

Government	FY2013 Proposed Budget Highlights		Civic Federation Supports	Civic Federation Concerns	Civic Federation Recommendations
<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>	Total Appropriations:	<ul style="list-style-type: none"> • \$659.5 million • Increase of \$2.7 million, or 0.4%, from FY2012 adopted budget of \$656.8 million 	<ul style="list-style-type: none"> • No property tax increase • Commitment to fiscal discipline in unrestricted operating budget • Strong unrestricted fund balance • Reporting cost containment strategies and savings • Holding in-district tuition rates flat • Using Personal Property Replacement Tax revenues for capital, not operating purposes • Three-year revenue and expenditure forecast and monthly accounting cycle 	<ul style="list-style-type: none"> • Insufficient time for public review of budget 	<ul style="list-style-type: none"> • Publish a formal long-term financial plan in FY2014 • Adopt a formal fund balance policy • Plan for potential shift of pension costs from the State of Illinois • Improve the budget book format • Increase time allowed for public review • Fully disclose information on future Chicago Infrastructure Trust projects and develop procedures and safeguards • Continue to advocate for the State of Illinois to change the community college equalization formula
	Unrestricted Operating Fund:	<ul style="list-style-type: none"> • \$321.1 million • Decrease of \$2.4 million, or 0.8%, from FY2012 adopted budget of \$323.5 million 			
	Personnel (FTE Positions): Personnel Appropriations:	<ul style="list-style-type: none"> • 2,458 full-time and 4,078 part-time FTE positions • Increase of 79 full-time FTE positions, or 3.3%, from FY2012 adopted budget • Decrease of 407 part-time FTE positions, or 9.1%, from FY2012 adopted budget • \$285.1 million • Decrease of \$2.6 million, or 0.9%, from FY2012 adopted budget of \$287.7 million 			
	FY2011 Fund Balance:	<ul style="list-style-type: none"> • \$66.4 million, or 15.2% of operating expenses • Increase of \$19.8 million, or 3.5 percentage points from FY2010 			
	Property Tax Levy:	<ul style="list-style-type: none"> • \$123.3 million (gross tax levy) • No change from FY2012 levy 			
	Tuition:	<ul style="list-style-type: none"> • \$89 per credit hour • Flat from FY2012 			
	Pension:	<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>Oppose</u></i></p> <p><i>Fiscal Year:</i></p>	Total Appropriations:	<ul style="list-style-type: none"> • \$5.7 billion • Decrease of \$66.2 million, or 1.1%, from FY2012 year-end estimate of \$5.8 billion 	<ul style="list-style-type: none"> • Implementing management efficiencies and cost-savings strategies • Budget format and transparency improvements • Producing a 	<ul style="list-style-type: none"> • Operating with an ongoing structural deficit that will be exacerbated by the District's reliance on reserves and the upcoming pension funding spike • Draining reserve 	<ul style="list-style-type: none"> • Board of Education should reject the CPS FY2013 Proposed Budget • Implement a formal long-term financial plan to stabilize CPS finances
	General Operating Fund:	<ul style="list-style-type: none"> • \$5.2 billion • Increase of \$286.8 million, or 5.9%, from FY2012 year-end estimate of \$4.9 billion 			
	Personnel (FTE Positions):	<ul style="list-style-type: none"> • Chicago Public Schools did not provide total FTE data in its FY2013 budget document. 			

