

ORDINANCE NO. 030112-2

**AN ORDINANCE ADOPTING RULES FOR PUBLIC COMMENTS
AT MEETINGS OF THE HANOVER TOWNSHIP BOARD OF TRUSTEES**

WHEREAS, Section 2.06 of the Open Meetings Act has been amended to provide that any person shall be permitted an opportunity to address public officials at meetings of public bodies under rules established and recorded by the public body; and

WHEREAS, the Hanover Township Board of Trustees has determined that the rules pertaining to public comments at Board meetings set forth below will allow persons to continue to provide comments and to address public officials of Hanover Township at its meetings in an orderly manner in accordance with the Open Meetings Act and other applicable law;

NOW THEREFORE BE IT ORDAINED, by the Hanover Township Board of Trustees, Cook County, Illinois, as follows:

SECTION ONE: The Board hereby adopts the following Rules Pertaining to Public Comments at Hanover Township Board Meetings:

While any meeting of the Hanover Township Board of Trustees (the "Board") is in open session, the following rules of order shall be observed:

A. Any person who wishes to address the Board and/or any other public official of Hanover Township (the "Township") shall be permitted an opportunity to address the Board and/or other public official only during the town hall portion of the meeting as it appears on the Agenda for such regular or special meeting of the Board.

B. Each person who addresses the Board or other public official of the Township shall first state his or her name and address before addressing the Board or Township official, and shall limit his or her comments to five (5) minutes. In the event ten (10) or more persons desire to address the Board (and/or other Township official), then each such person shall limit his or her comments to three (3) minutes.

C. All remarks should be addressed to the Board as a whole and not to any single member thereof, unless in response to a question from such member.

D. Speakers may not yield any remaining time they may have to another speaker.

E. Speakers are encouraged observe the commonly accepted rules of courtesy, decorum, dignity and good taste.

F. Notwithstanding the forgoing, for hearings before the Board, including but not limited to hearings held pursuant to Truth in Taxation Law and hearings on the Township and Road District budget and appropriation ordinances, persons who wish to make comments and/or provide testimony shall be permitted to make such comments and/or provide such testimony during the portion of such hearings designated for public comments and/or testimony. Persons desiring to provide such comments and/or testimony shall be permitted not less than five (5) minutes to provide said comments and/or testimony and an additional three (3) minutes to provide rebuttal comments and/or testimony or such additional reasonable amount of time as permitted by a majority of the Township Board provided that all such persons shall be permitted an equal amount of time for providing comments, testimony and/or rebuttal at such hearing. Any employee disciplinary hearings before the Board shall be subject to such time limits and procedures hereinafter adopted by the Board.

SECTION TWO: SEVERABILITY. If any section, paragraph or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Ordinance.

SECTION THREE: REPEAL OF PRIOR ORDINANCES. All prior Ordinances and Resolutions in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

SECTION FOUR: EFFECTIVE DATE. This Ordinance shall be in full force and effect upon its passage and approval.

ROLL CALL VOTE: Supervisor McGuire, and Trustees Benoit, Burke, Krick, and Westlund-Deenihan

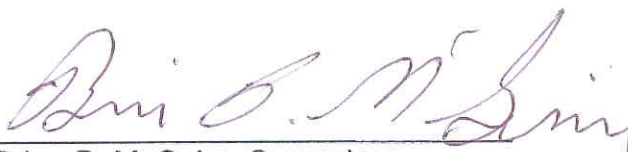
AYES: 5

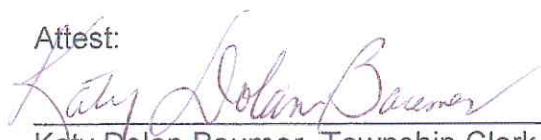
NAYS: 0

ABSENT: 0

PASSED: March 1, 2012

APPROVED: March 1, 2012

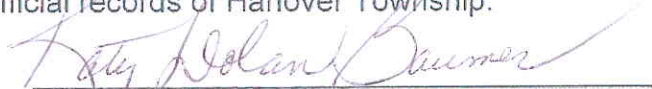

Brian P. McGuire, Supervisor

Attest:

Katy Dolan Baumer, Township Clerk

DRAFT

CERTIFICATION

I, the undersigned, do hereby certify that I am the Township Clerk of Hanover Township, Cook County, Illinois, and that the foregoing is a true, complete and exact copy of Ordinance 030112-2, enacted on March 1, 2012, and approved on March 1, 2012, as the same appears from the official records of Hanover Township.



