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December 27, 2000

Honorable Members of the General Assembly:

Pursuant to the Fiscal Responsibility Report Card Act (35 ILCS 200/30-30 and 200/30-31) enclosed are a FY 1999 Fiscal Responsibility Report Card of Illinois local government finances including individual Data Summaries for counties, municipalities, townships, and special purpose governments.



There are more than 8,800 units of local government in Illinois. During FY 1999, more than 5,900 were required to submit an Annual Financial Report (AFR) to the Office of the Comptroller. State statutes mandate that each unit of local government required to file an AFR must do so within 180 days of the end of its fiscal year. These AFRs provide the financial data summarized and analyzed in this report.

The FY 1999 Fiscal Responsibility Report Card provides summary and individual data on revenues, expenditures, fund balances and debt for reporting units of government that collect property taxes. More detailed financial information for each unit of government that filed an AFR with my office is available on the Comptroller's web site at [www.ioc.state.il.us](http://www.ioc.state.il.us).

My office will continue to assist local governments in complying with their statutory reporting obligations and ensure that the information submitted is as accurate and efficiently processed as possible. I am committed to providing you and the taxpayers of Illinois with a comprehensive annual assessment of how local governments raise and spend money. I hope you find this information useful in future deliberation on issues that affect local governments.

Sincerely,

A handwritten signature in black ink that reads "Daniel W. Hynes". The signature is written in a cursive, flowing style.

Daniel W. Hynes  
Comptroller



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## INTRODUCTION

Pursuant to the Illinois Governmental Account Audit Act, Counties Code, Municipal Code, Township Code and Fire Protection District Act, the Comptroller collected Annual Financial Reports (AFRs) from local governments representing financial information for more than 7,200 primary and component units of government for FY 1999.<sup>1</sup> The Fiscal Responsibility Report Card Act<sup>2</sup> requires the Office of the Comptroller to provide a report to the General Assembly and county clerks regarding the revenues and expenditures of local governments, excluding school districts and other types of governments that do not collect property tax. The enclosed Fiscal Responsibility Report Card is being distributed to the General Assembly and county clerks in fulfillment of this requirement.

This year, individual Data Summaries are available for all local governments that submitted an AFR. The Data Summaries provide comparative data for similar units of government as well as summaries of total revenues, expenditures, fund balances, and debt. This report also includes three years of trend data for revenues and expenditures from FY 1997 - 1999.

The Fiscal Responsibility Report Card Act was intended to provide the General Assembly, county clerks and Illinois taxpayers a fiscal analysis of the annual revenues and expenditures for all units of local government that collect property tax. While the Act calls for an annual report detailing the financial activity of local governments, it also serves as a vehicle for assessing the fiscal health of local governments as well as holding local officials accountable for their financial decisions. All data collected by the Office of the Comptroller is available in a standardized format and made accessible to policy makers and the public as called for in the Freedom of Information Act<sup>3</sup> and the Public Records Act.<sup>4</sup> Upon submission of this report to the members of the General Assembly and county clerks, it will be made available to the public.

In FY 1999, we were able to implement more aggressive editing procedures and have reduced the rate of documented reporting errors made by local governments' from 15% to 11%. As the Office of the Comptroller continues to improve the accuracy of local government financial reporting, the Fiscal Responsibility Report Card will become a more comprehensive gauge of the fiscal health of Illinois local governments.

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<sup>1</sup> A detailed explanation for primary and component units can be found in the Methodology section.

<sup>2</sup> 35 ILCS 200/30—30 and 200/30/31.

<sup>3</sup> 5 ILCS 140/3

<sup>4</sup> 15 ILCS 405/16.1

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As the Governmental Account Audit Act<sup>5</sup> directs, units of government with appropriations under \$200,000 are not required to submit an audit to the Office of the Comptroller, which contributes to decreased accuracy in their financial reporting. This observation confirms that educational training for local officials is necessary to improve the accuracy in small government reporting. In addition, the large number of local governments in Illinois, high levels of turnover among local officials, diverse demographics and varied levels of financial support make maintaining accurate levels of reporting for local governments in Illinois more difficult.

To improve accuracy in financial reporting, the Local Government Division has implemented annual training programs to provide local officials with education on a variety of subjects. Training conferences during FY 1999 included: understanding and correctly filling out Annual Financial Reports and Tax Increment Finance Reports, filing financial data electronically, understanding the Fiscal Responsibility Report Card and a variety of other local government topics. More than 1,500 local government officials and accountants attended the training conferences offered by the Comptroller.

Several of the trends observed in the trend data sections indicate that governments have changed their reporting methods based on increased training and better editing procedures. For example, on their FY 1999 AFRs, many governments reported a decrease or a smaller increase in the spending function General Government, which is the category used to record costs for the administration of the government. The decrease in this category is due to local governments' better understanding and reporting of programmatic spending, which was a topic that was emphasized in all the Comptroller's training programs and instructional materials.

## DATA SUMMARIES

Data Summaries for individual units of government are derived from the financial data reported on the FY 1999 Annual Financial Reports submitted by local governments. All summaries and accompanying compilations are based on data received directly from local governments, and therefore, limited in their utility by the integrity of that data.

*How To Read a Local Government Data Summary* (see Appendix I) explains each field and category on the summary. The *Revenue and Expenditure Glossary* (page 82) should also be referenced when reviewing the summary descriptions and tables.

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<sup>5</sup> 50 ILCS 310/1 through 310/9

# FINANCIAL SUMMARY

• 35 ILCS 200/30-3

**The State Comptroller, within 180 days of the conclusion of the fiscal year of the State, shall submit to the General Assembly and the clerk of each county a Fiscal Responsibility Report Card in the form prescribed by the State Comptroller after consultation with other State Constitutional officers selected by the State Comptroller. The Fiscal Responsibility Report Card shall inform the General Assembly and the county clerks about the amounts, sources, and uses of tax revenues received and expended by each taxing district other than a school district, that imposes ad valorem taxes.**

## ALL LOCAL GOVERNMENTS

This report contains data for more than 4,700 local government units that provided financial information to the Comptroller's Office within the statutory deadline.<sup>6</sup> In FY 1999, 94% of governments complied with statutory financial reporting requirements. This compliance rate is slightly higher than the FY 1998 compliance level of 93%. The FY 1999 level is substantially higher than the FY 1997 level when only 66% of governments complied with FY 1997 reporting requirements. The dramatic improvement in the rate of compliance is a result of the Comptroller's increased assistance to local governments and emphasis on the enforcement of reporting requirements.

## GOVERNMENTAL REVENUES

During FY 1999, \$15.7 billion in governmental fund type revenues were collected from all reporting units of government. Based on total revenues reported, Illinois taxpayers paid \$1,298 per person to support local government in FY 1999.<sup>7</sup> Property Tax is the primary source of revenue for local governments and accounted for \$4.8 billion, or 30.9% of total revenues collected.

## GOVERNMENTAL EXPENDITURES

Local governments reported \$17.1 billion in governmental fund type expenditures for FY 1999. Statewide per capita expenditures were approximately \$1,411. The largest program expenditure was for Public Safety (Public Safety, Corrections and Judiciary), which accounted for \$4.7 billion or 27.6% of total expenditures.

<sup>6</sup> The Fiscal Responsibility Report Card Act requires the Comptroller's Office to report on local governments that collect property tax. Therefore, 820 drainage districts that report to our office are not included in this report.

<sup>7</sup> The U.S. Census Bureau estimates Illinois' 1999 population to be 12,128,370.

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## FY 1999 GOVERNMENTAL FUND BALANCE

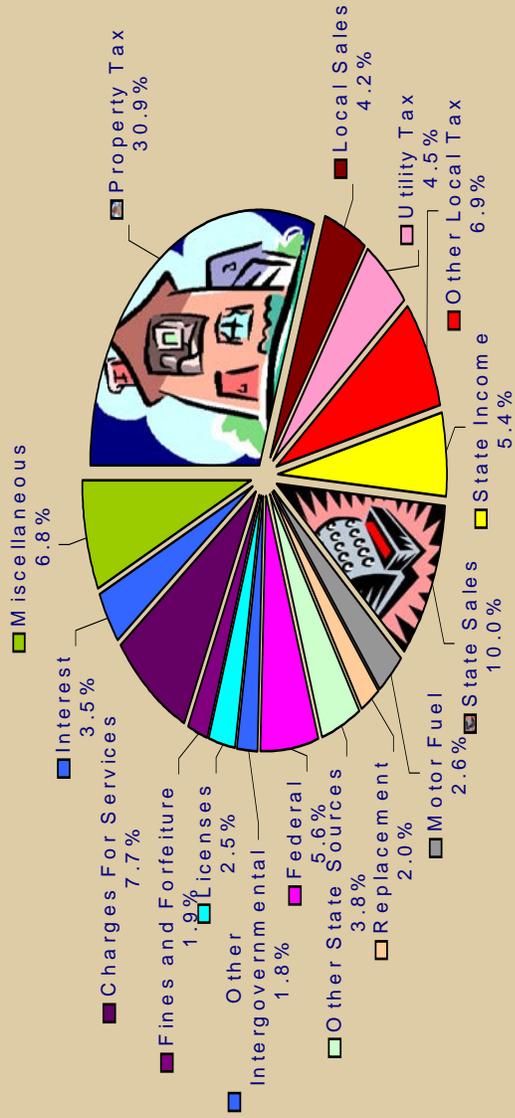
The sum of local governments' ending fund balances for FY 1999 was \$11.2 billion, a \$1.1 billion or 10.8% increase over the beginning year fund balances. The ratio of fund balance to expenditures for FY 1999 was 65.4%, representing an eight-month reserve of funds. The ratio of fund balance to expenditures for the less volatile general funds was only 39.1%, which is equivalent to a four-month reserve. It is recommended that units of government primarily dependent on property tax have a three to six month reserve. This data reveals that most units of local government are collecting taxes and retaining fund balances in a healthy manner.

## GOVERNMENTAL AND PROPRIETARY DEBT

Local governments ended FY 1999 with \$22 billion in debt, an increase of \$1.1 billion, or 5.4% over FY 1999 beginning year debt. This represents \$1,816 of debt for every Illinois resident.

*See the following charts for illustration of total local government revenues and expenditures.*

**All Governments  
FY 1999 Revenues By Source**



**FY 1999 All Governments**

\$ = Thousands

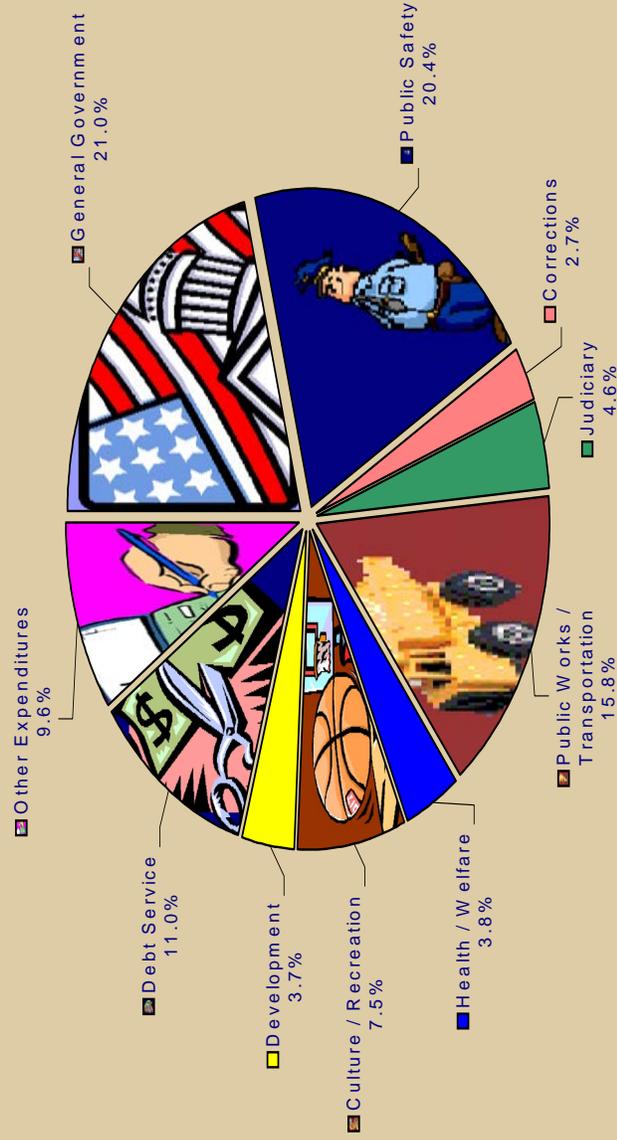
Property Tax	Local Sales	Utility Tax	Other Local Tax	State Income	State Sales	Motor Fuel	Replacement
\$ 4,864,554	\$ 656,341	\$ 714,338	\$ 1,088,058	\$ 854,340	\$ 1,573,388	\$ 408,454	\$ 312,563

**FY 1999 All Governments**

\$ = Thousands

Other State Sources	Federal	Other Intergovernmental	Licenses	Fines and Forfeiture	Charges For Services	Interest	Miscellaneous	Total Revenues
\$ 592,950	\$ 884,893	\$ 277,975	\$ 391,345	\$ 291,776	\$ 1,206,760	\$ 547,393	\$ 1,076,165	\$ 15,741,296

## All Governments FY 1999 Expenditures By Function



### FY 1999 All Governments

\$ = Thousands

General Government	Public Safety	Corrections	Judiciary	Public Works / Transportation	Health / Welfare
\$3,592,556	\$3,497,581	\$459,644	\$779,050	\$2,696,986	\$647,452

### FY 1999 All Governments

\$ = Thousands

Culture/ Recreation	Development	Debt Service	Other Expenditures	Total
\$1,286,410	\$631,818	\$1,876,809	\$1,645,925	\$17,114,230

## TREND DATA

Financial data has been provided for FY 1997 - FY 1999. More than 4,700 governments that submitted data for each of the three years were included in the trend data tables. Revenue and expenditure categories were limited to include only the significant amounts (representing more than 3% of the totals).

The Consumer Price Index (CPI) annual level of inflation has been 3.7% from 1997 - 1999.

# Historical Data

## All Government Revenues

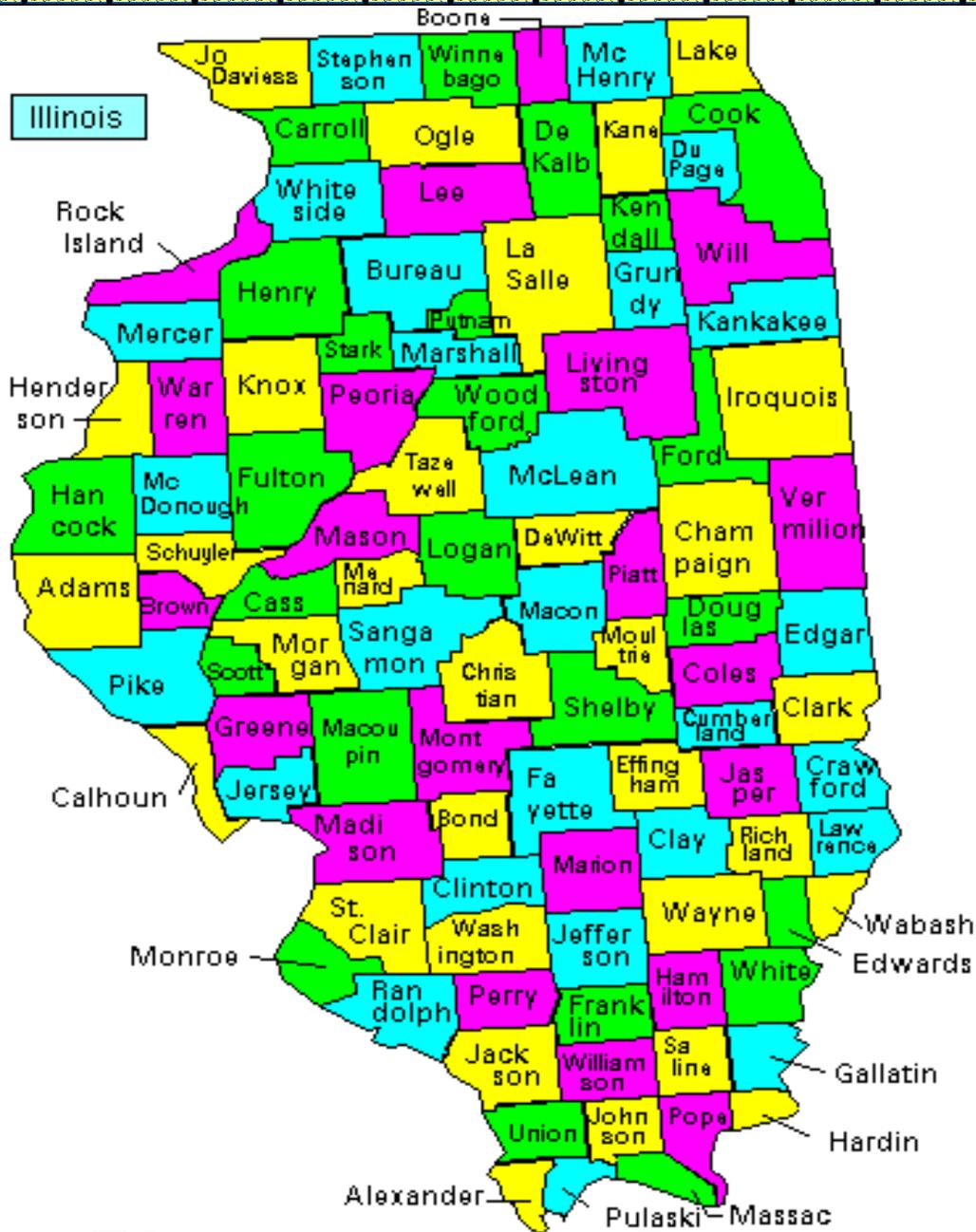
Revenues by Source	FY 1997	FY 1998	FY 1999	Annual Growth Rate
Property Tax	\$ 4,210,220,490	\$ 4,764,481,056	\$ 4,851,604,894	7.35%
Utility Tax	\$ 645,889,189	\$ 670,745,752	\$ 714,207,264	5.16%
Other Local Tax	\$ 970,147,963	\$ 1,035,390,674	\$ 1,087,788,323	5.89%
State Income	\$ 746,930,226	\$ 814,800,896	\$ 853,694,092	6.91%
State/Local Sales	\$ 1,837,382,210	\$ 1,971,786,756	\$ 2,144,642,755	8.04%
Motor Fuel	\$ 434,565,770	\$ 432,905,222	\$ 408,207,506	-3.08%
Replacement	\$ 264,514,577	\$ 311,533,129	\$ 311,686,921	8.55%
Other State Sources	\$ 354,390,918	\$ 336,041,988	\$ 397,868,879	5.96%
Federal	\$ 900,958,863	\$ 854,915,016	\$ 884,870,507	-0.90%
Intergovernmental	\$ 265,437,553	\$ 257,735,001	\$ 277,991,877	2.34%
Licenses	\$ 331,124,756	\$ 371,307,911	\$ 390,946,438	8.66%
Fines	\$ 617,047,886	\$ 634,373,170	\$ 291,733,657	-31.24%
Charges	\$ 1,054,698,533	\$ 1,136,864,309	\$ 1,200,023,951	6.67%
Interest	\$ 475,292,172	\$ 554,889,276	\$ 540,277,905	6.62%
Miscellaneous	\$ 844,924,778	\$ 890,123,852	\$ 1,069,330,446	12.50%
*Total	\$ 13,953,525,885	\$ 15,037,894,007	\$ 15,424,875,415	5.14%

## All Government Expenditures

Expenditures by Function	FY 1997	FY 1998	FY 1999	Annual Growth Rate
General Government	\$ 3,011,722,885	\$ 2,670,068,762	\$ 3,400,133,910	6.25%
Public Safety	\$ 3,050,430,634	\$ 3,233,462,304	\$ 3,496,017,874	7.05%
Corrections	\$ 349,328,904	\$ 422,600,990	\$ 459,643,990	14.71%
Judiciary	\$ 645,789,954	\$ 717,829,733	\$ 778,620,322	9.80%
Public Work / Transportation	\$ 2,498,822,730	\$ 2,200,927,240	\$ 2,659,684,712	3.17%
Health / Welfare	\$ 560,932,019	\$ 560,058,888	\$ 646,812,372	7.38%
Culture / Recreation	\$ 1,171,204,687	\$ 1,148,876,369	\$ 1,281,924,426	4.62%
Development	\$ 587,402,943	\$ 562,309,679	\$ 632,389,876	3.76%
Debt Service	\$ 1,693,048,697	\$ 1,687,331,808	\$ 1,798,259,676	3.06%
Other Expenditures	\$ 1,234,203,172	\$ 1,088,444,465	\$ 1,645,410,678	15.46%
<b>*Total</b>	<b>\$ 14,802,886,626</b>	<b>\$ 14,291,910,239</b>	<b>\$ 16,799,818,882</b>	<b>6.53%</b>

\* The Total reflects the sum of categories listed for governments that provided data for all three fiscal years.





