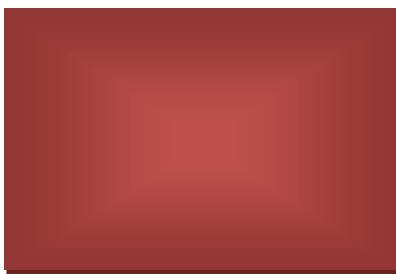
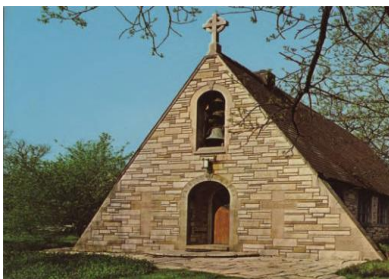
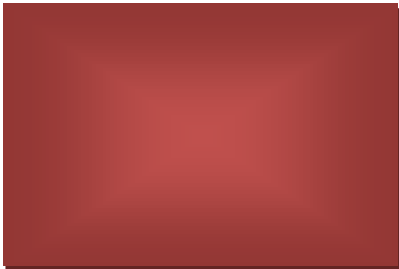
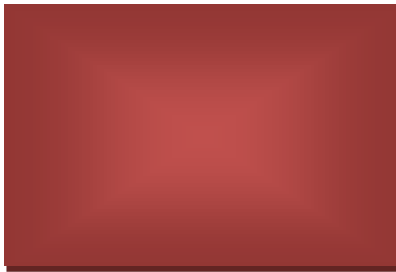


PALOS TOWNSHIP ANNUAL OPERATING BUDGET & APPROPRIATION



2016 - 2017





TOWNSHIP SUPERVISOR

Colleen Grant Schumann

TOWNSHIP BOARD

**Brent Woods
Richard C. Riley**

**Pam Jeanes
Sharon Brannigan**

TOWNSHIP CLERK

Jane A. Nolan

TOWNSHIP ATTORNEY

Tressler LLP

ADMINISTRATIVE ASSISTANT

Mary Wallenburg

DIRECTOR OF HEALTH SERVICES

Jenette Leedy

TOWNSHIP ASSESSOR

Robert E. Maloney

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.

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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

June 23, 2016

To the Residents of Palos Township.

It is my pleasure to present to you the Township of Palos FY 2016 – 2017 Annual Budget and Appropriation document for the fiscal year beginning April 1, 2016 and ending March 31, 2017.

This year, the budget is being presented in a brand new format designed to be easier to understand and present a more accurate picture of the township finances to you, the residents.

The most significant changes in this budget presentation are the following:

- Easy to read graphics showing the overall picture of township finances;
- Greater compartmentalization of expenditures into departments with an increased number of line-items to provide a more accurate picture of the finances;
- A clear description of each department and the duties and goals of those departments;
- More accurate categorization of expenditures and revenues.

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

This budget message is designed and intended to give the residents of Palos Township an overview of the budget, fiscal policies and upcoming capital projects.

In this document, you will find general information regarding the Township, budget processes, general financial policies and a statement of improvements being made to the Township.

READER'S GUIDE

The Annual Operating Budget has been prepared in a format that is designed for easy reading and understanding by the citizens of Palos Township and while it is in a simple format, it still provides a comprehensive look at the township and its budget and budgeting policies.

The introductory section provides useful information on the township, its functions and the basic policies regarding finances. This section includes:

- Introduction Letter
- Profile of the Township
- Revenue Highlights
- Summary of Financial Policies
- Organizational Information
- Summary of Revenues & Expenditures
- Budget Calendar and Process

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

1. Town Fund
2. General Assistance Fund

You will find a description of each fund, its purpose and restriction immediately preceding the detail of revenues and expenditures in that fund.

INTRODUCTION

Township government is the oldest form of government in the United States, with its origins going back to the 15th Century. Township government is even older than the Republican form of government we have on the Federal, State and local levels.

Townships are an important level of government because they are more closely related to the people and provide different services at the local level than your municipal government. It is also the only level of government that allows the citizens to take control of the government at its annual town meeting.

Palos Township provides much needed services to more than 50 thousand residents of Southwest Cook County including, all or parts of Bridgeview, Hickory Hills, Orland Park, Palos Heights, Palos Hills, Palos Park, Willow Springs and Worth. Public services provided include health care, property tax appeals, maintenance of township roads, issuance of Cook County vehicle stickers, general assistance, finance and administration and much, much more.

This year's budget includes some new capital improvement projects including the construction of a storage garage and upgrading technology infrastructure but does not include any increases in the tax levy over last year's tax extension. This budget was developed and prepared with an eye on long term financial planning and improvement of services. The Township is seeking to preserve and even build on the modest fund balances on hand at the beginning of the fiscal year.

There are some minor challenges Palos Township will face in the coming year due to an increase in the use of Township Services, particularly in the General Assistance Fund, however, because of the current financial state of the Township with the fund balances currently held, those challenges will not affect the Township as much as some other municipalities.

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 1st of each year to March 31st 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 30th 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 2016 - 2017 BUDGET ASSUMPTIONS

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

Significant assumptions are detailed here:

- Budgeting a 2.5% pay increase for employees
- Funding several Capital and Technology improvements
- Assuming a 10% increase in the cost of employee health insurance
- Budgeting 17.4% of employee wages for employer contribution to the IMRF

PLANNING AND BUDGET PRIORITIES

The Township Board used the following Strategic Priorities in completing a budget for the Township.

1. Financial Stability

The main goal of the Township Board is to maintain a positive financial position each year. To accomplish this, the Township Board prepared a budget that provides for expenditures that will not exceed the cash on hand and receivables for the fiscal year.

2. Quality of Services

The Township Board, while maintaining a positive financial position, budgeted appropriate funding to maintain and even improve the quality of service provided by the Township.

3. Keeping Tax Levies at a Minimum

Since 2013 (2012 tax levy), the Township Board has opted to and will continue to levy taxes that do not exceed the total amount of the taxes that were extended for the previous year.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ACCOUNTING POLICIES

The accounting policies of the Township of Palos conform to generally accepted accounting principles as they apply to units of local government. The Governmental Accounting Standards

Board (GASB) is the bod that establishes governmental accounting and financial reporting standards. The following is a summary of the more significant accounting policies employed by the Township of Palos.

Reporting Entity and Services

The Township is a municipal corporation established under the provisions of the Illinois Township Code (60 ILCS) governed by an elected Township Board which is composed of a Supervisor, elected independently of the board and four trustees. The Township provides the following services as required or permitted by law: assistance to those in need through the General Assistance Fund, public health services through the Health Service and repair and maintenance of roads in unincorporated areas of the Township. Other services offered by the Township include the sale of Cook County vehicle stickers, temporary handicapped placards, voter registration services, assessment appeal services and much more.

The past practice of the Township was to adopt a “Budget and Appropriation” ordinance providing for the expenditure of township funds for all governmental purposes; however, the annual budget and appropriation ordinance does not give an accurate picture of what the Township actually expects to spend on providing services to its residents. The Budget and Appropriations Ordinance establishes the maximum legal spending level for the fiscal year. State law requires a unified document, establishing both the budget and the annual appropriation. This type of document is not usable as a working budget. This year, the Township Board has opted to create a working budget which sets the true spending limit and will pass the Budget and Appropriation Ordinance with two distinctive dollar amounts for each line item.

Fund Accounting

The accounts of the Township are organized on into one of three separate balancing funds. Township resources are allocated to and are accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled.

GOVERNMENTAL FUNDS

General Fund

The General Fund is the general operating fund of the Township. It is used to account for all general purposes of the Township including office expenses, administration, health services and all other expenses not accounted for in another fund.

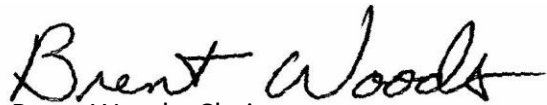
General Assistance Fund

The General Assistance Fund is used to account for all expenditures related to the statutory requirement of providing assistance to those in need of financial assistance while awaiting their state or federal benefits.

Since 2013, Palos Township has come a long way at making access to information easier than ever before and delivering services as efficiently as possible. I believe this to be a responsible budget that takes into account of the needs of the residents and works toward making Township Government even more efficient and transparent than ever before.

The Township of Palos truly appreciates you, the taxpayers, who support the efforts of Township Government and we strive to stretch every dollar as far as it can go.

Respectfully submitted,

A handwritten signature in black ink that reads "Brent Woods". The signature is fluid and cursive, with the first letters of "Brent" and "Woods" being capitalized and prominent.

Brent Woods, Chairman

Committee on Finance and Administration

Budget Process Schedule

SEPTEMBER

- Planning Sessions held between Board, Department Heads and other stakeholders.

The Board holds planning sessions with finance personnel, the Director of Health Services and the Assessor to determine the needs of each and work toward goals for long term stability of the Township.

OCTOBER - DECEMBER

- Departments begin to prepare their budget requests for the coming year.
- Township Board adopts a tax levy.

Department heads begin working on their budget requests, determining what level of expenditures will be necessary to effectively and efficiently run their departments.

JANUARY - FEBRUARY

- Department heads submit their budget requests to the Supervisor by January 31st.
- Finance and Administration Committee meets to review budget requests.

Department Heads must submit their budget requests no later than January 31st to the Supervisor.

The Finance and Administration Committee meets to review those requests and finalize the budget for public review giving notice by February 15th.

MARCH

- Public hearing held.
- Board adopts final budget.

The Board holds a public hearing, no sooner than 30 days after the tentative budget was posted for public inspection and notice was properly sent to news outlets.