Katy Dolan Baumer, Township Clerk

ORDINANCE NO. 032012

**AN ORDINANCE AMENDING THE
HANOVER TOWNSHIP PERSONNEL POLICY**

NOW, THEREFORE, BE IT ORDAINED by the Board of Trustees of Hanover Township, Cook County, Illinois, as follows:

SECTION ONE: Article XIII, Section C, of the Hanover Township (the "Township") Personnel Policy dated June 10, 2008 (the "Personnel Policy") is hereby amended to read as follows:

C. Driver Safety Rules

- 1.) The use of Township vehicles while under the influence of intoxicants and other drugs is forbidden and is sufficient cause for discipline, up to and including termination.
- 2.) Use of any electronic communication devices, including but not limited to a handheld wireless telephone, handheld personal digital assistant, portable or mobile computer, and/or any other device capable of transmitting or receiving telephonic communications while operating any motorized vehicle or heavy equipment is prohibited. Exceptions to this rule are:
 - a. Hands-free voice activated operational phones being used in that manner while driving a car or light truck and only for official Township business. However, such hands-free voice activated equipment use shall be suspended when heavy traffic or dangerous weather and/or other dangerous conditions are encountered, and shall also be suspended when operating a motor vehicle in a school speed zone established under Section 11-605 of the Illinois Vehicle Code or on a highway in a construction or maintenance speed zone established under Section 11-605.1 of the Illinois Vehicle Code.
 - b. Communications between Emergency Services personnel while they are responding to emergency calls and/or for other emergency purposes.

- c. Calling 9-1-1 to report an emergency situation. Calling 9-1-1 to call for help or to help other in an emergency is allowed in all situations where it is safe to do so.
- d. Use of an electronic communications device when necessary to conduct official township business, provided that the vehicle is safely parked on the shoulder of a roadway or other safe location in compliance with applicable law at all times while using said device. It is important for all Township employees to remember that all other actions are secondary to driving safely.

In the event federal, state and/or local law imposes more stringent or restrictive prohibitions (e.g. ban on both handheld and hands-free devices), the employee must comply with the most stringent/restrictive prohibitions.

- 3.) Operating any motorized vehicle and/or heavy equipment while engaging in a distracting activity is prohibited. A distracting activity includes any activity that impairs the employee's ability to safely operate a motorized vehicle and/or heavy equipment and includes, but is not limited to eating, applying cosmetics, and use of an electronic communications device in violation of paragraph 2 above.
- 4.) No driver shall operate a Township vehicle when his or her ability to do so safely has been impaired by illness, fatigue, injury, or medication.
- 5.) All drivers and passengers operating or riding in a Township vehicle must wear seat belts.
- 6.) No unauthorized personnel are allowed to ride in Township vehicles.
- 7.) Drivers are responsible for the security of the Township vehicle assigned to them.
- 8.) All federal, state, and local laws must be obeyed.

SECTION TWO: Nothing herein shall change the "at will" status of any Township employee.

SECTION THREE: SEVERABILITY. If any section, paragraph or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity

or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Ordinance.

SECTION FOUR: REPEAL OF PRIOR ORDINANCES. All prior Ordinances and Resolutions in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

SECTION FIVE: EFFECTIVE DATE. This Ordinance shall be in full force and effect upon its passage and approval.

