

| Government | FY2012 Proposed Budget Highlights | | Civic Federation Supports | Civic Federation Concerns | Civic Federation Recommendations |
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| <p>City Colleges of Chicago</p> <p><i>Civic Federation Position: <u>Support</u></i></p> <p><i>Fiscal Year: July 1-June 30</i></p> | <p>Total Appropriations:</p> | <ul style="list-style-type: none"> • \$651.5 million • Increase of \$69.6 million, or 12.0%, from FY2011 adopted budget | <ul style="list-style-type: none"> • Keeping the property tax flat • Commitment to fiscal discipline in unrestricted operating budget • Strong unreserved fund balance • Reporting cost containment strategies and savings • Reasonable phased tuition increase • Using Personal Property Replacement Tax revenues for capital, not operating purposes • Three-year revenue and expenditure forecast • Increased transparency and information in the budget process | <p>No major concerns</p> | <ul style="list-style-type: none"> • Adopt a formal fund balance policy • Develop a formal long-term financial plan in FY2012 |
| <p>Unrestricted Operating Fund:</p> | <ul style="list-style-type: none"> • \$318.1 million • Increase of \$5.3 million, or 1.7%, from FY2011 adopted budget | | | | |
| <p>Personnel (FTE Positions):</p> | <ul style="list-style-type: none"> • 2,379 FTE positions • Increase of 438 FTE positions, or 22.6% from FY2011 adopted budget | | | | |
| <p>Personnel Appropriations:</p> | <ul style="list-style-type: none"> • \$287.9 million • Increase of \$26.2 million, or 10.0%, from FY2011 adopted budget | | | | |
| <p>Fund Balance:</p> | <ul style="list-style-type: none"> • \$86.9 million, or 21.5% of operating expenses • Increase of \$19.8 million, or 3.5 percentage points from FY2009 | | | | |
| <p>Property Tax Levy:</p> | <ul style="list-style-type: none"> • \$123.3 million • No change from FY2011 levy | | | | |
| <p>Tuition:</p> | <ul style="list-style-type: none"> • \$89 per credit hour • Increase of \$2 per credit hour, or 2.3%, from FY2011 adopted budget | | | | |
| <p>Pension:</p> | <ul style="list-style-type: none"> • City Colleges of Chicago employees participate in the State Universities Retirement System of Illinois. | | | | |
| <p>Chicago Public Schools</p> <p><i>Civic Federation Position: <u>Support</u></i></p> <p><i>Fiscal Year: July 1-June 30</i></p> | <p>Total Appropriations:</p> | <ul style="list-style-type: none"> • \$5.9 billion • Increase of \$87.0 million, or 1.5%, from FY2011 year-end estimate | <ul style="list-style-type: none"> • Implementing management efficiencies and cost-savings strategies • Eliminating teacher cost-of-living adjustment increase • Property tax increase to the | <ul style="list-style-type: none"> • Pension funding crisis • Continued use of reserve funds to balance budget • Increasing long-term debt • Insufficient time for public review of budget | <ul style="list-style-type: none"> • Implement a formal long-term financial plan • Implement pension reform • Complete development of multi-year capital improvement plan • Require consistent |
| <p>General Operating Fund:</p> | <ul style="list-style-type: none"> • \$5.1 billion • Increase of \$163.4 million, or 3.3%, from FY2011 year-end estimate | | | | |
| <p>Personnel (FTE Positions):</p> | <ul style="list-style-type: none"> • Chicago Public Schools did not provide total FTE data in its FY2012 budget document. | | | | |

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| | Personnel Appropriations: <ul style="list-style-type: none"> • \$3.6 billion • Decrease of \$364.3 million, or 0.8%, from FY2011 year-end estimate | <ul style="list-style-type: none"> • maximum amount allowable • Inclusion of multi-year budget projections in budget book • Budget format and transparency improvements | <ul style="list-style-type: none"> • Lack of data previously reported and other budget format issues | <ul style="list-style-type: none"> • financial reporting for charter schools • Increase time allowed for public review and comment • Further improvements to budget format and transparency |