# Counties

## FY 1999

## COUNTIES

Counties were originally created to fulfill administrative functions for the state. Over the past several decades, the role of counties in Illinois has undergone several changes, especially with the adoption of the 1970 Constitution. The administrative structure of county government was modified as well the percentage of tax revenue counties could retain from local government taxes. Counties still serve as an arm or extension of the state operating the courts and jails, the state attorney's office, and the office of the public defender. The state shares its income and sales tax with counties to help counties carry out these functions. In addition to the shared revenue, the state also provides a partial funding for the cost of running courts and provides grants for health care.

Other important functions of Illinois 102 counties are to collect the property tax, maintain public health systems, conduct most elections, maintain county roads and bridges, and provide law enforcement. Counties are increasingly becoming involved in consumer protection, regional economic development, and utility regulation.

Counties are organized into one of two basic forms with slightly different duties. In counties organized with townships, the townships are responsible for General Assistance, property assessment and road and bridge maintenance. In counties organized without townships (called commission counties) county government performs traditional township functions including tax assessment and general assistance while road construction and maintenance are usually performed by road districts. There are 85 counties in Illinois with townships and 17 commission counties. The latter are generally located in the southern and western parts of the state.

Total revenues, expenditures, fund balances and debt reported in FY 1999 are available for each county. Averages and medians have been developed to provide comparisons to similar counties.

The Data Summaries have been broken into three categories including: 1) counties with a population under 10,000; 2) counties with a population between 10,000 and 275,000; and 3) counties with a population over 275,000.

### COMMISSION FORM COUNTIES

#### (NO TOWNSHIPS)

- Alexander
- Calhoun
- Edwards
- Hardin
- Massac
- McDonough
- Menard
- Monroe
- Morgan
- Perry
- Pope
- Pulaski
- Randolph
- Scott
- Union
- Wabash
- Williamson

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### Fiscal Year 1999 Dataset

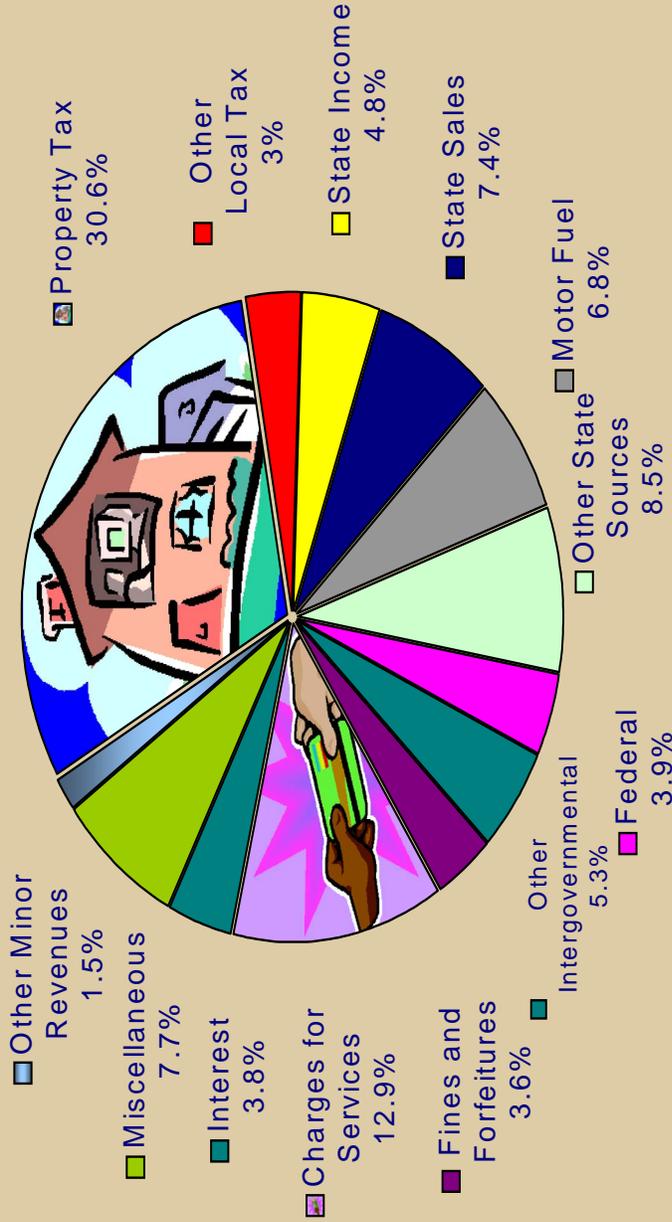
The following table contains summary data for the 97 counties that submitted an Annual Financial Report to the Office of the Comptroller for FY 1999.

<b>Fund Type</b>	<b>Amount</b>
<b>Governmental</b> Revenues	\$2.2 billion
<b>Governmental</b> Expenditures	\$2.2 billion
<b>Governmental</b> Fund Balance	\$1.7 billion
<b>Governmental &amp; Proprietary</b> Debt	\$1.0 billion

*See attached Data Summaries (Appendix I) for summary and comparative data for individual units of government.*

*See the following charts for illustration of total revenues and expenditures reported by counties (excluding Cook County).*

## All Counties FY 1999 Revenues By Source

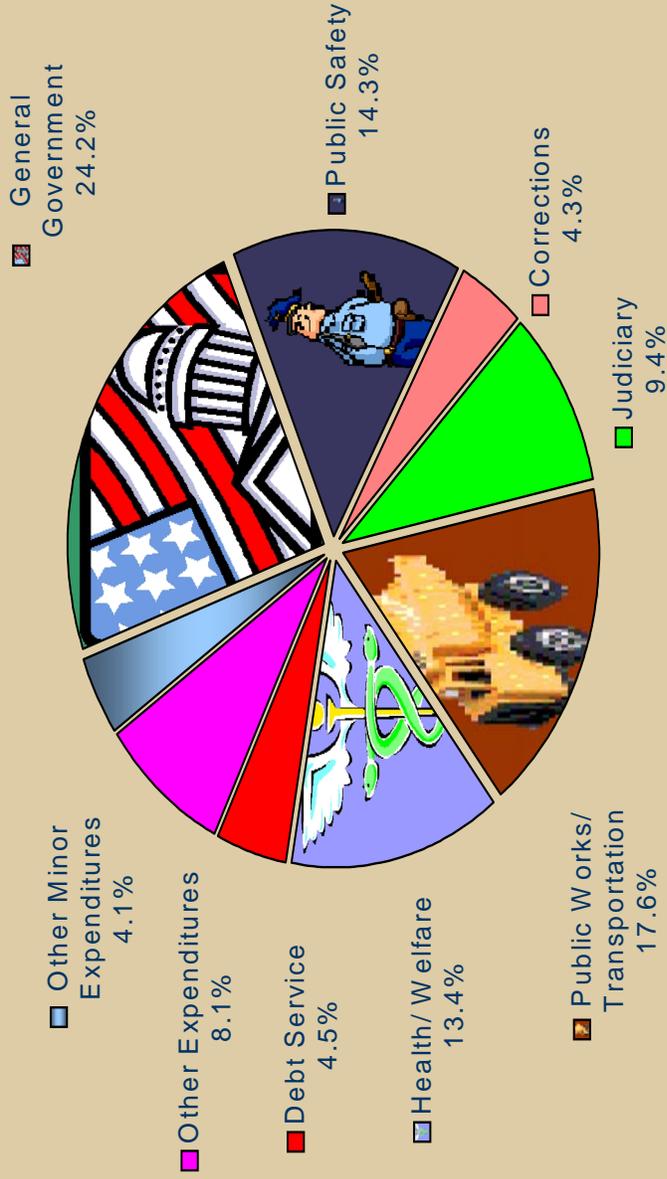


## FY 1999 All Counties

\$ = Thousands

Property Tax	Other Local Tax	State Income	State Sales	Motor Fuel	Other State Sources	Federal	Other Intergovernmental	Fines and Forfeitures	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Revenues
\$672,457	\$70,028	\$105,337	\$163,141	\$149,124	\$187,174	\$85,834	\$116,267	\$79,514	\$284,065	\$84,013	\$169,054	\$33,923	\$2,199,932

## All Counties FY 1999 Expenditures By Function

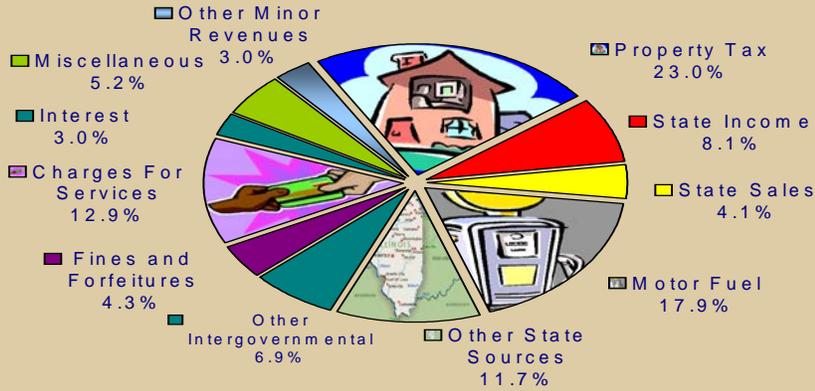


### FY 1999 All Counties

\$ = Thousands

General Government	Public Safety	Corrections	Judiciary	Public Works/Transportation	Health/Welfare	Debt Service	Other Expenditures	Other Minor Expenditures	Total Expenditures
\$527,437	\$311,489	\$94,051	\$205,274	\$382,352	\$291,720	\$97,756	\$175,882	\$89,239	\$2,175,200

**Counties  
With Population Under 10,000  
FY 1999 Revenues By Source**

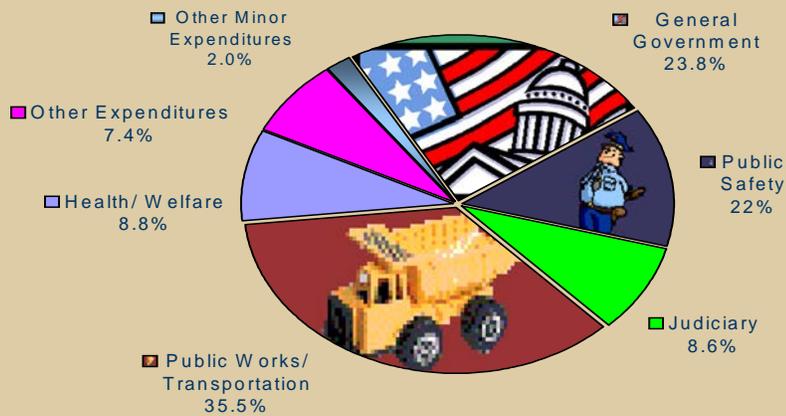


**FY 1999 Counties With Population Under 10,000**

\$ = Thousands

Property Tax	State Income	State Sales	Motor Fuel	Other State Sources	Other Intergovernmental	Fines and Forfeitures	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Revenues
\$8,164	\$2,859	\$1,470	\$6,347	\$4,136	\$2,433	\$1,516	\$4,581	\$1,048	\$1,856	\$1,061	\$35,484

**Counties  
With Population Under 10,000  
FY 1999 Expenditures By Function**

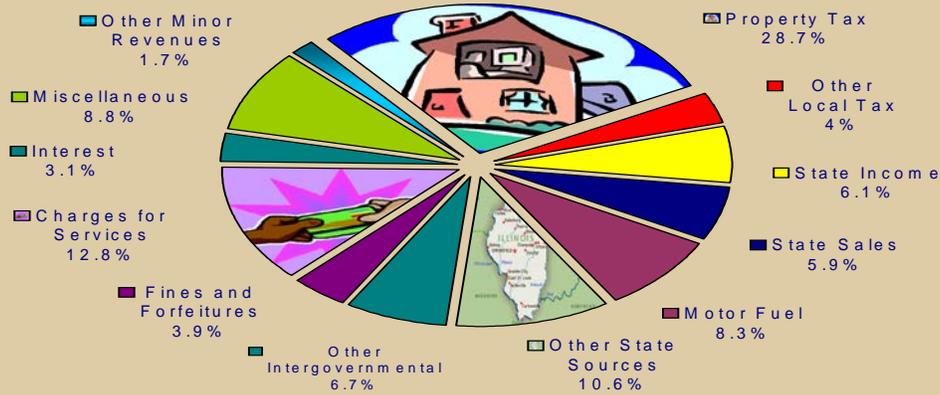


**FY 1999 Counties With Population Under 10,000**

\$ = Thousands

General Government	Public Safety	Judiciary	Public Works/Transportation	Health/Welfare	Other Expenditures	Other Minor Expenditures	Total Expenditures
\$8,003	\$4,636	\$2,891	\$11,920	\$2,970	\$2,476	\$687	\$33,583

**Counties  
With Population Between 10,000 and 275,000  
FY 1999 Revenues By Source**

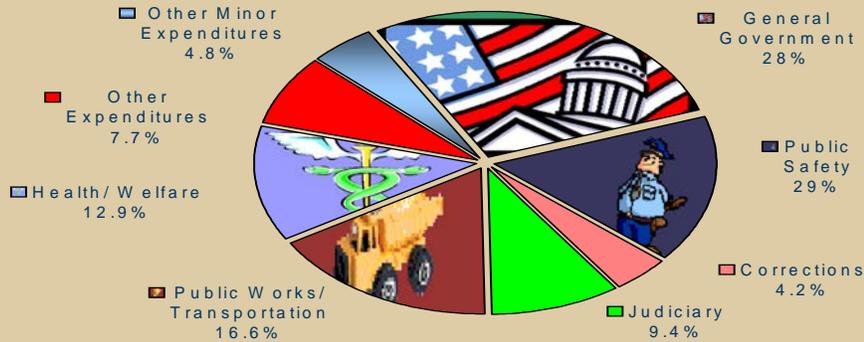


**FY 1999 Counties With Population Between 10,000 and 275,000**

\$ = Thousands

Property Tax	Local Sales	State Income	State Sales	Motor Fuel	Other State Sources	Other Intergovernmental	Fines and Forfeitures	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Revenues
\$393,780	\$44,676	\$83,660	\$81,405	\$113,381	\$145,507	\$91,598	\$53,855	\$175,964	\$42,962	\$121,300	\$22,808	\$1,370,896

**Counties  
With Population Between 10,000 and 275,000  
FY 1999 Expenditures By Function**

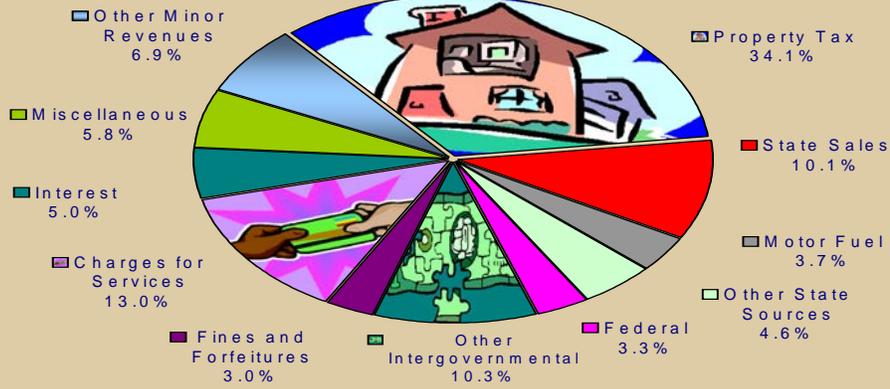


**FY 1999 Counties With Population Between 10,000 and 275,000**

\$ = Thousands

General Government	Public Safety	Corrections	Judiciary	Public Works/Transportation	Health/Welfare	Other Expenditures	Other Minor Expenditures	Total Expenditures
\$370,111	\$216,275	\$55,130	\$124,528	\$219,664	\$169,920	\$102,027	\$62,825	\$1,320,480

**Counties  
With Population Over 275,000  
FY 1999 Revenues By Source**

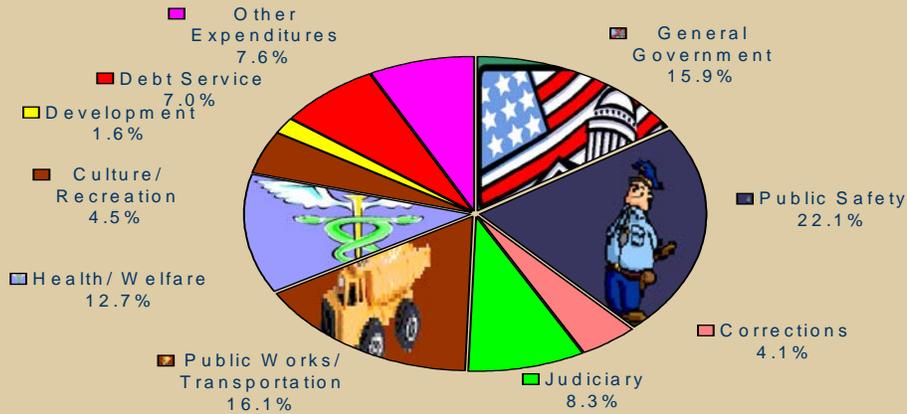


**FY 1999 Counties With Population Over 275,000**

\$ = Thousands

Property Tax	State Sales	Motor Fuel	Other State Sources	Federal	Other Intergovernmental	Fines and Forfeitures	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Revenues
\$270,514	\$80,266	\$29,396	\$36,874	\$26,259	\$81,810	\$24,143	\$103,520	\$40,003	\$45,898	\$54,880	\$793,564

**Counties  
With Population Over 275,000  
FY 1999 Expenditures By Function**



**FY 1999 Counties With Population Over 275,000**

\$ = Thousands

General Government	Public Safety	Corrections	Judiciary	Public Works/Transportation	Health/Welfare	Culture/Recreation	Development	Debt Service	Other Expenditures	Total Expenditures
\$149,323	\$207,355	\$38,744	\$77,856	\$150,768	\$118,830	\$42,243	\$15,388	\$65,920	\$71,379	\$937,806

## FY 1999 GOVERNMENTAL FUND BALANCE

The FY 1999 ending fund balance for all counties was \$1.7 billion, an increase of \$110.4 million, or 6.9% over the beginning fund balance. The general revenue fund balance is equivalent to six months of reserves. The larger counties have four months of reserves, which is still within a healthy range.

## GOVERNMENTAL & PROPRIETARY DEBT

Outstanding debt for counties at the end of FY 1999 was \$1.0 billion, an increase in debt of \$24.5 million or 2.4% from the beginning of FY 1999.

## TREND DATA

Trend data is included for FY 1997 - FY 1999. Ninety-seven governments that have submitted the data for each of the three years were included in the trend. Revenue and expenditure categories were limited to include only significant amounts (representing more than 3% of the totals).

The Consumer Price Index (CPI) annual level of inflation has been 3.7% from 1997 - 1999.