ROLL CALL VOTE:

AYES:

NAYS:

ABSENT:

PASSED: March 20, 2012

APPROVED: March 20, 2012



Brian P. McGuire, Township Supervisor

ATTEST:

Katy Dolan Baumer, Township Clerk

CERTIFICATION

I, the undersigned, do hereby certify that I am the Township Clerk of Hanover Township, Cook County, Illinois, and that the foregoing is a true, complete and exact copy of Ordinance 032012 adopted on March 20, 2012 and approved on March 20, 2012, as the same appears from the official records of Hanover Township.

Katy Dolan Baumer, Township Clerk

ORDINANCE NO. 11/20/22

**AN ORDINANCE AMENDING THE
HANOVER TOWNSHIP PERSONNEL POLICY REGARDING THE TOWNSHIP'S
ANTI-HARASSMENT AND SEXUAL HARASSMENT POLICIES**

NOW, THEREFORE, BE IT ORDAINED by the Board of Trustees of Hanover Township, Cook County, Illinois, as follows:

SECTION ONE: Article X, "Anti-Harassment and Sexual Harassment Policies", of the Hanover Township (the "Township") Personnel Policy dated June 10, 2008 (the "Personnel Policy") is hereby amended to read as follows:

"Article X Anti-Harassment and Sexual Harassment Policies

A. Anti-Harassment Policy

- 1.) The Township is committed to maintaining a work environment that is free of discrimination. In keeping with this commitment, the Township will not tolerate harassment of Township employees by anyone, including any manager, administrator, official, co-worker, vendor, client, or guest of the Township or any third party. The Township will not tolerate sexual or any other type of harassment of or by any of its employees and elected officials. Actions, words, jokes, or comments based on an individual's sex, race, color, national origin, ancestry, marital status, age, religion, sexual orientation, civil union partnership, disability, or any other legally protected characteristic will not be tolerated.
- 2.) All employees are expected to avoid any behavior or conduct that could reasonably be interpreted as harassment.

- 3.) All employees are expected to make it known promptly, through the avenues identified below, whenever they experience or witness offensive or unwelcome conduct.
- 4.) This Policy should not, and may not, be used as a basis for excluding or separating individuals of a particular gender, marital status, sexual orientation, civil union partnership, race, color, ancestry, national origin, religion, disability, pregnancy, child birth, and/or related medical conditions, or any other protected characteristic, from participating in business or work -related social activities or discussions in order to avoid allegations of harassment. The law and policies of the Township prohibit discrimination on the basis of sex, sexual orientation, civil union partnership, race, national origin, religion, disability, pregnancy, child birth or related medical condition, or any other protected characteristics, with regard to terms, conditions, privileges and prerequisites of employment. The prohibition against harassment, discrimination and retaliation are intended to complement and further these policies, not to form the basis of an exception to them.
- 5.) The Township will not tolerate harassing conduct that affects tangible job benefits, that interferes unreasonably with an employee's work performance, or that creates an intimidating, hostile, or offensive working environment. Such harassment may include, for example, jokes about another person's protected status, kidding, teasing or practical jokes directed at a person based on his or her protected status.
- 6.) Any employee engaging in practices or conduct constituting sexual harassment, discrimination or harassment of any kind shall be subject to disciplinary action, up to and including termination of employment.

B. Definition of Harassment

- 1.) Harassment is a verbal, visual, or physical conduct that denigrates or shows hostility or aversion toward an individual because of his/her race, color, religion, sex, sexual orientation, civil union partnership, marital status, age, national origin, ancestry, disability, or any other characteristic protected by law or that of his/her relatives, friends, or associates, and that has the purpose or effect of or creating an intimidating, hostile, or offensive work environment; has the purpose or effect of unreasonably interfering with an individual's work performance; or otherwise adversely affects an individual's employment opportunities.
- 2.) Harassing conduct includes, but is not limited to: epithets, slurs or negative stereotyping; threatening, intimidating or hostile acts; denigrating jokes and display or circulation in the workplace of written or graphic material that denigrates or shows hostility or aversion toward an individual or group (including through e-mail).
- 3.) Conduct prohibited by these policies is unacceptable in the workplace and in any work-related setting outside the workplace, such as during business trips, professional conferences, business meetings and business-related social events.