| Fund Balance: <ul style="list-style-type: none"> • \$198.5 million, or 4.1% of operating expenses • Increase of \$68.2 million, or 1.4 percentage points, from FY2009 | | | | |
| Property Tax Levy: <ul style="list-style-type: none"> • \$2.1 billion • Increase of \$153.2 million, or 7.9% from FY2011 levy | | | | |
| Pension Fund, Actuarial Value of Assets: <ul style="list-style-type: none"> • 67.1% in FY2010 (<i>Chicago Teachers Pension Fund</i>) • Decrease of 6.5 percentage points from FY2009 | | | | |
| DuPage County <i>Civic Federation</i> <i>Position: <u>Support</u></i> <i>Fiscal Year: December 1 – November 30</i> | Total Appropriations: <ul style="list-style-type: none"> • \$434.7 million • Decrease of \$10.3 million, or 2.3%, from FY2011 budget | <ul style="list-style-type: none"> • Modernizing personnel policies • Reinstate pension funding at 100% annual required contribution • Keeping the property tax levy stable • Maintaining adequate reserve funds • Reducing personnel headcount • Pursuing alternative options for operating Youth Home | <ul style="list-style-type: none"> • Escalating personnel costs • Lack of a complete formal capital improvement plan • Lack of a formal long-term financial plan | <ul style="list-style-type: none"> • Continue to improve budget document transparency • Develop and implement a performance measurement system • Develop a formal capital improvement plan • Implement a formal long-term financial planning process • Continue modernization of personnel policies |
| | General Fund Appropriations: <ul style="list-style-type: none"> • \$169.2 million • Increase of \$3.3 million, or 2.0%, from FY2011 budget | | | |
| | Personnel (FTE Positions): <ul style="list-style-type: none"> • 2,268 FTE positions • Decrease of 2 FTE positions, or 0.1%, from FY2011 budget | | | |
| | Personnel Appropriations: <ul style="list-style-type: none"> • \$193.5 million • Increase of \$5.9 million, or 3.2%, from FY2011 budget | | | |
| | Fund Balance: <ul style="list-style-type: none"> • \$59.9 million, or 44.3% of operating expenses • Increase of \$3.7 million, or 4.9 percentage points, from FY2009 fund balance ratio | | | |
| | Property Tax Levy: <ul style="list-style-type: none"> • \$66.6 million • No change from FY2011 levy | | | |
| Pension Funds, Actuarial Value of Assets: <ul style="list-style-type: none"> • Regular County Employees: 71.5% (increase of 1.0 percentage point from FY2009) • Elected County Officials: 2.6% (decrease of 24.5 percentage points from FY2009) • Sheriff's Law Enforcement Personnel: 46.0% (decrease of 0.6 percentage points from FY2009) • Veterans' Assistance Commission: 78.4% (increase of 2.7 percentage points from FY2009) • DuPage County employees participate in the Illinois Municipal Retirement Fund | | | | |

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| City of Chicago <i>Civic Federation</i> <i>Position: <u>Support</u></i> <i>Fiscal Year: January 1-December 31</i> | Total Appropriations (excluding grant funds): | <ul style="list-style-type: none"> • \$6.3 billion • Increase of \$131.0 million, or 2.1%, from FY2011 adopted budget | <ul style="list-style-type: none"> • Significant expenditure reductions • Targeted revenue enhancements • Significant reduction in use of one-time revenue sources • Holding property tax revenue constant • Pursuing alternative service delivery • Scheduling a public hearing on the proposed budget • Developing an annual financial analysis | <ul style="list-style-type: none"> • Ongoing structural deficit • Growing long-term liabilities • Pension funding crisis • High-bonded debt burden • Inadequate Corporate Fund reserves • Lack of cost of service data • Lack of specificity regarding gap-closing efforts | <ul style="list-style-type: none"> • Implement pension reform • Adopt Corporate Fund balance policy to build reserves • Limit declaration of TIF surplus • Adopt financial policies • Implement a formal long-term financial plan • Evaluate fire department staffing and deployment in order to reduce expenditures • Strengthen the capital budgeting and capital improvement plan process • Measure and budget for the full cost of City programs • Improve budget format |