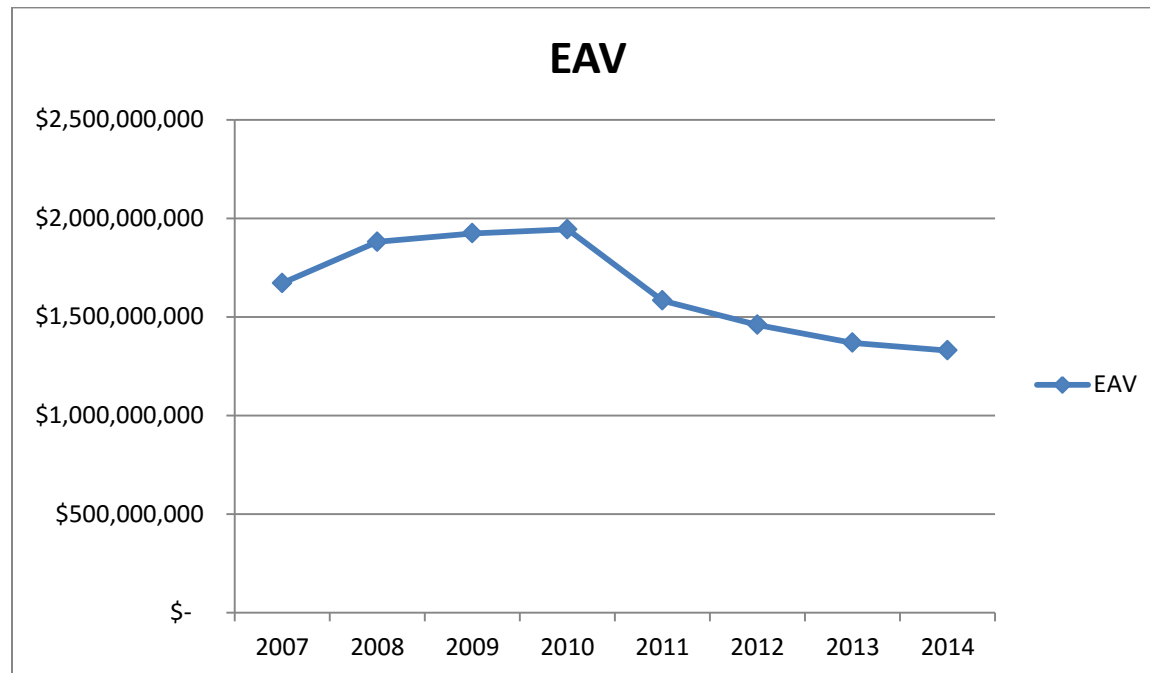
Final budget adopted by the Township Board.

Summary of Positions

	Authorized 2015-2016	Actual 2015-2016	Authorized 2016-2017
ADMINISTRATION			
<u>Elected Positions</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>Employees</u>			
Administrative Assistant to the Board	1/0	1/0	1/0
Office Assistant	0/1	0/1	0/1
ASSESSOR			
Deputy Assessor	1/0	1/0	1/0
HEALTH SERVICE			
Director	1/0	1/0	1/0
Physicians	0/2	0/2	0/2
Podiatrist	0/1	0/1	0/1
Nurses	0/5	0/5	1/4
Health Service Assistant	0/1	0/1	0/1
GENERAL ASSISTANCE			
Director	0/1	0/1	0/1
TOTAL ELECTED	8	8	8
EMPLOYEES	3/11	3/11	4/10

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

HISTORIC TOWNSHIP EAV



YEAR	EAV	CHANGE	PERCENT CHANGE
2007	1,671,260,863	*****	*****
2008	1,880,788,121	209,527,258	12.5%
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%)

Since 2010, the equalized assessed value of the Township has dropped by more than 31%. This means that the value of all taxable property within the Township has lost 31% of its value over a 4-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, 87th Street on the north and 135th 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%

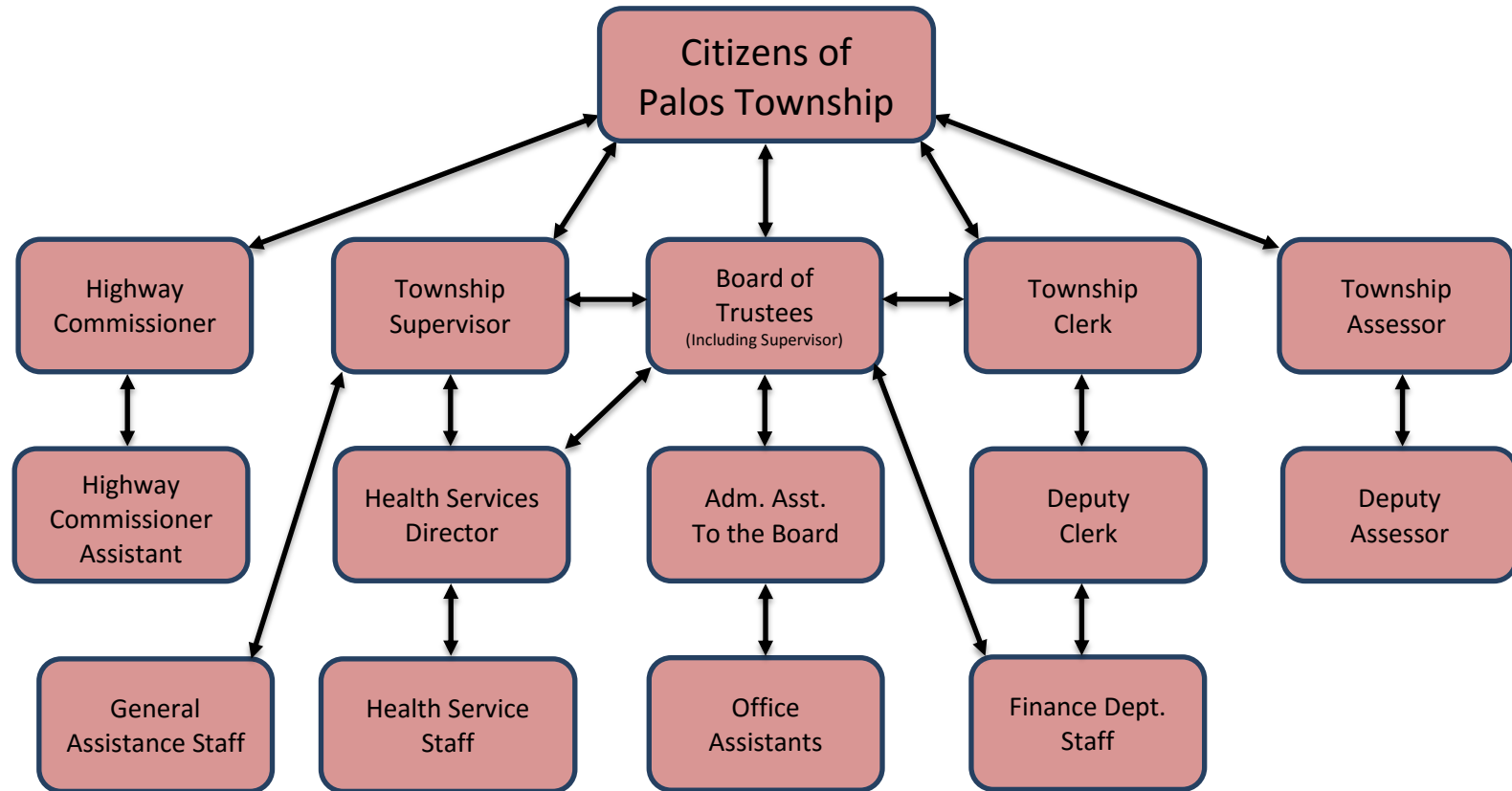
Population by Race		
White	48,954	90.4%
African American	1,642	3.0%
Asian	1,652	3.0%
American Indian and Alaskan Native	67	0.1%
Native Hawaiian and Pacific Islander	7	-
Other	1,389	2.5%
Identified by two or more	904	1.0%

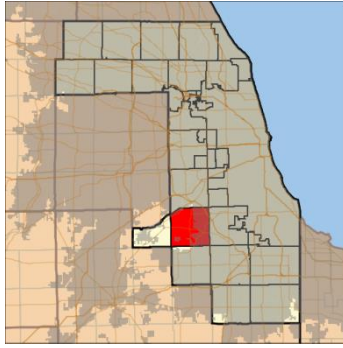
Other Statistics	
Median Age of MALES	41.5
Median age of FEMALES	43.1
Average Household Size	2.51
Average family size	3.11
Estimated median household income	\$63,359
Below poverty level	4.3%
Foreign born residents (64% Citizens)	7,538

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





MAJOR PROJECTS

This year, the Township will undergo two larger scale projects which are funded primarily from operating funds allocated from the Town Fund.

NEW GARAGE

Budget: \$40,000

Timeline: Tentatively by August 31, 2016

Purpose: Town Hall is occupied by all township purposes including the Department of Administration, food pantry, Road and Bridge District, Office of the Assessor and the Health Service. Currently, every available square foot of space is taken, and in some cases preventing the efficient execution of services to residents. The Township has much needed office space that is currently being wasted on records and equipment storage and can be freed up for use in the provision of services to our residents.

The Township Board feels the construction of a new garage behind Town Hall is a much more viable and efficient use of taxpayer money rather than either purchasing or constructing a new township facility.

TECHNOLOGY UPGRADES

Budget: \$15,000

Timeline: Tentatively by June 30, 2016

Purpose: The Township is currently 20 to 30 years behind in many areas of technology, including the infrastructure. The Township facilities are not currently wired for network capability and as a result, are vulnerable to individual computer data loss. By not having a computer network within Township Hall, software costs, internet access costs and data backup costs are higher than that which is necessary.

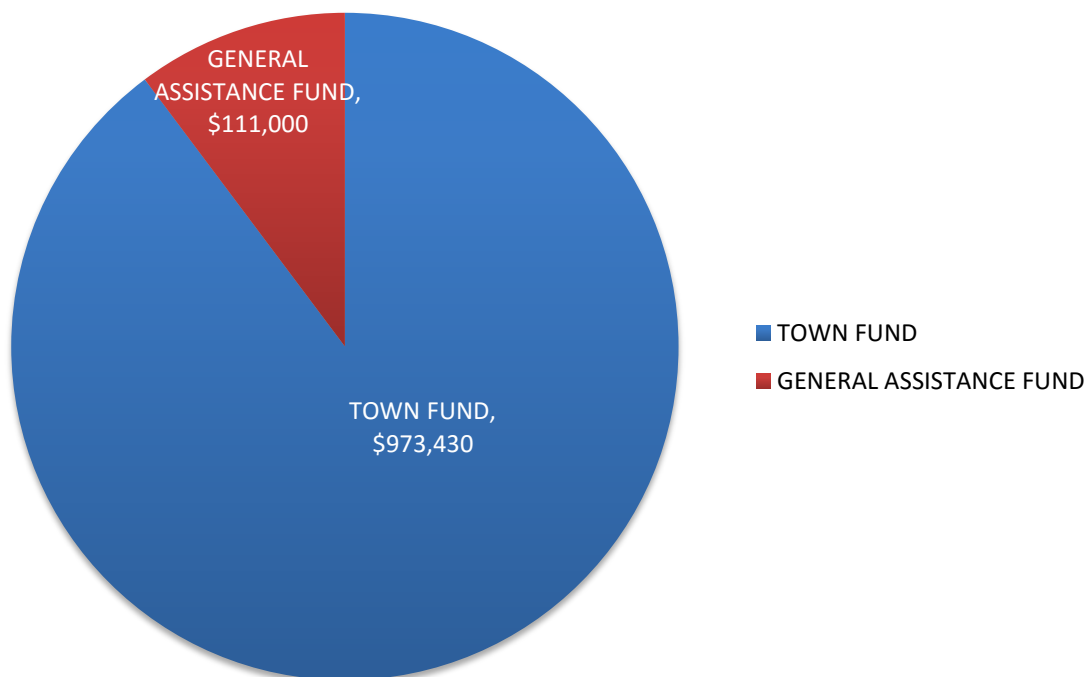
The Township Board will be appropriating sufficient funds to install a computer network and the necessary technology infrastructure.