C. Sexual Harassment

- 1.) Unwelcome sexual advances, requests for sexual favors, and other physical, verbal, or visual conduct of a sexual nature constitute sexual harassment when:
 - a. submission to the conduct is an explicit or implicit term or condition of employment,
 - b. submission to or rejection of the conduct is used as the basis for an employment decision, or

- c. the conduct has the purpose or effect of unreasonably or substantially interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment.

2.) Sexual harassment may involve individuals of the same or different gender.

Depending on the circumstances, these behaviors may include, but are not limited to: unwanted sexual advances or requests for sexual favors; sexual jokes and innuendo; verbal abuse of a sexual nature; commentary about an individual's body, sexual prowess, or sexual deficiencies; leering; catcalls or touching; insulting or obscene comments or gestures; display or circulation in the workplace of sexually suggestive objects or pictures (including through e-mail); and other physical, verbal, or visual conduct of a sexual nature.

D. Reporting Procedures

1.) All Township employees are responsible to help assure that we avoid harassment. If you experience or witness harassment or discrimination of any kind, you should deal with the incident(s) as directly and firmly as possible by clearly communicating your position to the offending person, your immediate manager, your department head or Township official that oversees your job, and/or the Township Administrator. You should also document or record each incident (what was said or done, by whom, the date, time, and place, and any witnesses to the incident). Written records such as letters, notes, memos, e-mails, and telephone messages can strengthen documentation. It is not necessary that the harassment be directed at you to make a complaint.

2.) Direct Communication with Offender: If there is harassing or discriminatory behavior in the workplace, you should directly and clearly express your objection to the offending

person(s) regardless of whether the behavior is directed at you. If you are the harassed employee, you should clearly state that the conduct is unwelcome and the offending behavior must stop. However, you are not required to directly confront the person who is the source of your report, question, or complaint before notifying any of these individuals listed below. The initial message may be oral or written, but documentation of the notice should be made. If subsequent messages are needed, they should be put in writing.

3.) Report to Manager and Administrative Personnel: At the same time direct communication is undertaken; or in the event you feel threatened or intimidated by the offending person, you should promptly report the offending behavior to your immediate manager, department head or the Township Administrator. If the Township Administrator is the source of the problem, condones the problem, or ignores the problem, you should contact the Township Supervisor.

4.) Report to the Township Administrator or Supervisor: An employee may also report incidents of harassment or discrimination directly to the Township Administrator. The Township Administrator or his designee will promptly investigate the facts and take corrective action when an allegation is determined to be valid. If your complaint alleges harassment by the Township Administrator, or if the Township Administrator condones the problem or ignores the problem, you should immediately report the incident or incidents in writing directly to the Township Supervisor. An investigation will be conducted and appropriate action will be taken when an allegation is determined to be valid. At no time will personnel involved in the alleged harassment conduct the investigation.

E. Prohibition Against Retaliation

1.) The Township forbids retaliation against anyone for reporting harassment or discrimination, assisting in making a harassment or discrimination complaint, or cooperating or participating in a harassment or discrimination investigation. If you feel you have been retaliated against, you are to notify the Township Administrator, your department head or official overseeing your job. Retaliation against an individual for reporting harassment or discrimination, for participating in an investigation of a claim of harassment or discrimination, or for filing a charge of discrimination or harassment is a serious violation of this Policy and, like harassment or discrimination itself, will be subject to disciplinary action, up to and including termination of employment.

2.) Any reported allegations of harassment, discrimination, or retaliation will be investigated promptly. The Township will make every reasonable effort to conduct an investigation in a responsible and confidential manner. *However, it is impossible to guarantee absolute confidentiality.* The investigation may include individual interviews with the parties involved, and where necessary, with individuals who may have observed the alleged conduct or may have other relevant knowledge. The Township reserves the right and hereby provides notice that third parties may be used to investigate claims of harassment. You must cooperate in any investigation of workplace wrongdoing or risk disciplinary action, up to and including termination of employment.