| | Corporate Fund Appropriations: | <ul style="list-style-type: none"> • \$3.1 billion • Decrease of \$177.1 million, or 5.4%, from FY2011 adopted budget | | | |
| | Personnel (FTE Positions): | <ul style="list-style-type: none"> • 30,623 FTE positions • Decrease of 2,299 FTE positions, or nearly 7.0%, from FY2011 adopted budget | | | |
| | Personnel Appropriations: | <ul style="list-style-type: none"> • \$3.2 billion • Decrease of \$104.1 million, or 3.1%, from FY2011 budget | | | |
| | Fund Balance: | <ul style="list-style-type: none"> • \$81.2 million, or 2.7% of operating expenses • Increase of \$78.5 million, or 2.6 percentage points, from FY2009 | | | |
| | Property Tax Levy (excluding levy for City Colleges of Chicago and Chicago Public Schools): | <ul style="list-style-type: none"> • \$798.0 million • Increase of \$1.1 million, or 0.1%, from FY2011 levy | | | |
| | Pension Funds, Actuarial Value of Assets: | <ul style="list-style-type: none"> • Fire: 32.4% (decrease of 4.1 percentage points from FY2009) • Police: 39.7% (decrease of 3.9 percentage points from FY2009) • Municipal: 49.8% (decrease of 7.2 percentage points from FY2009) • Laborers': 73.8% (decrease of 5.6 percentage points from FY2009) | | | |
| Cook County <i>Civic Federation</i> <i>Position: <u>Support</u></i> <i>Fiscal Year: December 1 – November 30</i> | Total Appropriations: | <ul style="list-style-type: none"> • 3.3 billion • Decrease of \$180.2 million, or 5.1%, from FY2011 budget | <ul style="list-style-type: none"> • Repealing an additional 0.25 percentage point of the one percentage point sales tax increase • Significant expenditure reductions • Reasonable targeted revenue enhancements | <ul style="list-style-type: none"> • Structural deficit • Non-recurring revenues used to balance budget • Low unreserved fund balance • Cook County Health System finances and management • Timeliness of audited financial | <ul style="list-style-type: none"> • Improve the financial management of the County Health System • Develop and implement a formal long-term financial plan • Establish financial policies • Adopt governance |
| | General Fund Appropriations: | <ul style="list-style-type: none"> • \$2.2 billion • Decrease of \$107.4 million, or 4.6%, from FY2011 budget | | | |
| | Personnel (FTE Positions): | <ul style="list-style-type: none"> • 21,904.5 FTE positions • Decrease of 1,307.8 FTE positions, or 5.6%, from FY2011 budget | | | |
| | Personnel Appropriations: | <ul style="list-style-type: none"> • \$1.9 billion • Decrease of \$251.7 million, or 11.7%, from FY2011 | | | |

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| | Fund Balance: | <ul style="list-style-type: none"> • \$30.8 million, or 2.3% of operating expenses • Decrease of \$20.5 million, or 1.8 percentage points, from FY2009 | <ul style="list-style-type: none"> • Holding property tax revenue nearly flat • Reducing the County subsidy to unincorporated areas • Managed competition for custodial services • Budget process improvements • County performance management initiatives (STAR) | <ul style="list-style-type: none"> • report release • Lack of estimated revenue details | <ul style="list-style-type: none"> • reforms • Implement pension reforms • Develop a formal capital improvement plan • Improve budget document • Produce audited financial statements within six months of close of fiscal year |
| | Property Tax Levy: | <ul style="list-style-type: none"> • \$721.9 million • Increase of \$1.4 million, or 0.2%, from FY2001-FY2011 levies | | | |
| | Pension Fund, Actuarial Value of Assets: | <ul style="list-style-type: none"> • 60.7% in FY2010 • Decrease of 2.5 percentage points from FY2009 | | | |