# Historical Data

## County Revenues

Revenues By Source	FY 1997	FY 1998	FY 1999	Annual Growth Rate
Property Tax	\$ 626,140,351	\$ 658,667,055	\$ 672,457,484	3.63%
State Income	\$ 95,709,887	\$ 102,290,523	\$ 105,337,021	4.91%
State Sales	\$ 95,709,887	\$ 102,290,523	\$ 105,337,021	4.91%
Motor Fuel	\$ 127,989,908	\$ 129,770,923	\$ 149,124,074	7.94%
Other State Sources	\$ 138,650,799	\$ 119,218,307	\$ 144,934,496	2.24%
Federal	\$ 90,631,625	\$ 86,441,570	\$ 85,834,055	-2.68%
Intergovernmental	\$ 125,583,382	\$ 111,348,741	\$ 116,548,976	-3.66%
Fines	\$ 12,269,337	\$ 16,481,877	\$ 79,514,140	154.57%
Charges	\$ 270,692,763	\$ 273,577,771	\$ 284,065,460	2.44%
Interest	\$ 82,634,266	\$ 92,437,573	\$ 83,826,107	0.72%
Miscellaneous	\$ 156,139,512	\$ 169,507,634	\$ 169,054,236	4.05%
Total	\$ 1,822,151,717	\$ 1,862,032,497	\$ 1,996,033,070	4.66%

## County Expenditures

Expenditures by Function	FY 1997	FY 1998	FY 1999	Annual Growth Rate
General Government	\$ 488,489,408	\$ 514,730,549	\$ 527,436,982	3.91%
Public Safety	\$ 266,596,001	\$ 290,865,498	\$ 311,488,592	8.09%
Corrections	\$ 76,803,297	\$ 87,678,311	\$ 94,051,331	10.66%
Judiciary	\$ 167,983,919	\$ 186,275,127	\$ 205,274,469	10.54%
Public Works / Transportation	\$ 407,862,069	\$ 338,572,385	\$ 382,352,018	-3.18%
Health / Welfare	\$ 259,039,809	\$ 285,601,719	\$ 291,719,928	6.12%
Culture / Recreation	\$ 23,031,211	\$ 36,128,962	\$ 49,867,522	47.15%
Development	\$ 25,572,388	\$ 31,973,678	\$ 39,371,677	24.08%
Debt Service	\$ 91,980,530	\$ 92,258,434	\$ 97,824,780	3.13%
Other Expenditures	\$ 172,288,164	\$ 175,313,305	\$ 175,882,175	1.04%
<b>*Total</b>	<b>\$ 1,979,646,796</b>	<b>\$ 2,039,397,968</b>	<b>\$ 2,175,269,473</b>	<b>4.82%</b>

\* The Total reflects the sum of categories listed for governments that provided data for all three fiscal years.



FISCAL YEAR 1999  
FISCAL RESPONSIBILITY REPORT CARD

# LOCAL GOVERNMENT PROFILE: DEKALB COUNTY

Unit Name: DeKalb County, Georgia, County: DeKalb  
 Population: 83,600, 1,130,720, 030 Unit Code: 019/000/00  
 Appropriation: 1,000,000, 1,000,000, 1,000,000 Accrual/Modified  
 Employment: 10,868,505  
 Date:

General	County	State	Medians
Beginning Fund Balance	\$31,032		\$31,032
Per Capita Revenue	\$183		\$183
Revenue	\$3,384,810		\$3,384,810
Expenditure	\$7,693,030		\$7,693,030
Per Capita Revenue	\$298		\$298
Per Capita Expenditure	\$287		\$284
Revenues over Expenditures	\$877		\$564,311
Ratio of Fund Balance to Expenditures	68%		70.40%
Ending Fund Balance	\$375		\$5,744,635
Per Capita Ending Fund Balance	\$227		\$203

Debt	County	State	Medians
Outstanding Debt	\$829		\$843,069
Per Capita Debt	\$67		\$29
General Obligation Debt			0.00%

Enterprise	County	State	Medians
Beginning Fund Balance	\$0		\$0
Per Capita Revenue	\$0		\$0
Revenue	\$0		\$0
Expenditure	\$0		\$0
Per Capita Revenue	\$0		\$0
Per Capita Expenditure	\$0		\$0
Operating Expenditures	\$654,484		\$0
Ratio of Retained Earnings To Expend.	96.69%		00.00%
Ending retained Earnings for FY 99:	\$6,961,656	\$563,255	\$0
Per Capita Ending Retained Earnings:	\$83	\$590	\$0



**Photo #1: Highway Department Building, 1826 Barber Greene Road, DeKalb IL**

The County Highway Department maintains 201 miles of -paved highways and 45 bridge structures on the County road system. These interconnect with over 800 miles of township roads and 146 township bridges of the nineteen townships.

The County Engineer sets priorities for highway construction; administers the preparing and letting of contract proposals for bridge and road construction and directs the engineering staff through contract completion. The County Engineer and his staff also provide engineering expertise and advise to township highway commissioners. As a result of cooperation between township highway road commissioners, IDOT personnel and other .

**Photo #2: DeKalb County Health Department, 2550 North Annie Glidden, DeKalb, IL**

In July of 1999 the DeKalb County Health Department moved to this new facility, just one year after breaking ground. Within the Health Department are the Community Service Center, Health Department, Multi-Purpose Room and Nursing & Rehabilitation Center. The County Rehab and Nursing Center moved into this 194 bed facility in March of 2000.

**Photo #3: DeKalb County Courthouse, 133 West State Street, Sycamore, IL**

The DeKalb County Courthouse is the 3rd County Courthouse. In 1901, \$100,000 was appropriated to build a courthouse and \$13,000 was appropriated for furnishings. The courthouse was completed in 1904-05.

**Photo #4: Joiner History Room/Sycamore Public Library, 103 East State Street, Sycamore, IL**

The Joiner History Room is an archives for researchers. Its historical materials date back to the hand written minutes of the first session of the County Commissioners in 1837. The County's valuable historical files, have been meticulously preserved to meet the needs of researchers. The collection includes among other things, Civil War papers, newspaper files and numerous boxes of manuscript materials. The room is open to the public and records are available for inspection during regular business hours. Researchers are welcome.

**Photo #5: Administration Building, 103 East State Street, Sycamore, IL**

The DeKalb County Administration Building was originally the county jail. The building was re-dedicated as the Administration Building in August of 1982. The Administration Building houses the Offices of the Assessor, County Administrator, County Clerk & Recorder, Deputy County Administrator, Finance Office, Forest Preserve, IMO, and Treasurer.

For more information about DeKalb County log on to [www.dekalbcounty.org](http://www.dekalbcounty.org)



# Municipalities

## FY 1999

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## MUNICIPALITIES

Municipalities derive their powers from the Illinois statutes. When Illinois' first constitution was implemented, one set of administrative laws was highly functional because municipalities shared many similarities. However, it became increasingly cumbersome for the General Assembly to approve numerous exceptions for large cities with more specific needs that required deviation from the established Municipal Code. The 1970 Illinois Constitution allowed municipalities with a population over 25,000, or municipalities that voted by referendum, the option of asserting home rule authority. There is a separate analysis detailing the effect of home rule powers on municipal finance following the Report Card summary.

Illinois has 1,285 municipalities. Although the Illinois Municipal Code does not require municipalities to provide a particular set of services, most traditionally provide street construction and maintenance, police and fire protection, zoning and planning, and water and sewerage services.

Total revenues, expenditures, fund balances, and debt reported in FY 1999 are available for each municipality. Averages and medians have been developed to provide comparisons to similar municipalities. The Data Summaries have been broken into three categories including: 1) municipalities with population under 1,000; 2) municipalities with a population between 1,000 and 25,000; and 3) municipalities with population over 25,000.

### Fiscal Year 1999 Dataset

The following table contains summary data for the 1,225 municipalities that submitted an Annual Financial Report to the Office of the Comptroller for FY 1999.

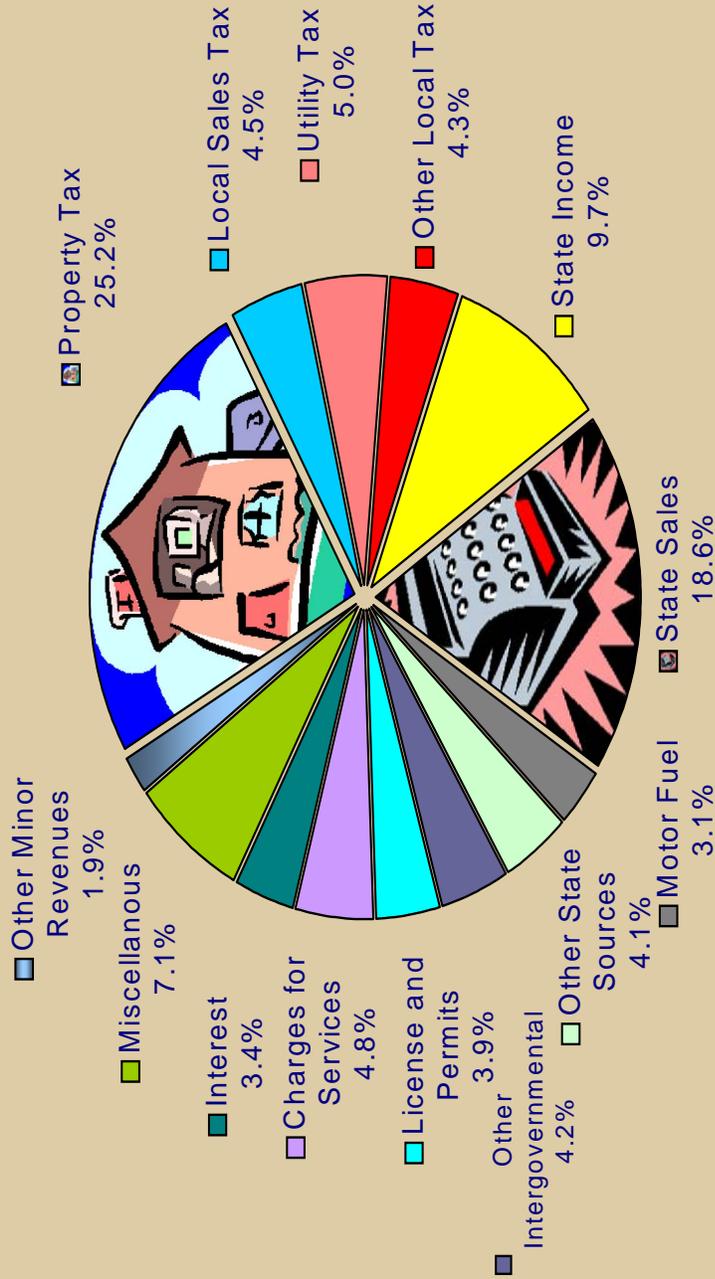
Fund Type	Amount
<b>Governmental</b> Revenues	\$5.1 billion
<b>Governmental</b> Expenditures	\$5.2 billion
<b>Governmental</b> Fund Balance	\$3.7 billion
<b>Governmental &amp; Proprietary</b> Debt	\$5.7 billion

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*See attached Data Summaries (Appendix I) for summary and comparative data for individual units of government.*

*See the following charts for illustration of total revenues and expenditures reported by municipalities (excluding the City of Chicago).*

## All Municipalities FY 1999 Revenues By Source

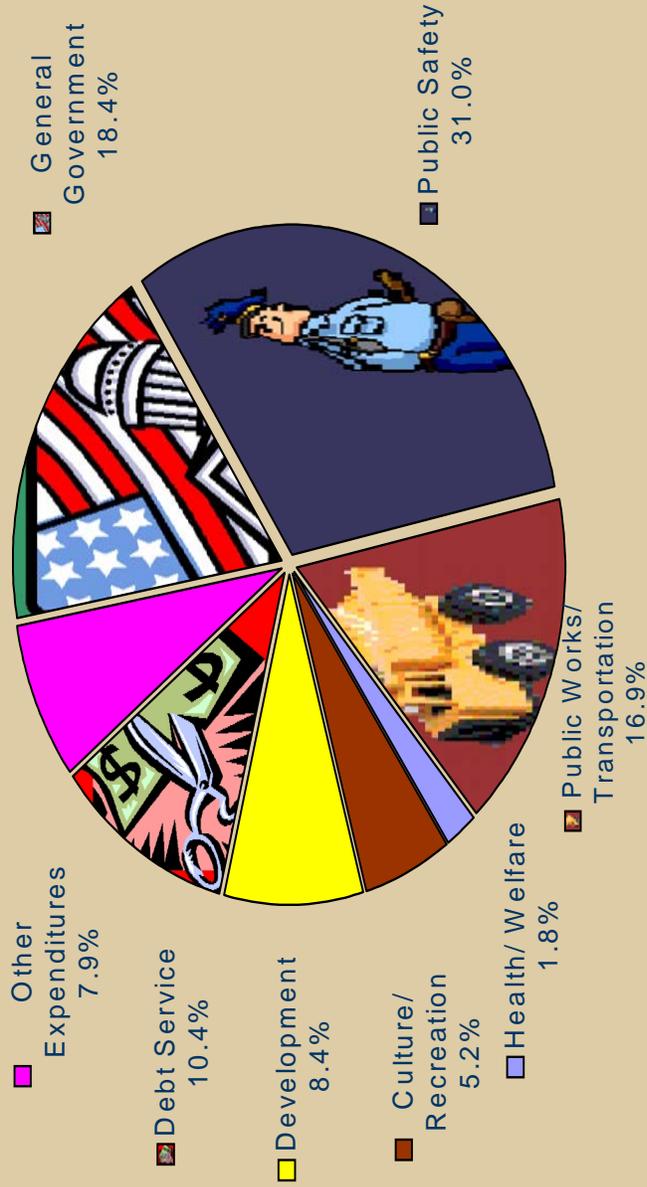


## FY 1999 All Municipalities

\$ = Thousands

Property Tax	Local Sales	Utility	Other Local Tax	State Income	State Sales	Motor Fuel	Other State Sources	Other Intergovernmental	License and Permits	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Revenues
\$1,289,078	\$229,605	\$257,243	\$221,646	\$499,602	\$955,553	\$160,046	\$210,091	\$216,301	\$200,966	\$246,662	\$176,805	\$362,695	\$98,992	\$5,125,285

## All Municipalities FY 1999 Expenditures By Function

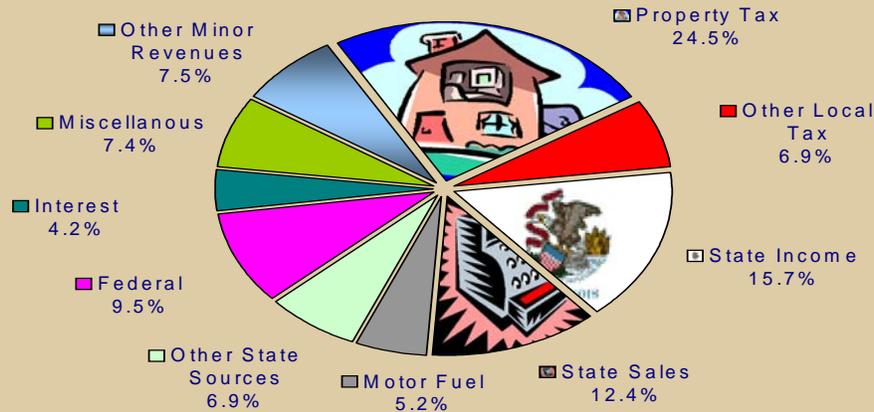


### FY 1999 All Municipalities

\$ = Thousands

General Government	Public Safety	Public Works/Transportation	Health/Welfare	Culture/Recreation	Development	Debt Service	Other Expenditures	Total Expenditures
\$972,118	\$1,640,691	\$892,457	\$97,048	\$274,107	\$444,736	\$551,864	\$418,465	\$5,291,486.07

**Municipalities  
With Population Under 1,000  
FY 1999 Revenues By Source**



**FY 1999 Municipalities With Population Under 1,000**

\$ = Thousands

Property Tax	Other Local Tax	State Income	State Sales	Motor Fuel	Other State Sources	Federal	Interest	Miscellaneous	Other Minor Revenues	Total Revenues
\$28,282	\$7,913	\$18,171	\$14,279	\$6,019	\$7,958	\$10,946	\$4,802	\$8,499	\$8,621	\$115,489

**Municipalities  
With Population Under 1,000  
FY 1999 Expenditures By Function**

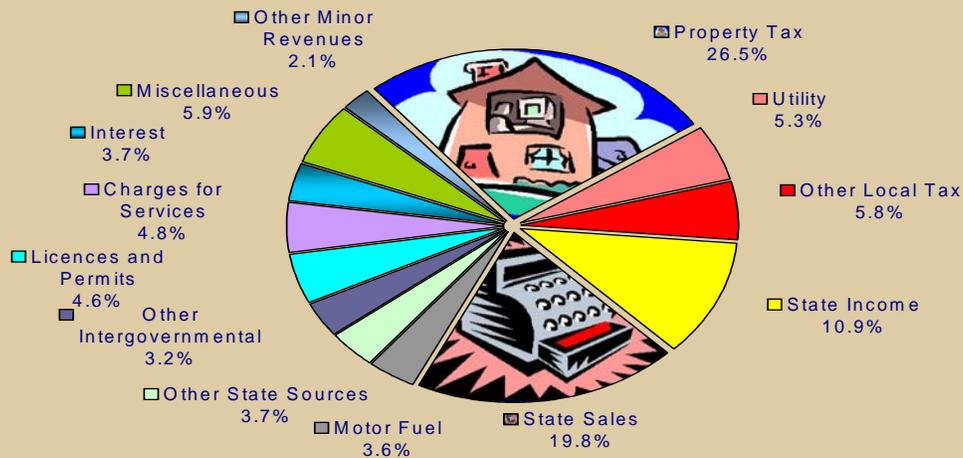


**FY 1999 Municipalities With Population Under 1,000**

\$ = Thousands

General Government	Public Safety	Public Works/Transportation	Health/Welfare	Culture/Recreation	Development	Debt Service	Other Expenditures	Total Expenditures
\$37,691	\$21,458	\$29,350	\$2,393	\$3,847	\$5,835	\$12,516	\$5,739	\$118,828

**Municipalities  
With Population Between 1,000 and 25,000  
FY 1999 Revenues By Source**

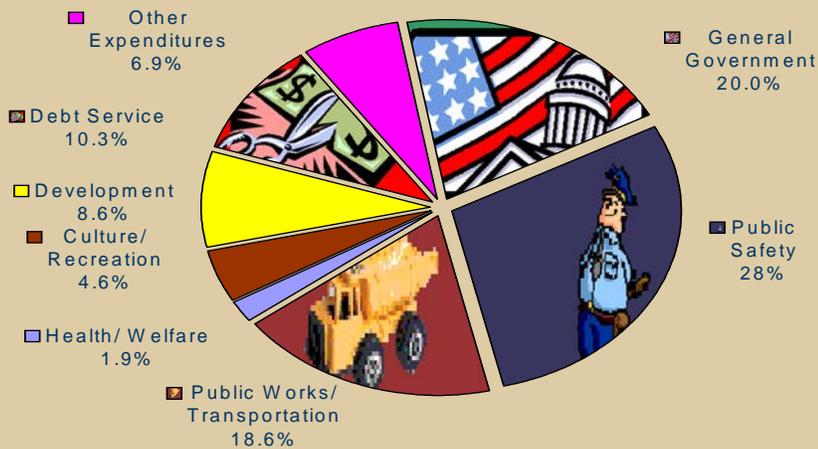


**FY 1999 Municipalities With Population Between 1,000 and 25,000**

\$ = Thousands

Property Tax	Utility	Other Local Tax	State Income	State Sales	Motor Fuel	Other State Sources	Other Intergovernmental	Li- censes and Permits	Charges for Services	Interest	Miscella- nous	Other Minor Revenues	Total Revenue
\$565,043	\$113,483	\$122,638	\$232,215	\$422,589	\$75,797	\$79,501	\$69,043	\$98,085	\$102,499	\$77,937	\$126,249	\$44,614	\$2,129,694