3.) The Township will determine what constitutes harassment, discrimination, or retaliation based on a review of the facts and circumstances of each situation.

Misconduct constituting harassment, discrimination, or retaliation will be dealt with

appropriately. Responsive actions may include, for example, training, referral to counseling, and/or disciplinary action such as warning, reprimand, withholding of a promotion or pay increase, reassignment, temporary suspension without pay, or termination of employment, as the Township believes appropriate under the circumstances.

F. Harassment by Non-Employees/Third Parties

If you make a complaint alleging harassment or discrimination against an agent, vendor, supplier, contractor, volunteer or person using Township programs or facilities, the Township Administrator, or his designee will investigate the incident(s) and determine the appropriate action, if any. The Township will make reasonable effort to protect you from further contact with such persons. Please recognize, however, that the Township has limited control over the actions of non-employees.

Employees who have experienced conduct that they believe is contrary to this Policy have an obligation to take advantage of this reporting procedure.

G. False or Frivolous Complaints

Given the possibility of serious consequences for an individual accused of sexual harassment, harassment, and/or discrimination, complaints made in bad faith or otherwise false and frivolous charges are considered severe misconduct and may result in disciplinary action, up to and including termination of employment.

H. Illinois Department of Human Rights

1.) An employee who believes that he/she has been the subject of harassment or retaliation for complaining about harassment also has a right to file a charge of civil rights violations with the Illinois Department of Human Rights, to have that charge investigated by the Department and, if substantial evidence to support the charge is

found to exist, to have such an opportunity as is provided by law and applicable regulations to engage in conciliation with the Township and/or to have the charge heard in a public hearing before an Administrative Law Judge of the Illinois Human Rights Commission. For further information, contact the Illinois Department of Human Rights at 100 West Randolph Street, Room 10-100, Chicago, Illinois 60601, (312) 814-6200".

SECTION TWO: Nothing herein shall alter the "at will" status of any Township employee.

SECTION THREE: The Township Administrator, or his designee, shall provide copies of the amended Personnel Policy to all Township staff and officials, and a copy of the Anti-Harassment and Sexual Harassment Policies, as amended herein, shall be posted on the Township's website.

SECTION FOUR: SEVERABILITY. If any section, paragraph or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Ordinance.

SECTION FIVE: REPEAL OF PRIOR ORDINANCES. All prior Ordinances and Resolutions in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

SECTION SIX: EFFECTIVE DATE. This Ordinance shall be in full force and effect upon its passage and approval.

ROLL CALL VOTE: *Supervisor McQuire and Trustees Benoit, Burke, Krick, and Westlund-Deerihan*

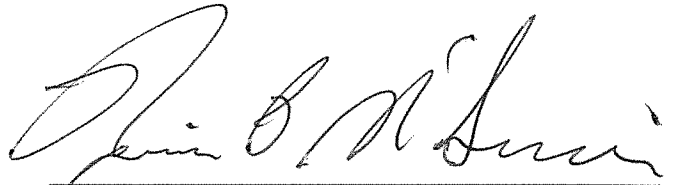
AYES: 5

NAYS: 0

ABSENT: 0

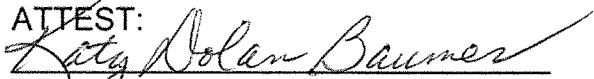
PASSED: November 20, 2012

APPROVED: November 20, 2012



Brian P. McGuire, Township Supervisor

ATTEST:


Katy Dolan Baumer, Township Clerk

CERTIFICATION

I, the undersigned, do hereby certify that I am the Township Clerk of Hanover Township, Cook County, Illinois, and that the foregoing is a true, complete and exact copy of Ordinance 1120122 adopted on November 20, 2012 and approved on November 20, 2012, as the same appears from the official records of Hanover Township.