ANTICIPATED REVENUES

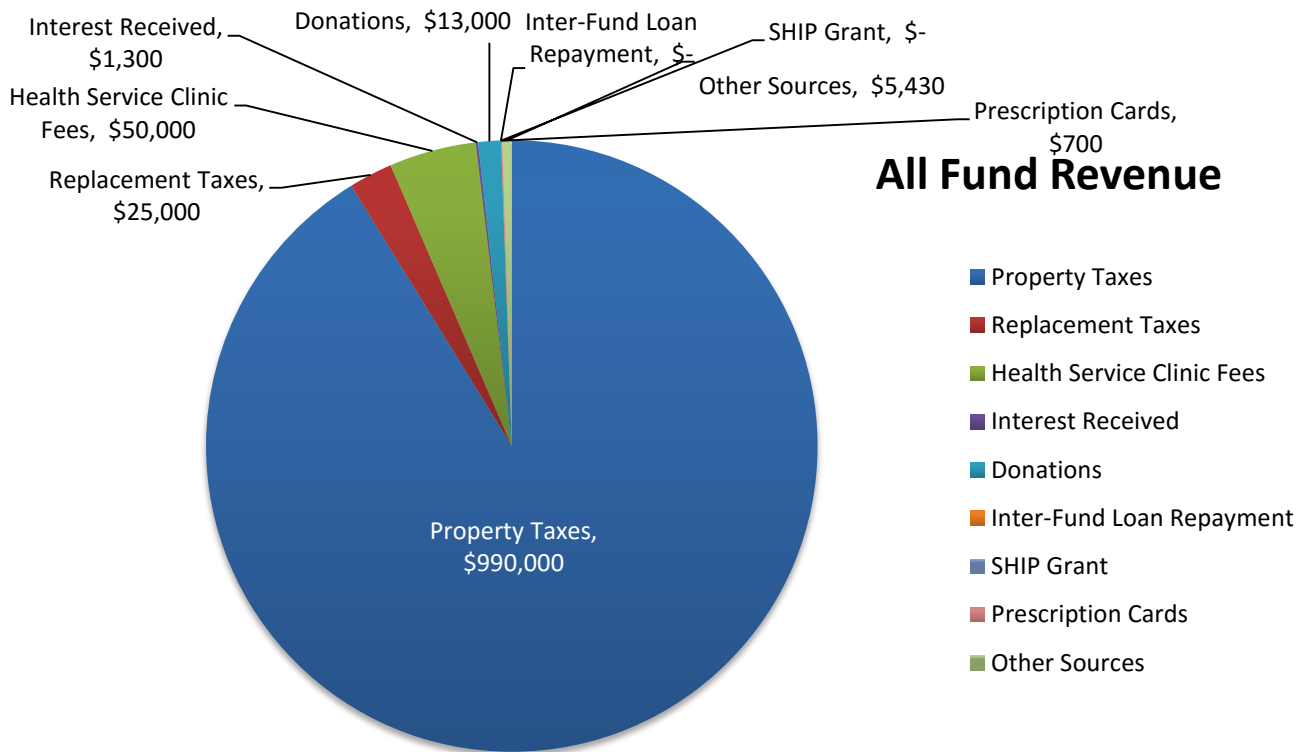
ALL FUNDS BY CATEGORY	FY 2014-2015	FY 2015-2016	FY 2015-2016	FY 2016-2017	FY 2016-2017
	ACTUAL	BUDGET	ACTUAL	BUDGET	APPROPRIATION
TOWN FUND	903,632	1,000,600	1,043,175	906,000	973,430
GENERAL ASSISTANCE FUND	82,569	86,000	97,955	80,200	111,000
TOTAL ALL TOWNSHIP FUNDS	986,201	1,086,600	1,141,130	986,200	1,084,430

ALL FUNDS - REVENUE



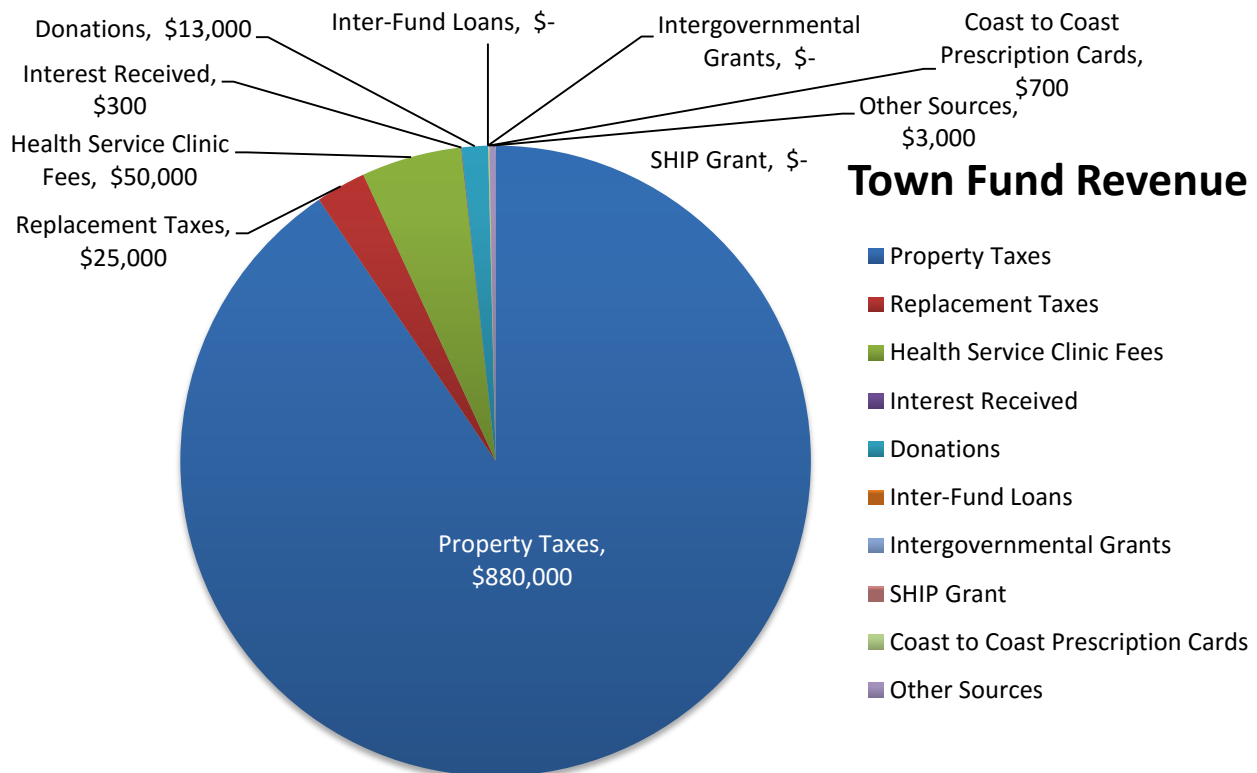
OVERVIEW OF REVENUES BY CATEGORY (ALL FUNDS)

TOWN REVENUES		2014-2015	2015 -2016	2015-2016	2016-2017	2016 - 2017
		ACTUAL	BUDGET	ACTUAL	BUDGET	APPROPRIATION
00-1000	Property Taxes	915,141	915,000	975,421	920,000	990,000
00-2000	Replacement Taxes	22,417	20,000	24,787	20,000	25,000
00-3000	Health Service Clinic Fees	32,661	47,000	35,155	35,000	50,000
00-4000	Interest Received / Investments	323	1,100	700	300	1,300
00-5000	Donations	14,834	13,000	8,672	8,000	13,000
00-6000	Inter-fund Loans (Receivable)	25,000	85,000	85,000	-	-
00-7000	Intergovernmental Grants	-	-	844	-	-
00-7010	SHIP Grant	-	-	7,314	-	-
00-8000	Coast to Coast Prescription Cards	-	-	704	600	700
00-9000	Other Sources	825	500	2,532	2,300	4,430
TOTAL REVENUES		1,011,201	1,081,600	1,141,129	986,200	1,084,430



OVERVIEW OF REVENUES BY CATEGORY (TOWN FUND)

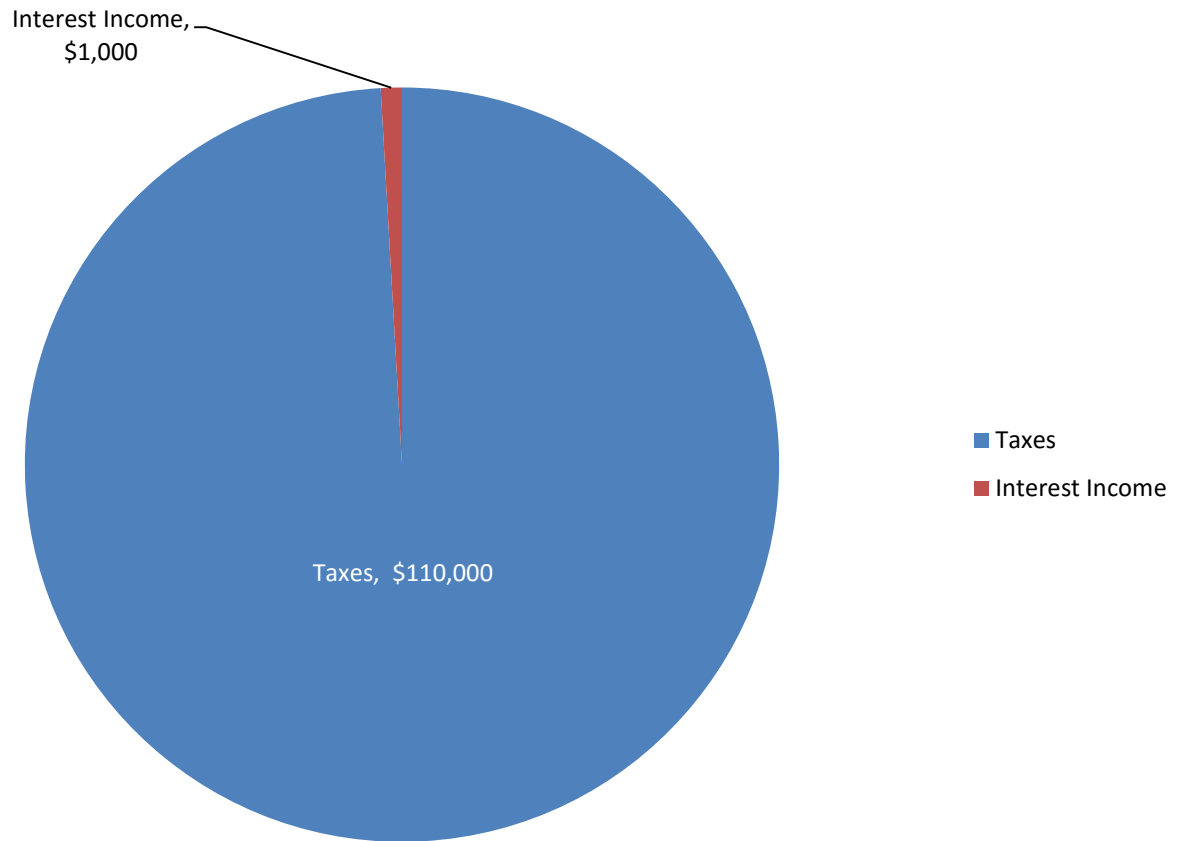
TOWN REVENUES		2014-2015	2015 -2016	2015-2016	2016-2017	2016 - 2017
		ACTUAL	BUDGET	ACTUAL	BUDGET	APPROPRIATION
00-1000	Property Taxes	832,797	835,000	877,707	840,000	880,000
00-2000	Replacement Taxes	22,417	20,000	24,787	20,000	25,000
00-3000	Health Service Clinic Fees	32,661	47,000	35,155	35,000	50,000
00-4000	Interest Received / Investments	98	100	459	100	300
00-5000	Donations	14,834	13,000	8,672	8,000	13,000
00-6000	Inter-fund Loans (Receivable)	25,000	85,000	85,000	-	-
00-7000	Grants/Intergovernmental	-	-	844	-	-
00-7010	SHIP Grant	-	-	7,314	-	-
00-8000	Coast to Coast Prescription Cards	-	-	704	600	700
00-9000	Other Sources	825	500	2,532	2,300	4,430
TOTAL REVENUES		928,632	1,000,600	1,043,175	906,000	973,430