<p><i>July 1-June 30</i></p> <p>The Civic Federation also opposed the amended CPS budget.</p>	<p>Personnel Appropriations:</p>	<ul style="list-style-type: none"> • \$3.460 billion • Decrease of \$35.3 million, or 1.0%, from FY2012 year-end estimate of \$3.495 billion 	<p>prioritized, publicly-available capital improvement plan</p> <ul style="list-style-type: none"> • Property tax increase 	<p>funds to balance budget</p> <ul style="list-style-type: none"> • Pension funding crisis • Increasing long-term debt • Insufficient time for public review of budget • Lack of data and other budget format issues 	<ul style="list-style-type: none"> • Develop and present pension reform plan to General Assembly • Require consistent financial reporting for charter schools • Increase time allowed for public review and comment • Fully disclose information on future Chicago Infrastructure Trust projects and develop procedures and safeguards • Further improve budget format and transparency
<p>FY2011 Fund Balance:</p>	<ul style="list-style-type: none"> • \$520.5 million, or 10.6% of operating expenses 				
<p>Property Tax Levy:</p>	<ul style="list-style-type: none"> • \$2.1 billion • Increase to maximum allowed under PTELL 				
<p>Pension Fund</p> <p>Actuarial Value Funded Ratio:</p> <p>Unfunded Actuarial Accrued Liability:</p>	<ul style="list-style-type: none"> • 59.9% in FY2011 (<i>Chicago Teachers Pension Fund</i>) • Decrease of 7.2 percentage points from FY2010 • \$6.8 billion • Increase of 1,432.5 million from FY2010 				
<p>DuPage County</p> <p><i>Civic Federation Position: Support</i></p> <p><i>Fiscal Year: December 1 – November 30</i></p>	<p>Total Appropriations:</p>	<ul style="list-style-type: none"> • \$431.8 million • Decrease of \$8.1 million, or 1.8%, from FY2012 budget of \$440.0 million 	<p>This year, the Civic Federation provided a brief review of the DuPage County Proposed FY2013 Financial Plan and examination of the County's financial condition. The Federation did not release a full analysis with position statements of support and concern and recommendations as in previous years.</p>		
<p>General Fund Appropriations:</p>	<ul style="list-style-type: none"> • \$168.8 million • Decrease of approximately \$489,000, or 0.3%, from FY2012 budget of \$169.3 million 				
<p>Personnel (Full-time headcount):</p>	<ul style="list-style-type: none"> • 2,227 full-time positions • Decrease of seven full-time positions, or 0.3%, from FY2012 budget of 2,234 full-time positions 				
<p>Personnel Appropriations:</p>	<ul style="list-style-type: none"> • \$204.3 million • Decrease of approximately \$623,000, or 0.3%, from FY2012 budget of \$204.9 million 				
<p>FY2011 Fund Balance:</p>	<ul style="list-style-type: none"> • \$61.8 million, or 47.2% of operating expenses 				
<p>Property Tax Levy:</p>	<ul style="list-style-type: none"> • \$66.6 million • No change from FY2012 levy 				
<p>Pension Funds</p> <p>Actuarial Value</p>	<ul style="list-style-type: none"> • Regular County Employees: 67.2% (decrease of 4.3 percentage points from FY2010) • Elected County Officials: -8.0% (decrease of 10.6 				

	<p>Funded Ratios:</p> <p>percentage points from FY2010)</p> <ul style="list-style-type: none"> • Sheriff's Law Enforcement Personnel: 44.3% (decrease of 1.7 percentage points from FY2010) • Veterans' Assistance Commission: 39.2% (decrease of 39.2 percentage points from FY2010) • DuPage County employees participate in the Illinois Municipal Retirement Fund <p>Unfunded Actuarial Accrued Liability:</p> <ul style="list-style-type: none"> • Regular County Employees: \$116.3 million (increase of \$15.4 million from FY2010) • Elected County Officials: \$8.8 million (decrease of approximately \$225,000 from FY2010) • Sheriff's Law Enforcement Personnel: \$72.2 million (increase of \$1.6 million from FY2010) • Veterans' Assistance Commission: \$70,036 (increase of approximately \$42,000 from FY2010) 			
