
December 23, 2002



Honorable Members of the General Assembly:

Pursuant to the Fiscal Responsibility Report Card Act (35 ILCS 200/30-30 and 200/30-31) enclosed is the FY 2001 Fiscal Responsibility Report Card of Illinois local government finances and individual Data Summaries for counties, municipalities, townships, and special purpose governments.

There are more than 8,900 units of local government in Illinois. During FY 2001, more than 5,900 units 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.

In collaboration with the U.S. Census Bureau we expanded the revenue and expenditure categories, which resulted in the elimination of duplicative reporting between the state of Illinois and the federal government for thousands of units of local governments. These enhancements have also improved the quality and consistency of the financial data utilized by the federal government and my office.

The FY 2001 Fiscal Responsibility Report Card provides individual and summary data on revenues, expenditures, fund balances and debt for units of government that collect property taxes. More detailed financial information for each unit of government that filed an AFR is available on the Comptroller's web site at www.ioc.state.il.us

My office will continue to help local governments comply with their statutory reporting requirements, offering educational training programs and technical support to improve the accuracy of the annual financial data submitted to my office. It is my privilege to provide you and the taxpayers of Illinois with this comprehensive 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

THIS PAGE INTENTIONALLY LEFT BLANK

TABLE OF CONTENTS

Introduction	4
Financial Summary	6
Counties	13
Municipalities.....	23
Townships	33
Fire Protection Districts	41
Library Districts.....	49
Park Districts	57
Other Special Districts	65
Methodology	75
Glossary	81

INTRODUCTION

Pursuant to the Governmental Account Audit Act,¹ Counties Code,² and the Municipal Code,³ the Comptroller collected Annual Financial Reports (AFRs) from more than 5,700 local governments representing financial information for more than 7,100 primary and component units of government for FY 2001. The Fiscal Responsibility Report Card Act⁴ requires the Comptroller to provide a report to the General Assembly and county clerks regarding the revenues and expenditures of local governments, excluding school districts, community colleges and other types of governments that do not collect property tax. The Fiscal Responsibility Report Card is being distributed to the General Assembly and county clerks in fulfillment of this requirement.

In FY 2000, the Annual Financial Report (AFR) was revised to reflect the partnership between the Comptroller and the U.S. Census Bureau to streamline financial reporting. The Comptroller and the Census Bureau began data sharing in 1999 and FY 2000 was the first year the AFR was consolidated. This intergovernmental data sharing eliminated the need to submit financial reports to both agencies and allowed us the opportunity to collect more specific revenue and expenditure data for financial analysis.

The Fiscal Responsibility Report Card Act provides the General Assembly, county clerks, and Illinois taxpayers a fiscal analysis of the annual revenues and expenditures for 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 Illinois' local governments, as well as holding local officials accountable for their financial decisions. Data collected by the Comptroller is available in a standardized format and accessible to policy makers and the public as called for in the Freedom of Information Act⁵ and the Public Records Act.⁶

In addition to the Fiscal Responsibility Report Card, individual Data Summaries are available for all local governments that submitted an AFR in FY 2001. The Data Summaries provide comparative data for similar units of government as well as summaries of total revenue, expenditures, fund balances, and debt. This report also includes the annual growth rate over a four year period from FY 1998 through FY 2001 for revenue and expenditures.

Units of government with appropriations under \$200,000 are not required to submit an audit to the Office of the Comptroller. Non-audited governments have less specific data and their reports are prone to more errors. This observation confirms that

education for local officials is necessary to improve accuracy. 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 substantially more difficult.

To improve financial reporting, the Local Government Division has conducted annual Local Government Education & Training Conferences to provide education to assist local officials to correctly complete their annual financial data. During the last three years, the training conferences have provided local officials instruction on filling out an Annual Financial Report and a Tax Increment Finance Report. Additionally, instruction on how to utilize Comptroller Connect Internet Filing, how to understand the Fiscal Responsibility Report Card, and how to become more knowledgeable in state and case law has been included along with various other topics. More than 2,500 officials and accounting professionals have attended these conferences.

Data Summaries

The Individual Data Summaries for units of local government are derived from the financial data reported on the FY 2001 AFR. 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 Data Summary. The *Revenue and Expenditure Glossary* should also be referenced when reviewing the Data Summary descriptions and tables.

FINANCIAL SUMMARY

All Local Governments

This report contains data for more than 4,900 units of local government that provided financial information to the Office of the Comptroller within their statutory deadline.⁷ In FY 2001, 96% of local governments complied with their statutory financial reporting requirements. This compliance rate is the same as the FY 2000 compliance level of 96%. The FY 2001 level is considerably higher than the FY 1997 level when only 66% of governments complied with their 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 during the past three years.

Governmental Fund Revenue⁸

During FY 2001, \$17.5 billion in governmental fund type revenue was collected from all reporting units of government. Based on total revenue reported, Illinois taxpayers paid \$1,403 per person⁹ to support local government in FY 2001. Property Tax is the primary source of revenue for local governments, accounting for \$5.3 billion, or 30.3% of total revenue collected.

Governmental Fund Expenditures¹⁰

Local governments reported \$19.3 billion in governmental fund type expenditures for FY 2001. Statewide per capita expenditures were approximately \$1,549. The largest program expenditure was for Public Safety, combining the Public Safety, Corrections and Judiciary expenditure categories, which accounted for \$5.5 billion or 20.7% of total expenditures.

Fiscal Responsibility Report Card Act

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.

FY 2001 Governmental Fund Balance

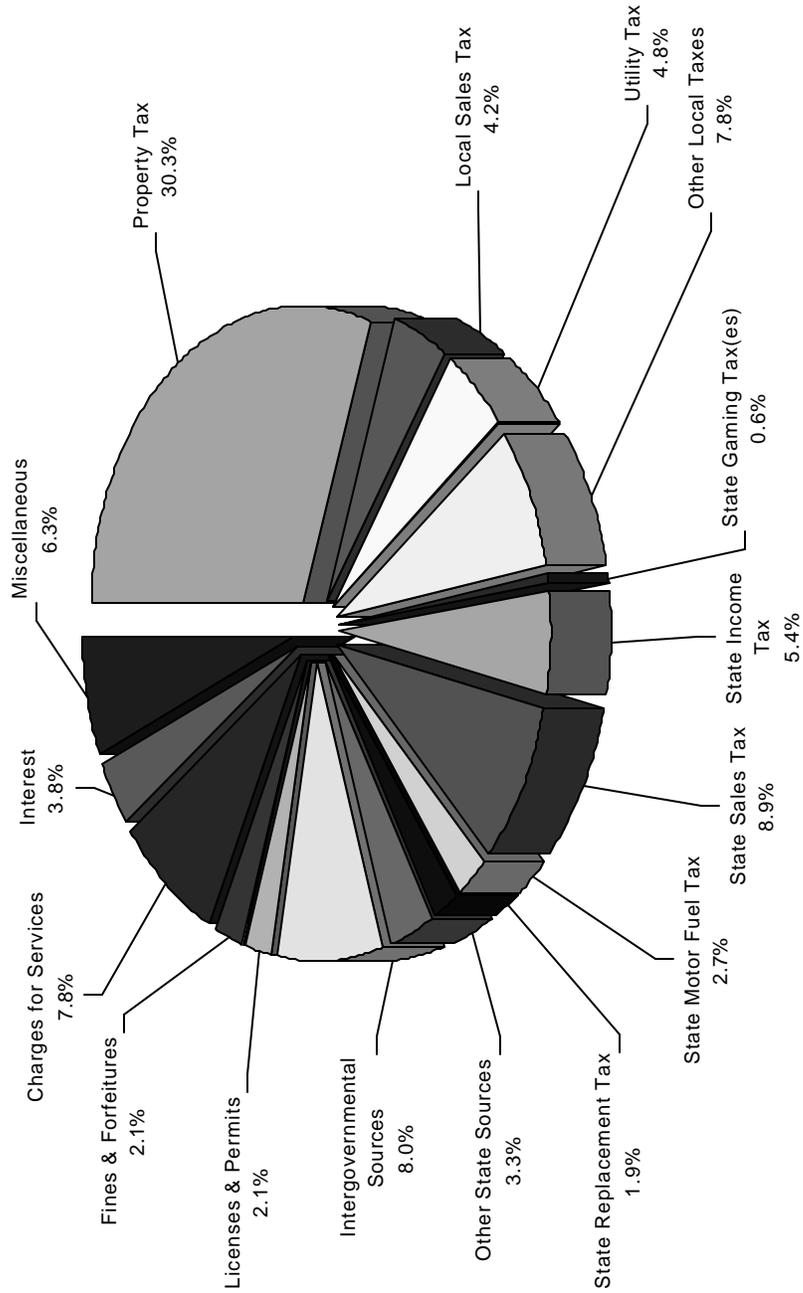
The sum of local governments' ending fund balance for FY 2001 was \$12.4 billion, which was a \$1.1 billion or 9.5% increase over the beginning-year fund balance. The ratio of fund balance to expenditures for FY 2001 was 64.1%, representing a seven month reserve of funds. It is recommended that units of government primarily dependent on property tax have a three to six month reserve. The total governmental fund balance data for FY 2001 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 2001 with \$27.5 billion in debt, an increase of \$3 billion, or 12.3% over the FY 2001 beginning-year debt. This represents \$2,203 of debt for every Illinois resident.

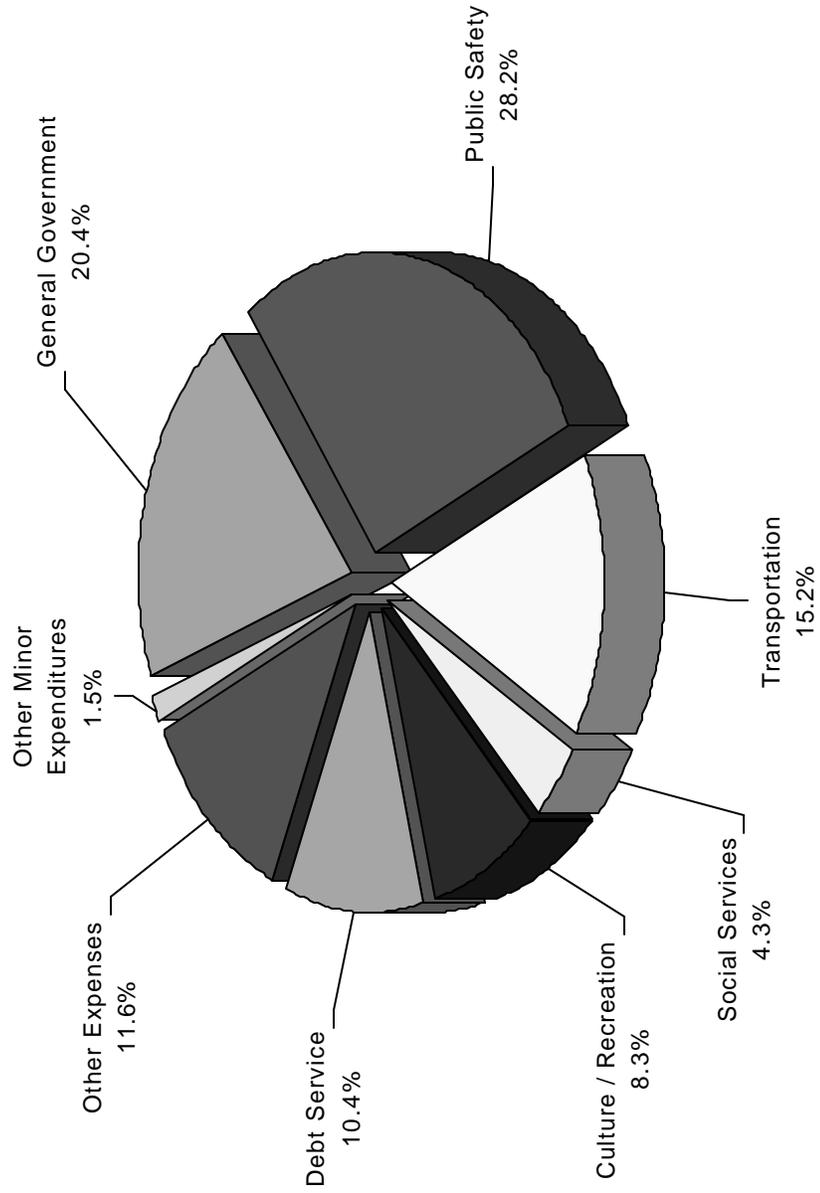
See the following pages for charts illustrating total local government revenue and expenditures.

All Units of Government FY 2001 Revenues By Source



FY 2001 Revenues	\$ = Thousand
Property Tax	\$ 5,309,203
Local Sales Tax	\$ 742,264
Utility Tax	\$ 838,843
Other Local Taxes	\$ 1,370,933
State Gaming Tax(es)	\$ 108,556
State Income Tax	\$ 948,106
State Sales Tax	\$ 1,557,083
State Motor Fuel Tax	\$ 470,602
State Replacement Tax	\$ 335,210
Other State Sources	\$ 570,910
Intergovernmental Sources	\$ 1,404,702
Licenses & Permits	\$ 366,806
Fines & Forfeitures	\$ 363,700
Charges for Services	\$ 1,357,657
Interest	\$ 670,086
Miscellaneous	\$ 1,101,260
Total Revenues	\$17,515,923

All Units of Government FY 2001 Expenditures By Program



FY 2001 Expenditures	\$ = Thousand
General Government	\$3,942,212
Public Safety	\$5,448,978
Transportation	\$2,946,829
Social Services	\$828,910
Culture / Recreation	\$1,613,413
Debt Service	\$ 2,018,685
Other Expenses	\$2,247,756
Other Minor Expenditures	\$283,503
Total Expenditures	\$19,330,287

Trend Data

Financial data has been provided for FY 1998 and FY 2001. The 4,706 governments that submitted data for in each fiscal year 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) level of inflation has been 2.8% from 1998 through 2001.