OVERVIEW OF REVENUE BY CATEGORY (GENERAL ASSISTANCE FUND)

GENERAL ASSISTANCE REVENUE		2014-2015	2015 -2016	2015-2016	2016-2017	2016-2017
		ACTUAL	BUDGET	ACTUAL	BUDGET	APPROPRIATION
01-1000	Property Taxes	82,344	80,000	97,714	80,000	110,000
01-4000	Interest Income	226	1,000	241	200	1,000
		82,570	81,000	97,955	80,200	111,000

General Assistance Fund Revenues

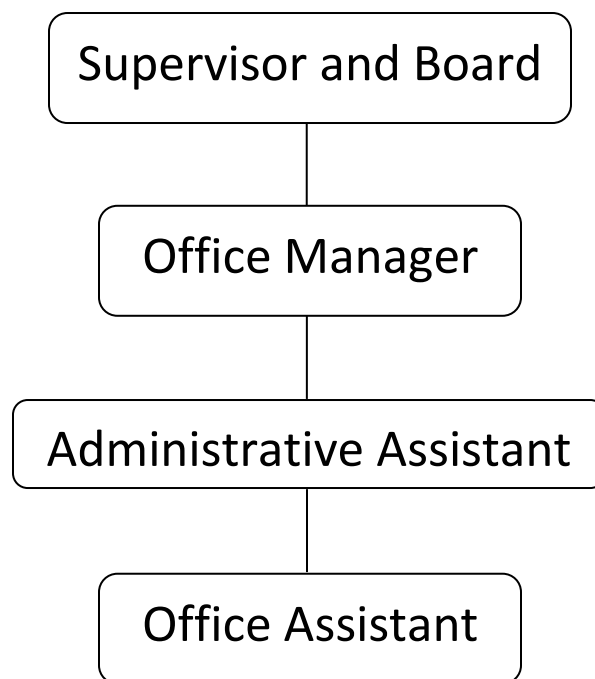


Department Summary – Department of Administration

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

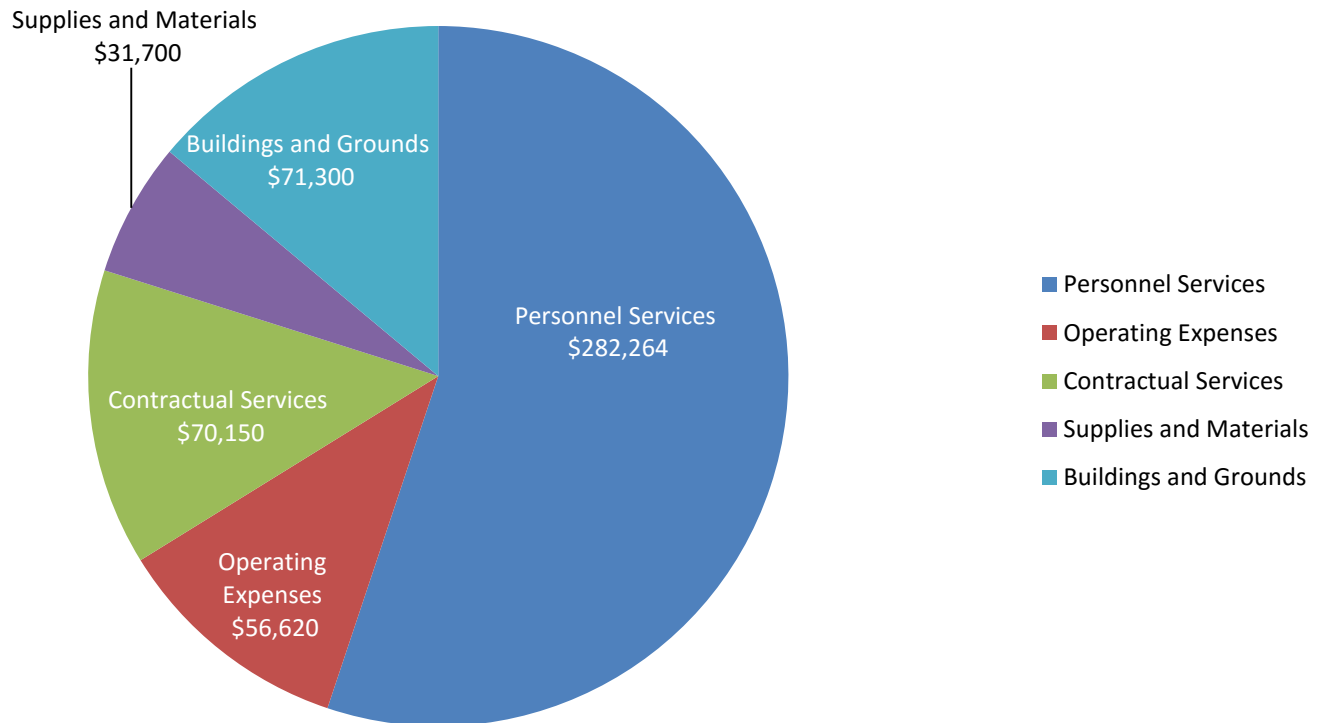
DEPARTMENT RESPONSIBILITIES:

- 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

TOWN FUND: Administration



ADMINISTRATION
Fiscal Year 2016 - 2017

Department 10

PERSONNEL SERVICES

Account Number	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2015-2016 ACTUAL	2016-2017 BUDGET	2016 – 2017 APPROPRIATION
Salaries						
	Salaries	104,648	105,400	104,255	-	-
10-0100	Supervisor	-	-	-	27,160	27,160
10-0200	Clerk	-	-	-	14,820	14,820
10-0300	Assessor	-	-	-	14,820	14,820
10-0400	Highway Commissioner	-	-	-	26,055	26,055
10-0500	Township Trustees (4)	-	-	-	22,469	22,469
10-0600	Administrative Assistant	-	-	-	44,150	47,900
10-0700	Office Assistant	64,750	65,930	70,267	30,000	33,000
10-0800	Finance Assistant	-	-	-	3,600	4,500
Taxes (Paid by the Township)						
10-1000	Medicare Expense	-	-	2,380	2,705	3,000
10-1100	FICA Expenses	19,938	22,000	13,884	12,700	15,000
10-1200	Unemployment Taxes	462	600	841	2,000	2,500
Employee Benefits						
10-1300	IMRF Expenses	44,051	47,000	44,425	27,970	30,360
10-1400	Employee Health Insurance	50,821	52,000	46,650	26,400	30,000
10-1500	Employee Life Insurance	-	-	-	225	250
10-1510	Employee Paid Benefits	-	-	-	1,400	1,430
Employee Expenses						
	Bonds (Town Officers and Employees)	1,000	1,000	-	-	-
	Training (Workshops)	680	2,100	-	-	-
	Travel Expenses – General	1,239	2,500	2,662	-	-
	Conferences and Dues	4,974	6,000	1,010	-	-
10-1600	Professional Development	-	-	-	2,500	3,500
10-1700	Transportation and Travel	-	-	-	3,000	4,000
10-1800	Conferences and Meetings	-	-	-	1,000	1,500
TOTAL PERSONNEL SERVICES		292,563	304,530	286,374	262,974	282,264

OPERATING EXPENSES

Account Number	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2015-2016 ACTUAL	2016-2017 BUDGET	2016 – 2017 APPROPRIATION
	Liability Insurance (Errors and Omissions)	-	2,000	-	-	-
11-1000	Publishing and Advertising	2,622	3,000	2,565	2,500	3,000
11-1100	Postage and Delivery	1,516	2,000	2,279	2,100	2,500
11-1200	Publications and Subscriptions	-	-	398	3,200	3,500
11-1300	Telephone Services	18,490	7,000	5,656	6,000	6,600
11-1400	Contingencies	12,148	13,000	3,099	3,500	4,500
11-1410	Special Events	-	-	-	2,200	3,000
11-1500	Banking Services	-	-	70	100	150
	Insurance – General	20,029	21,000	14,968	-	-
11-1600	Insurance – Workers Compensation	-	-	5,316	6,000	6,600
11-1700	Insurance – Property and Liability	-	-	-	15,000	16,500
11-1800	Licenses and Permits	-	-	500	500	550
11-2000	Utilities	9,617	10,000	7,433	8,500	9,500
11-2100	Handicapped Placards	-	-	150	200	220
TOTAL OPERATING EXPENSES		64,422	58,000	42,434	49,800	56,620