<p>Cook County</p> <p><i>Civic Federation</i> <i>Position: <u>Support</u></i></p> <p><i>Fiscal Year: December 1 – November 30</i></p>	<p>Total Appropriations:</p> <ul style="list-style-type: none"> • \$3.3 billion • Decrease of \$25.9 million, or 0.8%, from FY2012 adopted budget of \$3.35 billion 	<ul style="list-style-type: none"> • Repealing the final 0.25 percentage point of the 2008 sales tax increase • Expenditure reductions • Targeted revenue enhancements • Holding property tax revenue nearly flat • Establishing goal to eliminate unincorporated areas of Cook County • Implementation of operational and government services efficiencies • Managed competition for custodial services • Plan to maximize federal Medicaid revenue for Health 	<ul style="list-style-type: none"> • Structural deficit • Feasibility of Medicaid expansion plan • Achievability of projected revenue estimates for new and increased taxes • Declining health of pension fund • Lack of progress on governance reforms • Insufficient time for public review of budget • Lack of estimated revenue details 	<ul style="list-style-type: none"> • Implement pension reforms • Develop and implement a formal long-term financial plan • Develop contingency plans for projected revenue sources • Establish additional financial policies • Adopt governance reforms • Develop a formal capital improvement plan • Improve budget document
	<p>General Fund Appropriations:</p> <ul style="list-style-type: none"> • \$2.3 billion • Increase of \$61.4 million, or 2.7%, from FY2012 adopted budget of \$2.2 billion 			
	<p>Personnel (FTE Positions):</p> <ul style="list-style-type: none"> • 22,573.3 FTE positions • Decrease of 421.5 FTE positions, or 1.8%, from FY2012 adopted budget of 22,994.8 			
	<p>Personnel Appropriations:</p> <ul style="list-style-type: none"> • \$1.9 billion • Decrease of \$378,550, or 0.0%, from FY2012 adopted budget of \$1.9 billion 			
	<p>FY2011 Fund Balance:</p> <ul style="list-style-type: none"> • \$197.1 million, or 14.2% of operating expenses 			
	<p>Property Tax Levy:</p> <ul style="list-style-type: none"> • \$724.9 million • Increase of \$4.5 million, or 0.2%, from FY2012 levy 			
	<p>Pension Fund</p> <p>Actuarial Value of Assets:</p> <ul style="list-style-type: none"> • 57.5% in FY2011 • Decrease of 3.2 percentage points from FY2010 			
	<p>Unfunded Actuarial Accrued Liability:</p> <ul style="list-style-type: none"> • \$5.8 billion in FY2011 • Increase of \$667.1 million, or 12.9%, from FY2010 			
<p>Cook County</p> <ul style="list-style-type: none"> • \$965.9 million 				

	Health and Hospitals System Appropriations:	<ul style="list-style-type: none"> Increase of \$71.8 million, or 8.0%, from FY2012 adopted budget of \$894.1 million 	<p>System</p> <ul style="list-style-type: none"> Plans for pension reform Proposal of new financial policies Strengthening separation from the Forest Preserve District Producing audited financial statements approximately six months after the close of fiscal year County performance management initiative (STAR) Budgeting practice improvements Budget document improvements 		
<p>City of Chicago</p> <p><i>Civic Federation Position: <u>Support</u> Fiscal Year: January 1- December 31</i></p>	Total Appropriations (excluding grant funds):	<ul style="list-style-type: none"> \$6.5 billion Increase of \$244.7 million, or 3.9%, from FY2012 adopted budget of \$6.3 billion 	<ul style="list-style-type: none"> Restructuring city government Holding the line on property taxes Replenishing long-term asset lease reserves Reducing expenditures through alternative service delivery Terminating non-performing TIF districts Eliminating the employers' expense tax Reporting personnel counts more accurately in Budget Overview and 	<ul style="list-style-type: none"> Pension funding crisis Use of one-time revenue sources Ongoing structural deficit Borrowing to pay for tort settlement Growing long-term liabilities High bonded debt burden Lack of cost of services data Failure to schedule stand alone public hearing 	<ul style="list-style-type: none"> Implement pension reform Adopt Corporate Fund fund balance policy to build reserves Create an Independent Retiree Healthcare Trust Fund Limit declaration of TIF surplus Implement a formal long-term financial plan Strengthen the capital budgeting and CIP process Measure and budget for the full cost of City programs
	Corporate Fund Appropriations:	<ul style="list-style-type: none"> \$3.2 billion Increase of \$58.8 million, or 1.9%, from FY2012 adopted budget of \$3.1 billion 			
	Personnel (FTE Positions):	<ul style="list-style-type: none"> 31,977 FTE positions Increase of 83 FTE positions, or 0.3%, from FY2012 adopted budget 			
	Personnel Appropriations:	<ul style="list-style-type: none"> \$3.24 billion Increase of \$39.6 million, or 1.2%, from FY2012 budget of \$3.20 billion 			
	FY2011 Fund Balance:	<ul style="list-style-type: none"> \$311.5 million, or 10.2% of operating expenses 			