Historical Data

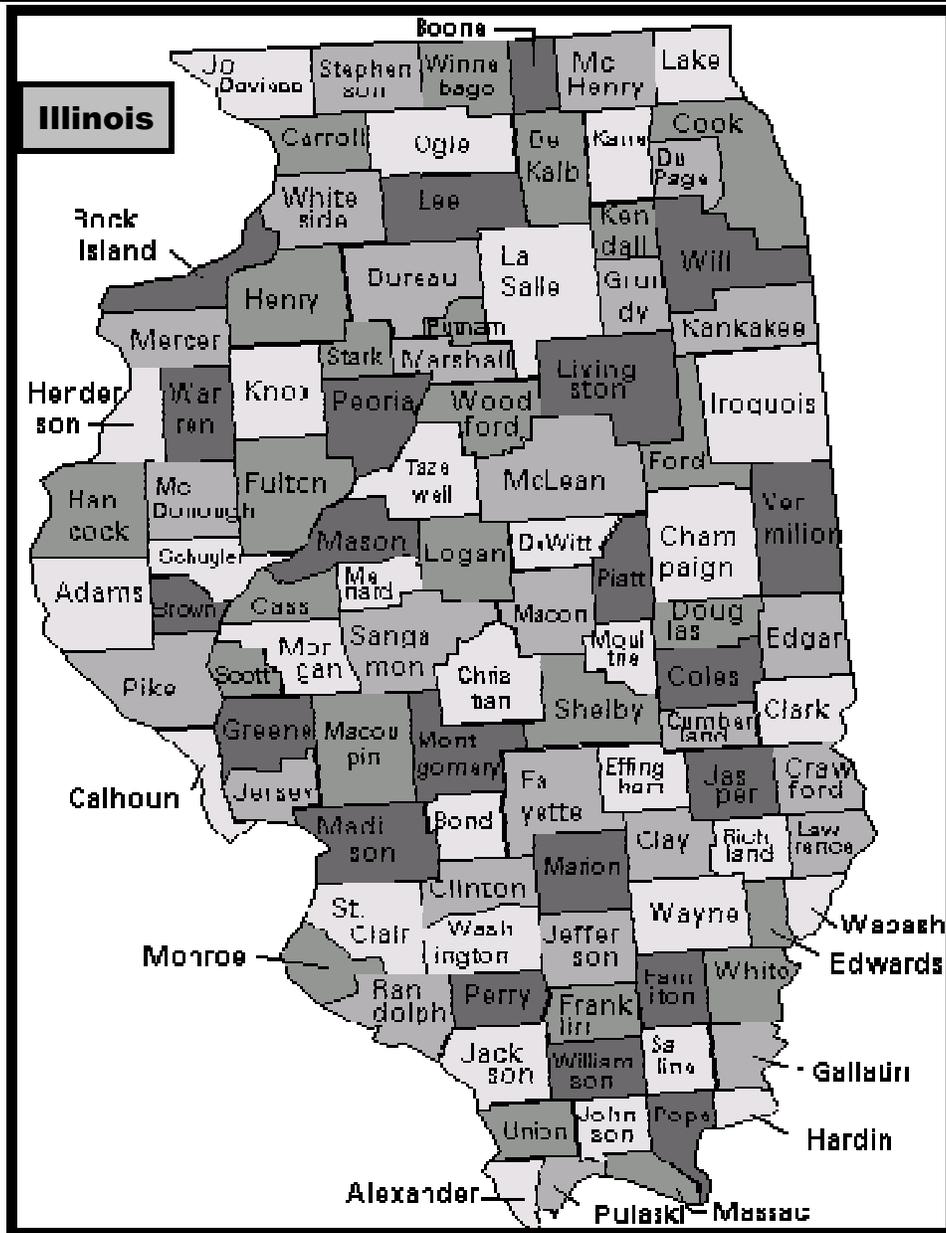
All Government Revenues			
Revenues By Source	FY 1998	FY 2001	Annual Growth Rate
<i>Property Tax</i>	\$ 4,819,269,994	\$ 4,960,424,851	1.0%
<i>Utility Tax</i>	\$ 674,159,637	\$ 838,843,270	7.6%
<i>Other Local Tax</i>	\$ 1,035,207,234	\$ 1,370,463,909	9.8%
<i>State Income Tax</i>	\$ 827,834,509	\$ 948,052,403	4.6%
<i>State/Local Sales Tax</i>	\$ 1,998,645,505	\$,299,321,986	4.8%
<i>Other State Sources</i>	\$ 344,597,979	\$ 568,697,264	18.2%
<i>Federal Sources/ Funds</i>	\$ 859,347,964	\$ 1,201,732,718	11.8%
<i>Charges For Services</i>	\$ 1,161,195,217	\$ 1,300,719,217	3.9%
<i>Interest</i>	\$ 560,723,566	\$ 641,907,250	4.6%
<i>Miscellaneous</i>	\$ 897,033,770	\$ 1,078,358,231	6.3%
Total	\$ 13,178,015,374	\$ 15,208,521,099	4.9%

All Government Expenditures

Expenditures by Program	FY 1998	FY 2001	Annual Growth Rate
<i>General Government</i>	\$ 3,237,686,138	\$ 3,937,708,902	6.7%
<i>Public Safety</i>	\$ 3,310,347,598	\$ 3,992,547,364	6.4%
<i>Corrections</i>	\$ 424,886,875	\$ 530,929,160	7.7%
<i>Judiciary / Legal</i>	\$ 726,733,449	\$ 923,266,037	8.3%
<i>Social Services</i>	\$ 640,589,859	\$ 828,847,288	9.0%
<i>Culture & Recreation</i>	\$ 1,248,225,493	\$ 1,602,610,040	8.7%
<i>Debt</i>	\$ 1,714,393,082	\$ 2,016,472,541	5.6%
<i>Public Works / Transportation*</i>	\$ 2,472,367,208	\$ 2,943,241,538	6.0%
<i>Other Expenditures*</i>	\$ 1,440,035,677	\$ 2,246,678,984	16.0%
Total	\$ 15,215,265,381	\$ 19,022,301,854	6.9%

* Indicates the source of revenue was created or redefined since 1998.





Counties

FY 2001

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, due in large part to the adoption of the 1970 Illinois Constitution. The administrative structure of county government was modified, as well as 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, administer the judicial system and conduct most elections. In unincorporated areas, counties 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 of government, 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 township government, (called commission counties) the county government performs traditional township functions including tax assessment and general assistance, while road districts typically perform road construction and maintenance. There are 85 counties in Illinois with townships and 17 counties operating on a commission basis. The latter are generally located in the southern and western parts of the state.

Individual Data Summaries highlighting the total revenues, expenditures, fund balances, and debt reported in FY 2001 are available for each county. Averages and medians have been developed to provide comparisons to similar counties. The individual Data Summaries have been broken into three data categories including: 1)

COMMISSION FORM COUNTIES

(NO TOWNSHIPS)

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

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.

Fiscal Year 2001 Dataset

The following table contains summary data for 99 counties that submitted an Annual Financial Report to the Office of the Comptroller for FY 2001.

Fund Type	Amount
Governmental Revenues	\$2.4 billion
Governmental Expenditures	\$2.4 billion
Governmental Fund Balance	\$2.3 billion
Governmental & Proprietary Debt	\$1.4 billion

See the following pages for charts illustrating total revenue and expenditures reported by counties.

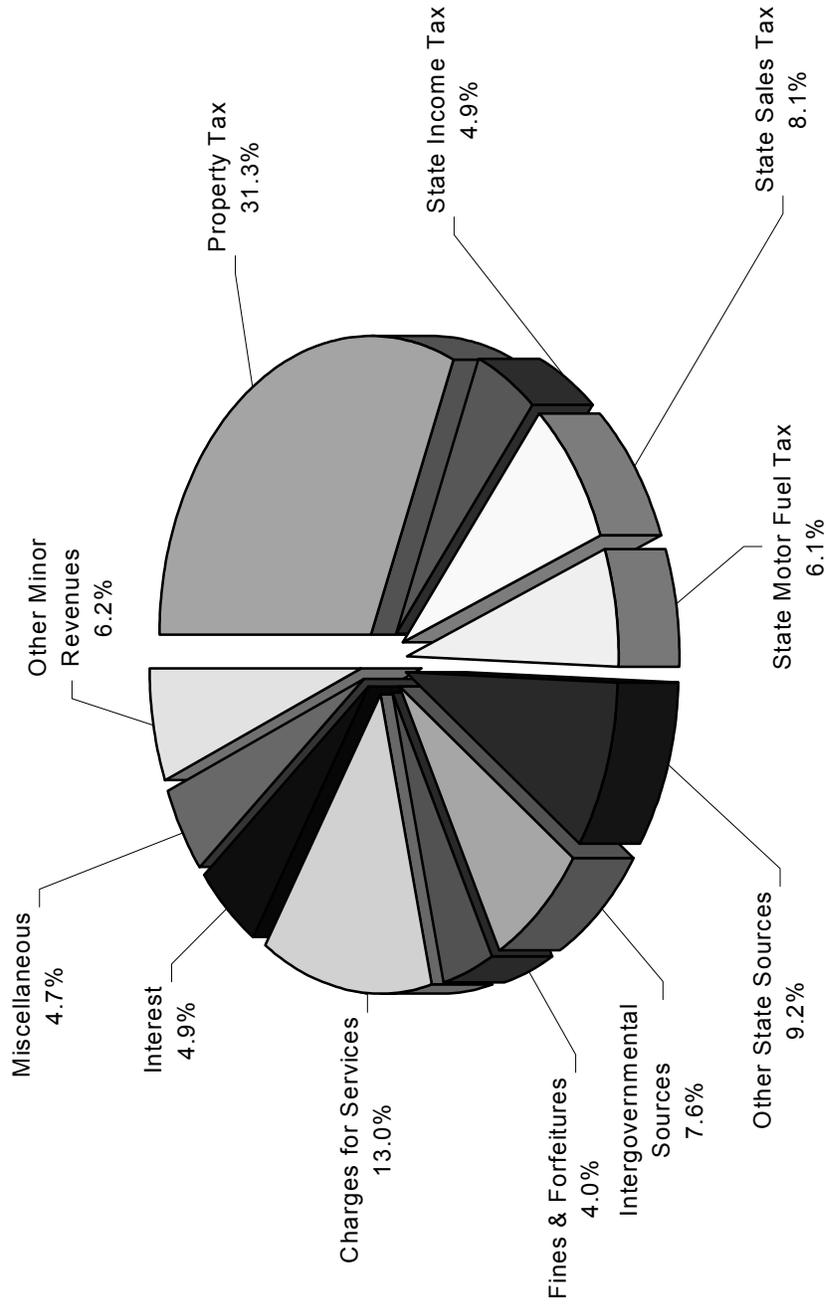
FY 2001 Governmental Fund Balance

The FY 2001 ending fund balance for all counties was \$2.3 billion, an increase of \$314.2 million, or 15.9% over the beginning fund balance.

Governmental & Proprietary Debt

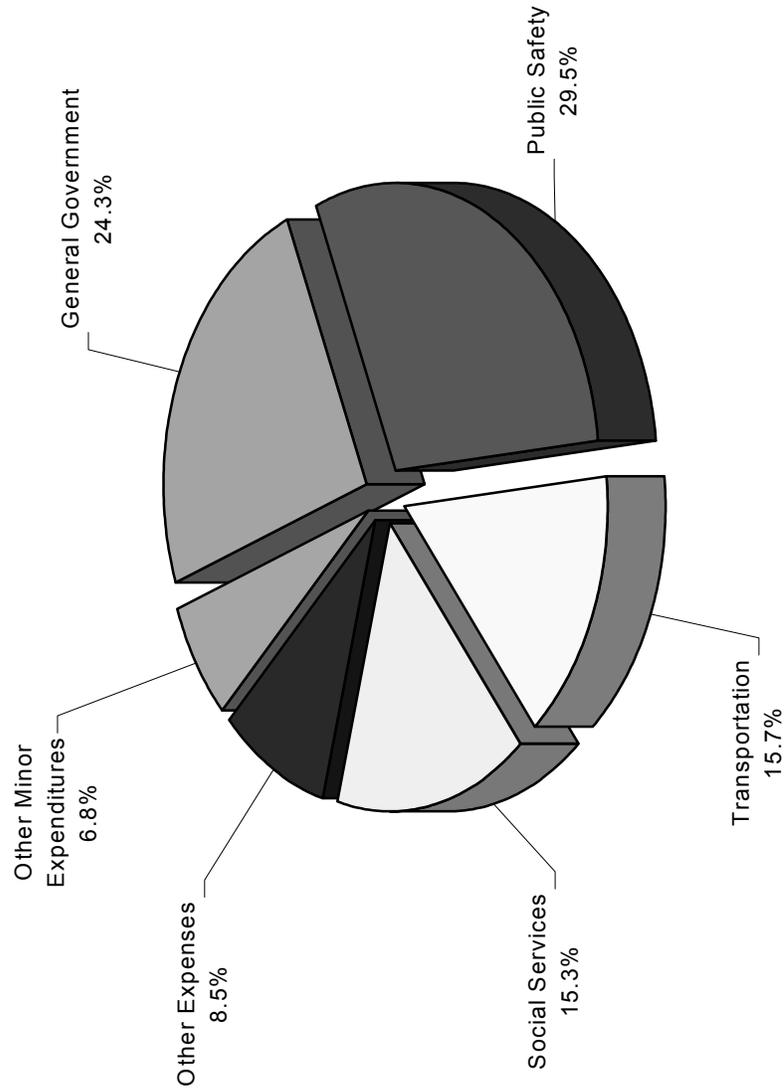
Outstanding debt for counties at the end of FY 2001 was \$1.4 billion, an increase in debt of \$201.6 million or 16.1% from the beginning of FY 2001.

All Counties FY 2001 Revenues By Source



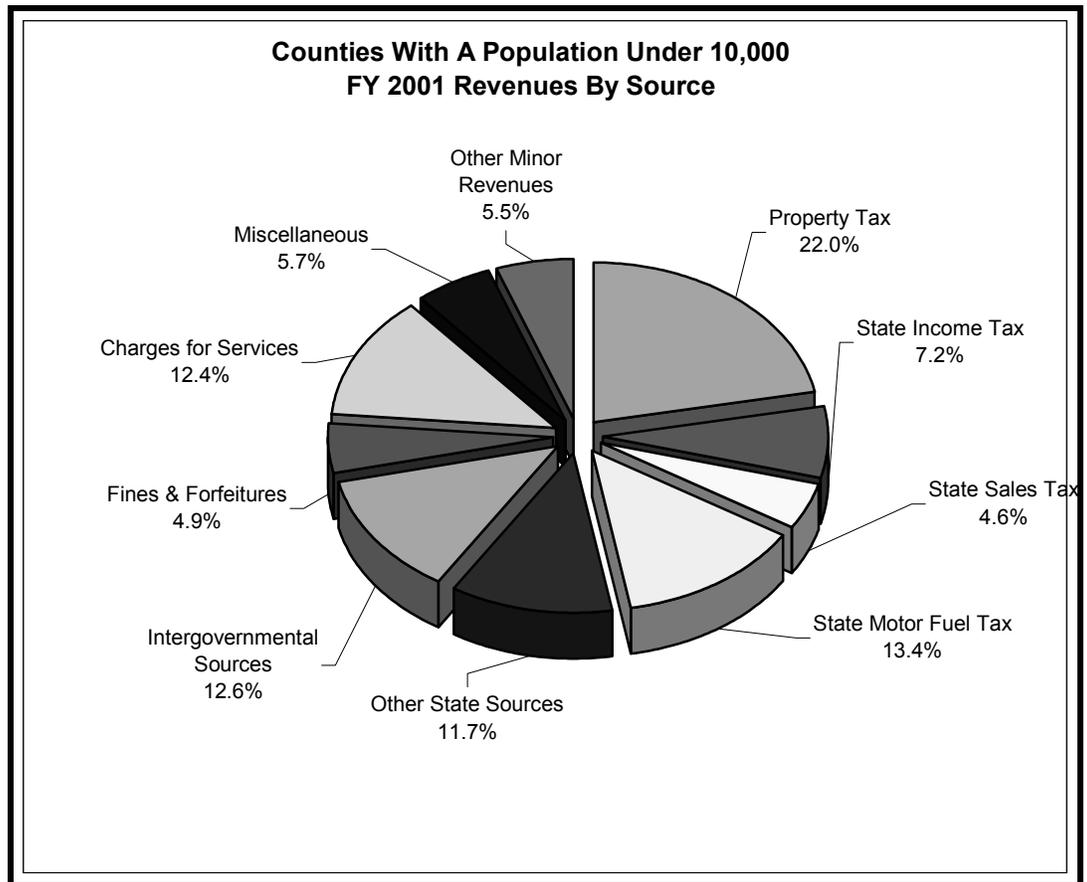
FY 2001 Revenues	\$ = Thousand
Property Tax	\$ 745,764
State Income Tax	\$ 115,479
State Sales Tax	\$ 192,727
State Motor Fuel Tax	\$ 146,319
Other State Sources	\$ 218,891
Intergovernmental Sources	\$ 180,184
Fines & Forfeitures	\$ 94,638
Charges for Services	\$ 310,475
Interest	\$ 115,536
Miscellaneous	\$ 112,417
Other Minor Revenues	\$ 147,544
Total Revenues	\$ 2,379,974