ADMINISTRATION
Fiscal Year 2016 - 2017

CONTRACTUAL SERVICES

Account Number	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2015 – 2016 ACTUAL	2016 – 2017 BUDGET	2016 – 2017 APPROPRIATION
12-1000	Printing	568	650	560	1,000	2,000
12-1100	Technology and Automation Services	-	-	-	18,000	25,000
12-1200	Memberships and Dues	-	-	3,149	4,300	5,500
12-1300	Legal Services	19,200	14,500	10,132	9,600	10,000
12-1400	Bookkeeping Services	11,885	12,000	11,055	12,000	13,200
12-1500	Audit Fees	9,695	10,500	10,360	11,000	12,100
12-1600	Payroll Processing	-	-	-	1,500	1,650
12-1700	Document Disposal	-	-	-	600	700
12-1800	Bonds	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES		41,348	37,650	35,256	58,000	70,150

SUPPLIES AND MATERIALS

Account Number	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2015 – 2016 ACTUAL	2016 – 2017 BUDGET	2016 – 2017 APPROPRIATION
13-1000	Office Supplies	12,043	13,000	4,006	5,000	6,000
13-1100	Technology Equipment	-	-	-	6,500	6,000
13-1200	Office Equipment	-	6,300	-	4,500	5,000
13-1300	Furniture	-	-	-	5,000	5,500
	Operating Supplies	149	500	-	-	-
13-1400	Other Supplies and Materials	-	-	-	1,000	1,100
13-1500	Capital Equipment	-	-	-	-	5,000
13-1600	Equipment Maintenance	23,263	15,000	-	2,800	3,100
TOTAL SUPPLIES AND MATERIALS		35,455	34,800	4,006	24,800	31,700

BUILDINGS AND GROUNDS

Account Number	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2015 – 2016 ACTUAL	2016 – 2017 BUDGET	2016 – 2017 APPROPRIATION
14-1000	Building Maintenance	15,188	25,000	12,967	2,000	2,500
14-1100	Landscaping / Grounds Maintenance	-	-	-	6,000	8,000
	Janitorial Services	11,201	12,000	9,540	-	-
14-1200	Custodial / Cleaning Services	-	-	-	10,000	11,000
	Capital Outlay (Buildings)	-	-	-	-	-
14-1300	Capital Improvements	-	-	-	40,000	44,000
14-1400	Building Maintenance Supplies	-	-	-	2,000	2,200
14-1500	Alarm System	-	-	-	2,000	2,500
14-1600	General Waste Disposal	-	-	-	1,000	1,100
TOTAL BUILDINGS AND GROUNDS		26,389	37,000	22,507	63,000	71,300

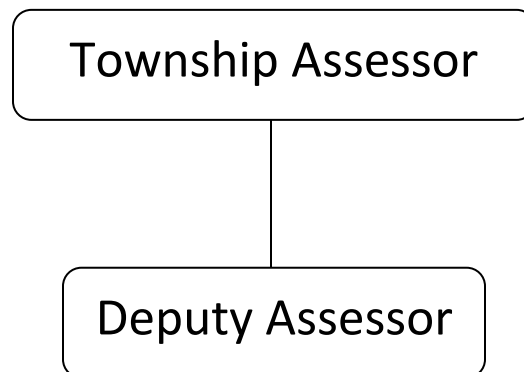
TOTAL ADMINISTRATION	460,177	471,980	390,577	458,574	512,034
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Department Summary – Office of the Assessor

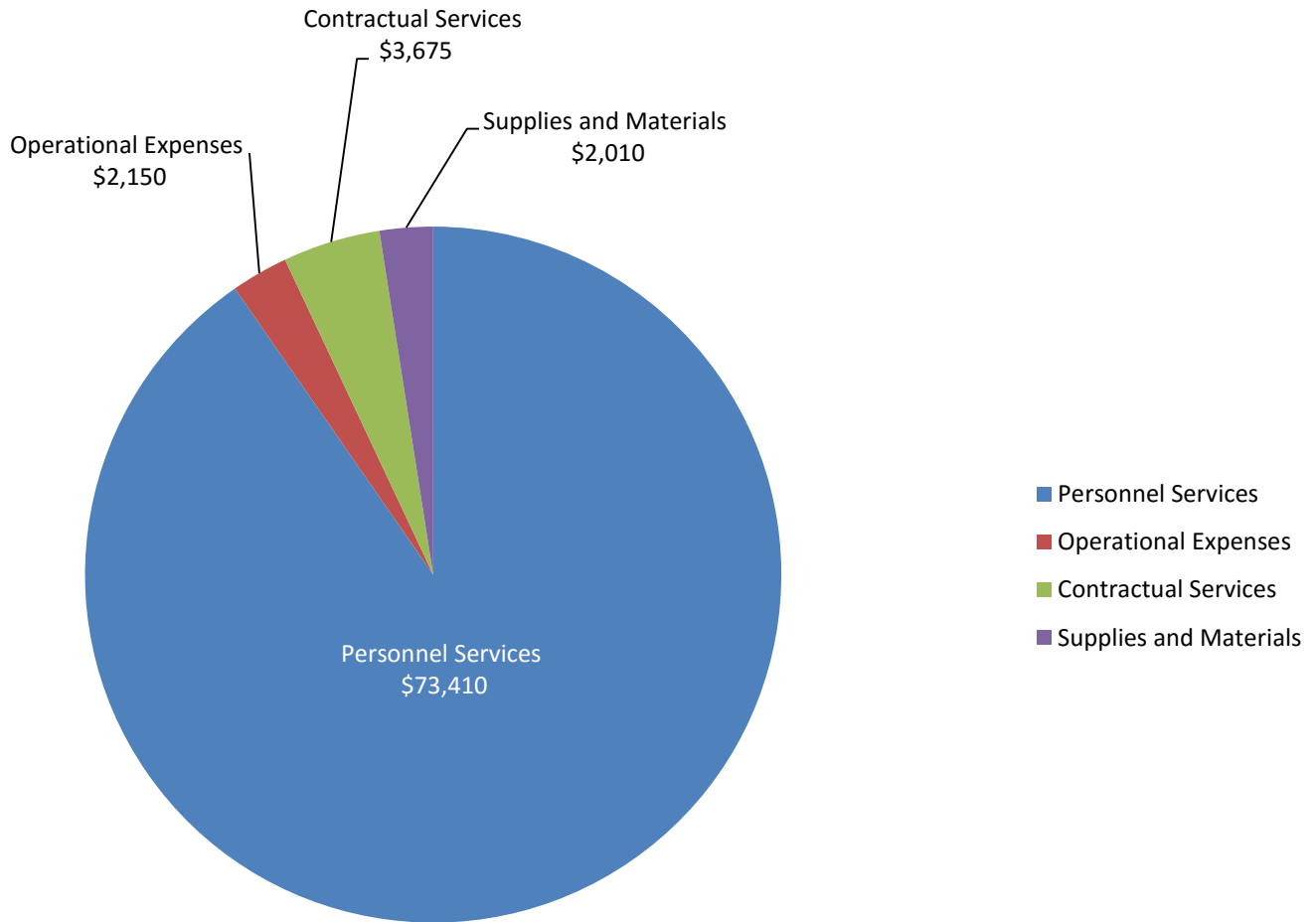
The Assessor is an independently elected Township Official, functioning independently of the Township Board. Although independent, the Township Board has fiscal oversight and is responsible for setting the final budget of the office.

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 2016 - 2017

Department 20

PERSONNEL SERVICES

Account Number	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2015 – 2016 ACTUAL	2016 – 2017 BUDGET	2016 – 2017 APPROPRIATION
Salaries						
20-0100	Deputy Assessor	42,370	43,400	43,072	44,150	45,000
Taxes (Paid by the Township)						
20-1000	Medicare Expense	-	-	576	650	800
20-1100	FICA Expenses	-	-	2,670	3,090	3,500
Employee Benefits						
20-1300	IMRF Expenses	-	-	7,961	7,700	8,580
20-1400	Employee Health Insurance	-	-	10,659	11,800	14,000
20-1500	Employee Life Insurance	-	-	138	175	200
Employee Expenses						
	Training (Professional – Assessor)	200	300	-	-	-
	Travel Expenses – General	147	200	569	-	-
	Conferences and Dues	788	850	235	-	-
20-1600	Professional Development	-	-	-	300	330
20-1700	Transportation and Travel	-	-	568	625	700
20-1800	Conferences and Meetings	-	-	235	250	300
TOTAL PERSONNEL SERVICES		43,505	44,750	66,683	68,740	73,410

OPERATING EXPENSES

Account Number	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2015 – 2016 ACTUAL	2016 – 2017 BUDGET	2016 – 2017 APPROPRIATION
	Publishing and Printing	-	200	548	-	-
	Telephone	733	450	-	-	-
21-1000	Publishing and Advertising	-	-	-	350	500
21-1100	Postage and Delivery	-	-	7	100	125
21-1200	Publications and Subscriptions	-	-	764	400	900
21-1400	Contingencies	-	-	-	500	625
TOTAL OPERATING EXPENSES		733	650	1,319	1,350	2,150

CONTRACTUAL SERVICES

Account Number	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2015 – 2016 ACTUAL	2016 – 2017 BUDGET	2016 – 2017 APPROPRIATION
22-1000	Printing	-	-	548	600	750
22-1100	Technology and Automation Services	-	-	980	1,700	2,125
22-1200	Memberships and Dues	-	-	230	700	800
TOTAL CONTRACTUAL SERVICES		-	-	1,758	3,000	3,675