	Property Tax Levy (excluding levy for City Colleges of Chicago and	<ul style="list-style-type: none"> \$801.3 million Increase of \$3.3 million, or 0.4%, from FY2012 levy 			

	Chicago Public Schools):		Recommendations		<ul style="list-style-type: none"> Improve budget format
	Pension Funds Actuarial Value Funded Ratio: Unfunded Actuarial Accrued Liability:	<ul style="list-style-type: none"> Fire: 28.3% (decrease of 4.1 percentage points from FY2010) Police: 35.6% (decrease of 4.1 percentage points from FY2010) Municipal: 44.6% (decrease of 5.2 percentage points from FY2010) Laborers': 64.9% (decrease of 8.9 percentage points from FY2010) Fire: \$2.8 billion (increase of \$292.1 million from FY2010) Police: \$6.2 billion (increase of \$587.8 million from FY2010) Municipal: \$6.9 billion (increase of \$855.1 from FY2010) Laborers': \$768.8 million (increase of \$226.8 million from FY2010) 			
Forest Preserve District of Cook County <i>Civic Federation Position: <u>Support</u></i> <i>Fiscal Year: January 1- December 31</i>	Total Appropriations	<ul style="list-style-type: none"> \$190.3 million Decrease by \$4.7 million, or 2.4%, from FY2012 adopted budget of \$195.0 million 	<ul style="list-style-type: none"> Holding the property tax levy flat Pursuing user fee enhancements instead of increasing property taxes Continuing adherence to fund balance policy Releasing proposed budget well in advance of fiscal year start Improvements to Resident Watchmen program Providing financial documents on District website Improving budget document 	<ul style="list-style-type: none"> Downward trend of pension fund Lack of comprehensive plan tied to bond issuance Lack of detail in capital improvement plan Inappropriate governance structure Insufficient time for public review of budget before first hearing 	<ul style="list-style-type: none"> Improve the capital improvement plan and bond issuance process Elect a separate Board of Commissioners for the District Catalogue services provided to and by Cook County Implement comprehensive pension reform Develop and report performance measures Implement a long-term planning process Evaluate opportunities for alternative service delivery
	Corporate Fund Appropriations:	<ul style="list-style-type: none"> \$52.8 million Decrease by \$5.2 million, or 8.9%, from FY2012 adopted budget of \$58.0 million 			
	Personnel (FTE Positions):	<ul style="list-style-type: none"> 589.8 FTE positions Increase of 16.2 FTE positions, or 2.8%, from FY2012 adopted budget of 573.6 FTEs 			
	Personnel Appropriations:	<ul style="list-style-type: none"> \$32.8 million Increase of \$3.4 million, or 11.6%, from FY2012 adopted budget of \$29.4 million 			
	FY2011 Fund Balance:	<ul style="list-style-type: none"> \$40.8 million, or 78.7% of operating expenses less transfers out 			
	Property Tax Levy:	<ul style="list-style-type: none"> \$86.5 million No change from FY2012 levy 			
	Pension Fund Actuarial Value of Assets:	<ul style="list-style-type: none"> 61.6% in FY2011 Decrease of 3.6 percentage points from FY2010 			

	Unfunded Actuarial Accrued Liability:	<ul style="list-style-type: none"> • \$111.2 million in FY2011 • Increase of \$12.9 million, or 13.1%, from FY2010 			<ul style="list-style-type: none"> • Increase transparency of the Resident Watchmen program in budget document • Revise fund balance policy to reflect GFOA recommendations • Increase time allowed for public review and comment • Improve budget document
Chicago Transit Authority <i>Civic Federation</i> <i>Position: <u>Support</u></i> <i>Fiscal Year:</i> <i>January 1-</i> <i>December 31</i>	Operating Budget Appropriations:	<ul style="list-style-type: none"> • \$1.4 billion • Increase of \$95.9 million, or 7.6%, from FY2012 revised budget of \$1.3 billion 	<ul style="list-style-type: none"> • Proposing a structurally balanced budget for the first time since at least FY2006 • Maintaining current base fares • Working with labor unions to generate significant savings through labor reforms • Continuing to implement management and administrative efficiencies • Pursuing additional non-fare system-generated revenues 	<ul style="list-style-type: none"> • Lack of transparency in budget book 	<ul style="list-style-type: none"> • Improve budget detail • Study zone fare or peak hour options • Pursue public-private partnerships for innovative and alternative financing options for transit investment • Implement a formal long-term financial plan