All Counties
FY 2001 Expenditures By Program

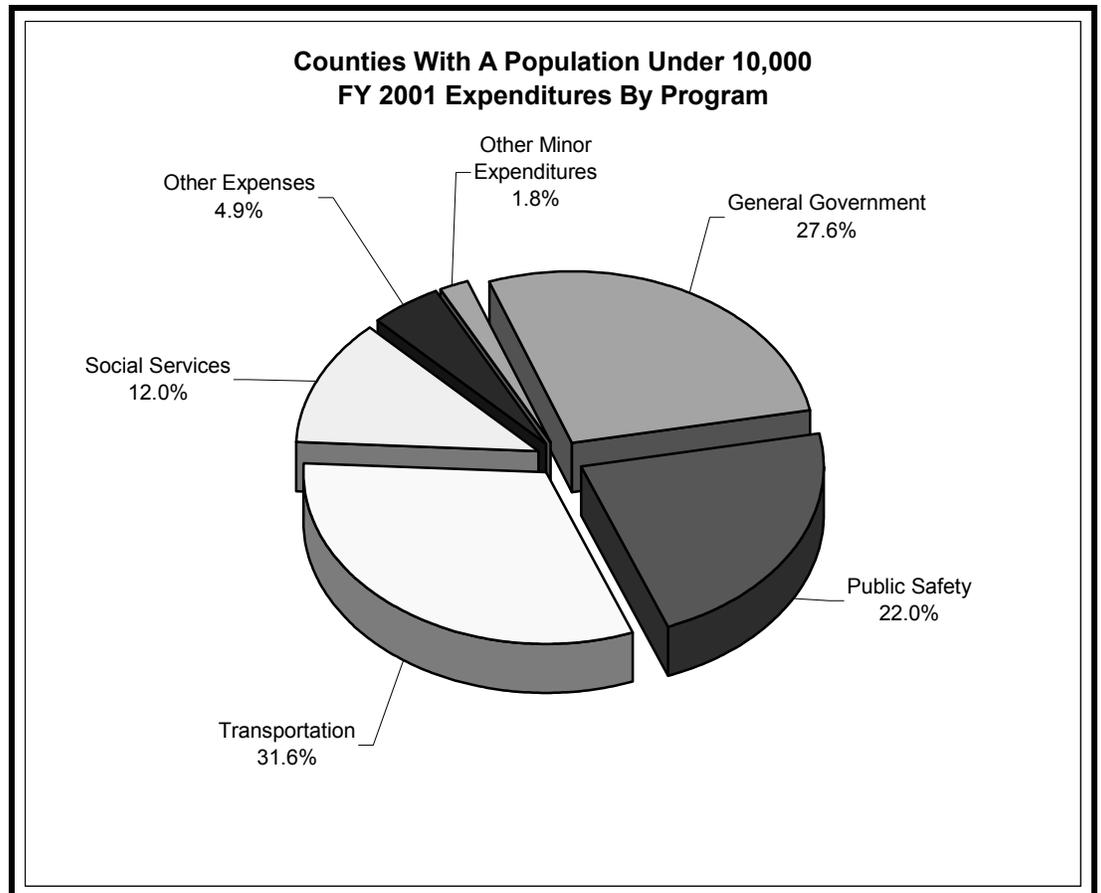


FY 2001 Expenditures	\$ = Thousand
General Government	\$ 572,736
Public Safety	\$ 694,336
Transportation	\$ 369,405
Social Services	\$ 361,435
Other Expenses	\$ 199,356
Other Minor Expenditures	\$ 159,200
Total Expenditures	\$ 2,356,467

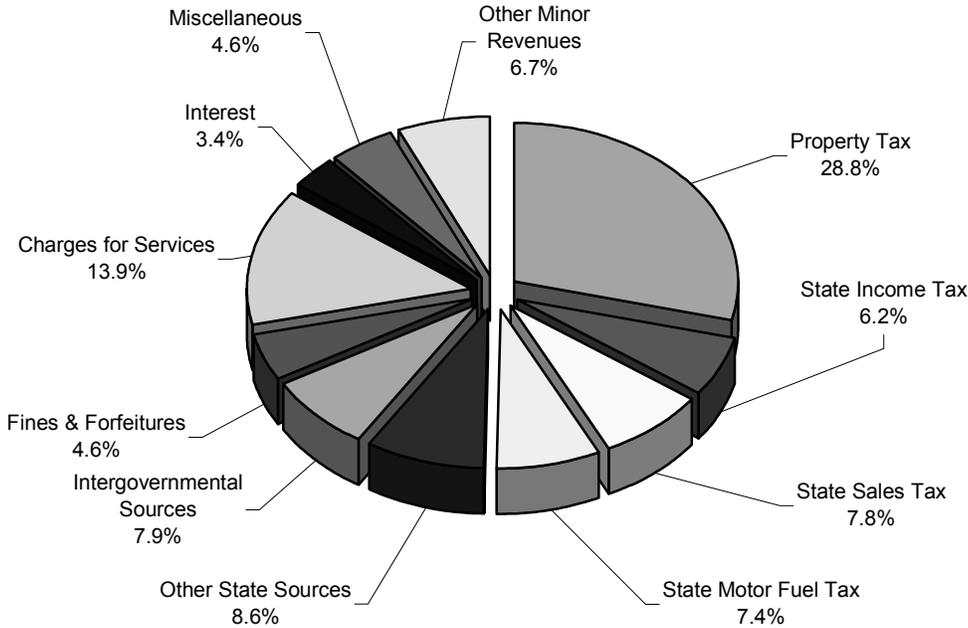
FY 2001 Revenues	\$ = Thousand
Property Tax	\$ 10,556
State Income Tax	\$ 3,463
State Sales Tax	\$ 2,196
State Motor Fuel Tax	\$ 6,422
Other State Sources	\$ 5,617
Intergovernmental Sources	\$ 6,046
Fines & Forfeitures	\$ 2,349
Charges for Services	\$ 5,970
Miscellaneous	\$ 2,742
Other Minor Revenues	\$ 2,637
Total Revenues	\$ 47,997



FY 2001 Expenditures	\$ = Thousand
General Government	\$ 12,925
Public Safety	\$ 10,309
Transportation	\$ 14,772
Social Services	\$ 5,599
Other Expenses	\$ 2,310
Other Minor Expenditures	\$ 851
Total Expenditures	\$ 46,765

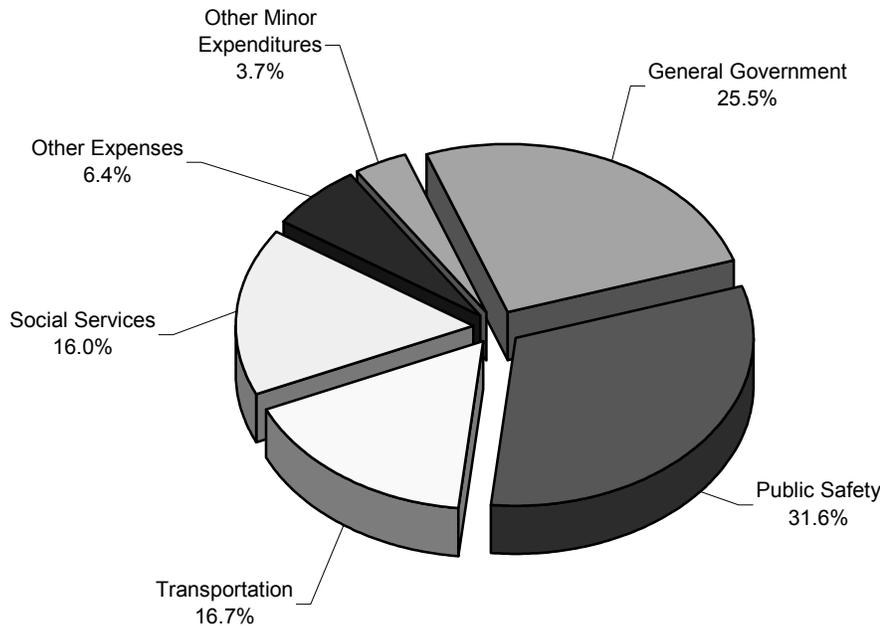


**Counties With A Population Between 10,000 and 275,000
FY 2001 Revenues By Source**



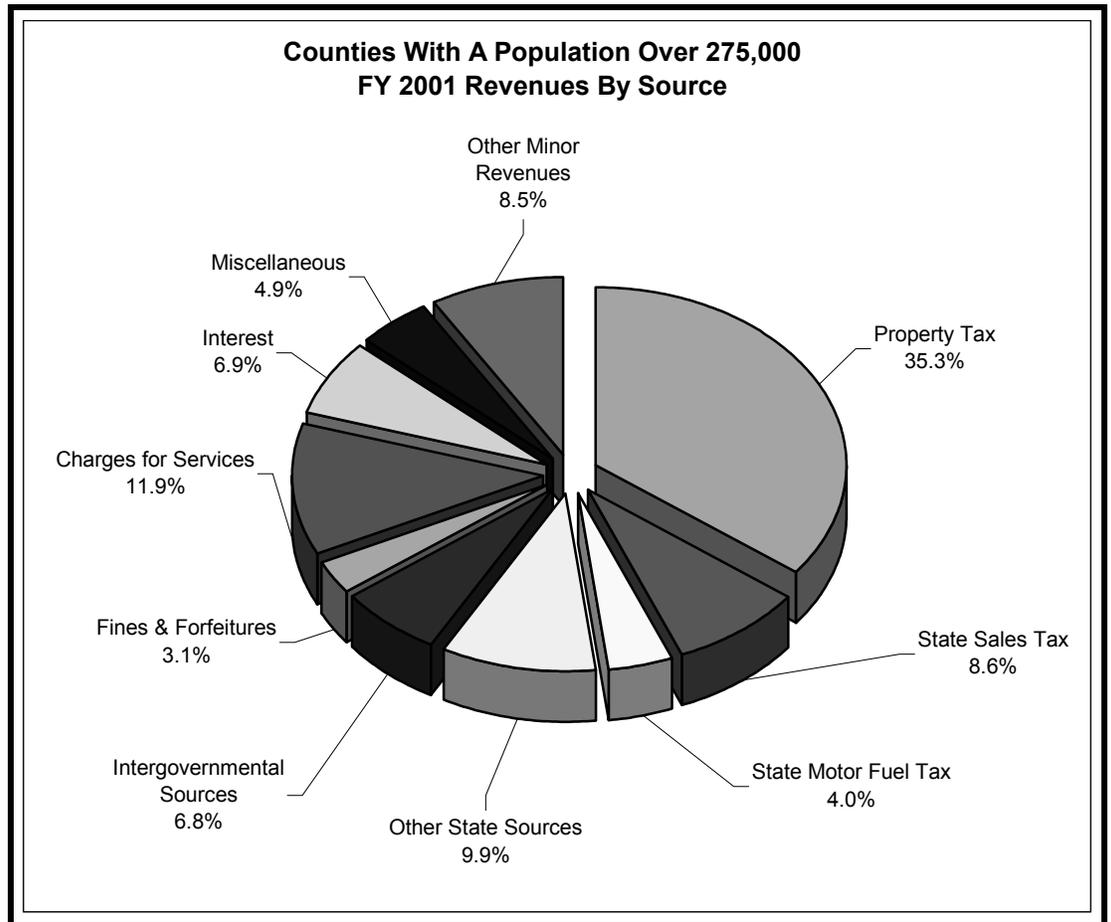
FY 2001 Revenues	\$ = Thousand
Property Tax	\$ 389,132
State Income Tax	\$ 84,356
State Sales Tax	\$ 105,808
State Motor Fuel Tax	\$ 100,540
Other State Sources	\$ 116,039
Intergovernmental Sources	\$ 107,356
Fines & Forfeitures	\$ 62,297
Charges for Services	\$ 187,489
Interest	\$ 46,644
Miscellaneous	\$ 61,970
Other Minor Revenues	\$ 90,749
Total Revenues	\$ 1,352,380

**Counties With A Population Between 10,000 and 275,000
FY 2001 Expenditures By Program**

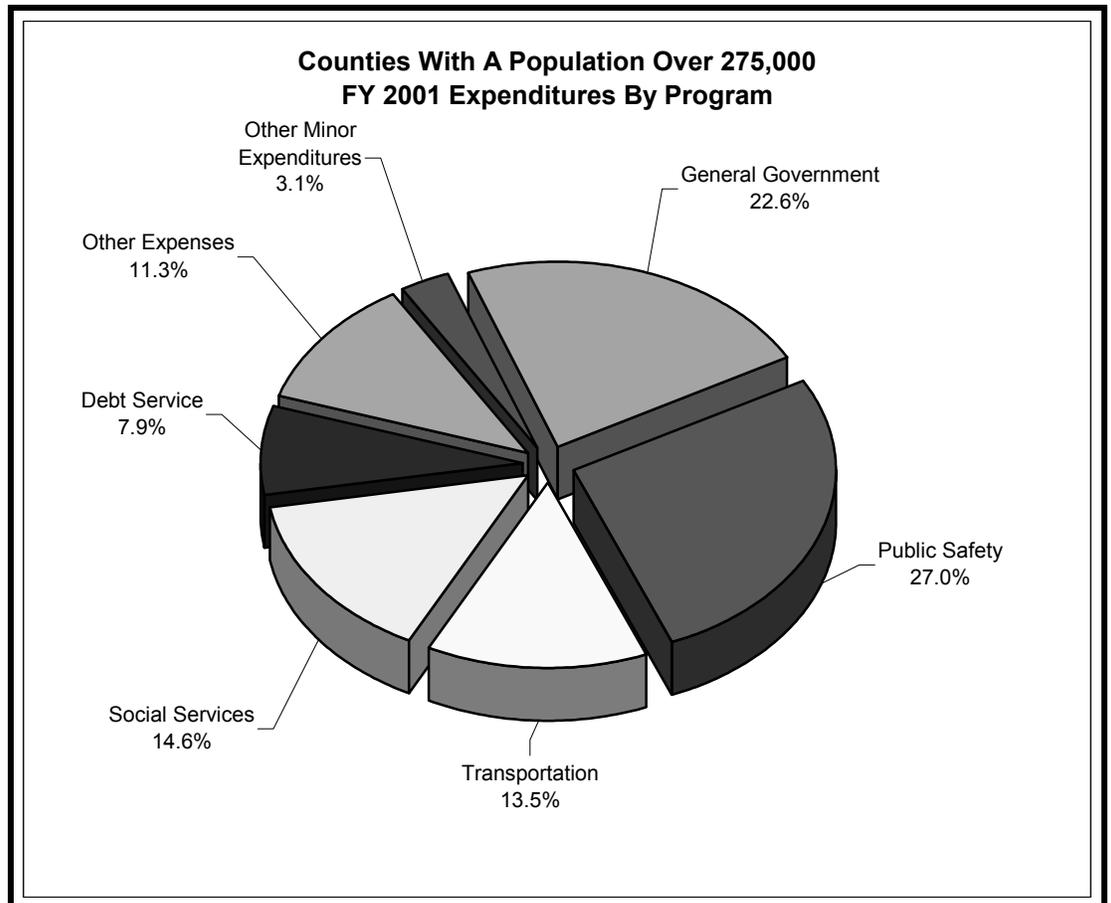


FY 2001 Expenditures	\$ = Thousand
General Government	\$ 335,100
Public Safety	\$ 415,361
Transportation	\$ 219,914
Social Services	\$ 210,747
Other Expenses	\$ 84,238
Other Minor Expenditures	\$ 48,699
Total Expenditures	\$ 1,314,060

FY 2001 Revenues	\$ = Thousand
Property Tax	\$ 346,076
State Sales Tax	\$ 84,723
State Motor Fuel Tax	\$ 39,356
Other State Sources	\$ 97,235
Intergovernmental Sources	\$ 66,782
Fines & Forfeitures	\$ 29,992
Charges for Services	\$ 117,016
Interest	\$ 67,694
Miscellaneous	\$ 47,705
Other Minor Revenues	\$ 83,017
Total Revenues	\$ 979,597



FY 2001 Expenditures	\$ = Thousand
General Government	\$ 224,711
Public Safety	\$ 268,666
Transportation	\$ 134,718
Social Services	\$ 145,089
Debt Service	\$ 78,600
Other Expenses	\$ 112,808
Other Minor Expenditures	\$ 31,050
Total Expenditures	\$ 995,642



Trend Data

Trend data has been provided for FY 1998 and FY 2001. Ninety-eight counties that have submitted data for each of the two years were included in the trend analysis. 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 2.8% from 1998 through 2001.