ASSESSOR
Fiscal Year 2016 - 2017

SUPPLIES AND MATERIALS

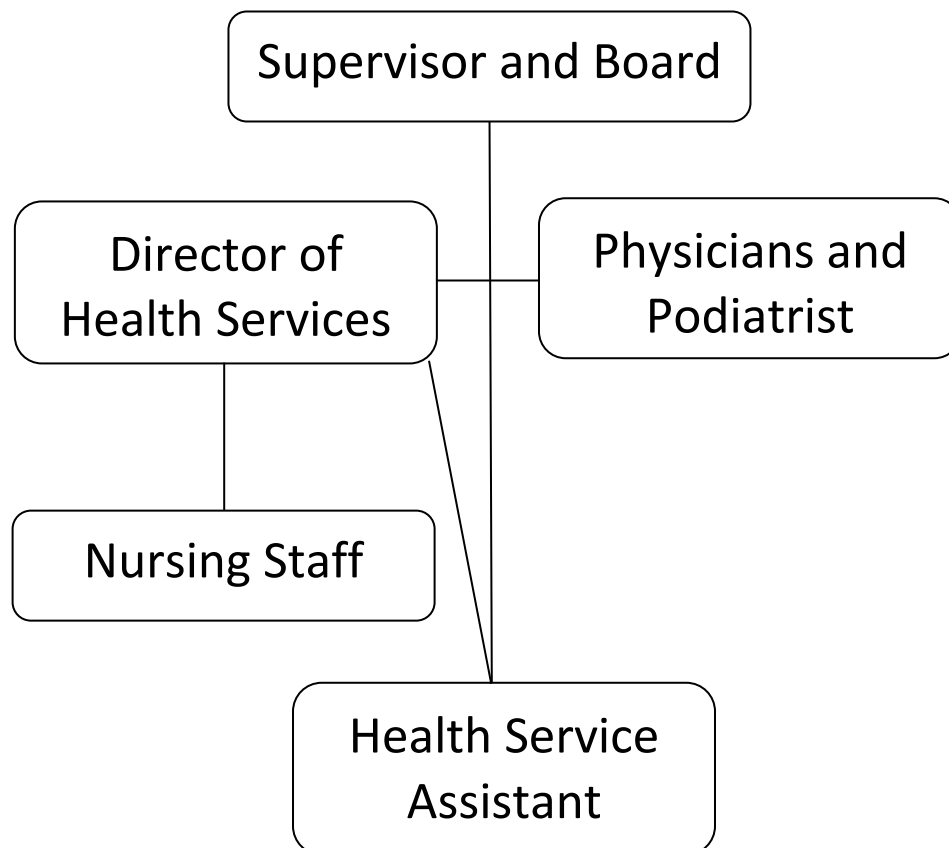
Account Number	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2015 – 2016 ACTUAL	2016 – 2017 BUDGET	2016 – 2017 APPROPRIATION
23-1000	Office Supplies	633	800	-	700	800
23-1100	Technology Equipment	-	-	-	600	660
23-1200	Office Equipment	-	-	-	-	-
23-1300	Furniture	-	-	-	500	550
	Miscellaneous Charges – Assessor	700	1,000	-	-	-
23-1400	Other Supplies and Materials		-	-	-	-
	TOTAL SUPPLIES AND MATERIALS	1,333	1,800	-	1,800	2,010
	TOTAL ASSESSOR	45,571	47,200	69,760	74,890	81,245

Department Summary – Health Services

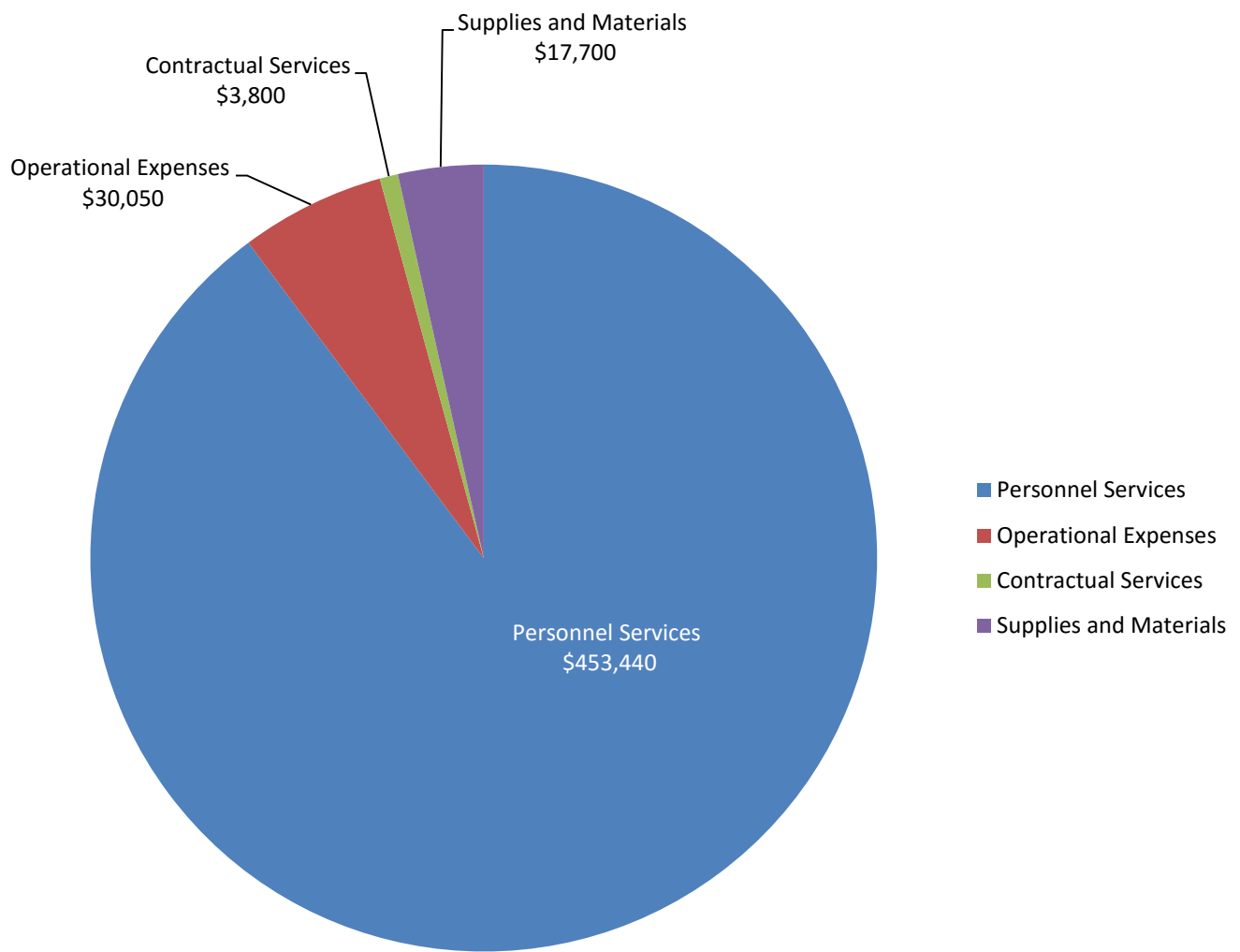
The Department of Health Services is primarily responsible for the efficient management of the Palos Township Health Service and its programs.

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 2016 - 2017

Department 30

PERSONNEL SERVICES

Account Number	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2015 – 2016 ACTUAL	2016 – 2017 BUDGET	2016 – 2017 APPROPRIATION
Salaries						
	Medical Doctors	135,982	140,000	138,095	-	-
	Nurses and Staff	169,602	179,000	177,934	-	-
30-0100	Director of Health Services	-	-	-	55,200	63,500
30-0200	Nurses	-	-	-	127,000	135,000
30-0300	Physicians	-	-	-	140,000	145,000
30-0400	Podiatrist	25,791	28,000	27,224	33,660	37,000
30-0500	Health Service Assistant	-	-	9,010	12,000	13,000
Taxes (Paid by the Township)						
30-1000	Medicare Expense	-	-	-	3,500	3,850
30-1100	FICA Expenses	12,539	20,000	13,884	14,800	16,280
Employee Benefits						
30-1300	IMRF Expenses	-	-	-	18,400	20,500
30-1400	Employee Health Insurance	-	-	11,997	13,000	17,500
30-1500	Employee Life Insurance	-	-	69	100	110
Employee Expenses						
30-1600	Professional Development	-	-	-	500	600
30-1700	Transportation and Travel	-	-	-	500	600
30-1800	Conferences and Meetings	-	-	-	400	500
TOTAL PERSONNEL SERVICES		343,914	367,000	378,213	419,060	453,440

OPERATING EXPENSES

Account Number	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2015 – 2016 ACTUAL	2016 – 2017 BUDGET	2016 – 2017 APPROPRIATION
31-1000	Publishing and Advertising	-	-	-	500	600
31-1100	Postage and Delivery	-	-	159	200	250
31-1200	Publications and Subscriptions	-	-	65	100	200
31-1300	Telephone Services	-	-	1,739	1,800	2,000
31-1400	Contingencies	-	-	319	500	1,000
31-1410	Special Event Expenses	-	-	498	1,000	1,500
31-1600	Insurance – Special	-	-	106	200	300
31-1900	Licensing and Application Fees	-	-	150	150	200
31-2000	Medical Supplies	17,005	19,000	8,790	10,000	11,000
31-2100	Medications and Vaccinations	-	-	11,062	12,000	13,000
TOTAL OPERATING EXPENSES		17,005	19,000	22,888	26,450	30,050

HEALTH SERVICES
Fiscal Year 2016 - 2017

CONTRACTUAL SERVICES

Account Number	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2015 – 2016 ACTUAL	2016 – 2017 BUDGET	2016 – 2017 APPROPRIATION
32-1000	Printing	-	-	-	1,000	1,100
32-1100	Technology and Automation Services	-	-	-	1,000	1,100
32-1200	Memberships and Dues	-	-	-	1,000	1,100
32-1700	Disposal of Medical Waste	-	-	338	400	500
TOTAL CONTRACTUAL SERVICES		-	-	338	3,400	3,800

SUPPLIES AND MATERIALS

Account Number	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2015 – 2016 ACTUAL	2016 – 2017 BUDGET	2016 – 2017 APPROPRIATION
33-1000	Office Supplies	3,524	4,000	816	900	1,100
33-1100	Technology Equipment	-	-	-	1,500	2,000
33-1200	Office Equipment	-	-	-	300	500
33-1300	Furniture	-	-	-	2,000	2,200
33-1400	Other Supplies and Materials	-	-	369	5,500	6,000
33-1410	Sanitation and Cleaning Supplies	-	-	119	200	300
33-1500	Capital Equipment	-	-	-	5,000	5,600
TOTAL SUPPLIES AND MATERIALS		3,524	4,000	1,304	15,400	17,700