**Municipalities  
With Population Between 1,000 and 25,000  
FY 1999 Expenditures By Function**

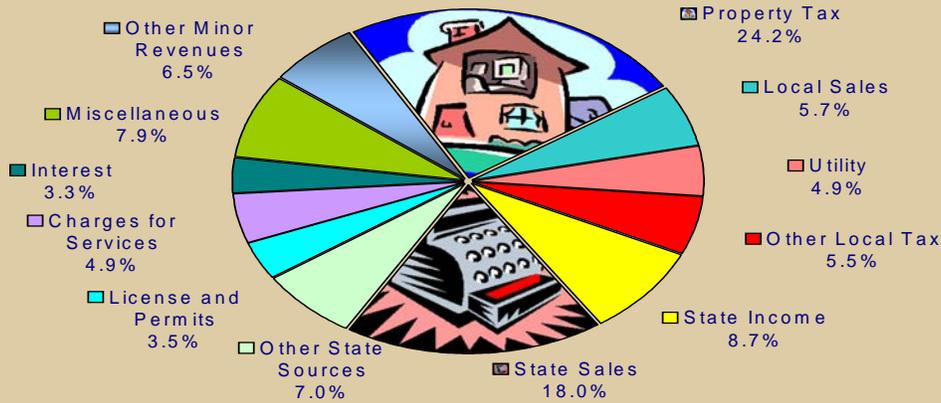


**FY 1999 Municipalities With Population Between 1,000 and 25,000**

\$ = Thousands

General Government	Public Safety	Public Works/ Transportation	Health/ Welfare	Culture/ Recreation	Development	Debt Service	Other Expenditures	Total Expenditures
\$441,994	\$642,680	\$410,948	\$43,124	\$102,426	\$189,886	\$228,688	\$151,830	\$2,211,577

**Municipalities  
With Population Over 25,000  
FY 1999 Revenues By Source**

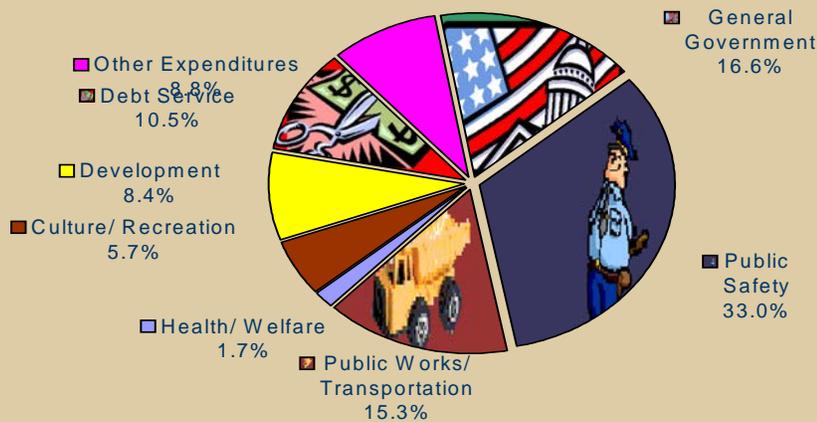


**FY 1999 Municipalities With Population Over 25,000**

\$ = Thousands

Property Tax	Local Sales	Utility	Other Local Tax	State Income	State Sales	Other State Sources	License and Permits	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Revenues
\$695,753	\$165,546	\$141,011	\$157,902	\$249,215	\$518,685	\$200,862	\$99,975	\$141,661	\$94,066	\$227,948	\$187,477	\$2,880,102

**Municipalities  
With Population Over 25,000  
FY 1999 Expenditures By Function**



**FY 1999 Municipalities With Population Over 25,000**

\$ = Thousands

General Government	Public Safety	Public Works/Transportation	Health/Welfare	Culture/Recreation	Development	Debt Service	Other Expenditures	Total Expenditures
\$492,433	\$976,553	\$452,158	\$51,532	\$167,834	\$249,015	\$310,660	\$260,896	\$2,961,080

## FY 1999 GOVERNMENTAL FUND BALANCE

The FY 1999 ending fund balance for all municipalities was \$3.7 billion, an increase of \$405.1 million, or 12.2% over the beginning fund balance. The general revenue fund balance was equivalent to six months of reserve.

## GOVERNMENTAL & PROPRIETARY DEBT

Outstanding debt for municipalities at the end of FY 1999 was \$5.7 billion, an increase in debt of \$211.9 million, or 3.9% from the beginning of FY 1999.

## TREND DATA

Trend data is included for FY 1997 - FY 1999. 1,211 municipal governments that submitted data for each of the three years were included in the trend analysis. Revenue and expenditure categories were limited to include only the significant amounts (representing more than 3% of the totals).

The Consumer Price Index (CPI) annual level of inflation has been 3.7% from 1997 - 1999.

# Historical Data

## Municipal Revenues

Revenues by Source	FY 1997	FY 1998	FY 1999	Annual Growth Rate
Property Tax	\$ 1,115,460,547	\$ 1,234,912,820	\$ 1,287,327,746	7.43%
Utility Tax	\$ 222,980,588	\$ 229,752,025	\$ 257,112,087	7.38%
Other Local Tax	\$ 207,750,242	\$ 207,425,686	\$ 222,008,802	3.37%
State Income	\$ 421,897,201	\$ 468,647,345	\$ 499,010,228	8.76%
State / Local Sales	\$ 1,056,420,591	\$ 1,128,302,865	\$ 1,192,098,345	6.23%
Motor Fuel	\$ 152,481,405	\$ 148,959,144	\$ 159,871,748	2.39%
Replacement	\$ 67,339,760	\$ 74,903,643	\$ 81,949,835	10.32%
Licenses	\$ 169,620,176	\$ 182,529,908	\$ 200,595,103	8.75%
Charges For Services	\$ 205,355,490	\$ 222,304,860	\$ 246,170,657	9.49%
Interest	\$ 155,302,010	\$ 177,653,639	\$ 176,867,309	6.72%
Miscellaneous	\$ 239,873,339	\$ 221,403,486	\$ 362,573,095	22.94%
*Total	\$ 4,014,481,349	\$ 4,296,795,422	\$ 4,685,584,954	8.04%

## Municipal Expenditures

Expenditures by Function	FY 1997	FY 1998	FY 1999	Annual Growth Rate
<b>General Government</b>	\$ 827,218,789	\$ 872,414,010	\$ 972,259,762	8.41%
<b>Public Safety</b>	\$ 1,414,747,989	\$ 1,527,578,667	\$ 1,633,299,268	7.45%
<b>Public Works / Transportation</b>	\$ 863,275,022	\$ 854,032,532	\$ 893,336,000	1.73%
<b>Culture / Recreation</b>	\$ 240,757,440	\$ 256,992,912	\$ 274,210,417	6.72%
<b>Development</b>	\$ 419,055,382	\$ 405,333,117	\$ 445,320,750	3.09%
<b>Debt Service</b>	\$ 455,846,827	\$ 495,310,591	\$ 551,911,034	10.03%
<b>Other Expenditures</b>	\$ 291,074,263	\$ 340,589,211	\$ 418,050,496	19.84%
<b>*Total</b>	<b>\$ 4,511,975,710</b>	<b>\$ 4,752,251,041</b>	<b>\$ 5,188,387,726</b>	<b>7.23%</b>

\* The Total reflects the sum of categories listed for governments that provided data for all three fiscal years.



**FISCAL YEAR 1999  
FISCAL RESPONSIBILITY REPORT CARD  
DATA SUMMARY**

**LOCAL GOVERNMENT PROFILE:  
CITY OF BREESE**

Unit Name: *Breese City* County: *Clinton*  
 Population: *3,700* FAY: *\$24,000,000* FDU Code: *014/030/30*  
 Appropriation: *\$7,718,500* Accounting Method: *Cash*  
 Employees: Part-time: *35* Full-time: *47* Salaries Paid: *\$760,617*  
 Data Category: *1* FY End: *4/30/99*



**General**

Beginning Fund Balance			ans
Per Capita Revenue			097
Revenue			240
Expenditures in FY 99			319
Per Capita Revenue			\$226,035
Per Capita Expenditure			\$412
Revenues over (under)			\$390
Ratio of Fund Balance			\$68,678
Ending Fund Balance			68.35%
Per Capita Ending Fund			\$976,276
			\$274

**Debt**

Outstanding Debt			<b>Medians</b>
Per Capita Debt			\$960,875
General Obligation			\$310
			0.00%

**Enterprise Fund**

Beginning Retained Earnings			<b>Medians</b>
Per Capita Beginning Retained Earnings			\$1,221,476
Revenue Collected	281,051	\$1,554,374	\$364
Expenditures in FY 99	960,885	\$1,427,336	\$601,237
Per Capita Revenue	\$887	\$273	\$181
Per Capita Expenditure	\$800	\$254	\$179
Operating Income (loss):	\$320,166	\$127,038	\$24,227
Ratio of Retained Earnings To Expenditures:	177.16%	293.02%	211.86%
Ending retained Earnings for FY 99:	\$5,245,747	\$3,243,663	\$1,294,327
Per Capita Ending Retained Earnings:	\$1,418	\$590	\$406



## HISTORY OF THE CITY OF BREESE

The first settlers of **Breese** arrived in 1816 by way of the **Goshen Road**, which passes through the north part of the township.

German farmers began to settle in the area around 1835. The prairie land settlers battled malarial diseases which thrived in the poorly drained flatlands. The worried farmers built crosses on their properties in the hopes of protecting their families from disease. Some of these crosses still stand today.

Growth was slow for Breese until the completion of the Mississippi and Ohio Railroad in 1855. The railroad brought new settlers and business for the area now that travelers no longer had to battle the enormous prairie land grasses which slowed travel. The town was laid out into twenty four blocks in February of 1855. The Shoal Creek Post Office was moved into the **Robert Donne** home, which was the first house built in the township.

The chief justice - **Sidney Breese** - for whom Breese is named was an outstanding early national and state figure. Born in New York, he came to Kaskaskia, then the capitol of Illinois, and began to practice law in Jackson County. Later, he became Assistant Secretary of State and helped move the state archives to Vandalia when it became the new capitol. Soon, Breese moved to a farm north of Carlyle and in 1845, he moved to town to what is now the site of the Clinton County Museum.

**Sidney Breese**, is still recognized all over the state of Illinois and in many other districts. As speaker of the Illinois House, Chief Justice of the state, and as a U.S. Senator, he had much influence. Probably his biggest legacy is the creation of the Illinois Central Railroad. His epitaph reads:

*"When my last resting place shall be marked by cold marble, which gratitude of affection may erect, I desire for it no other inscription than this, That he who sleeps beneath it projected the Illinois Central Railroad".*

Breese is indeed fortunate to have been designated as this great man's living memorial.

The City of Breese was incorporated under the laws of the State of Illinois on **January 19, 1905**. Breese has since continued growing and developing at a steady rate to its current population of 3,567 people.

Photo #1: Bent Oak Golf Course

Photo #2: Breese Public Library , 550 North Third Street

Photo #3: City Hall, 500 N. First St.

Photo #4: Public Works Department Office, 800 North First Street

Photo #5: Breese Water Treatment Plant

FOR MORE INFORMATION ABOUT THE CITY OF BREESE, LOG ON TO [WWW.BREESE.ORG](http://WWW.BREESE.ORG)



# Townships

FY 1999

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**TOWNSHIPS  
AND  
ROAD AND BRIDGE DISTRICTS**

Illinois townships are required by law to perform three functions: provide General Assistance, assess property and maintain roads and bridges. General Assistance programs assist needy individuals on a short-term basis until the Illinois Department of Human Services intervenes or the individual becomes self-supporting. All but 35 Illinois townships have road and bridge districts. These districts are solely responsible for the construction and maintenance of roads and bridges within that township.

Townships are also responsible for providing services to unincorporated areas in Illinois counties, often filling voids left between urban and rural communities. Many townships provide a variety of services beyond their three mandated functions including programs for senior citizens, disabled citizens, youth, mental health, emergency services, cemeteries and environmental services.

Any township with a population under 1,000 must be part of a Multi-Township Tax Assessing District (MTTAD). Currently, Illinois has 346 MTTADs, comprised of two to six townships within each tax-assessed district. Most townships provide property tax assessment services, regardless of size. In addition, the Personal Property Tax Replacement Fund (PPTR) and Motor Fuel Tax Fund (MFT) are two unique sources of state revenue townships receive.

Data Summaries (see Appendix I) have been produced for all Townships and Road and Bridge Districts.

**Fiscal Year 1999 Dataset**

The following table contains summary data for 1,336 townships that submitted an Annual Financial Report to the Office of the Comptroller for FY 1999.

<b>Fund Type</b>	<b>Amount</b>
<b>Governmental</b> Revenues	\$412.1 million
<b>Governmental</b> Expenditures	\$383.5 million
<b>Governmental</b> Fund Balance	\$466.9 million
<b>Governmental &amp; Proprietary</b> Debt	\$61.0 million

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*See attached Data Summaries (Appendix I) for summary and comparative data for individual units of government.*

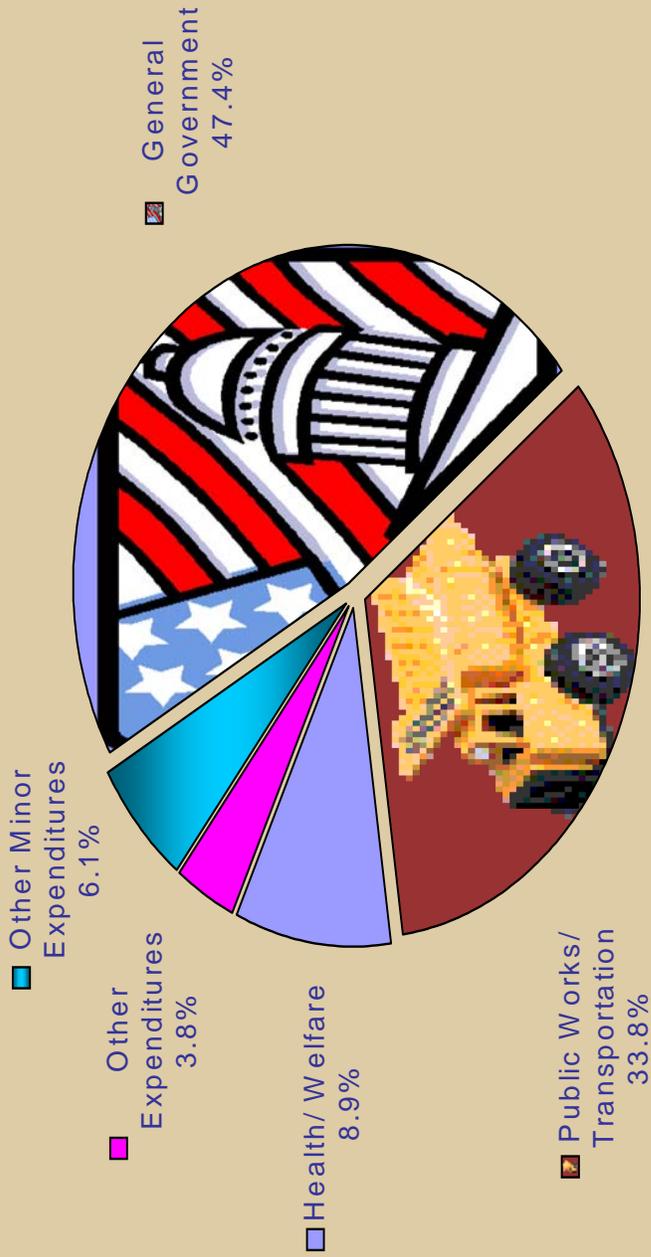
*See enclosed charts for illustration of total revenues and expenditures reported by townships.*

## All Townships FY 1999 Revenues By Source



FY 1999 All Townships					
\$ = Thousands					
Property Tax	Replacement	Interest	Miscellaneous	Other Minor Revenues	Total
\$315,295	\$29,323	\$19,424	\$18,637	\$29,470	\$412,149

# All Townships FY 1999 Expenditures By Function



FY 1999 All Townships				
\$ = Thousands				
General Government	Public Works/Transportation	Health/Welfare	Other Expenditures	Total Expenditures
\$181,987	\$129,603	\$34,197	\$14,394	\$383,554
			\$23,374	

**Townships  
With Appropriations Under \$200,000  
FY 1999 Revenues By Source**

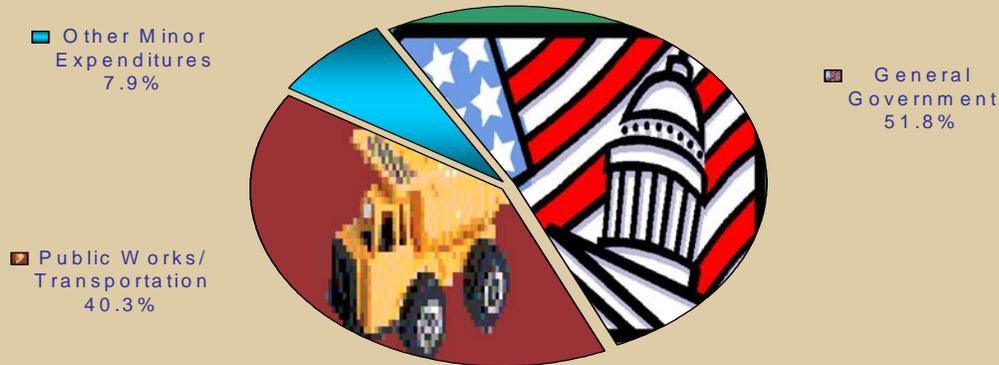


**FY 1999 Townships With Appropriations Under \$200,000**

\$ = Thousands

Property Tax	Replacement	Motor Fuel	Interest	Miscellaneous	Other Minor Revenues	Total Revenues
\$54,243	\$4,170	\$4,531	\$2,976	\$4,760	\$4,382	\$75,063

**Townships  
With Appropriations Under \$200,000  
FY 1999 Expenditures By Function**



**FY 1999 Townships With Appropriations Under \$200,000**

\$ = Thousands

General Government	Public Works/Transportation	Other Minor Expenditures	Total Expenditures
\$34,480	\$26,832	\$5,247	\$66,559

**Townships  
With Appropriations Over \$200,000  
FY 1999 Revenues By Source**

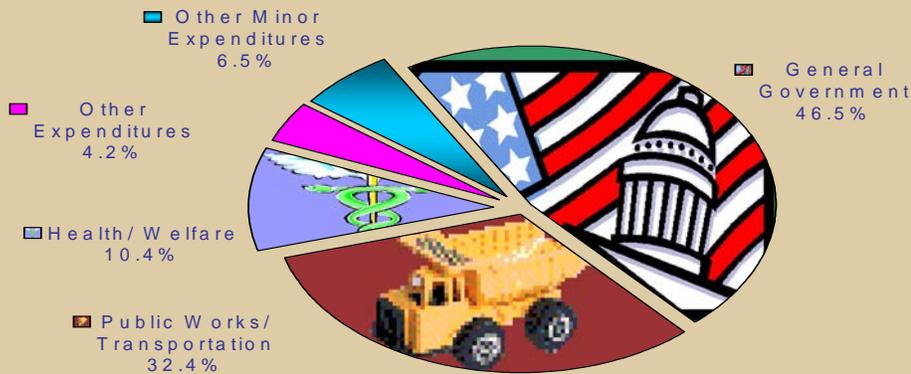


**FY 1999 Townships With Appropriations Over \$200,000**

\$ = Thousands

Property Tax	Replacement	Interest	Miscellaneous	Other Minor Revenues	Total Revenues
\$261,002	\$25,088	\$16,432	\$13,885	\$20,575	\$336,981

**Townships  
With Appropriations Over \$200,000  
FY 1999 Expenditures By Function**



**FY 1999 Townships With Appropriations Over \$200,000**

\$ = Thousands

General Government	Public Works/Transportation	Health/Welfare	Other Expenditures	Other Minor Expenditures	Total Expenditures
\$147,476	\$102,706	\$32,964	\$13,159	\$20,541	\$316,846

## FY 1999 GOVERNMENTAL FUND BALANCE

The FY 1999 ending fund balance for townships was \$466.9 million, an increase of \$37.4 million, or 8.6% over the beginning fund balance. Overall, townships are carrying a very high fund balance equaling 121.7% of total expenditures. If the general fund is examined alone the ratio lowers to 108.4%. This may be a result of several factors. Some governments carry a high fund balance for the purpose of paying for a large project or piece of equipment in future years, rather than borrow money and have to pay interest costs. Townships with appropriations over \$200,000, which may have the resources to finance projects, carry a slightly lower general fund balance of 101.2%.