Katy Dolan Baumer, Township Clerk

ORDINANCE 112012

AN ORDINANCE ESTABLISHING FINANCIAL POLICIES FOR
HANOVER TOWNSHIP

RECITALS

A. The Government Finance Officers Association (GFOA) has recommended Best Practices in Public Budgeting reflecting recommended budget practices established by the National Advisory Council on State and Local Budgeting (NACSLB).

B. The Hanover Township Supervisor and Board of Trustees (the "Board") have made the following findings based on recommendations by GFOA and/or NACSLB regarding financial policies and budgeting:

1. **Balanced Budget** – Hanover Township (the "Township") should adopt a policy that defines a balanced operating budget, encourages commitment to a balanced budget under normal circumstances, and provides for disclosure when a deviation from a balanced operating budget is planned or when it occurs. (NACSLB Practice 4.5)

2. **Long-Range Planning** – The Township should adopt a policy that supports a financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets, budget policies, cash management and investment policies, programs and assumptions. (NACSLB Element 9, GFOA Recommended Practice)

3. **Asset Inventory** – The Township should adopt a policy to inventory and assess the condition of all major capital assets. This information should be used to plan for the ongoing financial commitments required to maximize the public's benefit. (NACSLB Practice 2.2)

4. **Revenue Diversification** – The Township should adopt a policy that encourages a diversity of revenue sources in order to improve the ability to handle fluctuations in individual sources. (NACSLB Practice 4.6)

5. **Fees and Charges** – The Township should adopt policy that identifies the manner in which fees and charges are set and the extent to which they cover the cost of the service provided. (NACSLB Practice 4.2)

6. **Use of One-time Revenues** – The Township should adopt a policy that discourages the use of one-time revenues for ongoing expenditures. (NACSLB Practice 4.4)

7. **Use of Unpredictable Revenues** – The Township should adopt a policy on the collection and use of major revenue sources it considers unpredictable. (NACSLB Practice 4.4a)

8. **Debt Capacity, Issuance, and Management** – The Township should adopt a policy that specifies appropriate uses for debt and identifies the maximum amount of debt and debt service that should be outstanding at any time. (NACSLB Practice 4.3, 4.3a, GFOA Recommend Practices pp.90-92)

9. **Reserve or Stabilization Accounts** – The Township should adopt a policy to maintain a prudent level of financial resources to protect against the need to reduce service levels or raise taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. (NACSLB Practice 4.1)

10. **Fund Balances** - The Township should adopt a policy on the level of unrestricted fund balance that should be maintained in the general fund. The Policy should provide both a temporal framework and specific plans for increasing or decreasing the level of unrestricted fund balance, if it is inconsistent with that policy.

GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.

11. Operating/Capital Expenditure Accountability – The Township should adopt a policy to compare actual expenditures to budget periodically (e.g., quarterly) and decide on actions to bring the budget into balance, if necessary. (NACSLB Practice 7.2)

NOW, THEREFORE, BE IT ORDAINED by the Supervisor and Board of Trustees of Hanover Township, Cook County, Illinois as follows:

SECTION ONE: Incorporation of Recitals.

The findings and determinations set forth in the above Recitals are incorporated into and made a part of the body of this Ordinance as though fully set forth herein.

SECTION TWO: Balanced Budget.

A. Hanover Township will adopt and maintain a balanced budget in which expenditures will not be allowed to exceed reasonably estimated revenues and other available funds while at the same time maintaining fund balances according to levels as set out in policy.

B. Development of the budget will be directed by specific goals and objectives as identified in the Township's annual strategic planning session to include both organizational and department specific goals.

C. The proposed budget shall be prepared in a manner which maximizes the understanding of residents and public officials and provides meaningful information as to the Township's financial status and activities. Copies of the budget shall be made available electronically via the Township's website and as hardcopies to any interested

parties after approval from the Township Board. A public hearing will be conducted prior to approval of the budget in accordance with applicable law. Copies of the tentative budget prepared by the Township Board shall be made conveniently available for public inspection for at least thirty (30) days prior to the Board taking final action on the budget.