Historical Data

County Revenues			
Revenues By Source	FY 1998	FY 2001	Annual Growth Rate
<i>Property Tax</i>	\$ 664,856,162	\$ 745,763,772	3.9%
<i>State Income Tax</i>	\$ 103,124,261	\$ 15,479,090	3.8%
<i>State/Local Sales Tax</i>	\$ 192,301,739	\$ 229,332,986	6.0%
<i>Gaming* Tax</i>	N/A	\$ 1,884,328	N/A
<i>Motor Fuel Tax</i>	\$ 131,371,063	\$ 146,318,934	3.7%
<i>Other State Sources</i>	\$ 127,369,244	\$ 218,890,837	19.8%
<i>Federal Sources/Funds</i>	\$ 8,727,968	\$ 11,637,481	8.0%
<i>Intergovernmental</i>	\$ 110,624,206	\$ 68,546,555	-14.7%
<i>Fines</i>	\$ 72,420,278	\$ 94,638,308	9.3%
<i>Charges For Services</i>	\$ 283,312,931	\$ 310,474,926	3.1%
<i>Interest</i>	\$ 92,938,978	\$ 115,535,787	7.5%
<i>Miscellaneous</i>	\$ 170,866,373	\$ 112,417,094	-13.0%
Total	\$ 2,037,913,203	\$ 2,270,920,098	3.7%

County Expenditures

Expenditures by Program	FY 1998	FY 2001	Annual Growth Rate
<i>General Government</i>	\$ 535,396,744	\$ 572,735,637	2.3%
<i>Public Safety</i>	\$ 296,481,110	\$ 308,809,071	1.4%
<i>Corrections</i>	\$ 89,981,993	\$ 134,140,102	14.2%
<i>Judiciary / Legal*</i>	\$ 194,241,177	\$ 251,386,707	9.0%
<i>Social Services</i>	\$ 291,142,831	\$ 361,435,218	7.5%
<i>Debt</i>	\$ 96,481,220	\$ 116,312,277	6.4%
<i>Public Works / Transportation*</i>	\$ 342,446,451	\$ 369,404,561	2.6%
<i>Other Expenditures</i>	\$ 171,793,802	\$ 199,355,789	5.1%
Total	\$ 2,017,965,328	\$ 2,313,579,362	4.1%

* Indicates the source of revenue was created or redefined since 1998.



Municipalities

FY 2001

MUNICIPALITIES

Municipalities derive their powers from Illinois statutes. When Illinois' first constitution was implemented, there was one set of administrative laws, which were 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.

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.

Individual Data Summaries highlighting the total revenue, expenditures, fund balances, and debt reported in FY 2001 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 a population under 1,000; 2) municipalities with a population between 1,000 and 25,000; and 3) municipalities with a population over 25,000.

Fiscal Year 2001 Dataset

The following table contains summary data for 1,252 municipalities that submitted an Annual Financial Report to the Office of the Comptroller for FY 2001.

Fund Type	Amount
Governmental Revenues	\$6.0 billion
Governmental Expenditures	\$6.3 billion
Governmental Fund Balance	\$4.4 billion
Governmental & Proprietary Debt	\$6.4 billion

See the following pages for charts illustrating total revenue and expenditures reported by municipalities.

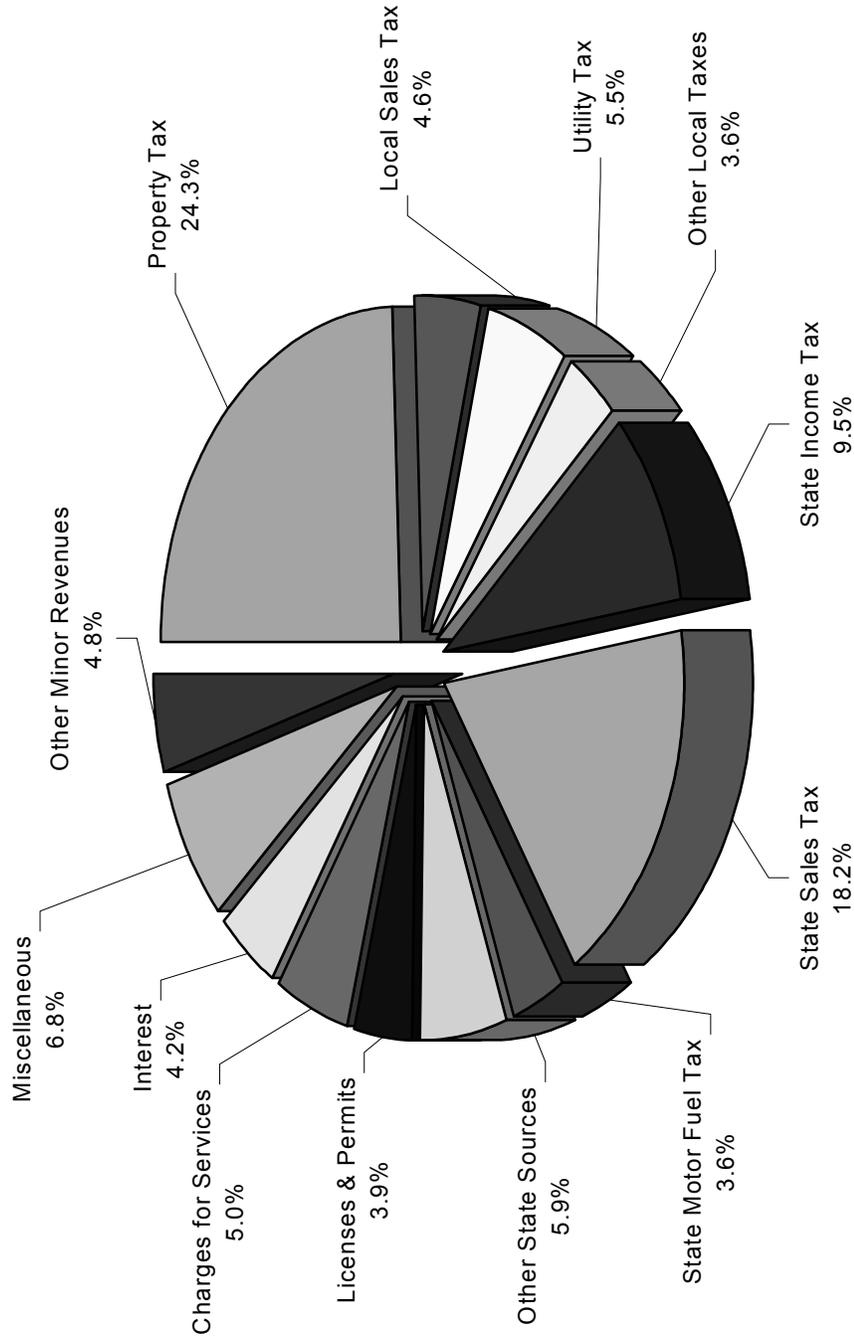
FY 2001 Governmental Fund Balance

The FY 2001 ending fund balance for all municipalities was \$4.4 billion, an increase of \$354.2 million, or 8.7% over the beginning fund balance.

Governmental & Proprietary Debt

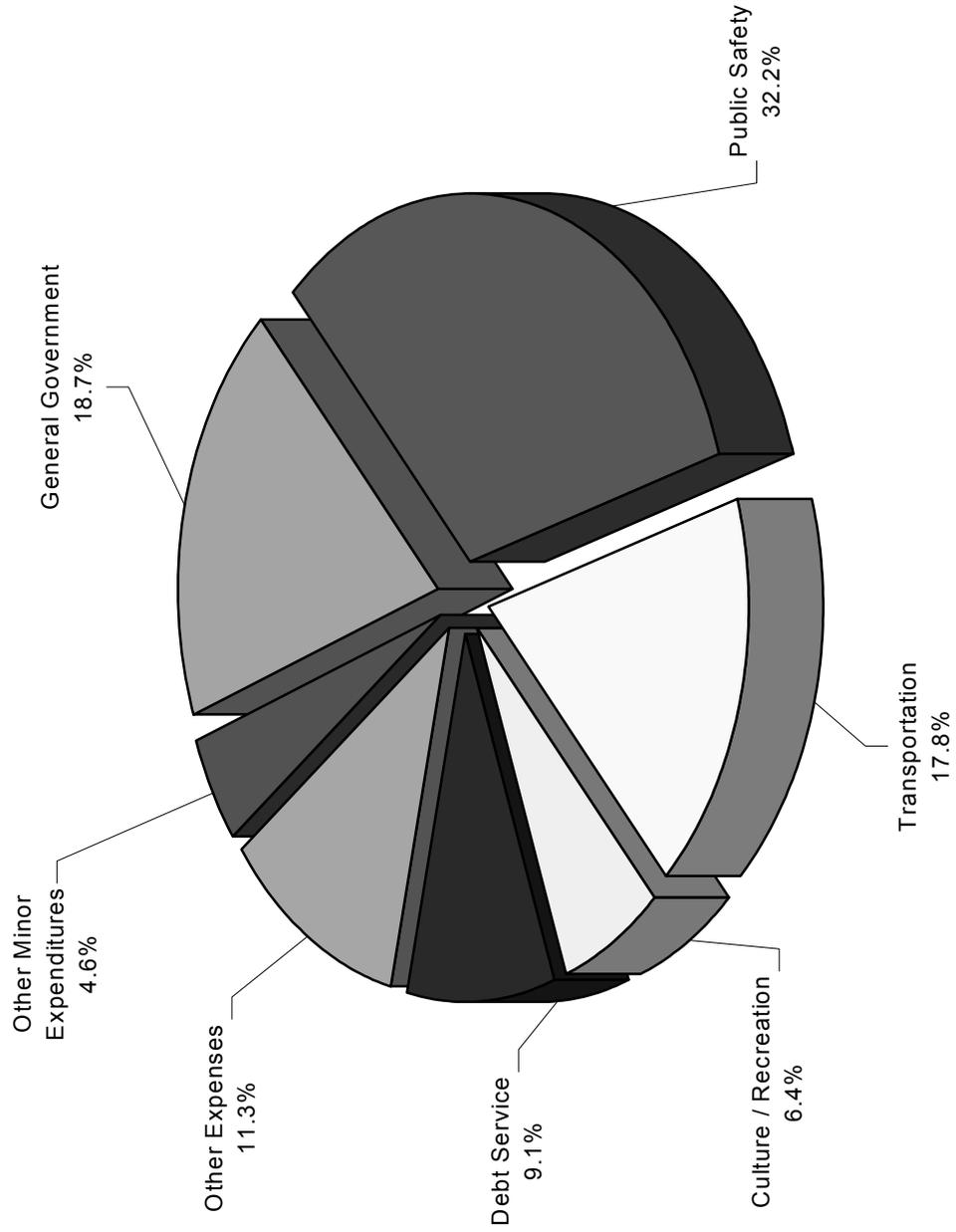
Outstanding debt for municipalities at the end of FY 2001 was \$6.4 billion, an increase in debt of \$287.8 million, or 4.7% from the beginning of FY 2001.

All Municipalities FY 2001 Revenues By Source



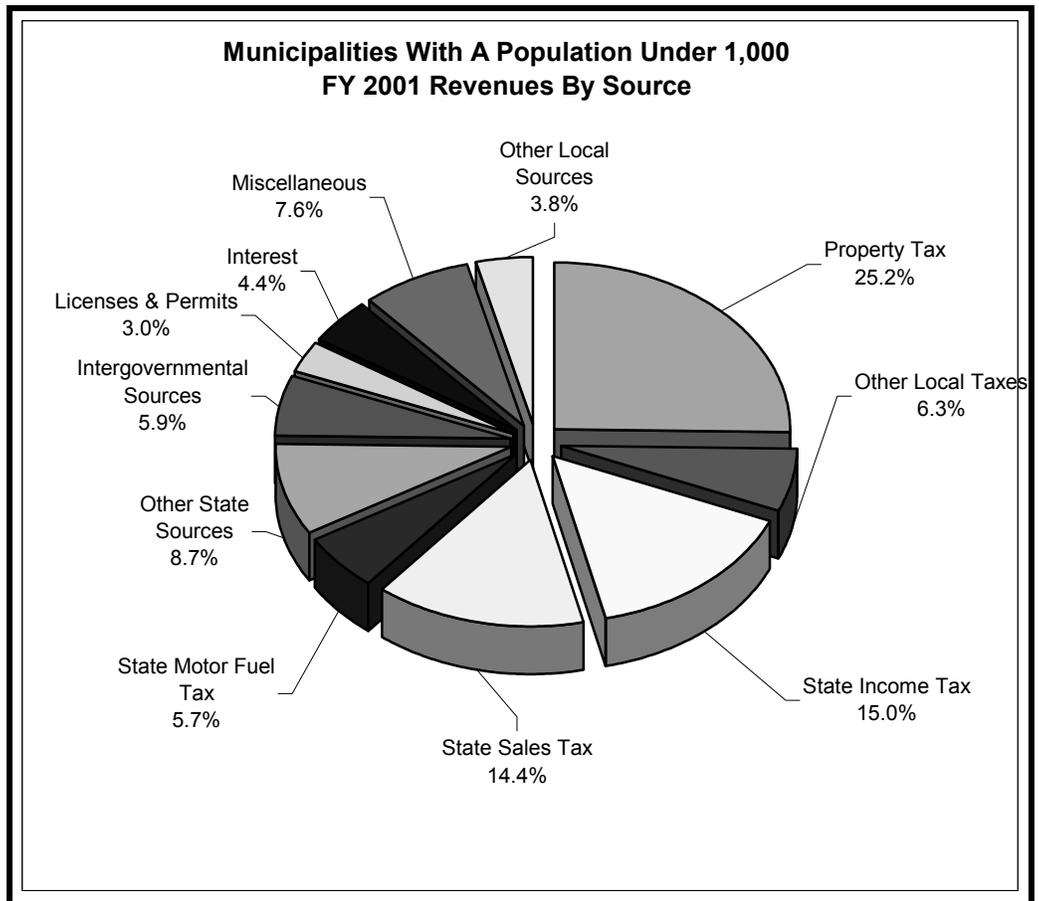
FY 20001 Revenues	\$ = Thousand
Property Tax	\$ 1,468,024
Local Sales Tax	\$ 274,626
Utility Tax	\$ 334,379
Other Local Taxes	\$ 218,460
State Income Tax	\$ 573,487
State Sales Tax	\$ 1,097,690
State Motor Fuel Tax	\$ 215,201
Other State Sources	\$ 357,213
Licenses & Permits	\$ 236,360
Charges for Services	\$ 301,600
Interest	\$ 254,978
Miscellaneous	\$ 410,528
Other Minor Revenues	\$ 286,865
Total Revenues	\$ 6,029,409