## GOVERNMENTAL & PROPRIETARY DEBT

Outstanding debt for townships at the end of FY 1999 was \$ 61.0 million, an increase in debt of \$2.6 million, or 4.6% from the beginning of FY 1999.

## TREND DATA

Trend data is included for FY 1997 - FY 1999. 1,312 township governments that submitted data for each of the three years were included in the trend data table. Revenue and expenditure categories were limited to include only significant amounts (representing more than 3% of the totals).

The Consumer Price Index (CPI) annual level of inflation has been 3.7% from 1997 - 1999.

# Historical Data

<b>Township Revenues</b>				
Revenues by Source	FY 1997	FY 1998	FY 1999	Annual Growth Rate
Property Tax	\$ 279,939,321	\$ 309,953,011	\$ 312,942,728	5.73%
Replacement Tax	\$ 23,973,295	\$ 27,972,770	\$ 29,169,564	10.31%
Interest	\$ 15,164,874	\$ 19,545,276	\$ 19,329,951	12.90%
Miscellaneous	\$ 16,271,914	\$ 15,974,149	\$ 18,388,520	6.31%
*Total	\$ 335,349,404	\$ 373,445,206	\$ 379,830,763	6.43%

## Township Expenditures

Expenditures	FY 1997	FY 1998	FY 1999	Annual Growth Rate
<b>General Government</b>	\$ 163,657,366	\$ 187,014,603	\$ 180,307,961	4.96%
<b>Public Works/Transportation</b>	\$ 114,348,199	\$ 123,155,495	\$ 128,633,984	6.06%
<b>Health/Welfare</b>	\$ 31,704,568	\$ 31,006,908	\$ 34,180,130	3.83%
<b>Debt Service</b>	\$ 6,647,070	\$ 7,155,561	\$ 7,310,594	4.87%
<b>Other Expenditures</b>	\$ 7,607,768	\$ 11,196,976	\$ 14,315,860	37.18%
<b>*Total</b>	<b>\$ 323,964,971</b>	<b>\$ 359,529,544</b>	<b>\$ 364,748,529</b>	<b>6.11%</b>

\* The Total reflects the sum of categories listed for governments that provided data for all three fiscal years.

# LOCAL GOVERNMENT PROFILE: WAUKEGAN TOWNSHIP

DANIEL W. HYNES  
COMPTROLLER  
www.lgc.state.il.us

FISCAL YEAR 2000  
FISCAL RESPONSIBILITY REPORT CARD  
DATA SUMMARY  
Local Government Profile

Unit Name  
Pop  
Appr  
Empl



1



STABEN CENTER



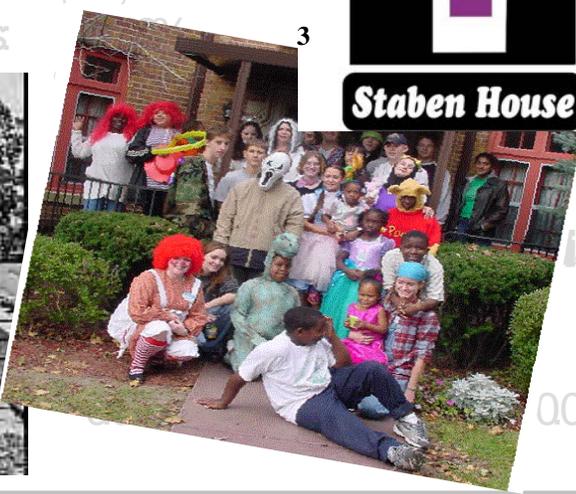
Fiscal Indicators



4



Staben House



3

**Photo # 1—C.A.R.E.S.**

**CITIZENS AIMED TO RAISE AND ELEVATE SERVICES** OR C.A.R.E.S. is a non-profit organization formed to improve the quality of life for Waukegan Township residents. C.A.R.E.S. is dedicated to helping build better futures for children, empowering adults and helping to ensure continued independent living for senior citizens.

**PHOTO # 2—THE STABEN CENTER**

The Staben Center is a 22 bed transitional housing facility for homeless men. The Center provides a myriad of services to assist its residents in attaining self-sufficiency. Participants reside at the Staben Center for 120 days. The Center has won various awards because of the uniqueness and creative ways of confronting the homeless issues in Lake County. These awards include: 1<sup>st</sup> Place winner of the 1994 Governor's Home Town Award and the 1996 Lake County Affordable Housing Award.

In 1993 the Staben Center was transformed from the historical Waukegan Fire Station building into a much needed transitional housing facility for homeless men. The Staben Center was named in memory of Milton E. Staben (1919-1993) who was former Waukegan Township Supervisor and his son, Peter Staben (1943-1993). Both men dedicated their lives advocating for the rights of the underprivileged.

**PHOTO #3—THE STABEN HOUSE**

The Staben House is a transitional housing facility for homeless women with children. The facility provides programs that foster self-sufficiency and independent living skills.

Through the help of City leaders, Church leaders and countless hours provided by community volunteers, Ms Jones's dream became a reality on the Staben House opened its doors and accepted its first family in 1997. Since its inception the Staben House has operated at capacity levels. Homeless women with children are becoming empowered by finding employment, housing and receiving much needed educational and vocational training.

**PHOTO #4—PARK PLACE**

Waukegan Township Senior Services include: the Taxi Ticket Program, which subsidizes transportation costs of taxi fares, a weekly shopping service from local subsidized housing complexes to local grocery stores and Park Place, a recreational/social center for adults aged 55 or better. Park Place offers social programs, congregate meals and a host of other older adult services.

**For more information about Waukegan Township log on to  
[www.waukegantownship.com](http://www.waukegantownship.com) or call 847/244-4900.**





**Fire  
Protection  
Districts  
FY 1999**



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## FIRE PROTECTION DISTRICTS

Fire protection districts were created in Illinois in 1927 under the Illinois Fire Protection District Act.<sup>8</sup> They were created to promote and protect the health, safety, welfare, and convenience of the public. Fire protection districts promote fire prevention, protection, and control services for the people residing within their boundaries. In addition, the districts may be called upon to assist with recovery of drowning victims or provide ambulance services.

Fire protection districts serve in rural or unincorporated areas where municipal services are not available. When areas begin to urbanize, municipal governments generally take over this responsibility.

Fire protection districts may levy taxes and issue bonds. Districts are allowed a total debt limit of only 5.75% of their Equalized Assessed Valuation (EAV).

Data Summaries have been produced for all fire protection districts.

### FISCAL YEAR 1999 DATASET

The following data analysis contains summary data for the 746 fire protection districts that submitted an Annual Financial Report to the Comptroller for FY 1999.

Fund Type	Amount
<b>Governmental</b> Revenues	\$258.2 million
<b>Governmental</b> Expenditures	\$254.1 million
<b>Governmental</b> Fund Balance	\$174.5 million
<b>Governmental &amp; Proprietary</b> Debt	\$96.3 million

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<sup>8</sup> 70 ILCS 750/0.01—24

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*See attached Data Summaries (Appendix I) for summary and comparative data for individual units of government.*

*See the following charts for illustration of total revenues and expenditures reported by townships.*

## All Fire Protection Districts FY 1999 Revenues By Source



## FY 1999 All Fire Protection Districts

\$ = Thousands

Property Tax	Other State Sources	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Revenues
\$215,599	\$8,783	\$9,082	\$9,081	\$12,877	\$2,832	\$258,254

## All Fire Protection Districts FY 1999 Expenditures By Function



FY 1999 All Fire Protection Districts				
\$ = Thousands				
General Government	Public Safety	Debt Service	Other Minor Expenditures	Total Expenditures
\$44,547	\$180,615	\$18,228	\$10,788	\$254,178

**Fire Protection Districts  
With Appropriations Under \$200,000  
FY 1999 Revenues by Source**



**FY 1999 Fire Protection Districts With Appropriations Under \$200,000**

\$ = Thousands

Property Tax	Replacement	Other State Sources	Interest	Miscellaneous	Other Minor Revenues	Total Revenues
\$30,831	\$1,542	\$1,258	\$1,212	\$3,181	\$2,059	\$40,083

**Fire Protection Districts  
With Appropriations Under \$200,000  
FY 1999 Expenditures By Function**



**FY 1999 Fire Protection Districts With Appropriations Under \$200,000**

\$ = Thousands

General Government	Public Safety	Debt Service	Other Minor Expenditures	Total Expenditures
\$7,268	\$23,822	\$4,357	\$2,327	\$37,774

**Fire Protection Districts  
With Appropriations Over \$200,000  
FY 1999 Revenues By Source**



**FY 1999 Fire Protection Districts With Appropriations Over \$200,000**

\$ = Thousands

Property Tax	Replacement	Other State Sources	Interest	Miscellaneous	Other Minor Revenues	Total Revenues
\$30,831	\$1,542	\$1,258	\$1,212	\$3,181	\$2,059	\$40,083

**Fire Protection Districts  
With Appropriations Over \$200,000  
FY 1999 Expenditures By Function**



**FY 1999 Fire Protection Districts With Appropriations Over \$200,000**

\$ = Thousands

General Government	Public Safety	Debt Service	Other Minor Expenditures	Total Expenditures
\$37,309	\$157,318	\$13,871	\$8,461	\$216,960

## FY 1999 GOVERNMENTAL FUND BALANCE

The FY 1999 ending fund balance for fire protection districts was \$174.5 million, an increase of \$16.3 million, or 10.3% over the beginning fund balance. The general revenue fund balance is equivalent to eight months of reserves, which is modestly above recommended levels.

It should be noted that 22 fire protection districts have a negative fund balance, which is an indicator of fiscal stress. Many of these fire protection districts, however, have negative fund balances due to extremely high capital costs for fire trucks and other expensive equipment. Fire district associations have started programs that allow some fire protection districts that have the resources to purchase modern equipment to donate the older, but still functional equipment to poorer districts. Programs such as these may help bring down the poorer districts' fund balances.

## GOVERNMENTAL & PROPRIETARY DEBT

Outstanding debt for fire protection districts at the end of FY 1999 was \$96.3 million, an increase of \$3.1 million, or 3.3% from the beginning of FY 1999.

## TREND DATA

Trend data is included for FY 1997 - FY 1999. 720 fire protection districts that submitted data for each of three years were included in the trend table. Revenue and expenditure categories were limited to include only significant amounts (representing more than 3% of the totals).

The Consumer Price Index (CPI) annual level of inflation has been 3.7% from 1997 - 1999.

# Historical Data

<b>Fire Protection District Revenues</b>				
<b>Revenues by Source</b>	<b>FY 1997</b>	<b>FY 1998</b>	<b>FY 1999</b>	<b>Annual Growth Rate</b>
<b>Property Tax</b>	\$180,355,367.00	\$ 196,969,112	\$213,079,182	8.69%
<b>Charges For Services</b>	\$ 6,289,776.52	\$ 7,672,775	\$ 9,049,457	19.95%
<b>Interest</b>	\$ 7,605,458.40	\$ 9,103,873	\$ 9,003,769	8.81%
<b>Miscellaneous</b>	\$ 8,246,616.00	\$ 11,217,402	\$ 12,715,133	24.17%
<b>*Total Revenues</b>	<b>\$ 202,497,218</b>	<b>\$ 224,963,162</b>	<b>\$ 243,847,543</b>	<b>9.74%</b>

## Fire Protection District Expenditures

Expenditures by Function	FY 1997	FY 1998	FY 1999	Annual Growth Rate
<b>General Government</b>	\$ 46,801,904	\$ 52,770,098	\$ 43,991,358	-3.05%
<b>Public Safety</b>	\$ 137,664,238	\$ 152,719,008	\$ 178,817,034	13.97%
<b>Debt Service</b>	\$ 11,420,702	\$ 13,600,370	\$ 17,933,674	25.31%
<b>*Total</b>	<b>\$ 195,886,844</b>	<b>\$ 219,089,476</b>	<b>\$ 240,742,066</b>	<b>10.86%</b>

\* The Total reflects the sum of categories listed for governments that provided data for all three fiscal years.



#### **4-130: AERIAL LADDER - 1981 PIERCE ARROW LTI. -Photo #1:**

The aerial ladder provides seating for 6 Firemedics and responds to structure fires and technical rescue emergency calls. The aerial ladder carries 200 gallons of water and has a 1,250 gallon per minute fire pump. The hydraulic ladder can extend to 104 feet. The hydraulic ladder is fitted with a pre-piped master stream (a large water cannon) that can discharge 1,000 gallons of water per minute down onto and into a large fire. The aerial ladder truck is stationed at Countryside Fire Station #2.

#### **Station Two - Photo #2:**

The Deerpath Drive fire station was constructed as a satellite fire station in 1975 by the Village of Vernon Hills. The Countryside Fire District occupied the building in 1976 and has provided services to the Village of Vernon Hills and the fire district ever since. The satellite fire station was remodeled extensively in 1991-2 and became the headquarters for the Countryside Fire Protection District. Station Two is staffed 24 hours a day by a crew of 5 Firemedics and a Shift Commander.

#### **4-159: HOVERCRAFT - Photo #3:**

**1998 NEOTRONICS.** The hovercraft is designed to fly on a bubble of air, which makes it ideal for ice, water, or river rescues. The driver / operator is able to direct the air to move under the hovercraft (lifting it up) or to the rear (moving forward). This particular hovercraft is able to redirect the air to the front allowing the hovercraft to stop, fly in reverse, or spin around. The hovercraft is normally flown on a rescue mission with a driver / operator, rescuer, and a rescue litter for the victim. The hovercraft is stationed at Countryside Fire Station #2.

#### **Celebration—Photo #4:**

1962 photo of Countryside Fire Protection District, celebrating 60 years of service to the Libertyville, Vernon Hills, Ela, Mundelein, and Fremont Township area. At the time of this photo, Countryside Fire Protection District was one of the first in the state to provide emergency rescue and ambulance service to its residents (Note the ambulance at the far left of the photo).

The commitment of the district to emergency service has not gone unrecognized as they have received accreditation from the Emergency Medical Service Agency's Commission on Accreditation of Ambulance Services (CAAS). They are the 1st Illinois EMS provider to receive accreditation on March 29th 1999 and currently they are the only EMS Provider in the State of Illinois to have received this level of recognition. The District has won several other accreditations .

**FOR MORE INFORMATION ABOUT THE COUNTRYSIDE FIRE PROTECTION DISTRICT, LOG ON TO WWW.  
COUNTRYSIDEFIRE.COM OR CALL 847/367-5511.**





# Library Districts FY 1999

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## PUBLIC LIBRARY DISTRICTS

Public libraries were created to provide general education in public institutions throughout the state of Illinois. Library districts can be created if 100 or more of the voters in an area without a local library petition the circuit court of the county, or if 100 voters within a municipality, township or county petition to cause a popular vote by the residents of the named area.

A substantial number of library districts are components of municipal, county, or township governments. The financial data for component library districts is included in the Annual Financial Report submitted to the Comptroller by the primary unit of government.

Data Summaries have been produced for all library districts.

### Fiscal Year 1999 Dataset

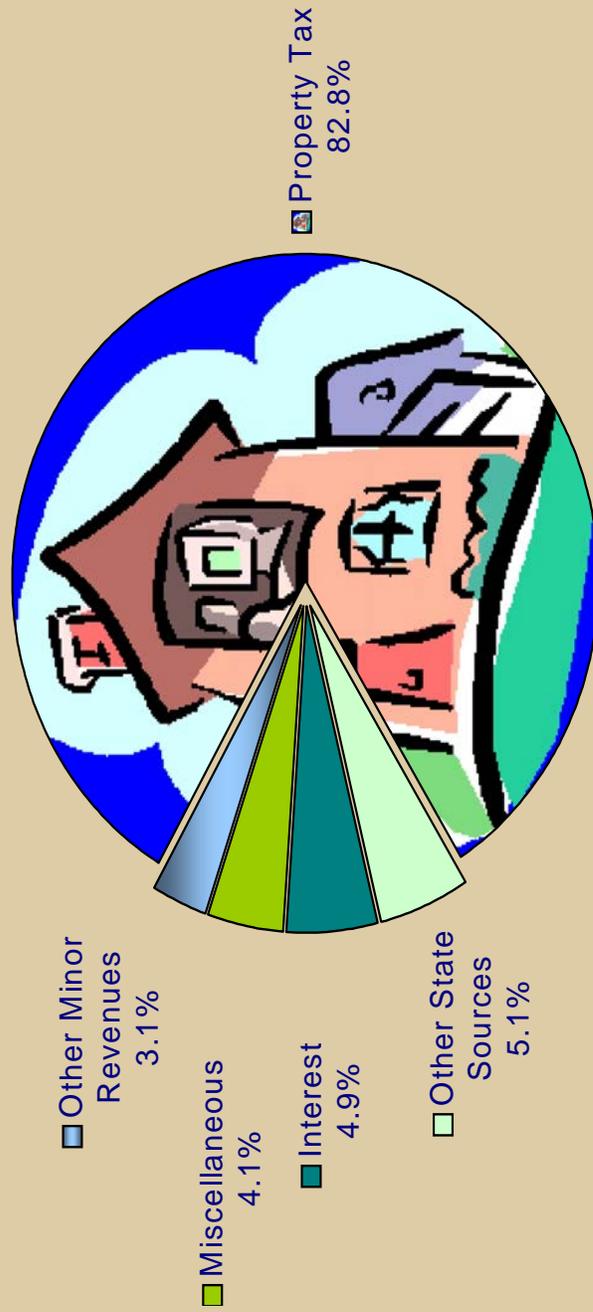
The following analysis contains summary data for 289 public library districts that submitted a FY 1999 Annual Financial Report to the Comptroller.

Fund Type	Amount
<b>Governmental</b> Revenues	\$179.6 million
<b>Governmental</b> Expenditures	\$180.4 million
<b>Governmental</b> Fund Balance	\$158.9 million
<b>Governmental &amp; Proprietary</b> Debt	\$177.7 million

*See attached Data Summaries (Appendix I) for summary and comparative data for individual units of government.*

*See the following charts and tables for illustration of total revenues and expenditures reported by public library districts.*

## All Library Districts FY 1999 Revenues By Source



### FY 1999 All Library Districts

\$ = Thousands

Property Tax	Other State Sources	Interest	Miscellaneous	Other Minor Revenues	Total Revenues
\$148,760	\$9,114	\$8,875	\$7,308	\$5,562	\$179,618

## All Library Districts FY 1999 Expenditures By Function



FY 1999 All Library Districts				
\$ = Thousands				
General Government	Culture/ Recreation	Debt Service	Other Minor Expenditures	Total Expenditures
\$36,590	\$120,160	\$13,650	\$10,092	\$180,492

**Library Districts  
With Appropriations Under \$200,000  
FY 1999 Revenues By Source**



**FY 1999 Library Districts With Appropriations Under \$200,000**

\$ = Thousands

Property Tax	Replacement	Other State Sources	Interest	Miscellaneous	Other Minor Revenues	Total Revenues
\$10,328	\$438	\$865	\$605	\$1,022	\$460	\$13,718

**Library Districts  
With Appropriations Under \$200,000  
FY 1999 Expenditures By Function**



**FY 1999 Library Districts With Appropriations Under \$200,000**

\$ = Thousands

General Government	Culture/ Recreation	Other Minor Expenditures	Total Expenditures
\$2,045	\$8,230	\$564	\$10,838

**Library Districts  
With Appropriations Over \$200,000  
FY 1999 Revenues By Source**



**FY 1999 Library Districts With Appropriations Over \$200,000**

\$ = Thousands

Property Tax	Other State Sources	Other Local Sources	Other Minor Revenues	Total Revenues
\$138,239	\$7,794	\$16,971	\$2,699	\$165,703

**Library Districts  
With Appropriation Over \$200,000  
FY 1999 Expenditures By Function**



**FY 1999 Library Districts With Appropriations Over \$200,000**

\$ = Thousands

General Government	Culture/Recreation	Debt Service	Other Minor Expenditures	Total Expenditures
\$34,606	\$111,733	\$13,475	\$9,702	\$169,516

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## TOTAL GOVERNMENTAL FUND BALANCE

The FY 1999 ending fund balance for public library districts was \$158.9 million, an increase of \$9.3 million or 6.3% from the beginning fund balance. This represents an eleven-month reserve. The general fund balance is significantly lower representing only a seven-month reserve.