TOTAL HEALTH SERVICES	364,443	390,000	402,743	464,310	504,990
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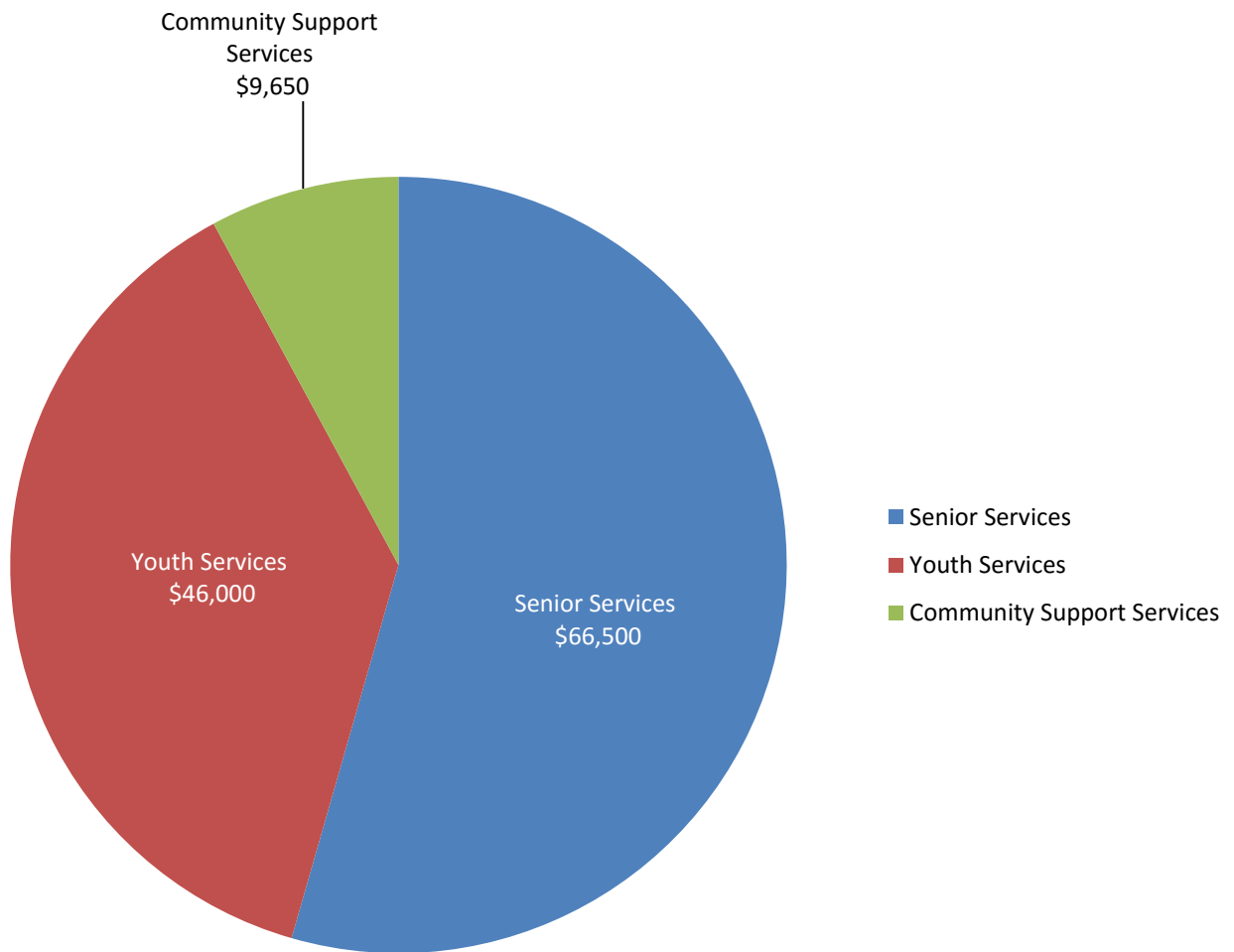
Special Service Departments - Summary

- **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

Account Number	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2015 – 2016 ACTUAL	2016 – 2017 BUDGET	2016 – 2017 APPROPRIATION
	Senior Coordinator and Staff	-	-	-	-	26,000
40-1000	Senior Advisory Board Expenses	-	-	-	2,500	3,500
	Social Programs and Events	17,550	17,550	-	-	-
40-1100	Special Event Expenses	-	-	-	1,000	1,100
40-1200	Service Contract Agreements	-	-	15,100	16,200	16,200
40-1300	P.A.T.S.E. Transportation Agreement	12,000	12,000	12,000	12,000	12,000
40-1400	Contingencies	-	-	-	2,000	4,000
40-1500	Income Tax Service Expenses	-	-	-	600	700
40-1600	SHIP Expenses	-	-	-	2,500	3,000
TOTAL SENIOR SERVICES		29,550	29,550	27,100	36,800	66,500

Department 50 Youth Services

YOUTH SERVICES

Account Number	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2015 – 2016 ACTUAL	2016 – 2017 BUDGET	2016 – 2017 APPROPRIATION
	Salaries	-	-	-	-	-
50-0100	Salary of Coordinator	-	-	-	-	25,000
50-1000	Youth Advisory Board Expenses	-	-	-	-	1,000
50-1100	Special Event Expenses	-	-	-	-	5,000
	Contractual Services	-	-	-	-	-
50-1200	Service Contract Agreements	-	-	-	-	10,000
50-1400	Contingencies	-	-	-	-	5,000
	Gasoline / Oil	-	-	-	-	-
	Operating Supplies	-	-	-	-	-
	Supplies (Equipment)	-	-	-	-	-
	Supplies (Roads)	-	-	-	-	-
	Supplies (Grounds)	-	-	-	-	-
TOTAL YOUTH SERVICES		-	-	-	-	46,000

Department 60 Community Support Services

COMMUNITY SUPPORT SERVICES

Account Number	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2015 – 2016 ACTUAL	2016 – 2017 BUDGET	2016 – 2017 APPROPRIATION
60-1000	Food Pantry Expenses	-	-	300	500	600
60-1010	Holiday Meal Distribution	-	-	5,760	6,000	6,500
60-1100	Special Events	-	-	-	1,000	1,100
60-1110	School Supply Program	-	-	816	1,000	1,100
50-1400	Contingencies	-	-	152	300	350
TOTAL COMMUNITY SUPPORT SERVICES		-	-	7,028	8,800	9,650

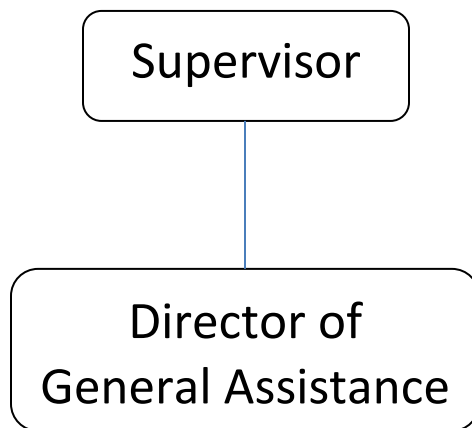
OVERVIEW OF APPROPRIATED REVENUE AND EXPENDITURES (TOWN FUND)

Cash on Hand – April 1, 2016		669,934
ESTIMATED REVENUES		
Property Taxes	880,000	
Replacement Taxes	25,000	
Health Service Clinic Fees	50,000	
Interest Received / Investments	300	
Donations	13,000	
Inter-fund Loans (Receivable)	-	
Intergovernmental Grants	-	
SHIP Grant	-	
Coast to Coast Prescription Cards	700	
<u>Other Sources</u>	<u>4,430</u>	
TOTAL ESTIMATED REVENUES	973,430	
TOTAL ESTIMATED FUNDS AVAILABLE		1,643,364
APPROPRIATED EXPENDITURES		
10. Administration	512,034	
20. Assessor	81,245	
30. Health Services	504,990	
40. Senior Services	66,500	
50. Youth Services	46,000	
<u>60. Community Support Services</u>	<u>9,650</u>	
TOTAL APPROPRIATED EXPENDITURES	1,220,419	
ESTIMATED CASH ON HAND, MARCH 31, 2017		422,945

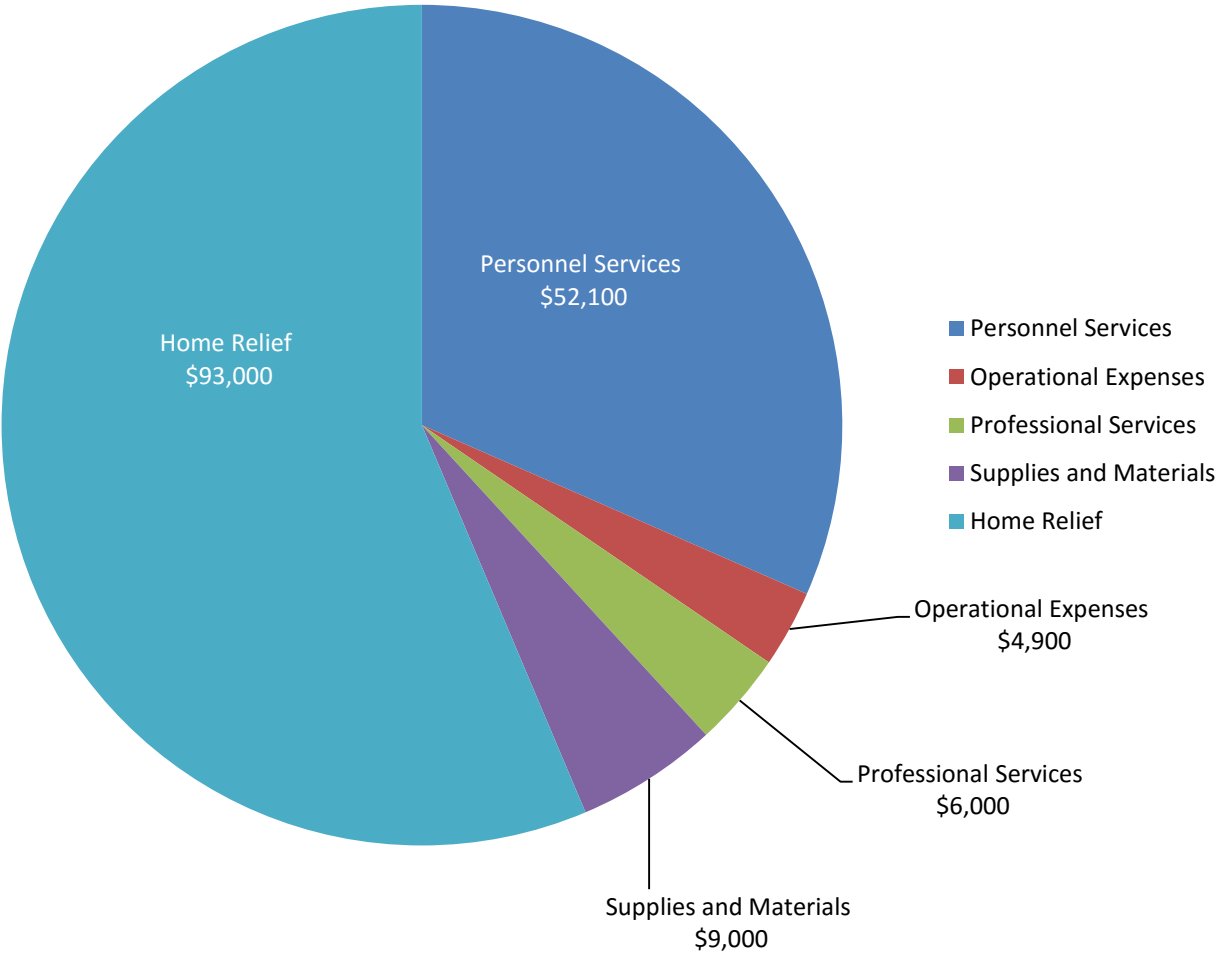
Department Summary – General Assistance

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

Account Number	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2015 – 2016 ACTUAL	2016 – 2017 BUDGET	2016 – 2017 APPROPRIATION
Salaries						
	Salaries	33,607	34,300	34,643	-	-
70-0100	Director of General Assistance	-	-	-	36,000	38,000
Taxes (Paid by the Township)						
70-1000	Medicare Expense	-	-	-	600	1,000
70-1100	FICA Expenses	2,571	2,625	2,650	2,880	3,600
Employee Benefits						
70-1300	IMRF Expenses	6,704	7,000	6,381	6,480	8,000
Employee Expenses						
	Travel and Conference Expense	30	100	-	-	-
70-1600	Professional Development	-	-	-	-	500
70-1700	Transportation and Travel	-	-	-	-	500
70-1800	Conferences and Meetings	-	-	-	-	500
TOTAL PERSONNEL SERVICES		42,912	44,025	43,674	45,960	52,100