| | Cook County Health and Hospitals System Appropriations: | <ul style="list-style-type: none"> • \$894.0 million • Decrease of \$18.0 million, or 2.0%, from FY2011 adopted budget | | | |
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| Chicago Transit Authority <i>Civic Federation Position: <u>Support</u></i> <i>Fiscal Year: January 1-December 31</i> | Operating Budget Appropriations: | <ul style="list-style-type: none"> • \$1.2 billion • Decrease of \$66.2 million, or 5.1%, from FY2011 revised budget | <ul style="list-style-type: none"> • Ending the reliance on capital funds to close operating budget gaps • Maintain current service and fares • Addressing expensive labor practices • Continuing to implement management and administrative efficiencies • Termination of the costly Seniors Ride Free program • Passage of universal fare card legislation | <ul style="list-style-type: none"> • Budget balance contingent on collective bargaining outcomes • Budget balanced with \$73.3 million in one-time savings | <ul style="list-style-type: none"> • Implement a formal long-term financial plan • Continue growing non-fare system-generated revenue • Study zone fare or peak hour options • Improve budget detail |
| | Labor Expenses (net of proposed savings): | <ul style="list-style-type: none"> • \$883.1 million • Decrease of \$18.3 million, or 2.0%, from FY2011 revised budget | | | |
| | Personnel (FTE Positions): | <ul style="list-style-type: none"> • 9,206 FTE positions • Decrease of 171 FTE positions, or 1.8%, from FY2011 proposed budget | | | |
| | Pension Fund, Actuarial Value of Assets: | <ul style="list-style-type: none"> • 70.1% in FY2010 • Decrease of 4.7 percentage points from FY2009 | | | |
| | Ridership: | <ul style="list-style-type: none"> • 529.2 million rides • Increase of 4.8 million rides, or 0.9%, from FY2011 budget | | | |
| Forest Preserve District of Cook County <i>Civic Federation Position: <u>Support</u></i> | Total Appropriations | <ul style="list-style-type: none"> • \$195.0 million • Decrease of \$2.6 million, or 1.3%, from FY2011 adopted budget | <ul style="list-style-type: none"> • Holding the property tax levy flat • Adhering to fund balance policy • Conducting district-wide desk audit | <ul style="list-style-type: none"> • Downward trend of pension fund • Improper governance structure • Details of capital improvement plan | <ul style="list-style-type: none"> • Elect a separate Board of Commissioners • Implement comprehensive pension reform • Develop and report performance measures |
| | Corporate Fund Appropriations: | <ul style="list-style-type: none"> • \$58.0 million • Increase by \$0.9 million, or 1.5%, from FY2011 adopted budget | | | |
| | Personnel (FTE Positions): | <ul style="list-style-type: none"> • 573.6 FTE positions • Increase of 29.1 FTE positions, or 5.3%, from FY2011 adopted budget | | | |

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| <p><i>Fiscal Year: January 1- December 31</i></p> | <p>Personnel Appropriations:</p> | <ul style="list-style-type: none"> • \$29.3 million • Increase of \$1.5 million, or 5.5%, from FY2011 adopted budget | | | <ul style="list-style-type: none"> • Enhance transparency of Resident Watchmen program • Implement a long-term financial forecast and planning process • Evaluate opportunities for alternative service delivery • Improve the capital improvement plan and process • Comprehensive web page for budget documents and financial statements • Budget document improvements |
| | <p>Fund Balance:</p> | <ul style="list-style-type: none"> • \$35.3 million, or 96.1% of operating expenses in FY2010 • Increase of \$9.1 million, or 24.3 percentage points, from FY2009 | | | |
| | <p>Property Tax Levy:</p> | <ul style="list-style-type: none"> • \$86.5 million • No change from FY2011 levy | | | |
| | <p>Pension Fund, Actuarial Value of Assets:</p> | <ul style="list-style-type: none"> • 65.2% in FY2010 • Decrease of 3.5 percentage points from FY2009 | | | |