## GOVERNMENTAL & PROPRIETARY DEBT

Outstanding debt for public library districts at the end of FY 1999 was \$177.7 million, an increase \$18.1 million, or 11.4% from the beginning of FY 1999.

## TREND DATA

Trend data has been provided for FY 1997 - FY 1999. 281 library districts that submitted data for each of the three years were included in the trend data table. Revenue and expenditure categories were limited to include only the significant amounts (representing more than 3% of the totals).

The Consumer Price Index (CPI) level of inflation has been 3.7% from 1997 - 1999.

# Historical Data

## Library District Revenues

Revenues by Source	FY 1997	FY 1998	FY 1999	Annual Growth Rate
Property Tax	\$ 131,808,782	\$ 138,049,072	\$ 146,915,165	5.58%
Other State Sources	\$ 6,409,121	\$ 6,891,132	\$ 5,330,164	-8.80%
Interest	\$ 9,218,241	\$ 8,844,730	\$ 8,789,185	-2.35%
Miscellaneous	\$ 5,800,020	\$ 10,094,680	\$ 6,950,149	9.47%
*Total	\$ 153,236,164	\$ 163,879,614	\$ 167,984,663	4.70%

## Library District Expenditures

Expenditures by Function	FY 1997	FY 1998	FY 1999	Annual Growth Rate
<b>General Government</b>	\$ 44,108,103	\$ 49,959,688	\$ 36,392,775	-9.17%
<b>Culture / Recreation</b>	\$ 105,170,630	\$ 115,935,594	\$ 118,183,055	6.01%
<b>Debt Service</b>	\$ 13,187,267	\$ 13,262,650	\$ 12,987,206	-0.76%
<b>*Total</b>	<b>\$ 162,465,999</b>	<b>\$ 179,157,932</b>	<b>\$ 167,563,036</b>	<b>1.56%</b>

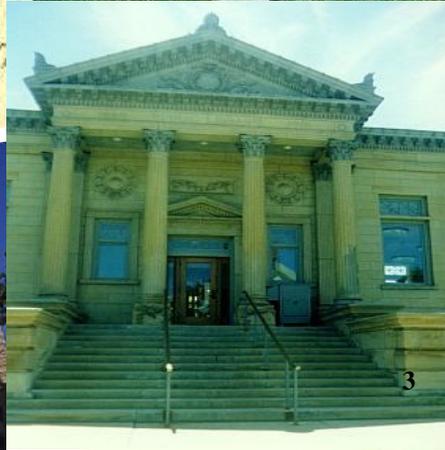
\* The Total reflects the sum of categories listed for governments that provided data for all three fiscal years.

# LOCAL GOVERNMENT PROFILE: PUBLIC LIBRARIES



FISCAL YEAR 1999  
FISCAL RESPONSIBILITY REPORT CARD  
DATA SUMMARY  
Local Government Profile

Unit Name: Adams Public Library District      County: Adams  
Population: 4,485      EAV: \$40,478,712      Unit Code: 001/030/10  
Appropriation: \$82,845,000  
Employees: 7



Medians
\$39,068
\$14
\$76,363
\$68,568
\$25
\$23
\$21
8%
598
\$13
ians
\$0
\$0
0.00%
0.00%
0.00%

**Debt**  
Outstanding Debt for FY 98:  
Per Capita Debt:  
General Obligation Debt over EAV:

\$14      \$0      \$0  
0.00%      0.001%      0.00%

### **Photo #1: Dominy Memorial Library**

January 1, 1905, marked the opening of Dominy Memorial Library. In 1901, Hazel Dominy, daughter of the Lorenzo B. Dominy, died. Her father, wanting to commemorate his daughter and benefit the city, decided to build a library. Dominy Memorial Library, at the corner of Third and Elm, a site selected by Mr. Dominy, was completed at a cost of \$12,000.

Today the library is a component of the city of Fairbury, serving as a resource to encourage education and to promote research, the library acts as a cultural center, housing 18,709 books. Currently, the roster lists 1,478 card holders.

### **Photo #2: Odell Public Library**

The Odell Library Association was founded in 1904. The library became a member of the former Corn Belt Library System in 1965. In 1988 a referendum was held and the library became a district library annexing territory that had the same boundaries as the public grade school. In 1990 the board purchased, for ten dollars, the former annex of the Odell High School. On July 9, 1998 the Odell Public Library District was awarded a Live and Learn Construction Grant from the State to complete the needed remodeling and an addition to the children's area in the library.

### **Photo #3: Jacksonville Public Library**

In 1871, the Jacksonville Library Association was incorporated, and was the predecessor to the public library which serves Jacksonville today. In 1889 the Jacksonville City Council amended the city tax levy to include support of the free library and reading room. Andrew Carnegie pledged \$40,000 for the erection of a public library building in Jacksonville. The Jacksonville Public Library officially opened in its permanent home, the Carnegie building at 201 W. College Avenue, on February 23, 1903.

### **Photo #4: Four Star Public Library**

Four Star Public Library was opened as a demonstration library in 1990 by the Great River Library System and was funded by a federal grant. In 1990 a referendum establishing the library district was approved by voters. In 1994, the library applied for and received a State Live and Learn Construction grant for the construction of a new library building. The library opened in the new building in December, 1995 with formal dedication on January 20, 1996.

Four Star Public Library District serves the 4,500 residents of a 200 square mile area in northwest Adams, County.

### **Photo #5: Kankakee Public Library**

Founded by a group of local citizens in 1899, the Kankakee Library occupies one of the oldest buildings in Kankakee. The building was declared a city landmark in 1977.

When it opened in 1899 it was designed to serve a community of 13,000, had a collection of 3,000 books, and was equipped with gas lights. As we enter the new millennium, the library is serving a community of almost 30,000 people, houses over 100,000 books,



**Park  
Districts  
FY 1999**



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## PARK DISTRICTS

Illinois park districts were designed to provide a wide range of recreational programs and facilities including: athletic fields, aquariums, golf courses, harbor facilities, historical museums and libraries, playgrounds, skating rinks, swimming pools, tennis courts and zoos.<sup>9</sup>

Park districts are organized in any territory with a population under 500,000. The Chicago Park District has its own set of statutes. Municipalities and townships that have authority to create legislative bodies may create park districts.

Data Summaries have been produced for all park districts.

### Fiscal Year 1999 Dataset

The following data analysis contains summary data for the 288 park districts that submitted an Annual Financial Report to the Comptroller for FY 1999.

Fund Type	Amount
<b>Governmental</b> Revenues	\$972.3 million
<b>Governmental</b> Expenditures	\$1.2 billion
<b>Governmental</b> Fund Balance	\$820.2 million
<b>Governmental &amp; Proprietary</b> Debt	\$837.6 million

*See attached Data Summaries (Appendix I) for summary and comparative data for individual units of government.*

*See the following tables and graphs for illustration of total revenues and expenditures reported by park districts.*

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<sup>9</sup> 70 ILCS 1205/8—11.1

## All Park Districts FY 1999 Revenues By Source



### FY 1999 ALL Park Districts

\$ = Thousands

Property Tax	Replacement	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Revenues
\$578,143	\$50,392	\$225,450	\$38,997	\$53,256	\$26,012	\$972,250

## All Park Districts FY 1999 Expenditures By Function

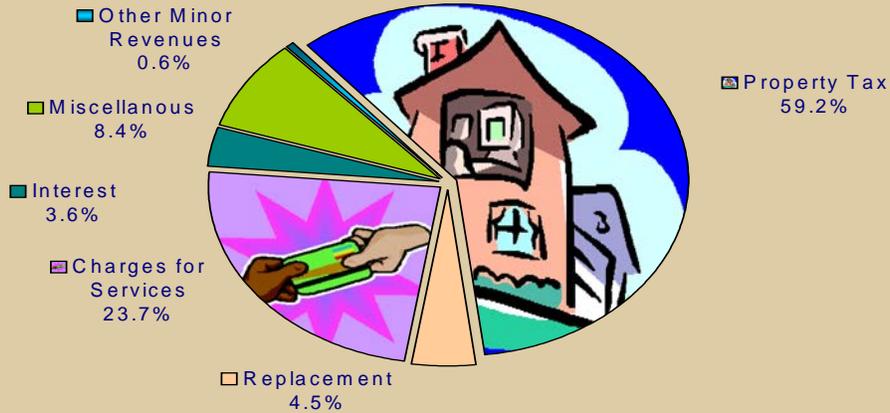


### FY 1999 All Park Districts

\$ = Thousands

General Government	Culture/Recreation	Development	Debt Service	Other Minor Expenditures	Total Expenditures
\$174,208	\$677,339	\$84,691	\$225,691	\$44,504	\$1,206,433

**Park Districts  
With Appropriations Under \$200,000  
FY 1999 Revenues By Source**



**FY 1999 Park Districts With Appropriations Under \$200,000**

\$ = Thousands

Property Tax	Replacement	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Revenues
\$20,961	\$1,593	\$8,386	\$1,271	\$2,974	\$208	\$35,393

**Park Districts  
With Appropriations Under \$200,000  
FY 1999 Expenditures By Function**

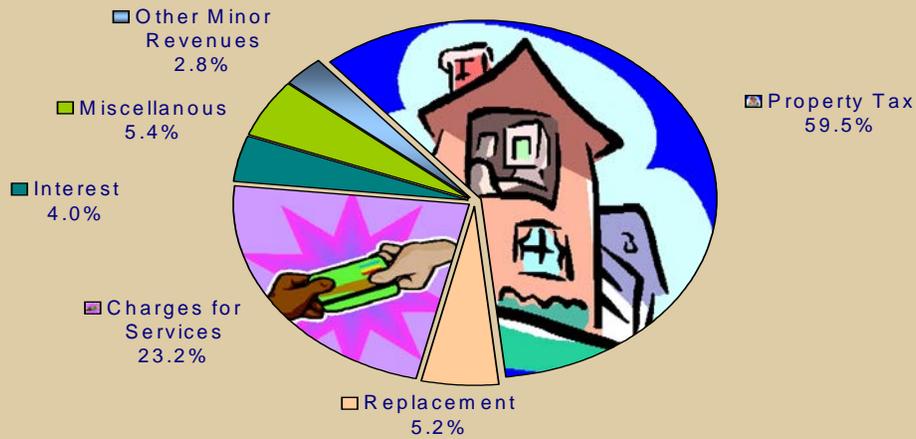


**FY 1999 Park Districts With Appropriations Under \$200,000**

\$ = Thousands

General Government	Culture/Recreation	Debt Service	Other Expenditures	Other Minor Expenditures	Total Expenditures
\$5,792	\$22,156	\$3,143	\$3,629	\$886	\$35,605

**Park Districts  
With Appropriations Over \$200,000  
FY 1999 Revenues By Source**



**FY 1999 Park Districts With Appropriations Over \$200,000**

\$ = Thousands

Property Tax	Replacement	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Revenues
\$557,182	\$48,799	\$217,064	\$37,726	\$50,282	\$25,804	\$936,857

**Park Districts  
With Appropriations Over \$200,000  
FY 1999 Expenditures By Function**



**FY 1999 Park Districts With Appropriations Over \$200,000**

\$ = Thousands

General Government	Culture/Recreation	Development	Debt Service	Other Minor Expenditures	Total Expenditures
\$168,416	\$655,183	\$83,958	\$222,548	\$40,286	\$1,170,392

## TOTAL GOVERNMENTAL FUND BALANCE

At the end of FY 1999, park districts reported an ending fund balance of \$820.2 million, a \$68.1 million or 9.1% increase from the fund balance reported at the beginning of the year. Park districts are carrying a fund balance that reflects an eight-month reserve; however, the general funds fund balance has only a reserve for six months, which is in the healthy category.

## GOVERNMENTAL & PROPRIETARY DEBT

FY 1999 ended with park districts reporting \$837.6 million in governmental and proprietary debt. Total park district debt increased \$69.2 million or 9% during FY 1999.

## TREND DATA

Trend data is included for FY 1997 - FY 1999. The 282 park districts that submitted data for all three years were included in the trend data tables. Revenue and expenditure categories were limited to include only the significant amounts (representing more than 3% of the totals).

The Consumer Price Index (CPI) annual level of inflation has been 3.7% from 1997 - 1999.

# Historical Data

<b>Park District Revenues</b>				
<b>Revenues by Source</b>	<b>FY 1997</b>	<b>FY 1998</b>	<b>FY 1999</b>	<b>Annual Growth Rate</b>
<b>Property Tax</b>	\$ 552,689,246	\$ 569,629,594	\$ 573,968,346	1.91%
<b>Replacement</b>	\$ 48,808,053	\$ 54,888,473	\$ 49,904,814	1.12%
<b>Charges For Services</b>	\$ 188,962,059	\$ 207,615,576	\$ 221,746,196	8.33%
<b>Interest</b>	\$ 34,197,087	\$ 38,987,569	\$ 38,667,776	6.34%
<b>Miscellaneous</b>	\$ 47,682,655	\$ 58,610,745	\$ 52,784,587	5.21%
<b>*Total Revenues</b>	<b>\$ 872,339,100</b>	<b>\$ 929,731,957</b>	<b>\$ 937,071,718</b>	<b>3.64%</b>

## Park District Expenditures

Expenditures by Function	FY 1997	FY 1998	FY 1999	Annual Growth Rate
<b>General Government</b>	\$ 142,401,998	\$ 177,865,487	\$ 168,947,000	8.92%
<b>Culture / Recreation</b>	\$ 651,131,200	\$ 657,133,611	\$ 674,726,360	1.80%
<b>Development</b>	\$ 58,054,423	\$ 71,777,818	\$ 84,691,227	20.78%
<b>Debt Service</b>	\$ 215,654,890	\$ 224,261,621	\$ 223,947,929	1.90%
<b>*Total</b>	<b>\$ 1,067,242,510</b>	<b>\$ 1,131,038,537</b>	<b>\$ 1,152,312,517</b>	<b>3.91%</b>

\* The Total reflects the sum of categories listed for governments that provided data for all three fiscal years.

# LOCAL GOVERNMENT PROFILE: PARK DISTRICTS

DANIEL W. HYNES  
COMPTROLLER  
www.lgc.state.tx.us

FISCAL YEAR 1999  
FISCAL RESPONSIBILITY REPORT CARD  
DATA SUMMARY

## Local Government Profile

Unit Name: *Quincy Park District*

County: *Adams*

Popul  
Appro  
Emplo  
Data



Revenue  
Ratio  
Ending  
Per Cap

Debt

Outstanding Debt for FY 98  
Per Capita Debt:  
General Obligation Debt over EAV:

457  
82%  
215  
\$95

ans

\$0	\$0	\$0
\$0	\$11	\$0
0.00%	0.002%	0.00%

---

### **Photo #1: Villa Kathrine**

The Villa Kathrine is located on Gardner Expressway. It houses Quincy's Tourist Information Center. Located on a bluff overlooking the Mississippi River, the villa is a Moorish-style structure built in 1900 by the wealthy and eccentric George Metz. It is the only Islamic example of architecture in Quincy or on the Mississippi.

### **Photo #2: Washington Park**

Washington Park has four acres located on 5th Street between Maine and Hampshire Streets. It is the first park in Quincy and hosted many historical events, including a Lincoln Douglas debate. A fountain in the center of the park that makes for a beautiful scene, along with a grand stand. During the summer months, the park is active with the Farmers Market. People from the area come to sell their produce and wares.

### **Photo #3: Clat Adams Bicentennial Park**

Clat Adams Bicentennial Park is located on two acres at Front & Hampshire Streets. It has a scenic view of green grass, flowers, and a gazebo with a nearby fountain, to enhance the great view of the river. There is a boat launch if you decide you'd like to take a spin on the Mississippi or perhaps cast a line to see what you can catch.

### **Photo #4: Berrian Park**

Berrian Park is located on twelve acres at 14th & Chestnut. The Park has outdoor basketball courts, tennis courts, baseball diamonds, soccer fields, horseshoe pits, and playground equipment. There are two shelter houses available with electricity, grills and picnic tables. During the winter Berrian boasts of a perfect sledding hill.

### **Photo #5: MoorMan Park**

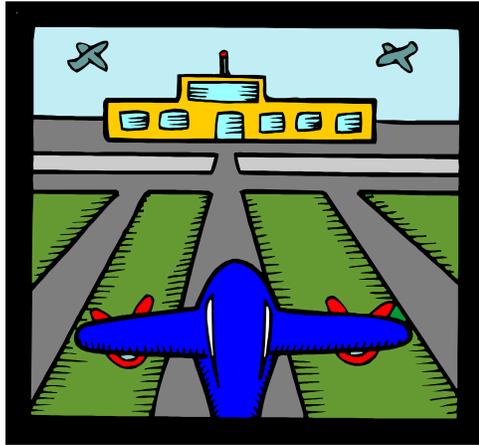
MoorMan Park is located on eighty acres off North 39th Street. The park has playground equipment, a batting cage, and miniature golf, a concession stand, and shelter houses complete with electricity, grills and ample picnic tables. Every year a fishing derby takes place. For the sports enthusiast there are baseball fields, tennis courts, horseshoe pits, and an archery range. There is also a mile long woodchip path around part of the park for the walker or jogger.

### **Photo #6: Women's City Club**

The Women's City Club is located on four acres at 15th and Maine. Started in 1932, the Women's City Club is the first organization in Quincy to establish and use a residence of its kind for community purposes in a multi-faceted manner. Over 10,000 persons are served annually in one facet or another.

**FOR MORE INFORMATION ABOUT THE QUINCY PARK DISTRICT LOG ON TO  
WWW.QUINCYNET.COM OR CALL 217/223-7703.**





# Special Districts FY 1999

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## SPECIAL PURPOSE DISTRICTS

Illinois has more units of local government and special purpose districts than any other state. The Comptroller's Local Government Database contains more than 3,100 special purpose districts, including the fire, library and park districts already discussed in the preceding sections this Report Card.<sup>10</sup> The wide range of definitions relating to special purpose governments causes some difficulty in obtaining an accurate account of the number of units within the state of Illinois.

Currently, special purpose districts serve a variety of functions for the public. These units of government differ from municipalities, townships, and counties because they provide a single service or group of specific services. They are often created to provide services which municipalities, townships and counties are unable to provide due to financial constraints. The table listed below includes all the different types of special governments in Illinois.

Special purpose districts, especially smaller ones, have the most difficulty providing accurate and timely financial reports and maintaining administrative records. Many units have annual appropriations of less than \$200,000, resulting in decreased levels of accuracy in financial reporting. Factors such as obtaining the correct number of districts, names of government officials and financial data make efficient collection and analyses of such special purpose districts challenging.

Several larger special purpose governments have been analyzed separate from this report, including fire protection, public library, and park districts. In addition, the Fiscal Responsibility Report Card will not address more than 800 drainage districts due to specific language in the Fiscal Responsibility Report Card Act that requires Report Cards for units of government that collect property tax. Drainage districts receive their revenues from assessments instead of a levy on property. The following summary provides information for 753 special purpose governments. See the following table for a list of the special districts reviewed in this section.

Special purpose districts with an appropriation under \$5,200 are not required by statute to provide detailed financial data to our office. Therefore, Data Summaries for governments with appropriations under \$5,200 may not include their revenues and expenditures.

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<sup>10</sup> This excludes Road and Bridge districts that are considered a part of Township government.

**SPECIAL PURPOSE DISTRICTS IN ILLINOIS, FY 1999**

<b>Special Purpose Districts</b>	<b>Number of Reporting Special Purpose Districts</b>
Airport Authority	25
Cemetery District	17
Conservation District	5
Exposition and Auditorium	2
Forest Preserve District	11
Home Equity Program	3
Hospital District	20
Mass Transit District	10
Mosquito Abatement District	16
Multi-Township Assessment District	289
Port District	5
Public Health District	4
Rescue Squad District	2
Road District	62
River Conservancy District	13
Sanitary District	109
Soil and Water Conservation	98
Special Recreation District	1
Street Lighting District	19
Surface Water District	3
T.B. Sanitarium District	1
Water Authority District	38
<b>Total</b>	<b>753</b>

**Fiscal Year 1999 Dataset**

The following data analysis contains summary data for 753 special purpose districts that submitted an Annual Financial Report to the Comptroller for FY 1999.