	Labor Expenses:	<ul style="list-style-type: none"> • \$918.9 million • Roughly flat from revised budget 			
	Personnel (Positions):	<ul style="list-style-type: none"> • 9,381 positions • Increase of 175 positions, or 1.9%, from FY2012 proposed budget 			
	Pension Fund				
	Actuarial Value of Assets:	<ul style="list-style-type: none"> • 59.2% in FY2011 • Decrease of 10.9 percentage points from FY2010 			
Unfunded Actuarial Accrued Liability:	<ul style="list-style-type: none"> • \$1.1 billion in FY2011 • Increase \$332.0 million from FY2010 				
Ridership:	<ul style="list-style-type: none"> • 529.6 million rides • Roughly flat from FY2012 budget 				
Chicago Park District <i>Civic Federation</i> <i>Position: <u>Support</u></i>	Total Appropriations:	<ul style="list-style-type: none"> • \$410.9 million • Increase of \$3.4 million, or 0.8%, from FY2012 budget of \$407.5 million 	<ul style="list-style-type: none"> • Continuing a multi-year plan to eliminate structural deficit • Holding the property tax levy relatively flat • Establishing a 	<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 reform • Implement a formal long-term financial plan • Assume operational control
	Personnel (FTE Positions):	<ul style="list-style-type: none"> • 3,073 FTE positions • Net decrease of 31 FTE positions, or nearly 1.0%, from FY2012 budget of 3,104 positions 			
	Personnel	<ul style="list-style-type: none"> • \$172.0 million 			

<i>Fiscal Year: January 1- December 31</i>	Appropriations:	<ul style="list-style-type: none"> Increase of approximately \$330,000, or 0.2%, from FY2012 budget of \$171.7 million 	<ul style="list-style-type: none"> formal fund balance policy Focusing on non-tax revenues from large events Changing Park District pension fund fiscal year 		<ul style="list-style-type: none"> of Illinois International Port District Harborside Golf Center Improve the budget book format
	FY2011 Fund Balance:	<ul style="list-style-type: none"> \$182.2 million, or 71.0% of operating expenses 			
	Property Tax Levy:	<ul style="list-style-type: none"> \$261.0 million Increase of \$1.1 million, or 0.4%, from FY2012 			
	Pension Fund Actuarial Value of Assets: Unfunded Actuarial Accrued Liability:	<ul style="list-style-type: none"> 58.0% in FY2011 Decrease of 4.3 percentage points from FY2010 \$354.6 million Increase of \$40.2 million from FY2010 			
Metropolitan Water Reclamation District <i>Civic Federation Position: <u>Support</u></i> <i>Fiscal Year: January 1- December 31</i>	Total Appropriations:	<ul style="list-style-type: none"> \$1.1 billion Increase of \$78.0 million, or 7.5%, from FY2012 adjusted budget of \$1.0 billion 	<ul style="list-style-type: none"> Implementing pension reform by increasing employer and employee contributions Reducing staff levels and personnel costs Increasing healthcare cost-sharing for retirees and employees Complying with fund balance policy Exercising restraint with the property tax levy Designating TIF surplus from the City of Chicago for OPEB 	<ul style="list-style-type: none"> Budgeting Reserve Claim Fund appropriations well in excess of anticipated expenditures 	<ul style="list-style-type: none"> Budget the Reserve Claim Fund based on anticipated expenditures Improve budget documents by providing descriptions of changes between budget books and adding details on revenue collection, personal services appropriations and staffing levels
	Corporate Fund Appropriations:	<ul style="list-style-type: none"> \$371.4 million Increase of \$32.0 million, or 9.4%, from FY2012 adjusted budget of \$339.4 million 			
	Personnel (Positions):	<ul style="list-style-type: none"> 1,914 positions Decrease of 8 positions, or 0.4%, from FY2012 adjusted budget 			
	Personnel Appropriations:	<ul style="list-style-type: none"> \$272.9 million Decrease by \$54.4 million, or 16.6%, from FY2012 adjusted budget of \$327.3 million 			
	FY2011 Fund Balance:	<ul style="list-style-type: none"> \$94.4 million, or 25.4% of operating expenses 			
	Property Tax Levy:	<ul style="list-style-type: none"> \$513.7 million Increase of \$15.4 million, or 3.1%, from FY2012 levy (Tax-capped funds remain flat from FY2012) 			
Pension Fund Actuarial Value of Assets: Unfunded Actuarial Accrued Liability:	<ul style="list-style-type: none"> 52.2% in FY2011 Decrease of 4.3 percentage points from FY2010 \$1.0 billion in FY2011 Increase of \$118.8 million, or 13.4%, from FY2010 				