D. Budgets are adopted on a basis consistent with GAAP. Annually appropriated budgets are adopted at the fund level for the general, special revenue, and capital projects funds. The annual appropriated budget is legally enacted and provides for a legal level of control at the fund level. All annual appropriations lapse at fiscal year end. The budget is prepared by fund, function, and activity, and includes information on the past year, current year estimates, and requested appropriations for the next fiscal year. The tentative budget is prepared by the Township Board. The Township Board holds public hearings and may add to, subtract from, or change appropriations, but may not change the form of the tentative budget. Expenditures may not legally exceed budgeted appropriations at the fund level.

SECTION THREE: Budget Amendment.

In accordance with Section 3 of the Municipal Budget Law, the Township Board may make transfers between the various line items in any fund in the appropriation ordinance so long as the transfers do not exceed in the aggregate ten per cent of the total amount appropriated in such fund by such ordinance. If the Township Board is required to amend the original budget and appropriations ordinance it may do so by the same procedure that is used for the original adoption of the budget and appropriation ordinance; provided that nothing in this section shall be construed to permit transfers between funds required by law to be kept separate.

SECTION FOUR: Long Range Planning.

As part of the annual budget review process the Township shall project fund revenues and expenditures one year beyond the current budget year for the General Town fund and five years for the Capital Improvement and Vehicle Replacement funds. The Township will estimate annual revenues on an objective, reasonable, and conservative basis. Most revenues will be estimated based upon a historical trend analysis model.

SECTION FIVE: Asset Inventory.

Capital assets, which include property, equipment, and certain intangible assets, are recorded in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the Township as assets with an estimated useful life in excess of one year and an initial individual cost of more than \$2,500. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Property and equipment are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	30
Building Improvements	5-20
Vehicles	7-20
Infrastructure	7-20
Furniture and Equipment	5-10

SECTION SIX: Revenue Diversification.

The Township shall endeavor to develop and maintain a diversified and stable revenue base to the extent allowable as a non-home rule unit of local government, in order to shelter it from short-term fluctuations in any one revenue source.

SECTION SEVEN: Fees and Charges.

On a bi-annual basis and as a part of the regular budget process, all charges for services and user fees shall be reviewed to ensure that rates are at an appropriate level in relation to the cost of providing individual services, are competitive with similar services provided within the area, and reflective of the residents ability to pay. If a subsidy is deemed to exist it shall be justified in terms of the public purpose being served and applicable law. Once set, the complete schedule of Township charges and fees shall be posted on the Township website to provide full transparency and access to the public. For programs or services with highly variable fees all costs will be published in the community newsletter.

SECTION EIGHT: Use of One-time Revenues.

Revenues which are considered to be one-time shall only be utilized to pay for one-time expenses. Under no circumstance shall one-time revenues be utilized to fund general, ongoing operations of the Township.

SECTION NINE: Use of Unpredictable Revenues.

The Township does not have a major revenue source that is considered to be unpredictable. As a non-home rule unit of local government approximately 85% of revenue is derived strictly from property taxes while other revenues are highly predictable.

SECTION TEN: Debt Capacity, Issuance, and Management.

A. The Township will confine long-term borrowing to capital improvements or one-time debt obligations that cannot be financed from current revenues or reserves. Debt or bond issuance will not be used to finance current operating expenditures. Capital projects financed through the issuance of bonds shall be financed for a period not to exceed the expected useful life of the improvement and in accordance with applicable law, including but not limited to referendum approval authorizing the issuance of such bonds. A policy of full disclosure on every financial report and bond prospectus shall be followed at all times.