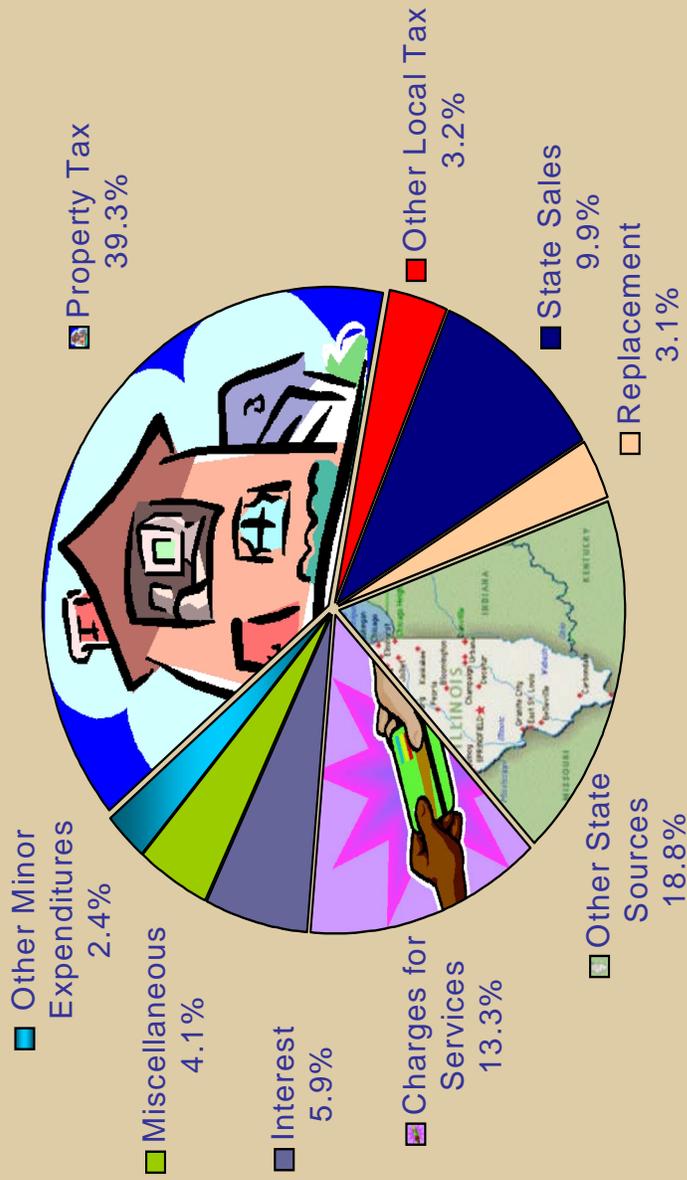
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<b>Fund Type</b>	<b>Amount</b>
<b>Governmental</b> Revenues	\$1.1 billion
<b>Governmental</b> Expenditures	\$1.3 billion
<b>Governmental</b> Fund Balance	\$1.6 billion
<b>Governmental &amp; Proprietary</b> Debt	\$3.8 billion

*See attached Data Summaries (Appendix I) for summary and comparative data for individual units of government.*

*See enclosed charts for illustration of total revenues and expenditures reported by special purpose districts.*

## All Other Special Purpose Districts FY 1999 Revenues By Source



## FY 1999 All Other Special Purpose Districts

\$ = Thousands

Property Tax	Other Local Tax	State Sales	Replacement	Other State Sources	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Revenues
\$465,106	\$38,488	\$116,787	\$36,306	\$222,508	\$157,679	\$70,446	\$48,439	\$28,922	\$1,184,682

## All Other Special Purpose Districts FY 1999 Expenditures By Function

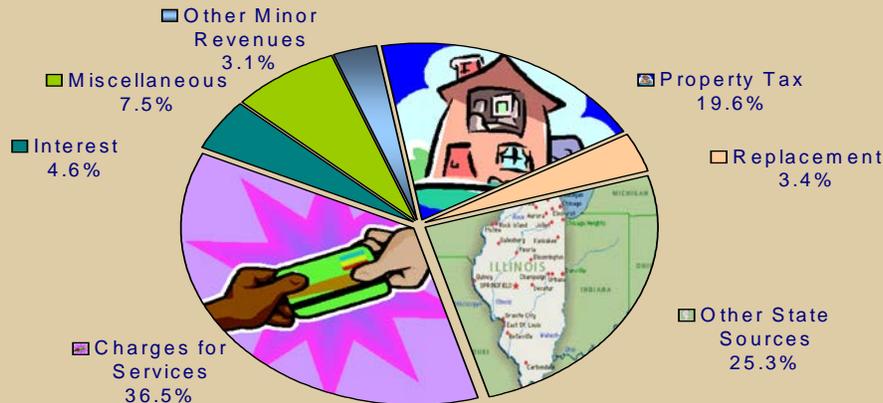


### FY 1999 All Other Special Purpose Districts

\$ = Thousands

General Government	Public Works/Transportation	Health/Welfare	Debt Service	Other Expenditures	Other Minor Expenditures	Total Expenditures
\$360,872	\$473,994	\$46,314	\$311,457	\$30,652	\$103,378	\$1,326,667.85

**Other Special Purpose Districts  
With Appropriations Under \$200,000  
FY 1999 Revenues By Source**



**FY 1999 All Other Special Purpose Districts With Appropriations Under \$200,000**

\$ = Thousands

Property Tax	Replacement	Other State Sources	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Revenues
\$8,562	\$1,499	\$11,065	\$15,977	\$1,978	\$3,302	\$1,353	\$43,736

**Other Special Purpose Districts  
With Appropriations Under \$200,000  
FY 1999 Expenditures By Function**

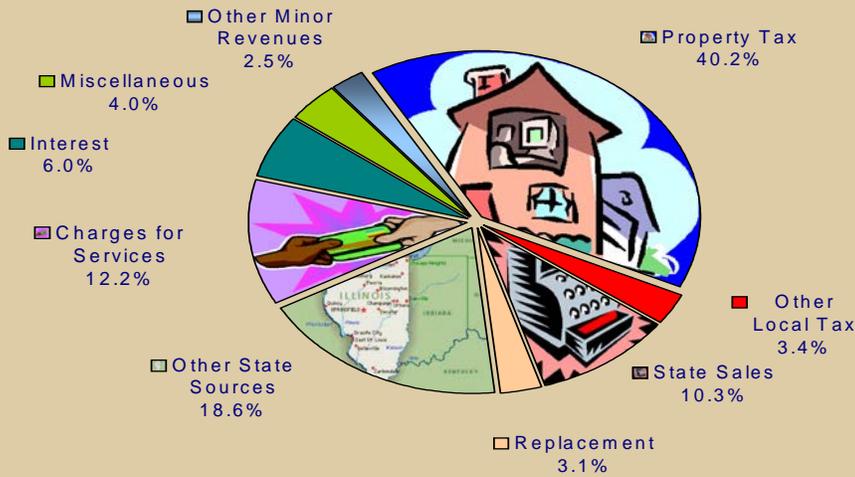


**FY 1999 All Other Special Purpose Districts With Appropriations Under \$200,000**

\$ = Thousands

General Government	Public Works/Transportation	Health/Welfare	Development	Other Expenditures	Other Minor Expenditures	Total Expenditures
\$12,896	\$3,559	\$13,641	\$3,412	\$2,037	\$2,726	\$38,272

**Other Special Purpose Districts  
With Appropriations Over \$200,000  
FY 1999 Revenues By Source**



**FY 1999 All Other Special Purpose Districts With Appropriations Over \$200,000**

\$ = Thousands

Property Tax	Local Sales	State Sales	Replacement	Other State Sources	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Revenues
\$456,545	\$37,288	\$116,787	\$34,807	\$211,303	\$138,196	\$68,204	\$45,084	\$28,769	\$1,136,981

**Other Special Purpose Districts  
With Appropriations Over \$200,000  
FY 1999 Expenditures By Function**



**FY 1999 All Other Special Purpose Districts With Appropriations Over \$200,000**

\$ = Thousands

General Government	Public Works/Transportation	Debt Service	Other Minor Expenditures	Total Expenditures
\$347,804	\$470,435	\$310,266	\$129,067	\$1,257,571

## TOTAL GOVERNMENTAL FUND BALANCE

FY 1999 ending fund balance for special purpose districts totaled \$1.6 billion, an increase of 1.3% from the beginning of the fiscal year. These aggregated governments carry a very high fund balance equivalent to ten months of expenditures. However, there are some types of special purpose governments that have extensive capital costs including Hospital Districts, Mass Transit Districts, and Sanitation Districts, which drive the fund balance to higher than normal levels.

## GOVERNMENTAL AND PROPRIETARY DEBT

Outstanding debt for these special purpose districts at the end of FY 1999 was \$3.8 billion, an increase of \$142.8 million or 3.8% from the beginning of FY 1999.

## TREND DATA

Trend data is included for FY 1997 - FY 1999. 725 Special Districts that submitted data for each of the three years were included in the trend data tables. Revenue and expenditure categories were limited to include only significant amounts (representing more than 3% of the totals).

The Consumer Price Index (CPI) level of inflation has been 3.7% from 1997 - 1999.

# Historical Data

<b>Special District Revenues</b>				
<b>Revenues by Source</b>	<b>FY 1997</b>	<b>FY 1998</b>	<b>FY 1999</b>	<b>Annual Growth Rate</b>
<b>Property Tax</b>	\$ 472,786,600	\$ 464,664,886	\$464,928,812	-0.83%
<b>State Sales</b>	\$ 49,271,816	\$ 79,890,237	\$ 62,047,803	12.22%
<b>Replacement</b>	\$ 33,400,231	\$ 15,178,236	\$ 36,300,930	4.25%
<b>Other State Sources</b>	\$ 34,837,847	\$ 20,162,859	\$ 27,330,084	-11.43%
<b>Charges For Services</b>	\$ 136,774,541	\$ 133,293,058	\$155,260,893	6.54%
<b>Interest</b>	\$ 69,248,452	\$ 75,049,631	\$ 63,862,307	-3.97%
<b>Miscellaneous</b>	\$ 35,336,890	\$ 46,600,470	\$ 42,982,798	10.29%
<b>*Total Revenues</b>	<b>\$ 876,538,083</b>	<b>\$ 867,430,919</b>	<b>\$882,748,650</b>	<b>0.35%</b>

## Special District Expenditures

Expenditures by Function	FY 1997	FY 1998	FY 1999	Annual Growth Rate
<b>General Government</b>	\$ 146,041,882	\$ 122,871,105	\$ 176,001,643	9.78%
<b>Public Works / Transportation</b>	\$ 348,600,893	\$ 395,872,655	\$ 436,782,689	11.94%
<b>Health / Welfare</b>	\$ 44,141,773	\$ 45,502,005	\$ 46,315,891	2.43%
<b>Culture / Recreation</b>	\$ 33,357,466	\$ 31,927,029	\$ 33,557,619	0.30%
<b>Development</b>	\$ 31,007,820	\$ 18,609,357	\$ 33,407,310	3.80%
<b>Debt Service</b>	\$ 229,597,934	\$ 224,074,209	\$ 235,589,559	1.30%
<b>Other Expenditures</b>	\$ 25,945,952	\$ 36,587,530	\$ 30,643,923	8.68%
<b>*Total</b>	<b>\$ 858,693,721</b>	<b>\$ 875,443,890</b>	<b>\$ 992,298,633</b>	<b>7.50%</b>

\* The Total reflects the sum of categories listed for governments that provided data for all three fiscal years.

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# Supplemental Analysis

## Home Rule Units

Home rule powers are a creation of the 1970 Illinois Constitution. This innovation gave many municipalities greater freedom to manage their own affairs, finances and form of government. Instead of being limited to only those powers granted by state government, home rule units “may exercise any power and perform any function pertaining to its government and affairs...”<sup>11</sup> Only a state statute or constitutional restriction can limit the powers of a home-rule unit.

From a government finance perspective the most important aspect of home-rule powers is the greater flexibility afforded municipalities in raising revenue. Home rule units impose taxes on parking, amusements, alcohol, cigarettes, number of employees, hotel rooms and motor vehicles. The general power to impose a local “sales tax” has actually been taken away. Instead, the state has authorized home rule units to impose specific types of “sales taxes” in the manner laid out in state statute. A “service tax,” however, is not authorized.<sup>12</sup> Despite these and other minor restrictions, home rule units are generally free to devise new ways to raise revenue.

They also have more freedom in the most traditional revenue source – property taxes. Home rule units are allowed to levy property taxes above the limits on tax rates that would otherwise apply. Home rule units also have greater flexibility when incurring debts payable from property tax receipts.<sup>13</sup>

## Which are Home Rule Units?

Municipalities with a population of more than 25,000 are automatically home rule units. Referenda can be used to either opt-out of, or for smaller units, to opt-in to being a home rule unit.

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<sup>11</sup> Ill. Constitution, Art VII, Sect. 6(a)

<sup>12</sup> Commercial Nat'l Bank v. Chicago, 89 Ill.2d 45, 432 N.E.2d 227 (1982)

<sup>13</sup> Ill. Constitution, Art VII, Sect. 6(d), (j) and (k)

Status	All	Greater Than 25,000	Between 10,000 and 25,000	Between 1,000 and 10,000	Less Than 1,000
Home Rule	110	63	18	22	7
Non-Home Rule	1111	9	88	433	581
Percent Home Rule	9%	88%	17%	5%	1%

(Source: 1999 AFR data, Illinois Office of the Comptroller)

As the chart indicates, most municipalities do not change the default home rule status. Half of self-reported home rule municipalities have a population of less than 25,000; however, the percentage of home rule municipalities rapidly declines when the population dips under 25,000. Statistical analyses of these data bear out this relationship.<sup>14</sup> The analysis reveals a significant positive correlation for both population and default status with home rule status. In other words, larger municipalities are more likely to be home rule units and cities that are home rule units by default also likely to be home rule units. This means that medium-sized cities (e.g. those with a population between 10,000 and 25,000) are more likely than smaller cities to opt-in to home rule status. Municipalities are likely to simply remain in their default status, as established by the Constitution, rather than hold a referendum to change status.

### No Evidence of Home Rule Affecting Property Taxes

A topic of dispute is the effect of home rule powers on property taxes. Proponents argue that the increased flexibility allows home rule units to use alternate revenue streams, while opponents cite the removal of limits on property tax rates as a danger to taxpayers. A straightforward measurement of dependence on property taxes by a municipality is the percentage of total revenues derived from property taxes. Analysis

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<sup>14</sup> The adjusted R<sup>2</sup> for population is 0.377 with a Sig F of 8.2573E-127 and the adjusted R<sup>2</sup> for default status is 0.466 with a Sig F of 1.412E-167. A regression of both population and the default status variable on home rule status yields an adjusted R<sup>2</sup> of 0.477 with a Sig F of 1.0823E-171. The regression was performed on data from the 1999 AFR database of the Illinois Office of the Comptroller. The City of Chicago was excluded from the analysis, as were municipalities without an accurate population. There were 1,214 municipalities in the sample.

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reveals that the relationship between home rules status and dependence on property taxes is almost non-existent.<sup>15</sup> The relationship between the property tax rate and home rule status does not yield a relationship at all. Dividing the property tax revenue from the general and special revenue accounts by the equalized assessed valuation (EAV), as reported on the 1999 AFR, produces a reasonable measure of property tax rate.<sup>16</sup> Even when property tax revenues are measured per capita, there is not a noteworthy relationship.<sup>17</sup>

Anecdotally, some home rule units do not impose property taxes. For instance, the Village of Schaumburg has a population of over 74,000 with an EAV of over \$2.4 billion and does not impose property taxes. The home rule Village of Sauget in St. Clair County, home to a considerable amount of industrial and commercial development, has a population of only 200, with an EAV of \$22.5 million. It receives almost 60% of its revenues from property taxes. Non-home rule units vary just as widely. The Village of Vernon Hills in Lake County imposes no property taxes on its approximately 18,000 residents and has an EAV of over \$550 million. Meanwhile the nearby Village of Kenilworth, with a population of around 2,400 and EAV of \$144 million receives almost 60% of its revenues from property taxes.

Both the statistical analysis and anecdotal evidence indicate other factors are more likely to determine a municipality's dependence on property taxes. The amount of commercial and industrial property influence could be a far greater factor than home rule status. The amount of sales tax revenue generated by local commercial development may decrease the dependence on real estate taxes (depending on the added infrastructure and city services required – i.e. roads, police, waste disposal, etc.). If the proportion of EAV owned by homeowners (i.e. voters) is small in comparison to the amount held by corporate (i.e. non-voting) residents, the property tax might be more attractive. The level of property taxes imposed by other local governments, such as school districts, may also influence the political palatability of raising municipal revenues from property taxes.

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<sup>15</sup> A regression of home rule status on this percentage, however, yields an adjusted  $R^2$  of 0.010 with a Sig F of 0.00022437. The data is again from the 99 AFR database. Municipalities reporting no revenues were excluded as was the City of Chicago. The percentage of revenues from property taxes was derived by taking the sum of code 201g and 201s divided by the sum of code 240g and 240s. There were 1,204 municipalities in the sample.

<sup>16</sup> The adjusted  $R^2$  is 0.001 with a Sig F of 0.187824982. The sum of codes 201g and 201s was divided by the EAV reported on the cover of the 1999 AFR. Municipalities who did not report an EAV were excluded, as was the City of Chicago. There were 1,203 municipalities in the sample.

<sup>17</sup> A regression of home rule status on the sum of 201g and 201s divided by population (per capita property taxes) yields an adjusted  $R^2$  of 0.014 with a Sig F of 3.1164E-05. Municipalities who did not report a population or EAV were excluded, as was the City of Chicago. There were 1,203 municipalities in the sample.

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## Home Rule Sales Tax

Home rule municipalities make use of their power under state statute to levy a separate sales tax. Among the municipalities that identified themselves as home rule units on the 1999 AFR, fully 75 of the 110 received revenue from a home rule sales tax.<sup>18</sup> While fully 68% of home rule municipalities collect an additional sales tax, only 33 of the 110 collect more in home rule sales taxes than they do from their share of the State Income Tax. The 75 municipalities collected over \$341.6 million in home rule sales tax revenues (\$192.5 million excluding Chicago). Naperville is the largest home rule municipality without an additional sales tax – its neighbor Aurora collects over \$10 million in home rule sales tax revenue. After Chicago, Peoria receives the largest amount with over \$13.6 million in home rule sales tax revenues. Sauget (population 200) is the smallest municipality to collect a home rule sales tax. Further, it receives the smallest amount in revenues at just over \$28,000. Not surprisingly, West-Dundee (population around 4,700 and home of Spring Hill mall) and Rosemont (population around 4,000 and next to O’Hare airport) collect among the highest amount of local sales tax revenue per capita (about \$639 and \$537 respectively). Cahokia, with a population of over 17,500 and located conveniently near Sauget, receives the smallest amount per capita at \$2.87 per resident.

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<sup>18</sup> Sales tax data comes from the Illinois Department of Revenue, “Disbursements to Local Governments in Fiscal Year 1999” <http://www.revenue.state.il.us/localgovernment/99ptax-1003.pdf>.

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## METHODOLOGY

Financial data included in the Fiscal Responsibility Report Card have been generated from the Local Government Database, which is comprised of information received from local governments' Annual Financial Reports (AFRs).

### **Governments That File**

The Local Government Division determines which local government units are required to file AFRs based on applicable state statutes and the Governmental Accounting Standards Board (GASB) standards. GASB accounting rules require primary governments to report financial data for all component units (or dependent governments) within its own report.<sup>19</sup> Based on those rules and laws and the information contained in the Local Government Database, it was determined that more than 5,900 primary governments were required to file AFRs with the Comptroller for FY 1999.

All units of local government in Illinois are required to register with the Comptroller, including legally separate component units of government.<sup>20</sup> Annual financial reporting is required of all primary units of government, with the financial data for all component units included in the primary government's AFR.