All Municipalities FY 2001 Expenditures By Program

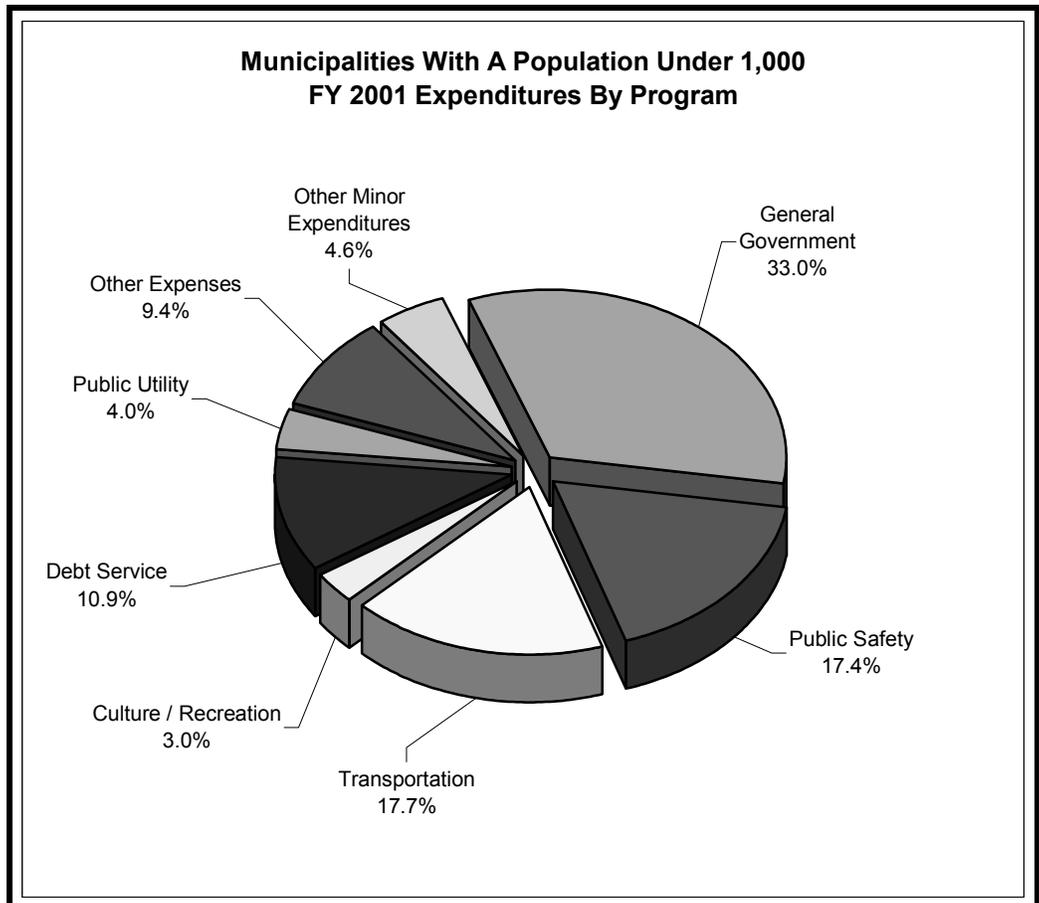


FY 2001 Expenditures	\$ = Thousand
General Government	\$ 1,173,711
Public Safety	\$ 2,025,596
Transportation	\$ 1,117,115
Culture / Recreation	\$ 401,089
Debt Service	\$ 574,113
Other Expenses	\$ 710,068
Other Minor Expenditures	\$ 289,593
Total Expenditures	\$ 6,291,284

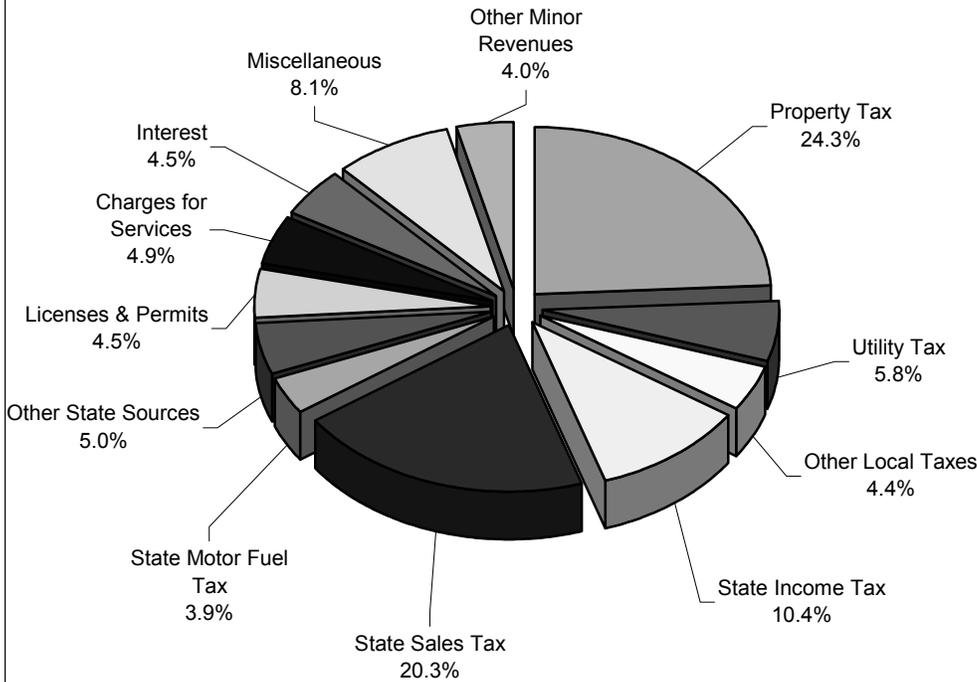
FY 2001 Revenues	\$ = Thousand
Property Tax	\$ 33,934
Other Local Taxes	\$ 8,453
State Income Tax	\$ 20,222
State Sales Tax	\$ 19,342
State Motor Fuel Tax	\$ 7,633
Other State Sources	\$ 11,692
Intergovernmental Sources	\$ 7,973
Licenses & Permits	\$ 4,069
Interest	\$ 5,983
Miscellaneous	\$ 10,303
Other Local Sources	\$ 5,089
Total Revenues	\$ 134,693



FY 2001 Expenditures	\$ = Thousand
General Government	\$ 44,480
Public Safety	\$ 23,502
Transportation	\$ 23,807
Culture / Recreation	\$ 4,084
Debt Service	\$ 14,698
Public Utility	\$ 5,343
Other Expenses	\$ 12,598
Other Minor Expenditures	\$ 6,177
Total Expenditures	\$ 134,689

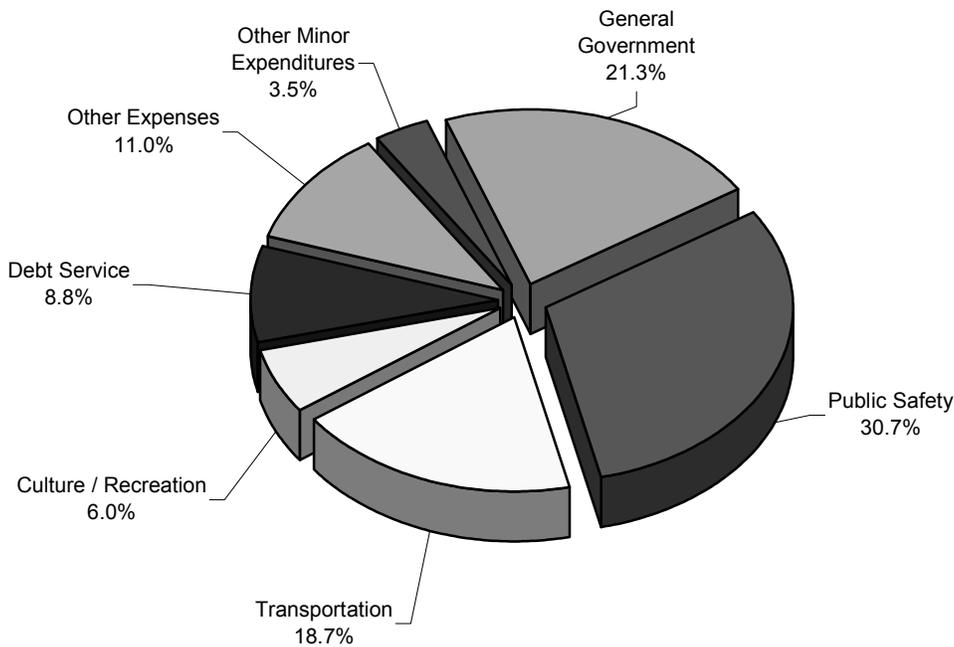


**Municipalities With A Population Between 1,000 and 25,000
FY 2001 Revenues By Source**



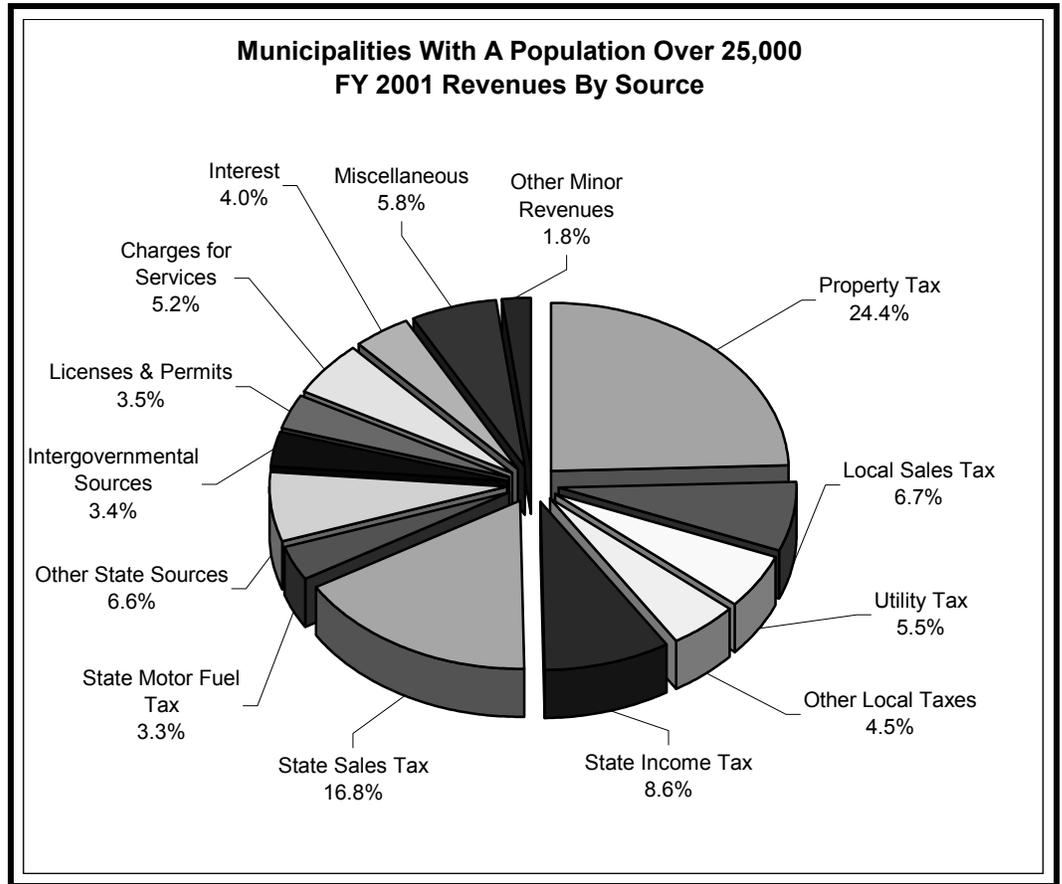
FY 2001 Revenues	\$ = Thousand
Property Tax	\$ 616,673
Utility Tax	\$ 146,708
Other Local Taxes	\$ 112,488
State Income Tax	\$ 263,981
State Sales Tax	\$ 514,546
State Motor Fuel Tax	\$ 98,209
Other State Sources	\$ 125,741
Licenses & Permits	\$ 115,215
Charges for Services	\$ 124,178
Interest	\$ 115,316
Miscellaneous	\$ 204,684
Other Minor Revenues	\$ 101,814
Total Revenues	\$ 2,539,552

**Municipalities With A Population Between 1,000 and 25,000
FY 2001 Expenditures By Program**

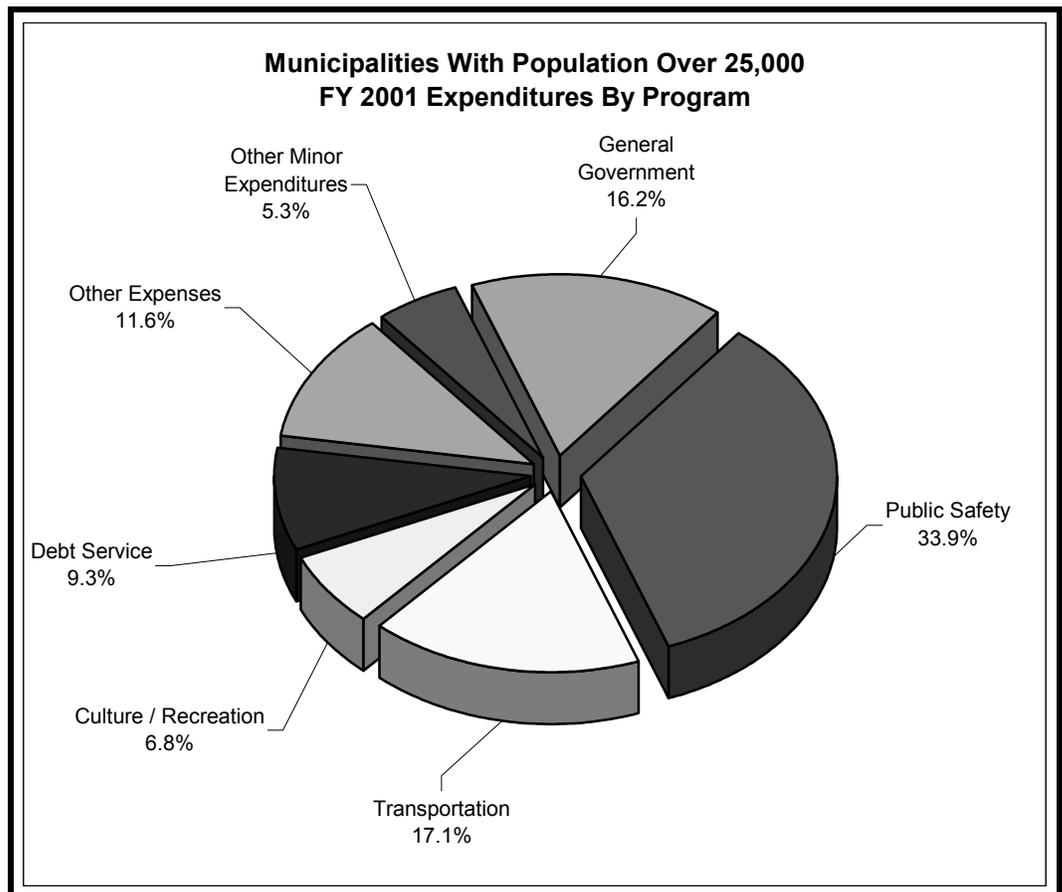


FY 2001 Expenditures	\$ = Thousand
General Government	\$ 555,473
Public Safety	\$ 799,544
Transportation	\$ 486,665
Culture / Recreation	\$ 157,167
Debt Service	\$ 230,704
Other Expenses	\$ 287,515
Other Minor Expenditures	\$ 90,819
Total Expenditures	\$ 2,607,887

FY 2001 Revenues	\$ = Thousand
Property Tax	\$ 817,417
Local Sales Tax	\$ 223,512
Utility Tax	\$ 183,956
Other Local Taxes	\$ 152,349
State Income Tax	\$ 289,284
State Sales Tax	\$ 563,802
State Motor Fuel Tax	\$ 109,360
Other State Sources	\$ 219,770
Intergovernmental Sources	\$ 113,868
Licenses & Permits	\$ 117,076
Charges for Services	\$ 174,197
Interest	\$ 133,678
Miscellaneous	\$ 195,541
Other Minor Revenues	\$ 61,345
Total Revenues	\$ 3,355,154



FY 2001 Expenditures	\$ = Thousand
General Government	\$ 573,758
Public Safety	\$ 1,202,550
Transportation	\$ 606,643
Culture / Recreation	\$ 239,838
Debt Service	\$ 328,710
Other Expenses	\$ 409,954
Other Minor Expenditures	\$ 187,255
Total Expenditures	\$ 3,548,707



Trend Data

Trend data has been provided for FY 1998 and 2001. 1,239 Municipalities that submitted data for each year 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) level of inflation has been 2.8% from 1998 through 2001.