OPERATING EXPENSES

Account Number	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2015 – 2016 ACTUAL	2016 – 2017 BUDGET	2016 – 2017 APPROPRIATION
71-1000	Publishing and Advertising	-	-	-	-	500
71-1100	Postage and Delivery	-	-	-	-	300
71-1200	Publications and Subscriptions	-	-	-	-	600
71-1400	Contingencies	-	-	-	-	3,500
TOTAL OPERATING EXPENSES		-	-	-	-	4,900

PROFESSIONAL SERVICES

Account Number	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2015 – 2016 ACTUAL	2016 – 2017 BUDGET	2016 – 2017 APPROPRIATION
	Maintenance (Buildings)	-	-	-	-	-
	Maintenance (Equipment)	-	-	-	-	-
	Other Professional Services	-	-	-	-	-
	Rentals	-	-	-	-	-
	Telephone	-	-	-	-	-
72-1000	Printing	-	-	-	-	500
72-1100	Memberships and Dues	-	-	-	-	500
72-1200	Insurance (Property & Liability)	-	-	3,416	4,000	5,000
TOTAL PROFESSIONAL SERVICES		-	-	3,416	4,000	6,000

SUPPLIES AND MATERIALS

Account Number	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2015 – 2016 ACTUAL	2016 – 2017 BUDGET	2016 – 2017 APPROPRIATION
73-1000	Office Supplies	167	1,000	-	1,000	2,000
	Operating Supplies	-	-	-	-	-
73-1100	Technology Equipment	-	-	-	-	2,000
73-1200	Office Equipment	-	-	-	-	2,000
73-1300	Furniture	-	-	-	-	2,000
73-1400	Other Supplies and Materials	3,490	3,500	-	-	1,000
TOTAL SUPPLIES AND MATERIALS		3,657	4,500	-	1,000	9,000

HOME RELIEF – CONTRACTUAL SERVICES

Account Number	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2015 – 2016 ACTUAL	2016 – 2017 BUDGET	2016 – 2017 APPROPRIATION
74-1000	Physician Services	-	-	-	-	5,000
74-1100	Hospital Services (In-Patient)	-	-	-	-	7,500
74-1200	Hospital Services (Out-Patient)	-	-	-	-	5,000
74-1300	Drugs	-	-	-	-	2,000
74-1400	Dental Services	-	-	-	-	2,000
74-1500	Flat Grant (Cash)	-	-	-	-	500
74-1600	Fuel	2,070	3,000	1,750	2,000	3,000
74-1700	Utilities	2,070	3,000	1,750	2,000	3,000
74-1800	Shelter	37,053	40,000	31,325	35,000	40,000
74-1900	Transportation	-	-	-	-	500
74-2000	Ambulance Service	-	-	-	-	500
TOTAL CONTRACTUAL SERVICES		41,193	46,000	34,825	39,000	69,000

HOME RELIEF – COMMODITIES

Account Number	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2015 – 2016 ACTUAL	2016 – 2017 BUDGET	2016 – 2017 APPROPRIATION
75-1000	Food	167	10,000	7,000	10,000	11,000
75-1100	Personal Incidentals	2,277	2,500	1,925	2,000	3,000
TOTAL COMMODITIES		2,444	12,500	8,925	12,000	14,000

HOME RELIEF – OTHER EXPENDITURES

Account Number	DESCRIPTION	2014-2015 ACTUAL	2015-2016 BUDGET	2015 – 2016 ACTUAL	2016 – 2017 BUDGET	2016 – 2017 APPROPRIATION
76-1000	Transient Cases (Contingencies)	3,490	10,000	3,547	4,000	10,000
TOTAL OTHER EXPENDITURES		3,490	10,000	3,547	4,000	10,000
TOTAL GENERAL ASSISTANCE		93,696	117,025	94,387	105,960	165,000

OVERVIEW OF APPROPRIATED REVENUE AND EXPENDITURES (GENERAL ASSISTANCE FUND)

Cash on Hand – April 1, 2016		186,062
ESTIMATED REVENUES		
Property Taxes	110,000	
Interest Received / Investments	1,000	
<u>TOTAL ESTIMATED REVENUES</u>	<u>111,000</u>	
TOTAL ESTIMATED FUNDS AVAILABLE		297,062
APPROPRIATED EXPENDITURES		
Personnel Services	52,100	
Operating Expenses	4,900	
Professional Services	6,000	
Supplies and Materials	9,000	
Home Relief – Contractual Services	69,000	
Home Relief – Commodities	14,000	
Home Relief – Other Expenditures	10,000	
<u>TOTAL APPROPRIATED EXPENDITURES</u>	<u>165,000</u>	
ESTIMATED CASH ON HAND, MARCH 31, 2017		132,062



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 foregoing is a true and correct copy of Ordinance 2016-01, entitled

**BUDGET AND APPROPRIATION ORDINANCE FOR PALOS TOWNSHIP, COOK COUNTY, ILLINOIS
FOR THE FISCAL YEAR COMMENCING APRIL 1, 2016 AND ENDING MARCH 31, 2017**

and was duly adopted at a regular meeting of the Palos Township Board of Trustees held on _____, 2016 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 _____, 2016.

JANE NOLAN, TOWNSHIP CLERK

(SEAL)



STATE OF ILLINOIS)
) SS.
COUNTY OF COOK)

**PALOS TOWNSHIP
ORDINANCE 2016-01**

**BUDGET & APPROPRIATION ORDINANCE FOR PALOS TOWNSHIP, COOK COUNTY, ILLINOIS
FOR THE FISCAL YEAR COMMENCING APRIL 1, 2016 AND ENDING MARCH 31, 2017**

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, 2016 and end on March 31, 2017; 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, 2016 and ending on March 31, 2017.

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 2016-2017” 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, 2016.

SECTION 2: That the amount appropriated for township purposes for the fiscal year beginning April 1, 2016 by fund shall be as follows:

1. GENERAL TOWN FUND
2. GENERAL ASSISTANCE FUND
3. INSURANCE FUND
4. SOCIAL SECURITY FUND
5. IMRF 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 EIGHTY-FIVE THOUSAND FOUR HUNDRED NINETEEN DOLLARS AND 00/100 DOLLARS (\$1,385,419) for the fiscal year April 1, 2016 to March 31, 2017.

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 23rd day of June, 2016, 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				

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, 2016 and ending on March 31, 2017 are as follows:

<u>SOURCE</u>	<u>ESTIMATED AMOUNT</u>
<u>TOWN FUND</u>	
Net Property Tax Receipts	\$ 880,000
Personal Property Replacement Tax	\$ 25,000.00
Health Service Clinic Fees	\$ 50,000.00
Interest Received / Investments	\$ 300.00
Donations	\$ 13,000.00
Inter-fund Loans	\$ 0.00
Grants / Intergovernmental	\$ 0.00
SHIP Grant	\$ 0.00
Coast to Coast Prescription Discount Cards	\$ 700.00
<u>Other Sources</u>	<u>\$ 4,430.00</u>
TOTAL ESTIMATED TOWN REVENUES	\$ 973,430
<u>GENERAL ASSISTANCE FUND</u>	
Net Property Tax Receipts	\$ 110,000.00
<u>Other Sources</u>	<u>\$ 1,000.00</u>
TOTAL ESTIMATED GENERAL ASSISTANCE REVENUES	\$ 111,000.00

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



TOWNSHIP OF PALOS

GLOSSARY OF TERMS

ACCOUNT	A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.
ACCOUNTING SYSTEM	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.
ACCRUAL BASIS	A system of government accounting where revenues and expenditures are recognized before they are received or spent.
ANNUALIZE	Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.
APPROPRIATION	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.
ASSETS	Property owned by a government which has a monetary value.
ASSESSED VALUATION	A valuation set upon real estate or other property by the County Assessor as a basis for levying taxes.
BALANCED BUDGET	The budget is balanced when the sum of estimated revenues and appropriated fund balances is equal to or greater than expenditures.
BOARD OF TRUSTEES	The elected body responsible for the oversight of the Township and includes four (4) Trustees and the Township Supervisor.
BUDGET	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.

CAFR	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.
CAPITAL EQUIPMENT	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.
CAPITAL IMPROVEMENT	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.
CAPITAL OUTLAY	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".
CASH BASIS	The basis of accounting in which revenues and expenditures are recognized when cash is received or disbursed.
CHART OF ACCOUNTS	The classification system used by the Village to organize the accounting for various funds.
COMMODITIES	Consumable items used by Township departments. Examples include office supplies, replacement parts for equipment and gasoline.
CONTINGENCY	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.
DEBT	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.
DEFICIT	<ol style="list-style-type: none"> 1. The excess of an entity's liabilities over its assets; or 2. The excess of expenditures or expenses over revenues during a single accounting period.
DEPARTMENT	An administrative organizational unit which indicates overall management responsibility for one or more activities.

DISBURSEMENT	Payments for goods and services in cash or by check.
EAV	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.
ENCUMBRANCE	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.
EXPENDITURES	The term given to the “spending” of government held funds. In general, governmental agencies do not have “expenses”, they have “expenditures”.
FISCAL YEAR	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 st to March 31 st next following as its fiscal year.
FUND(S)	<ol style="list-style-type: none"> 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; 2. The term used to describe moneys belonging to the Township.
FUND BALANCE	The excess of a fund’s assets over its liabilities and reserves.
GAAFR	Governmental Accounting, Auditing and Financial Reporting. A Comprehensive practice-oriented guide to accounting and auditing in the public sector.
GAAP	Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.
GAAS	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.

GASB	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.
GOAL	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.
INCREMENTAL BUDGETING	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.
INTERFUND LOAN	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.
INTERFUND TRANSFER	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.
LINE ITEM	A single, specific purpose listed in a budget document for the expenditure of funds.
MODIFIED ACCURAL ACCOUNTING	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.
OPERATING BUDGET	The portion of the budget that pertains to daily operations that provides the basic government services.
ORDINANCE	A formal legislative enactment by the governing board of the Township.
PERSONAL PROPERTY REPLACEMENT TAXES	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.