### **Exclusions**

The City of Chicago and Cook County have been included in the total financial summary, but have been excluded from the averages and medians on the Data Summaries. The City of Chicago and Cook County account for 25-40% of all taxes and expenditures for Illinois local governments. The inclusion of these two governments in the financial data summary would skew statewide summaries of revenues and expenditures. These two units have also been excluded from the municipal and county summaries.

### **Data Summary Data**

The Data Summaries combine general and special revenue funds in the Fiscal Indicators section. Other fund categories are excluded (Capital Project Funds, Debt Service Funds, Discrete Components, and Expendable Trusts) because comparisons including these other sources may be distorted by timing differences in capital spending and debt financing activity, which may result in large temporary fund balances. Also, borrowing from capital projects and debt funds may be restricted by bond covenants. Discretely presented component units have been excluded to provide a clear picture of a primary government's financial standing.

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<sup>19</sup> For example, many townships, which are primary governments, report financial information on their AFRs for their road and bridge districts, which are component units of the township government.

<sup>20</sup> 15 ILCS 405/23.7.

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**Categorical Divisions:** The Data Summaries have different breakouts for comparison purposes.

Counties were broken into three categories based on fiscal requirements triggered by specific populations. Counties with populations under 10,000 are not required to provide an audit to our office. Counties with a population under 275,000 have specific financial requirements that do not apply to larger counties.

Municipalities were broken into three categories for two different reasons. Municipalities with a population above 25,000 generally have home rule power, which provides a significant financial departure from other municipalities.

Nearly 45% of municipalities have a population below 1,000. Very small municipalities differ from the larger ones in two significant ways. They have substantially different service needs for their constituents and have substantially fewer professional resources to craft budgets and report finances. Based on these two reasons, the very small municipalities have been segregated.

Townships and all other special purpose governments must be audited if their appropriations are greater than \$200,000. Audited governments were then segregated from non-audited governments.

## **Debt Summaries**

In the debt section of the Data Summaries, the entire debt amounts in both the governmental fund types and the proprietary fund types have been combined to provide a comprehensive view of total debt.

## **Report Card Summary**

In the summary report, all governmental fund types have been combined to indicate the total revenues and expenditures reported for FY 1999. All data by government and fund type is also available on the Comptroller's Web site at [www.ioc.state.il.us](http://www.ioc.state.il.us).

The analysis for counties, municipalities, and townships includes reported population, allowing for per capita comparison. The reported population for counties and municipalities is more reliable than for townships because the figures can be checked against U.S. Census Bureau data. The self-reported population figures are less reliable for townships and highly unreliable for special purpose districts. Continued improvement of the Local Government Registry<sup>21</sup> will facilitate more accurate data collection and analysis of the number special purpose districts in Illinois.

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<sup>21</sup> 15 ILCS 405/23.7

## Tables and Graphs

Tables and graphs in the Report Card Summary provide for similar categories that have been merged to simplify the presentation such as merging Correction and Judiciary with Public Safety. The only exception has been the tables and graphs in the summaries for all governments. The following chart indicates all categories that have been merged.

Individual Category	Merged Category
<b>Revenues</b>	
Local Sales, Utility, and Other Local Taxes	Other Local Taxes
Motor Fuel, Replacement, Other State Sources	Other State Sources
Licenses and Permits, Fines and Forfeitures, Interest, Miscellaneous	Other Local Sources
<b>Expenditures</b>	
Public Safety, Corrections, Judiciary	Public Safety

In some instances, categories were further expanded or condensed based on the percent a specific category of revenue or spending represents. If a merged category represented more than 3% of the total, it was not merged into the categories listed above and is represented on the graph. If a category represented less than 3% of revenues or expenditures it was condensed into a category called Other Minor Revenues or Expenditures.

It should be noted again that the financial information used to compile this report is self-reported by individual local governments. In addition to delinquent units of local government, our review of the Annual Financial Reports submitted indicates that many local government officials or their accountants made calculation errors, or misclassified financial data.

The Local Government Division staff has identified many of the common mistakes made by local governments and is working with local officials and their accountants to ensure that they complete their reports correctly in the future.

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## REVENUE AND EXPENDITURE GLOSSARY

Following are descriptions of all revenue and expenditure categories in which local governments report via the Annual Financial Report. The descriptions correspond to all tables and charts in this report.

### REVENUE

#### LOCAL TAXES

Local taxes account for the majority of local government revenue. Local taxes consist of revenues received through locally imposed taxes, including property, sales, utility, and others. The primary taxing source in this sub group is property tax. Where non-property-taxing sources (local sales, utility, and other local taxes) are not significant (i.e., small compared to other sources) they have been merged into the Other Local Taxes category.

#### PROPERTY TAX

The Property Tax is an *ad valorem* tax levied on an assessed valuation of real property by the legislative body of a local government. The tax is used primarily to fund basic governmental operations and services, such as infrastructure improvement, maintenance, and pensions.

Non-home rule municipalities must have explicit statutory authority to impose property taxes for anything except the general corporate fund. Revenues from this fund are used primarily for general operational purposes.

Property taxes are the major source of income for local governments. It accounts for \$4.9 billion or 30.9% of revenues for local governments in FY 1999. Governments with the fewest taxing tools and programs are more dependent on property taxes than larger governments that provide more services. Aggregate county and municipal revenue charts show both of those governments relying on property taxes for approximately 25 to 30% of revenues. Special purpose districts such as fire protection districts and libraries rely on property taxes to provide approximately 80% of total revenues.

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## LOCAL SALES AND USE TAXES<sup>22</sup>

Sales and use taxes are imposed on the sale or consumption of goods. Home rule municipalities can levy a rate in addition to the state-ordered sales tax rate without limitations.<sup>23</sup> If a local government unit does not have home rule powers, an additional local sales tax can be imposed by referendum. Municipalities with large central business districts or regional shopping centers may receive sufficient revenues from local sales to eliminate or substantially reduce property tax levies. Other municipalities may receive limited revenues from the sales tax.

County governments are authorized to impose, with voter approval, a countywide tax on sales of general merchandise for public safety. The Illinois Department of Revenue redistributed \$6.1 million to six counties in FY 1999 for this purpose.

In the FY 1999 tables and graph this category has been merged into the category called Other Local Taxes. The locally imposed sales tax accounts for \$656.3 million or 4.2% of total revenues.

In the trend analysis tables Local Sales Tax and State Sales Tax have been combined into a single sales tax category.

## UTILITY TAX<sup>24</sup>

Utility taxes are levied on gross receipts of public or privately owned utilities that provide electric, gas, water or telephone service to residents. Municipalities are authorized without referendum to impose a utility tax of up to 5% of a utility's gross sales within the municipality. This tax is collected locally through the utility company.

Approximately 440 municipalities have opted to impose the utility tax. For those that impose the tax, it is a substantial source of revenue. There are no restrictions on the use of this revenue. Four counties impose this tax. Fewer than 10 special purpose governments reported a utility tax on their FY 1999 Annual Financial Reports.

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<sup>22</sup> 35 ILCS 105/1 ff. (Use Tax); 120/1 ff. (Retailers' Occupation Tax); 110/1 ff. (Service Use Tax); and 115/1 ff. (Service Occupation Tax).

<sup>23</sup> 65 ILCS 5/8-11-1 (HR Municipal Service Occupation Tax); 65 ILCS 5/8-1006 (HR Municipal Service).

<sup>24</sup> 65 ILCS 5/8-11-1.7 (Taxation of occupations or privileges).

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Utility tax represented \$714.3 million, or 4.5% of total FY 1999 revenues. Where this category is not present on a table or chart, it has been merged into the Other Local Taxes category.

#### OTHER LOCAL TAXES<sup>25</sup>

This source consists of local taxes imposed on the sale or consumption of selected goods and services, such as motor fuel and alcohol and tobacco products, and business taxes on entities other than public utilities.

Approximately 25% of municipal governments receive revenues from this source. In addition, 200 non-municipal local governments receive revenues from this source. Other local taxes accounted for \$1.1 billion or 6.9% of all FY 1999 revenue.

Where this category is not present on a table or chart, it has been merged into the category called Other Local Taxes.

### **STATE REVENUE SOURCES**

Funding shared with local governments from state revenue sources is reported on the Annual Financial Report as State Income Tax, State Sales Tax, State Motor Fuel Tax, State Replacement Tax, and Other State Sources. Almost all-intergovernmental state funds are deposited by local governments into their general funds.

#### INCOME TAX<sup>26</sup>

Income taxes are revenues shared with the state. The tax was enacted in 1969, and the current rate is 3.0% for individuals and 4.8% for corporations. The statutes direct an amount equal to 1/10 of the net revenue realized from the State Income Tax to be shared with local units of government. This "sharing" of the state's income tax revenue takes the form of monthly transfers to counties and municipalities through the state's Local Government Distributive Fund.

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<sup>25</sup> Other common local government taxes include: Amusement Tax, Hotel/Motel Tax, Motor Vehicle Leasing Tax, Replacement Vehicle Tax, Motor Home Tax, and Coin-Operated Devices Tax.

<sup>26</sup> 35 ILCS 5/101 ff. (Illinois Income Tax Act).

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County and municipal governments are the only types of local governments that receive money from this fund. Seven governments, however, incorrectly reported that they collected revenues from this source during FY 1999.

State Income Tax represented \$854.3 million, or 5.4% of FY 1999 local government revenues. This source of income is available to municipal and county governments only and is distributed proportionately by population. Municipal governments receive 10% and counties receive 4.9% of total income (excluding Chicago and Cook) from this source. Where this category is not represented in a specific table or chart, it has been merged into a category called Other State Sources.

### STATE SALES TAX <sup>27</sup>

Sales and use taxes are imposed on the sale or consumption of goods. The state sales tax was first enacted at a rate of 2.0% in 1933. Since then, the rate and base (taxable items) have changed numerous times, with the last change occurring as part of sales tax reform measures adopted in January, 1990.

The current state sales tax rate is 6.25% applied against a uniform tax base with the state retaining 5% and returning the remaining 1.25% to point-of-sale municipal and county governments. Home rule units can impose an additional sales tax rate without limitation. (See "Sales Tax" under "Local Taxes" for more information on home rule collected Sales Tax).

The Illinois Sales Tax actually consists of two pairs of taxes that have two subparts: the retailer's occupation tax and use tax (ROT); and the service occupation tax and service use tax. The ROT is imposed on retailers' gross receipts from the sale of tangible personal property, while the use tax is imposed on persons using tangible personal property. The service occupation tax and service use tax are similar to the ROT and use tax but apply to tangible property received incident to buying a service.

In addition to municipalities and counties (see "Local Sales and Use Taxes"), mass transit districts and some water reclamation districts can impose an additional sales tax. The sales tax rate is higher in the Chicago and East St. Louis metropolitan areas due to the additional collection of sales taxes for mass transit services. <sup>23</sup>

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<sup>27</sup> 35 ILCS 105/1 ff. (Use Tax); 120/1 ff. (Retailers' Occupation Tax); 110/1 ff. (Service Use Tax); and 115/1 ff. (Service Occupation Tax).

<sup>28</sup> 70 ILCS 3615/4.03 (Regional Transportation Authority (RTA) Retailers' Occupation Tax, RTA Service Occupation Tax and RTA Use Tax) 70 ILCS 3610/5.01 Metro-East Mass Transit District (MED) Retailers' Occupation Tax, MED Service Occupation Tax, and MED Use Tax.

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This revenue source represented \$1.6 billion, or 10% of the total FY 1999 revenue. It represented 18.6% of total revenue for municipalities, and 7.4% for counties. Two local governments incorrectly reported on their FY 1999 Annual Financial Reports that they collected local sales tax revenue. Where this category is not represented in a specific table or chart, it has been merged into a category called Other State Sources.

#### MOTOR FUEL TAX <sup>29</sup>

The Motor Fuel Tax is distributed to local governments in the form of shared revenues, grants, entitlements, or payments in lieu of taxes. The tax is imposed on the privilege of operating motor vehicles on public highways or waterways in Illinois. The State imposes a 19-cent tax on each gallon of gas sold at retail. Distributors and suppliers pay this tax, and pass it on to consumers as part of the pump price.

Eighteen home-rule units and the collar counties collect an additional motor fuel tax.

All state revenue from this tax is deposited into the motor fuel tax fund from which a specific percentage (54.4% after administrative costs for the Departments of Revenue and Transportation have been deducted from total collection) is returned to local governments, after deductions for associated costs. The funds that are distributed back to the local governments units are apportioned as follows:

- Municipalities receive 49%, distributed by population
- Cook County receives 16% directly
- Other 101 counties receive 18% based on motor vehicle license fees collected
- Townships and road districts receive 15% in proportion to mileage

The use of motor fuel tax funds is statutorily restricted to purposes relating to maintenance and construction of transportation and related facilities. Motor Fuel Tax accounted for \$408.5 million or 2.6% of all FY 1999 revenues. Where this category is not represented in a specific table or chart, it has been merged into a category called Other State Sources.

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<sup>29</sup> 35 IICS 505/1 ff. (Motor Fuel Tax Law)

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## PERSONAL PROPERTY REPLACEMENT TAX <sup>30</sup>

Prior to 1970, property taxes were levied on personal property (cars, furniture, etc.) and real property (land and buildings) for both individuals and businesses. The 1970 Illinois Constitution abolished the individual personal property tax and gave the legislature until 1979 to abolish the business personal property tax and replace the revenues lost by units of local government with a new tax or set of taxes. In 1979, the General Assembly replaced the personal property tax on businesses with an income tax on corporations and an invested capital tax on public utilities. These funds are distributed based on shares of personal property tax collections in 1976, for units in Cook County, and on the 1977 share for the remaining counties.

Governments that collect property tax usually receive Replacement Taxes. It accounts for \$312.6 million, or 2% of local government revenues in FY 1999. Where this category is not represented in a specific table or chart, it has been merged into a category called Other State Sources.

### OTHER STATE SOURCES

Funds from the state, other than the statutorily mandated taxes, should be reported as Other State Sources. Generally, funds reported in this category represent grants received from the state.

Other State Sources accounted for \$592.9 million, or 3.8% of all FY 1999 local governments revenues.

Where this category is not represented in a specific table or chart, it has been merged into a category called Other State Sources.

## **INTERGOVERNMENTAL FUNDS FROM FEDERAL AND OTHER LOCAL GOVERNMENTS**

Local governments can receive revenue from the federal government or from other local governments. Federal sources accounted for \$889 million, or 5.6% of total FY 1999 local government revenue. Approximately 530 governments received federal funds, although 75% of all federal funds were given to Chicago and Cook County. Federal funds reported as revenue usually represent grants.

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<sup>30</sup> 35 ILCS 610/2a.1 (telephone and telegraph companies); 615/2a.1 (gas distribution companies); 620/2a.1 (electric companies); and 625/3 (water companies).

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Approximately 780 governments received funds from other local governments in FY 1999. Intergovernmental revenues represent \$278 million, or 1.8% of all receipts. A jointly funded program generally provides intergovernmental funds. These two categories have been merged into one category on all charts and tables called Intergovernmental Sources.

## **OTHER LOCAL SOURCES**

Other Local Sources include all other revenue sources not derived from a tax including permits, fees, fines, charges for services, interest, and other revenues.

Other Local Sources accounted for \$3.8 billion or 22.3% of all FY 1999 revenues. Charges for Services were the largest portion of Other Local Sources, representing \$1.2 billion or 7.7% of all revenues.

Where any of these fund categories are not represented in a table or chart, they have been merged into the Other Local Sources category.

## **EXPENDITURES**

Expenditures are depicted by program. Each government should have expenditures for at least two different programs, including General Government and the specific purpose or program that the government provides. However, many small governments have combined all expenditures into either the General Government category or a specific special purpose category, which skews the programmatic data. Following is a list of all programmatic expenditures.

### GENERAL GOVERNMENT

General Government expenditures finance the administrative costs of operating the local government. Included in these costs are expenditures made by the legislative and judicial branches of government and those of the Chief Executive Officer and other top level auxiliary and staff agencies in the administrative branch. For most units, the amount of funding involved, population served, or personnel required will drive administrative needs and costs. For instance, a unit with a large population will require a large number of employees to deliver services, thus increasing General Government expenditures.

However, many smaller governments will have a higher percentage of funds spent on general government because they do not have the resources to develop a programmatic budget or accounting system. However, due to extensive training efforts we have seen several governments take additional steps to break this expenditure down into programs. Over 1,200 governments incorrectly listed no expenditures for general government. All but a handful were fire, park or library districts that list all their expenditures as Public Safety or Culture and Recreation.

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General Government was the second largest spending category in FY 1999, accounting for \$3.6 billion or 21% of all local government expenditures.

### PUBLIC SAFETY

This category includes expenditures for the protection of persons and property, primarily police and fire protection services. However, several other special purpose districts, such as mosquito abatement districts or soil and water districts also list expenditures for public safety. Statewide, Public Safety was the largest expenditure, accounting for \$3.5 billion, or 20.4% of all FY 1999 spending.

### CORRECTIONS

This category includes costs related to the confinement and correction of adults and minors convicted of offenses against the law. Associated costs also include pardon, probation, and parole activities. County governments are generally charged with responsibility for this expenditure. Some municipal governments may provide data for this type of program, but the annual proportion generally has been less than 1%. Expenditures for corrections represented \$459.6 million or 2.7% of total FY 1999 spending.

Where this category is not represented on a table or chart, it has been merged with the Public Safety category.

### JUDICIARY

Expenditures for the judicial activities of local governments include costs of the criminal courts, grand jury, public defender, civil courts, and law library. County governments are usually charged with responsibility for these programs. Expenditures for Judiciary represented \$779.1 million, or 4.6% of total FY 1999 spending.

Where this category is not represented on a table or chart, it has been merged with the Public Safety category.

### PUBLIC WORKS AND TRANSPORTATION

Public Works and Transportation expenditures generally fall into three categories: Highways, Streets and Roadways (non-park road and walkways); Bridges, Viaducts and Grade Separations (construction, maintenance and repair of bridges, viaducts, grade separations, trestles and railroad crossings); and Sanitation (removal and disposal of sewage and other types of waste matter). Public Works and Transportation was the third largest expenditure in FY 1999, totaling \$2.7 billion, or 15.8% of all local government spending. More than 2,400 governments reported expenditures for this program.

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## HEALTH AND WELFARE

Health and Welfare expenditures are related to the preservation and improvement of public health and public assistance and institutional care for economically disadvantaged individuals.

More than 1,200 governments have spending in the category. Nearly 700 of those governments were townships that are charged with providing General Assistance. Total spending for Health and Welfare in FY 1999 was \$647.3 million, or 3.8% of local government expenditures.

## CULTURE AND RECREATION

This category comprises expenditures for cultural and recreational activities maintained for the benefit of residents and visitors. These activities may include administration, operation, and maintenance costs associated with the parks, libraries, museums, civic centers, swimming pools, and other cultural and recreational entities. Special purpose governments such as libraries and parks list the majority, if not all, of their spending in this category.

Almost 1,300 governments recorded expenditures in this category. Nearly half the municipalities and almost all the parks and library districts had culture and recreations expenditures. Local governments spent \$1.2 billion, or 7.5% of their funds on Culture and Recreation in FY 1999.

## DEVELOPMENT

This category represents expenditures for various programs designed to spur economic growth and eliminate poverty for its residents. Economic development and assistance includes activities directed toward the economic development of the area encompassed by the government and the provision of assistance and opportunity for economically disadvantaged persons and businesses.

Nearly 300 municipalities and 600 governments reported expenditures for development. Development represented \$631.8 million or 3.7% of total FY 1999 spending.

## DEBT SERVICE

Debt Service includes interest and principal payments on general long-term obligations and interest amounts applicable to other debt instruments. Only 1,400 governments reported spending on debt services, although 2,100 governments report having debt. It is likely that many governments did not correctly report spending on debt service. Total spending for Debt Service was \$1.9 billion or 11% in FY 1999.

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## OTHER EXPENDITURES

Other Expenditures should be used to record expenditures that do not fit into any other categories. If the total for Other Expenditures equals more than 5% of the total expenditures, the local government is supposed to document the nature of the program. In FY 1999 Other Expenditures totaled \$1.6 billion or 9.6% of total spending.