B. As a non-home rule unit of government, the Local Government Debt Limitation Act (50 ILCS 405/1), sets the legal debt limitation for Hanover Township. Per this Act, total debt may not exceed 2.875% of the value of the taxable property within the Township including existing debt. Additionally, pursuant to Section 240-5 of the Township Code, the Township Board may borrow money (i) from any bank or financial institution (as defined in said Section 240-5) if the money is to be repaid within 10 years from the time it is borrowed or (ii) with the approval of the Highway Commissioner, from a Township road district fund, if the money is to be repaid within one year from the time it is borrowed.

SECTION ELEVEN: Reserve or Stabilization Accounts.

A. The Township shall maintain an Emergency Contingency line item in the General (Town) Fund in addition to the general fund reserve, so as to provide for emergencies, unanticipated expenditures, and revenue shortfalls. Expenditures may be made from the contingency fund only upon approval of the Township Administrator.

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

C. Annual appropriation budgets are adopted for General and Special Revenue funds. The Financial Statements and Independent Auditor's Report are prepared at the end of the fiscal year. The Financial Statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. All appropriations lapse at the end of the fiscal year. Excess revenues over expenditures for the fiscal year accumulate in the fund balance for the associated fund.

D. The Township seeks to maintain an unreserved undesignated General Fund and Special Revenue Funds that, as of March 31 of each year, is equal to a minimum of four months of the ensuing years budgeted fund expenditures, with a target of six months of the ensuing year's budgeted expenditures. The Township will exercise diligence in avoiding the appropriation of fund balance for recurring operating expenditures. Fund balances that exceed the maximum level established for each fund will be appropriated for non-recurring capital projects or programs. Use of operating surpluses is the primary method of the Township with which to finance capital projects.

E. If the unrestricted balance for the General (Town Fund) falls below the minimum levels as set forth in this Policy, a plan shall be developed to return to the minimum balance within a reasonable period of time.

SECTION TWELVE: Operating/Capital Expenditure Accountability.

A. Monthly financial reports will be prepared by the Township accountants and shall be provided to staff. Staff shall review and monitor expenditures to ensure

control of spending within available revenues. The Township Administrator shall impose spending limits if, in his judgment, revenues fall below original estimates or if expenditures exceed reasonable limits.

B. A position analysis will be conducted for the replacement of any employee who resigns, retires or is terminated for any reason. The analysis of the worker's responsibilities and a replacement recommendation will be undertaken by Township Administrative staff and the associated department heads. The Township Administrator will take this information, as well as the current status of the Township's financial condition, into consideration when making a final replacement decision. The Township Board will be notified of any replacement actions.

SECTION THIRTEEN: Severability. If any section, paragraph or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Ordinance.

SECTION FOURTEEN: Repeal of Prior Ordinances. All prior Ordinances and Resolutions in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

SECTION FIFTEEN: Effective Date. This Ordinance shall be in full force and effect upon its passage and approval.

ROLL CALL VOTE:

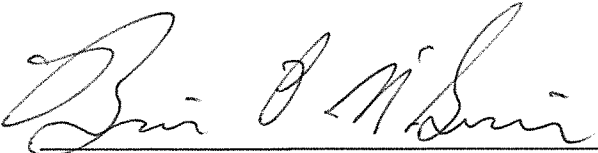
AYES: *Supervisor McGuire, and Trustees Benoit, Burke, Krick, and Mistlund-Deenihan*

NAYS: *Ø*

ABSENT: *Ø*

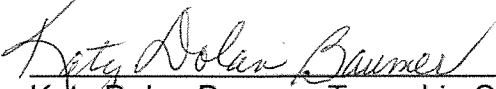
PASSED: November 20, 2012

APPROVED: November 20, 2012



Brian P. McGuire, Township Supervisor


ATTEST:



Katy Dolan Baumer, Township Clerk

CERTIFICATION

I, the undersigned, do hereby certify that I am the Township Clerk of Hanover Township, Cook County, Illinois, and that the foregoing is a true, complete and exact copy of Ordinance 112012, enacted on November 20, 2012, and approved on November 20, 2012, as the same appears from the official records of Hanover Township.



Katy Dolan Baumer, Township Clerk