Historical Data

Municipal Revenues			
Revenues By Source	FY 1998	FY 2001	Annual Growth Rate
<i>Property Tax</i>	\$ 1,262,467,846	\$ 1,468,009,614	5.2%
<i>Utility Tax</i>	\$ 233,165,590	\$ 334,378,807	12.8%
<i>Other Local Tax</i>	\$ 207,255,176	\$ 218,459,092	1.8%
<i>State Income Tax</i>	\$ 480,810,819	\$ 573,432,572	6.0%
<i>State/Local Sales Tax</i>	\$ 1,152,094,775	\$ 1,372,291,101	6.0%
<i>Motor Fuel Tax</i>	\$ 153,622,723	\$ 215,180,430	11.9%
<i>License</i>	\$ 186,973,404	\$ 236,345,250	8.1%
<i>Charges For Services</i>	\$ 230,667,506	\$ 301,599,588	9.3%
<i>Interest</i>	\$ 181,899,000	\$ 254,967,115	11.9%
<i>Miscellaneous</i>	\$ 225,704,873	\$ 410,522,035	22.1%
Total	\$ 4,314,661,713	\$ 5,385,185,604	7.7%

Municipal Expenditures

Expenditures by Program	FY 1998	FY 2001	Annual Growth Rate
<i>General Government</i>	\$ 899,760,104	\$ 1,173,600,416	9.3%
<i>Public Safety</i>	\$ 1,562,493,633	\$ 2,009,087,818	8.7%
<i>Culture & Recreation</i>	\$ 264,793,359	\$ 401,089,098	14.8%
<i>Debt</i>	\$ 506,201,205	\$ 574,112,598	4.3%
<i>Public Works / Transportation*</i>	\$ 869,220,923	\$ 1,117,104,771	8.7%
<i>Other Expenditures*</i>	\$ 336,764,859	\$ 710,067,534	28.2%
Total	\$ 4,439,234,083	\$ 5,985,062,235	8.3%

* Indicates the source of revenues or program was created or redefined in FY* Indicates the source of revenue was created or redefined since 1998. 2001.



Townships

FY 2001

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 336 MTTADs, comprised of two to six townships within each tax-assessment 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 that townships receive.

Individual Data Summaries (see Appendix I) have been produced for all Townships, combining the financial activity of the Road and Bridge District. The Data Summaries have been broken into two categories for including townships with appropriation over and under \$200,000.

Fiscal Year 2001 Dataset

The following table contains summary data for 1383 townships that submitted an Annual Financial Report to the Office of the Comptroller in FY 2001.

Fund Type	Amount
Governmental Revenues	\$461.4 million
Governmental Expenditures	\$440.3 million
Governmental Fund Balance	\$554.0 million
Governmental & Proprietary Debt	\$77.7 million

See the following pages for charts illustrating total revenue and expenditures reported by townships.

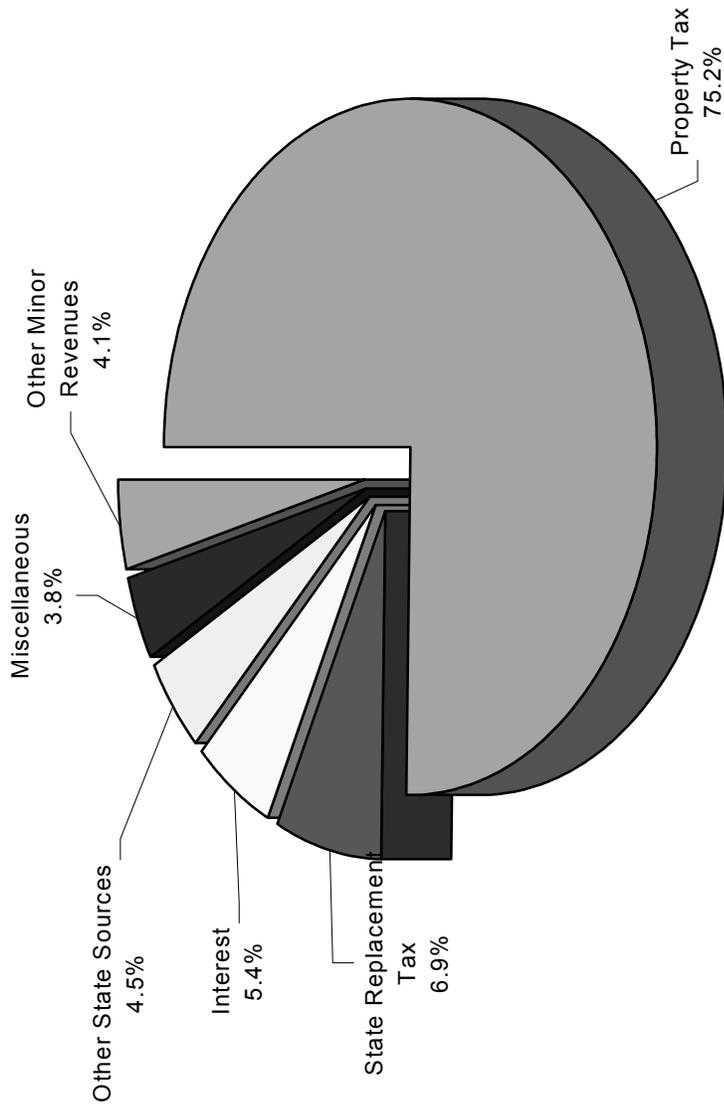
FY 2001 Governmental Fund Balance

The FY 2001 ending fund balance for townships was \$554 million, an increase of \$35.0 million, or 6.7% over the beginning fund balance.

Governmental & Proprietary Debt

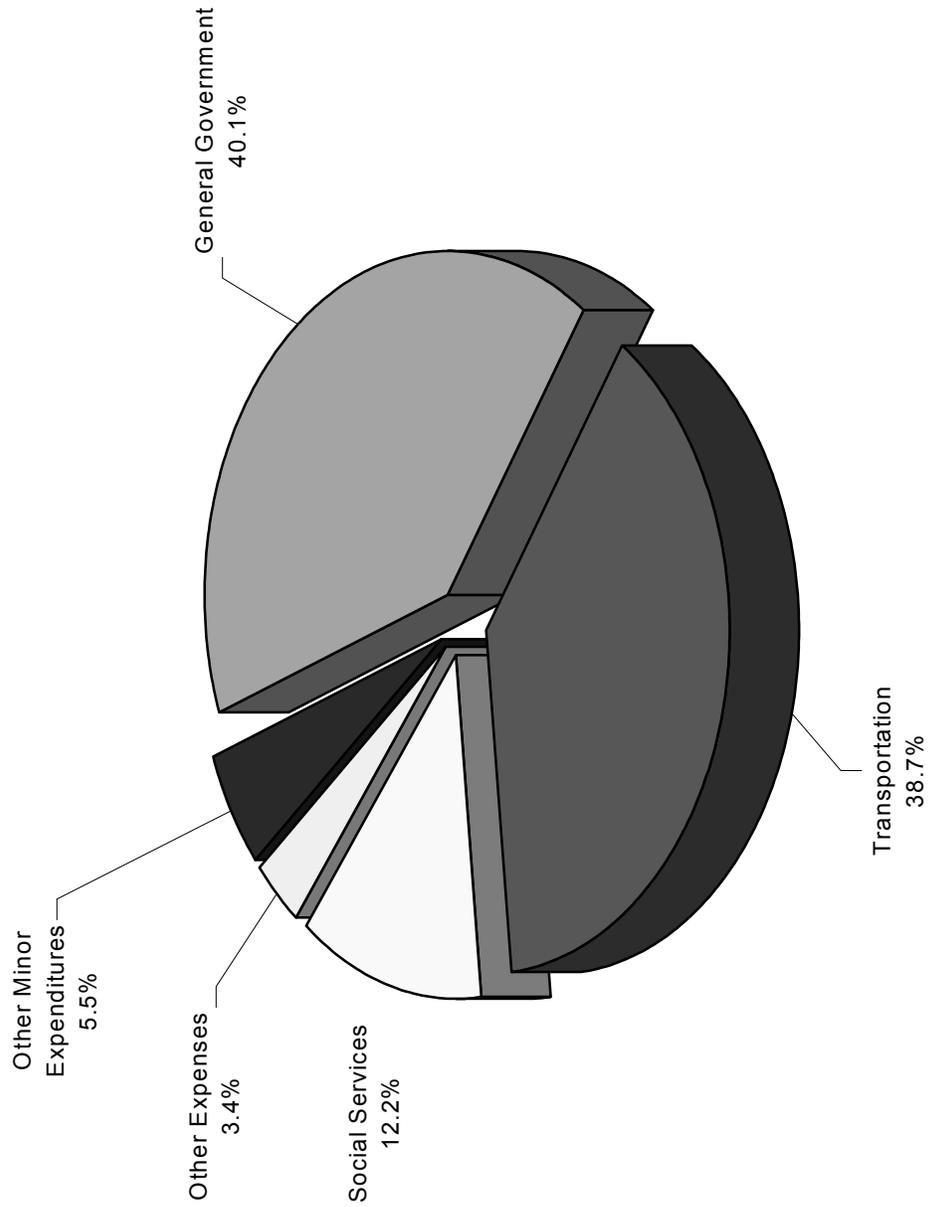
Outstanding debt for townships at the end of FY 2001 was \$77.7 million, an increase in debt of \$7.9 million, or 11.3% from the beginning of FY 2001.

All Townships FY 2001 Revenues By Source



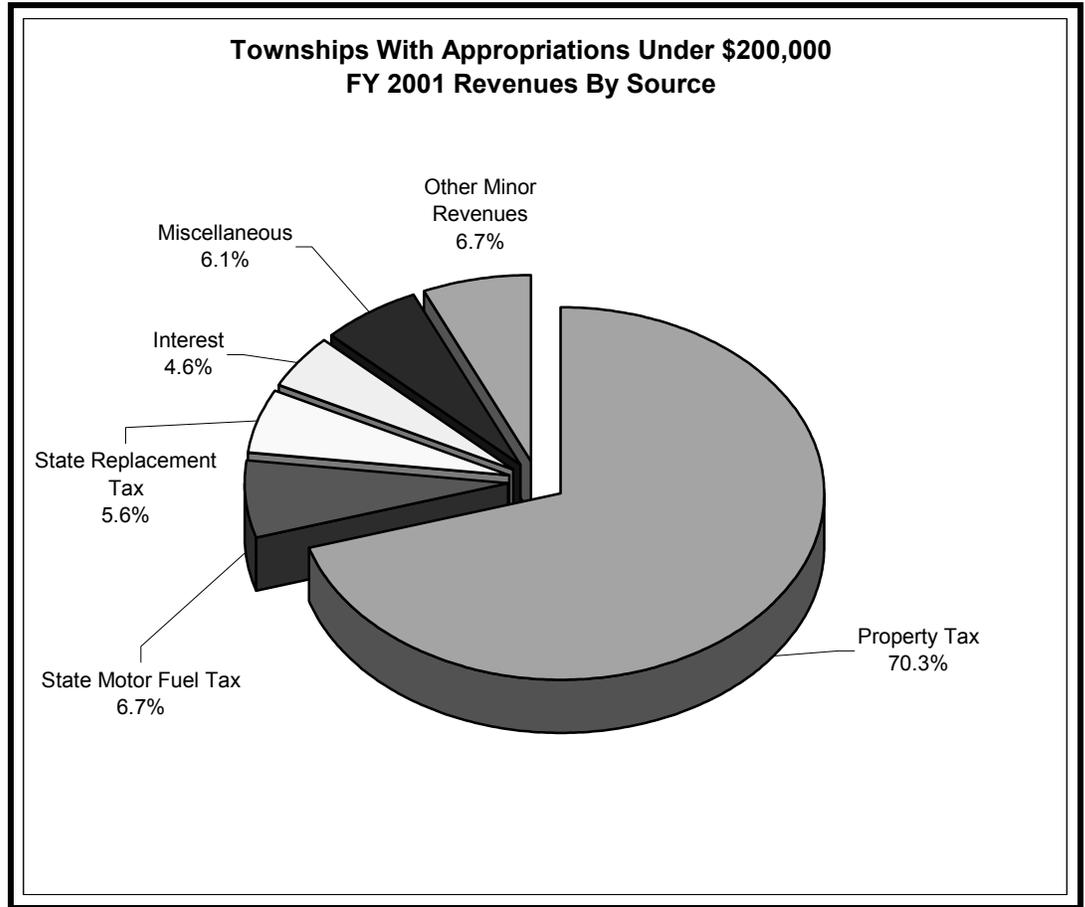
FY 2001 Revenues	\$ = Thousand
Property Tax	\$ 347,102
State Replacement Tax	\$ 31,861
Interest	\$ 24,787
Other State Sources	\$ 20,906
Miscellaneous	\$ 17,652
Other Minor Revenues	\$ 19,069
Total Revenues	\$ 461,377

**All Townships
FY 2001 Expenditures By Program**

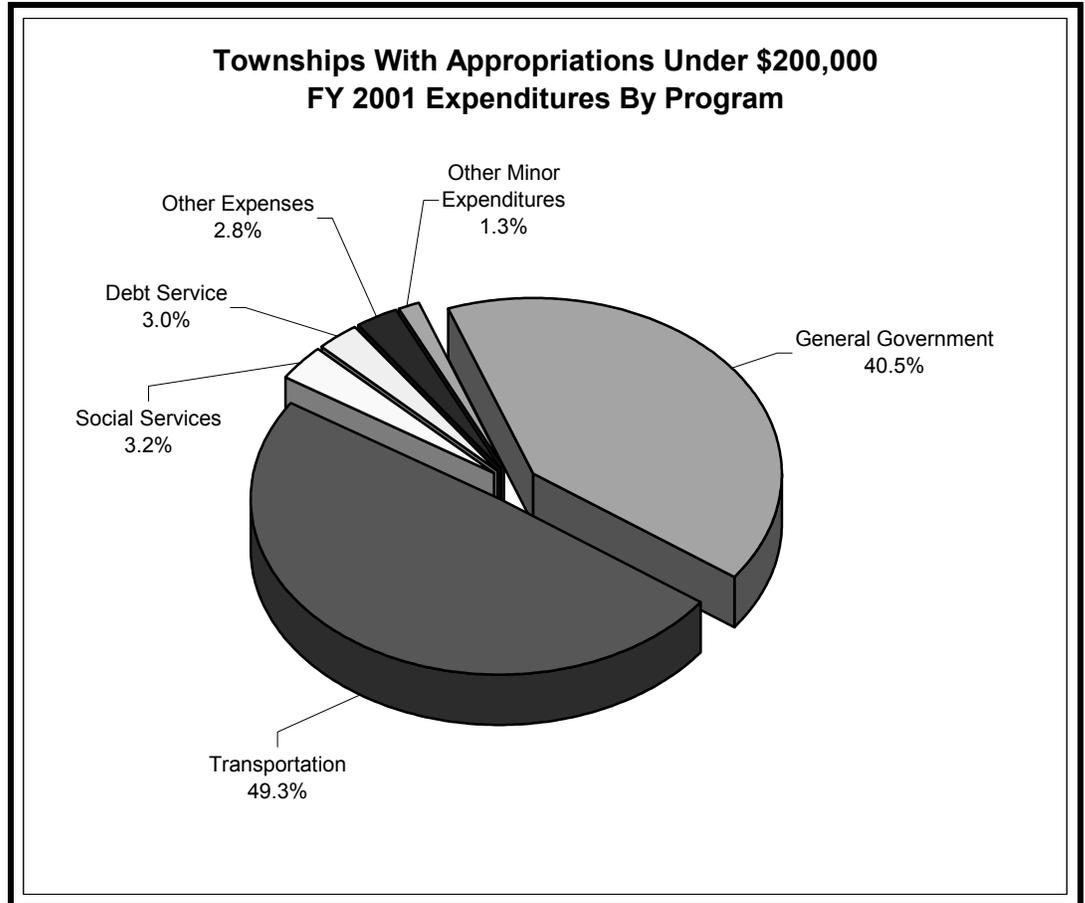


FY 2001 Expenditures	\$ = Thousand
General Government	\$ 176,669
Transportation	\$ 170,255
Social Services	\$ 53,871
Other Expenses	\$ 15,085
Other Minor Expenditures	\$ 24,437
Total Expenditures	\$ 440,318