| <p>Metropolitan Water Reclamation District</p> <p><i>Civic Federation Position: <u>Conditional Support</u></i></p> <p><i>Fiscal Year: January 1- December 31</i></p> | <p>Total Appropriations:</p> | <ul style="list-style-type: none"> • \$1.04 billion • Increase of \$8.6 million, or 0.8%, from FY2011 adjusted budget | <ul style="list-style-type: none"> • Reducing staff levels and personnel costs • Increase in pension funding and proposed reforms • Utilizing and publishing long-term planning techniques • Producing a user-friendly budget document • Dedication of TIF surplus distribution to net assets appreciable | <ul style="list-style-type: none"> • Failure to transparently comply with fund balance policy • Financial status of pension fund • Increase in property tax levy for FY2012 | <ul style="list-style-type: none"> • Implement comprehensive pension reform • Increased budgeted fund balance in Corporate Fund to comply with District policy • Add total revenue collection and personal services content to future budget documents • Budget the Reserve Claim Fund based on anticipated expenditures |
| | <p>Corporate Fund Appropriations:</p> | <ul style="list-style-type: none"> • \$338.8 million • Decrease of \$2.3 million, of 0.7%, from FY2011 adjusted budget | | | |
| | <p>Personnel (FTE Positions):</p> | <ul style="list-style-type: none"> • 1,922 FTE positions • Decrease of 149 FTE positions, or 7.2%, from FY2011 adjusted budget | | | |
| | <p>Personnel Appropriations:</p> | <ul style="list-style-type: none"> • \$323.7 million • Decrease by \$21.3 million, or 6.2%, from FY2011 adjusted budget | | | |
| | <p>Fund Balance:</p> | <ul style="list-style-type: none"> • \$31.7 million, or 9.4% of operating expenses • Decrease of \$40.9 million, or 13.4 percentage points, from FY2011 year-end net assets | | | |
| | <p>Property Tax Levy:</p> | <ul style="list-style-type: none"> • \$496.9 million • Increase of \$18.3 million, or 3.8%, from FY2011 levy | | | |
| | <p>Pension Fund, Actuarial Value of Assets:</p> | <ul style="list-style-type: none"> • 56.5% in FY2010 • Decrease of 4.2 percentage points from FY2009 | | | |

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| <p>Chicago Park District</p> <p><i>Civic Federation</i> Position: <u>Support</u></p> <p><i>Fiscal Year:</i> January 1- December 31</p> | <p>Total Appropriations:</p> <ul style="list-style-type: none"> • \$407.5 million • Increase of \$10.0 million, or 2.5%, from FY2011 budget | <ul style="list-style-type: none"> • Holding the property tax levy flat • Development of a fund balance policy • Increasing non-tax revenue • Multi-year plan to eliminate structural deficit • Not using the TIF surplus distribution to balance the budget • Implementation of management initiatives | <ul style="list-style-type: none"> • Continued use of non-recurring revenues sources • Deterioration of the fiscal health of the Pension Fund • Increases in personnel costs | <ul style="list-style-type: none"> • Implement comprehensive pension reforms • Revise the fund balance policy for the Long-Term Income Reserve Fund • Follow GFOA guidelines for fund balance for General Fund • Implement a formal long-term financial plan • Assume operational control of Illinois International Port District Harborside Golf Center • Improve the budget book format |
| | <p>Personnel (FTE Positions):</p> <ul style="list-style-type: none"> • 3,102 FTE positions • Decrease of 33 FTE positions, or 1.1%, from FY2011 budget | | | |
| | <p>Personnel Appropriations:</p> <ul style="list-style-type: none"> • \$171.1 million • Increase of \$5.3 million, or 3.2%, from FY2011 budget | | | |
| | <p>Fund Balance:</p> <ul style="list-style-type: none"> • \$47.6 million, or 20.0% of operating expenses • Increase of \$7.5 million, or 3.9 percentage points, from FY2009 | | | |
| | <p>Property Tax Levy:</p> <ul style="list-style-type: none"> • \$259.9 million • No change from FY2011 | | | |
| | <p>Pension Fund, Actuarial Value of Assets:</p> <ul style="list-style-type: none"> • 62.3% in FY2010 • Decrease of 4.9 percentage points from FY2009 | | | |