTIMATED REVENUES</u>	<u>105,200</u>

<b>TOTAL ESTIMATED FUNDS AVAILABLE</b>	<b>295,503</b>
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**APPROPRIATED EXPENDITURES**

Personnel Services	49,500
Operating Expenses	4,900
Professional Services	6,000
Supplies and Materials	9,000
Home Relief – Contractual Services	69,000
Home Relief – Commodities	15,500
Home Relief – Other Expenditures	10,000
<u>TOTAL APPROPRIATED EXPENDITURES</u>	<u>163,900</u>

<b>ESTIMATED CASH ON HAD, MARCH 31,2018</b>	<b>131,603</b>
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## **TOWNSHIP OF PALOS**

### **GLOSSARY OF TERMS**

<b>ACCOUNT</b>	A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.
<b>ACCOUNTING SYSTEM</b>	The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position, and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.
<b>ACCRUAL BASIS</b>	A system of government accounting where revenues and expenditures are recognized before they are received or spent.
<b>ANNUALIZE</b>	Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.
<b>APPROPRIATION</b>	An authorization granted by the Township Board to make expenditures and to incur obligations for specific purposes. An appropriation is merely an authorization and NOT the amount of money the Township intends on spending.
<b>ASSETS</b>	Property owned by a government which has a monetary value.
<b>ASSESSED VALUATION</b>	A valuation set upon real estate or other property by the County Assessor as a basis for levying taxes.
<b>BALANCED BUDGET</b>	The budget is balanced when the sum of estimated revenues and appropriated fund balances is equal to or greater than expenditures.
<b>BOARD OF TRUSTEES</b>	The elected body responsible for the oversight of the Township and includes four (4) Trustees and the Township Supervisor.
<b>BUDGET</b>	A one-year financial document embodying an estimate of proposed revenues and expenditures for the year. The Township is required by State Statute to approve a budget and appropriation in the same document, and the approved budget sets the legal spending limits of the Township. It is the primary means by which most of the expenditures and service levels of the Township are controlled.

<b>CAFR</b>	Comprehensive Annual Financial Report. A governmental unit's official annual report prepared and published as a matter of public record, according to governmental accounting standards.
<b>CAPITAL EQUIPMENT</b>	Items which are not permanently attached to buildings or grounds and have an individual cost of more than \$5,000 (exclusive of sales and/or use tax, freight, and installation) and have a useful life of one year or more.
<b>CAPITAL IMPROVEMENT</b>	The addition of a permanent structural improvement or the restoration of some aspect of a property that will either enhance the property's overall value or increases its useful life.
<b>CAPITAL OUTLAY</b>	Funds expended to acquire land, plan and construct new buildings, expand or modify existing buildings, and/or purchase equipment related to such construction. Synonymous with the term "Capital Expenditure".
<b>CASH BASIS</b>	The basis of accounting in which revenues and expenditures are recognized when cash is received or disbursed.
<b>CHART OF ACCOUNTS</b>	The classification system used by the Village to organize the accounting for various funds.
<b>COMMODITIES</b>	Consumable items used by Township departments. Examples include office supplies, replacement parts for equipment and gasoline.
<b>CONTINGENCY</b>	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.
<b>DEBT</b>	The amount of money that is owed by the Township due to previous borrowing and amortized over an extended period of time. It can also include money borrowed from another fund and it can include money that is owed to the IMRF due to underfunding.
<b>DEFICIT</b>	<ol style="list-style-type: none"> <li>1. The excess of an entity's liabilities over its assets; or</li> <li>2. The excess of expenditures or expenses over revenues during a single accounting period.</li> </ol>
<b>DEPARTMENT</b>	An administrative organizational unit which indicates overall management responsibility for one or more activities.