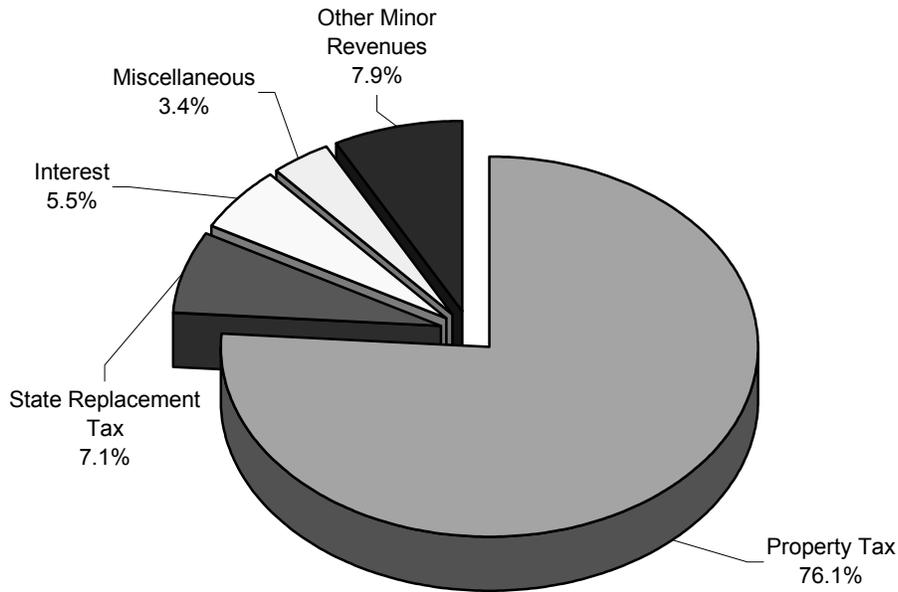
FY 2001 Revenues	\$ = Thousand
Property Tax	\$ 46,914
State	\$ 4,444
Motor Fuel Tax	
State Replacement Tax	\$ 3,760
Interest	\$ 3,083
Miscellaneous	\$ 4,102
Other Minor Revenues	\$ 4,460
Total Revenues	\$ 66,764



FY 2001 Expenditures	\$ = Thousand
General Government	\$ 24,825
Transportation	\$ 30,185
Social Services	\$ 1,980
Debt Service	\$ 1,813
Other Expenses	\$ 1,686
Other Minor Expenditures	\$ 800
Total Expenditures	\$ 61,289

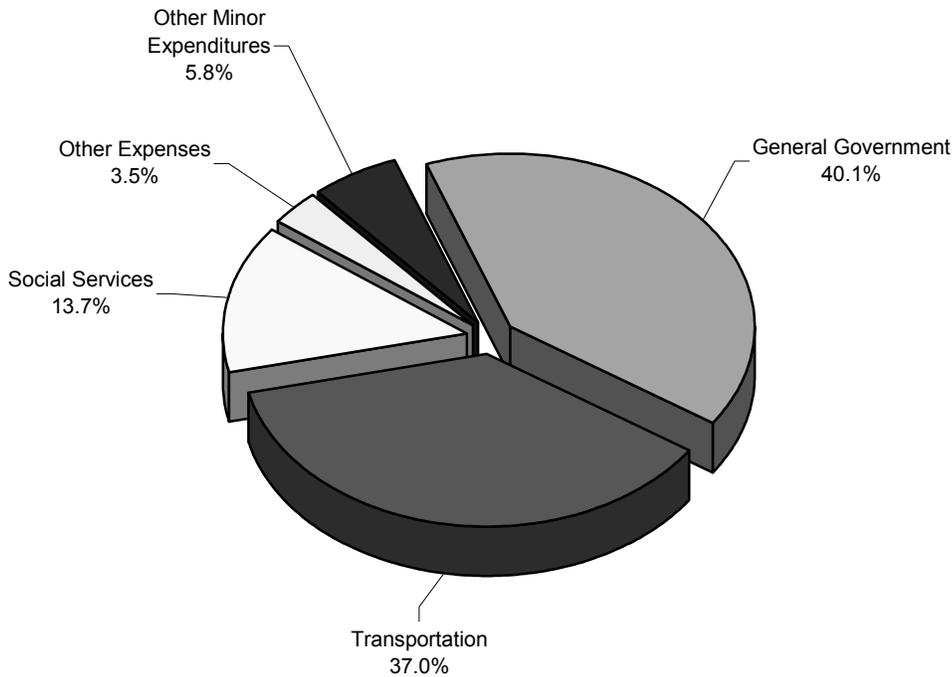


**Townships With Appropriations Over \$200,000
FY 2001 Revenues By Source**



FY 2001 Revenues	\$ = Thousand
Property Tax	\$ 300,187
State Replacement Tax	\$ 28,100
Interest	\$ 21,704
Miscellaneous	\$ 13,550
Other Minor Revenues	\$ 31,071
Total Revenues	\$ 394,613

**Townships With Appropriations Over \$200,000
FY 2001 Expenditures By Program**



FY 2001 Expenditures	\$ = Thousand
General Government	\$ 151,845
Transportation	\$ 140,070
Social Services	\$ 51,891
Other Expenses	\$ 13,399
Other Minor Expenditures	\$ 21,824
Total Expenditures	\$ 379,029

Trend Data

Trend data has been provided for FY 1998 and 2001. 1,370 township governments that submitted data for each of the four 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) level of inflation has been 2.8 from 1998 through 2001.

Historical Data

Township Revenues			
Revenues By Source	FY 1998	FY 2001	Annual Growth Rate
<i>Property Tax</i>	\$ 202,428,409	\$ 243,897,374	6.4%
<i>Other State Sources</i>	\$ 961,662	\$ 12,466,953	134.9%
<i>Charges For Services</i>	\$ 7,665,592	\$ 11,821,325	15.5%
<i>Interest</i>	\$ 9,428,260	\$ 12,225,413	9.0%
<i>Miscellaneous</i>	\$ 11,870,071	\$ 14,508,397	6.9%
Total	\$ 232,353,994	\$294,919,462	8.3%

Township Expenditures			
Expenditures by Program	FY 1998	FY 2001	Annual Growth Rate
<i>General Government</i>	\$ 194,414,991	\$ 176,377,263	-3.2%
<i>Social Services</i>	\$ 30,686,182	\$ 53,836,970	20.6%
<i>Public Works / Transportation*</i>	\$ 124,839,045	\$ 169,602,820	10.8%
<i>Other Expenditures*</i>	\$ 11,217,685	\$ 14,763,154	9.6%
Total	\$ 361,157,903	\$ 414,580,207	4.9%

* Indicates the source of revenue was created or redefined since 1998.



**Fire
Protection
Districts
FY 2001**



FIRE PROTECTION DISTRICTS

Fire protection districts were created in Illinois in 1927 under the Illinois Fire Protection District Act.¹¹ 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 the recovery of drowning victims or provide ambulance services.

Fire protection districts serve 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).

Individual Data Summaries have been produced for all fire protection districts. The Data Summaries have been broken into two categories including fire protection districts with appropriations above and below \$200,000.

Fiscal Year 2001 Dataset

The following data analysis contains summary data for 782 fire protection districts that submitted an Annual Financial Report to the Office of the Comptroller for FY 2001.

Fund Type	Amount
Governmental Revenues	\$309.9 million
Governmental Expenditures	\$308.8 million
Governmental Fund Balance	\$211.0 million
Governmental & Proprietary Debt	\$111.7 million

See the following pages for charts illustrating total revenue and expenditures reported by fire protection districts.

FY 2001 Governmental Fund Balance

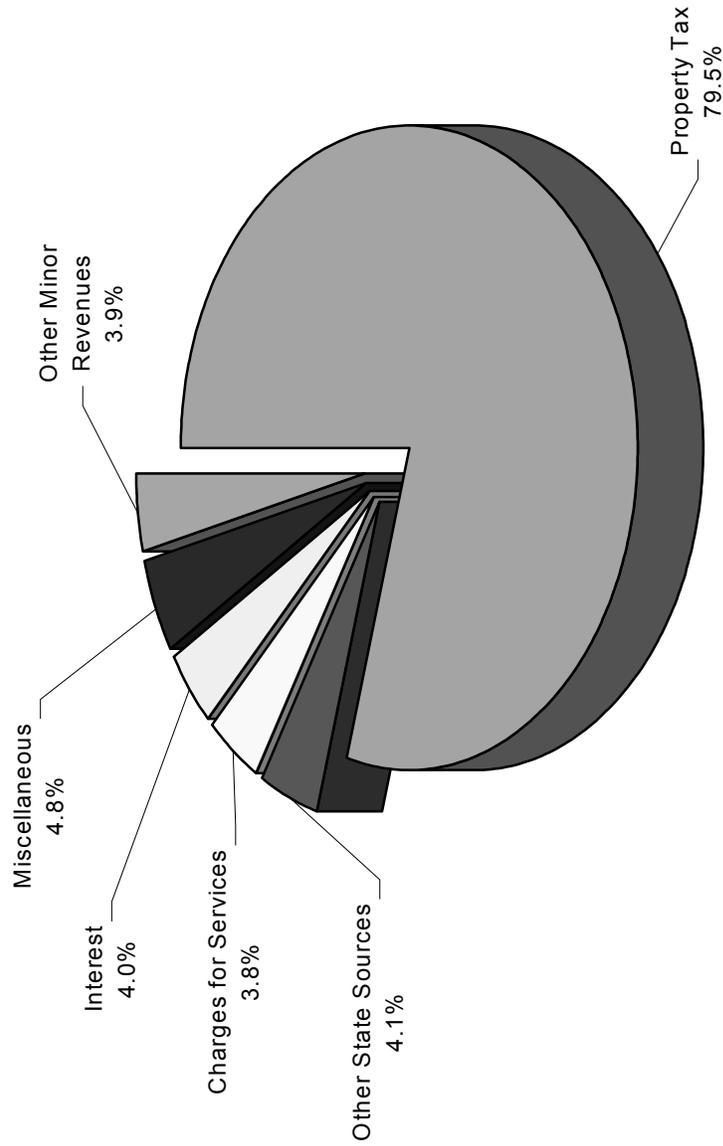
The FY 2001 ending fund balance for fire protection districts was \$211.0 million, an increase of \$20.2 million, or 10.6% over the beginning fund balance.

It should be noted that several fire protection districts have a negative fund balance, which is an indicator of fiscal stress. The cause of many of these fire protection districts' negative fund balances is due to extremely high capital costs for fire trucks and other expensive equipment. Fire protection district associations have begun programs allowing fire protections districts with the financial resources and modern equipment to donate the older, but still functional equipment to those districts with fewer financial resources. Programs such as these may help bring down these districts' fund balances.

Governmental & Proprietary Debt

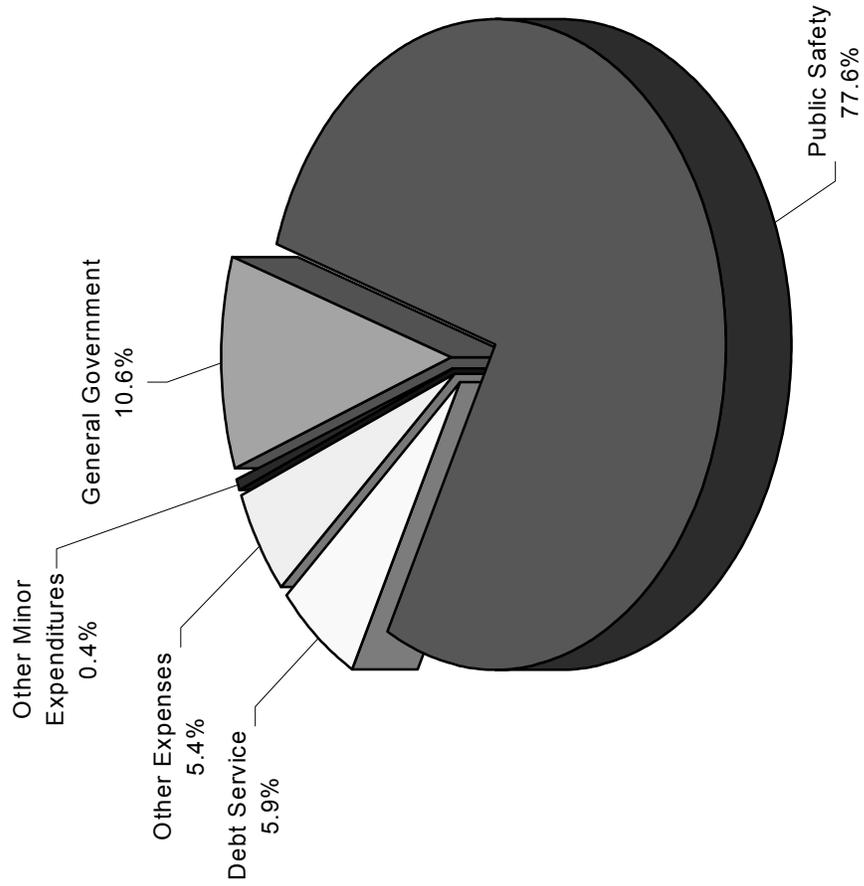
Outstanding debt for fire protection districts at the end of FY 2001 was \$111.7 million, an increase of \$10.0 million from the beginning of FY 2001.

**All Fire Protection Districts
FY 2001 Revenues By Source**



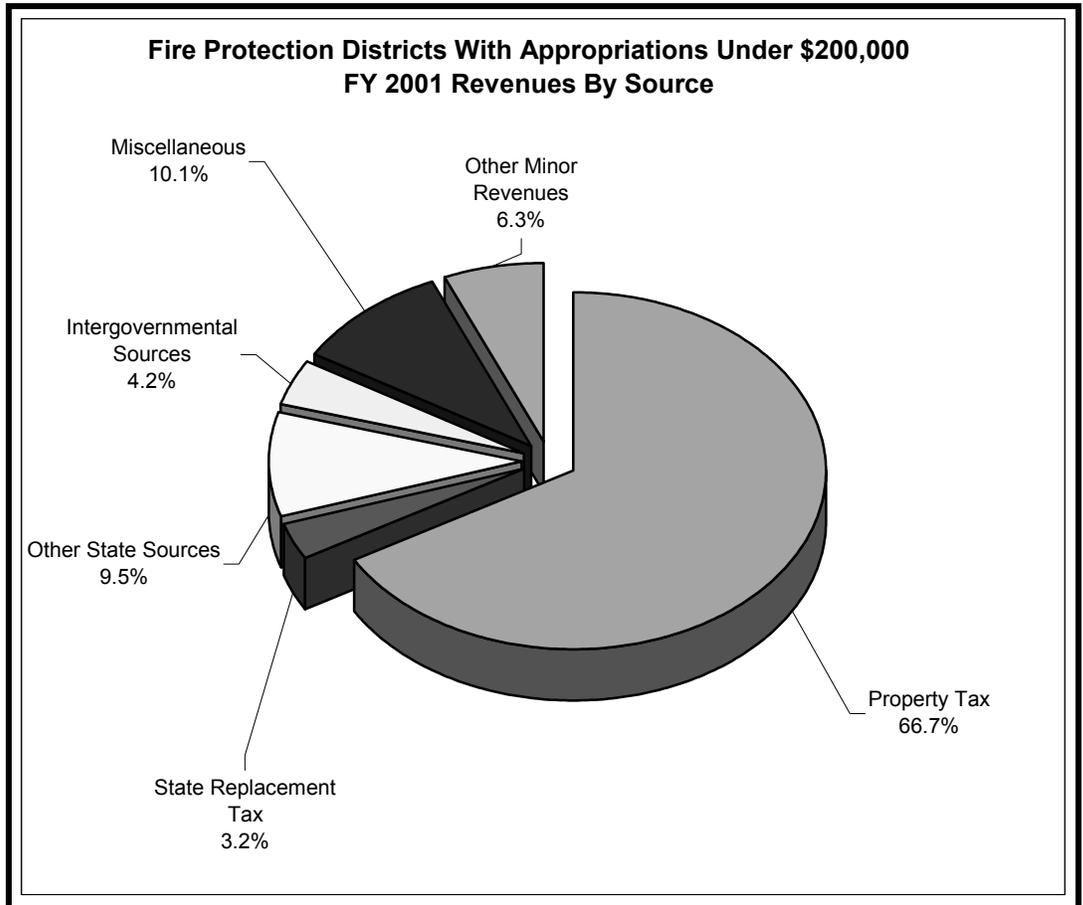
FY 2001 Revenues	\$ = Thousand
Property Tax	\$ 246,343
Other State Sources	\$ 12,575
Charges for Services	\$ 11,881
Interest	\$ 12,315
Miscellaneous	\$ 14,796
Other Minor Revenues	\$ 11,987
Total Revenues	\$ 309,897