<b>DISBURSEMENT</b>	Payments for goods and services in cash or by check.
<b>EAV</b>	The value of property resulting from the multiplication of the assessed value by an equalization factor to make all property in Illinois equal to one third of its market value.
<b>ENCUMBRANCE</b>	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.
<b>EXPENDITURES</b>	The term given to the “spending” of government held funds. In general, governmental agencies do not have “expenses”, they have “expenditures”.
<b>FISCAL YEAR</b>	A twelve-month period of time to which the annual budget applies and at the end of which a municipality determines its financial position and results of operations. The Township of Palos has specified April 1 <sup>st</sup> to March 31 <sup>st</sup> next following as its fiscal year.
<b>FUND(S)</b>	<ol style="list-style-type: none"> <li>1. The term given to a major division of the budget which generally contain several purposes/line items. Examples of government funds are the Town Fund, Road and Bridge Fund, Capital Projects Fund, Public Health District Fund, Special Service Area Fund and Park Maintenance Fund;</li> <li>2. The term used to describe moneys belonging to the Township.</li> </ol>
<b>FUND BALANCE</b>	The excess of a fund’s assets over its liabilities and reserves.
<b>GAAFR</b>	Governmental Accounting, Auditing and Financial Reporting. A Comprehensive practice-oriented guide to accounting and auditing in the public sector.
<b>GAAP</b>	Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.
<b>GAAS</b>	Generally Accepted Auditing Standards. A set of systematic guidelines used by auditors when conducting audits to ensure accuracy, consistency and verifiability of auditor’s actions and reports.

<b>GASB</b>	Governmental Accounting Standards Board. An independent organization which has ultimate authority over the establishment of Generally Accepted Accounting Principals (GAAP) for state and local government. GASB members are appointed by the Financial Accounting Foundation (FAF); however the GASB enjoys complete autonomy from the FAF in all technical and standard-setting activities.
<b>GOAL</b>	A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.
<b>INCREMENTAL BUDGETING</b>	An incremental budget is a budget prepared using a previous period's budget or actual performance as a basis with incremental amounts added for the new budget period.
<b>INTERFUND LOAN</b>	A transfer of money from one township fund to another with the express understanding that the transfer is to be repaid to the originating fund within a specific amount of time.
<b>INTERFUND TRANSFER</b>	A transfer of money from one township fund to another with the express understanding that the transfer is to be permanent and will NOT be repaid.
<b>LINE ITEM</b>	A single, specific purpose listed in a budget document for the expenditure of funds.
<b>MODIFIED ACCURAL ACCOUNTING</b>	A basis of accounting used by Governmental Fund types in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and, expenditures are recognized when the related liability is incurred.
<b>OPERATING BUDGET</b>	The portion of the budget that pertains to daily operations that provides the basic government services.
<b>ORDINANCE</b>	A formal legislative enactment by the governing board of the Township.
<b>PERSONAL PROPERTY REPLACEMENT TAXES</b>	Replacement taxes are revenues collected by the state of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities

were taken away. These taxes resulted when the new Illinois Constitution directed the legislature to abolish business personal property taxes and replace the revenue lost by local government units and school districts. In 1979, a law was enacted to provide for statewide taxes to replace the monies lost to local governments. Corporations pay a 2.5% tax on income, partnerships and trusts pay 1.5% and public utilities pay 0.8% tax on invested capital.

**PERSONNEL SERVICES**

Costs related to compensating Township employees, including salaries, wages, and benefits and includes training, seminars and reimbursements.

**PROPERTY TAX LEVY**

An ordinance passed by a governmental body containing the amounts of money to be raised by general property taxation for operating purposes specified in the ordinance.

**RESERVES**

The amount of money the Township has on hand after all revenues have been received and all expenditures have been made. Synonymous with the term "Fund Balance".

**REVENUES**

The term given to money the Township expects to receive from taxation, fees, bonds, etc.

**ZERO BASE BUDGETING**

A method of budgeting in which all expenses must be justified for each new period. Zero-based budgeting starts from a "zero base" and every function within an organization is analyzed for its needs and costs. Budgets are then built around what is needed for the upcoming period, regardless of whether the budget is higher or lower than the previous one.