All Fire Protection Districts FY 2001 Expenditures By Program

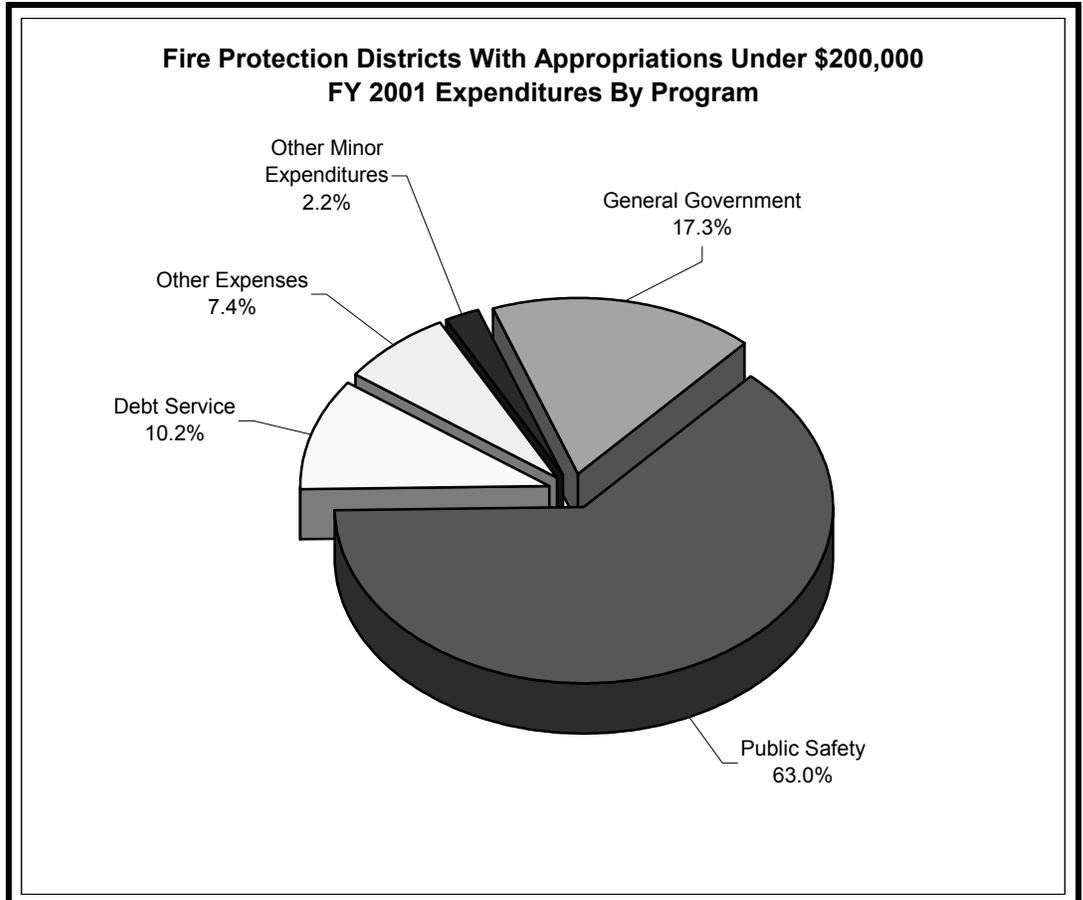


FY 2001 Expenditures	\$ = Thousand
General Government	\$ 32,780
Public Safety	\$ 239,181
Debt Service	\$ 18,341
Other Expenses	\$ 16,626
Other Minor Expenditures	\$ 1,345
Total Expenditures	\$ 308,273

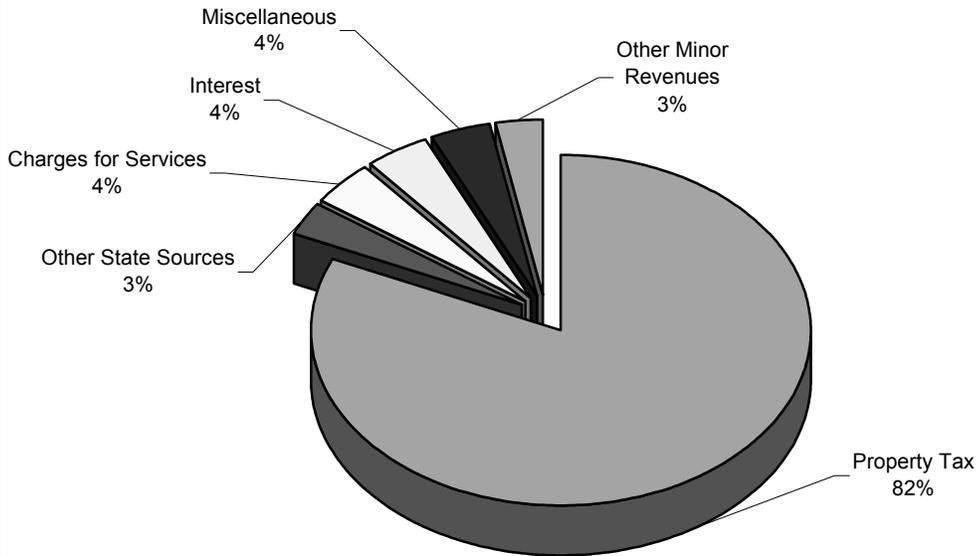
FY 2001 Revenues	\$ = Thousand
Property Tax	\$ 29,713
State Replacement Tax	\$ 1,416
Other State Sources	\$ 4,223
Intergovernmental Sources	\$ 1,857
Miscellaneous	\$ 4,506
Other Minor Revenues	\$ 2,810
Total Revenues	\$ 44,525



FY 2001 Expenditures	\$ = Thousand
General Government	\$ 7,172
Public Safety	\$ 26,142
Debt Service	\$ 4,212
Other Expenses	\$ 3,069
Other Minor Expenditures	\$ 902
Total Expenditures	\$ 41,498

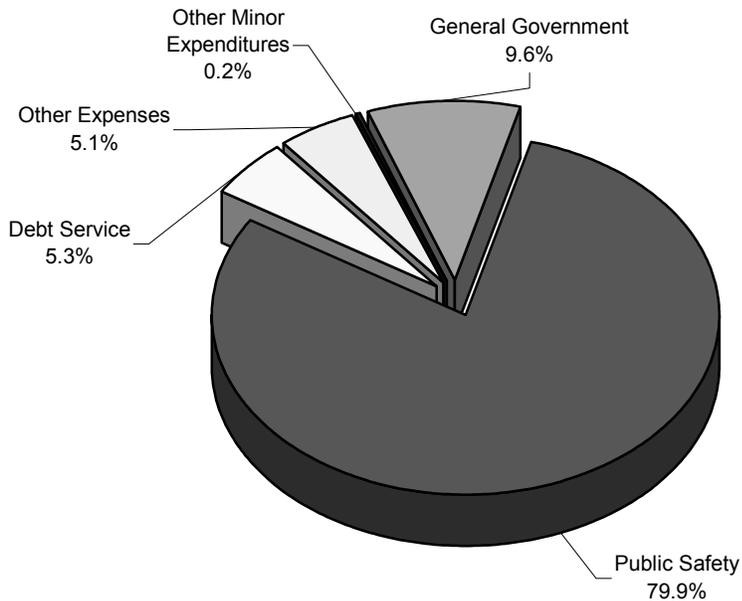


**Fire Protection Districts With Appropriations Over \$200,000
FY 2001 Revenues By Source**



FY 2001 Revenues	\$ = Thousand
Property Tax	\$ 216,630
Other State Sources	\$ 8,352
Charges for Services	\$ 10,995
Interest	\$ 10,837
Miscellaneous	\$ 10,290
Other Minor Revenues	\$ 8,268
Total Revenues	\$ 265,372

**Fire Protection Districts With Appropriations Over \$200,000
FY 2001 Expenditures By Program**



FY 2001 Expenditures	\$ = Thousand
General Government	\$ 25,608
Public Safety	\$ 213,038
Debt Service	\$ 14,128
Other Expenses	\$ 13,557
Other Minor Expenditures	\$ 443
Total Expenditures	\$ 266,775

Trend Data

Trend data has been provided for FY 1998 and 2001. 743 fire protection districts that submitted data for these four 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) level of inflation has been 2.8% from 1998 through 2001.

Historical Data

Fire Protection District Revenues

Revenues By Source	FY 1998	FY 2001	Annual Growth Rate
<i>Property Tax</i>	\$ 202,428,409	\$ 243,897,374	6.4%
<i>Other State Sources</i>	\$ 961,662	\$ 12,466,953	134.9%
<i>Charges For Services</i>	\$ 7,665,592	\$ 11,821,325	15.5%
<i>Interest</i>	\$ 9,428,260	\$ 12,225,413	9.0%
<i>Miscellaneous</i>	\$ 11,870,072	\$ 14,508,397	6.9%
Total	\$ 232,353,995	\$ 294,919,462	8.4%

Fire Protection District Expenditures

Expenditures by Program	FY 1998	FY 2001	Annual Growth Rate
<i>General Government</i>	\$ 53,449,788	\$ 32,397,605	-15.4%
<i>Public Safety</i>	\$ 157,647,733	\$ 236,962,474	14.6%
<i>Debt</i>	\$ 14,406,637	\$ 17,991,517	7.7%
<i>Other Expenditures</i>	\$ 6,620,497	\$ 16,438,943	35.4%
Total	\$ 232,124,655	\$ 303,790,539	7.8%

* Indicates the source of revenue was created or redefined since 1998.



**Library
Districts
FY 2001**

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. ¹²

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

Individual Data Summaries have been produced for all library districts. The Data Summaries have been broken into two categories, including appropriations above and appropriations below \$200,000.

Fiscal Year 2001 Dataset

The following analysis contains summary data for 306 public library districts submitting a FY 2001 Annual Financial Report to the Office of the Comptroller.

Fund Type	Amount
Governmental Revenues	\$209.7 million
Governmental Expenditures	\$221.1 million
Governmental Fund Balance	\$185.1 million
Governmental & Proprietary Debt	\$213.7 million

See the following pages for charts illustrating total revenue and expenditures reported by public library districts.

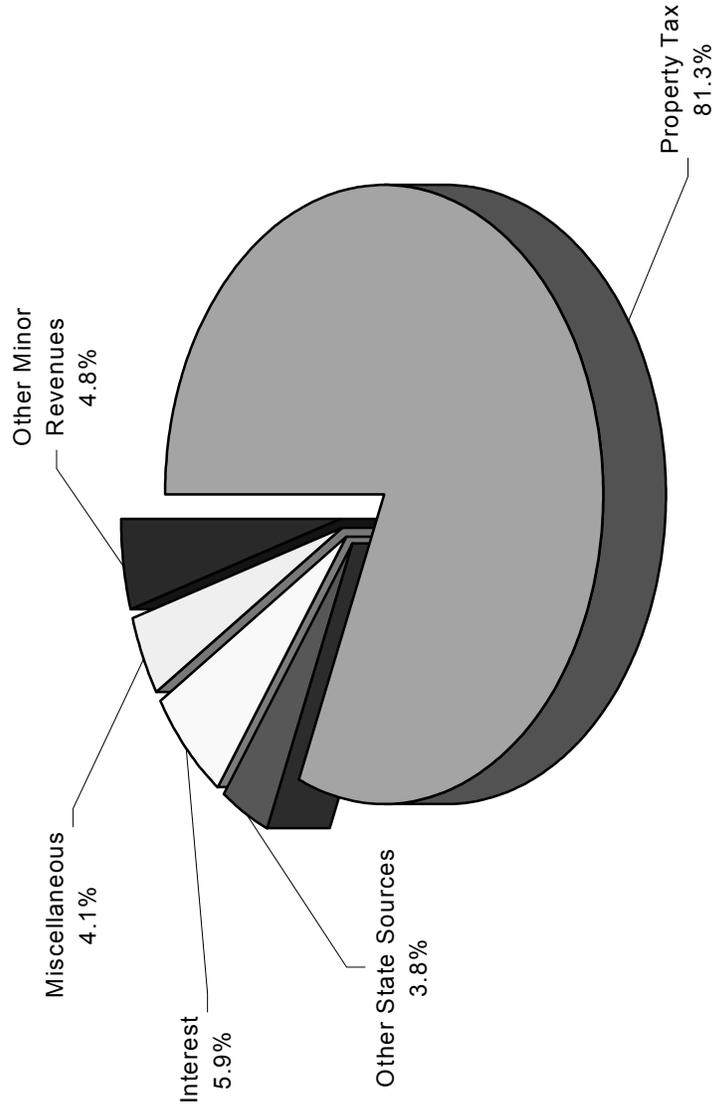
Total Governmental Fund Balance

The FY 2001 ending fund balance for public library districts was \$185.1 million, a decrease of \$5.4 million or -2.8% from the beginning fund balance.

Governmental & Proprietary Debt

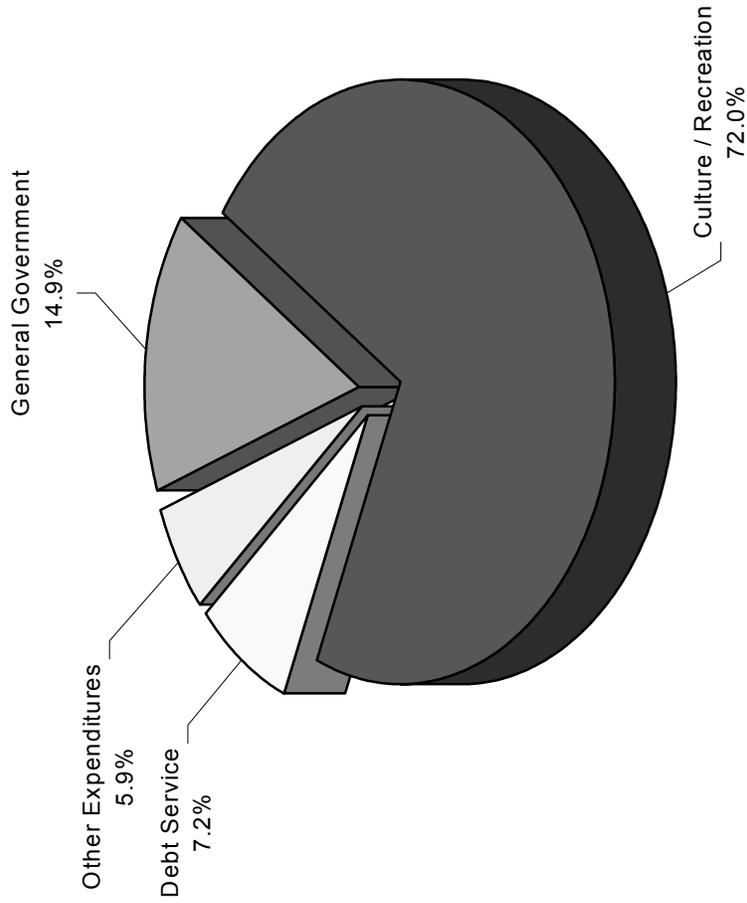
Outstanding debt for public library districts at the end of FY 2001 was \$213.7 million, an increase of \$14.4 million, or 7.3% from the beginning of FY 2001.

**All Library Districts
FY 2001 Revenues By Source**



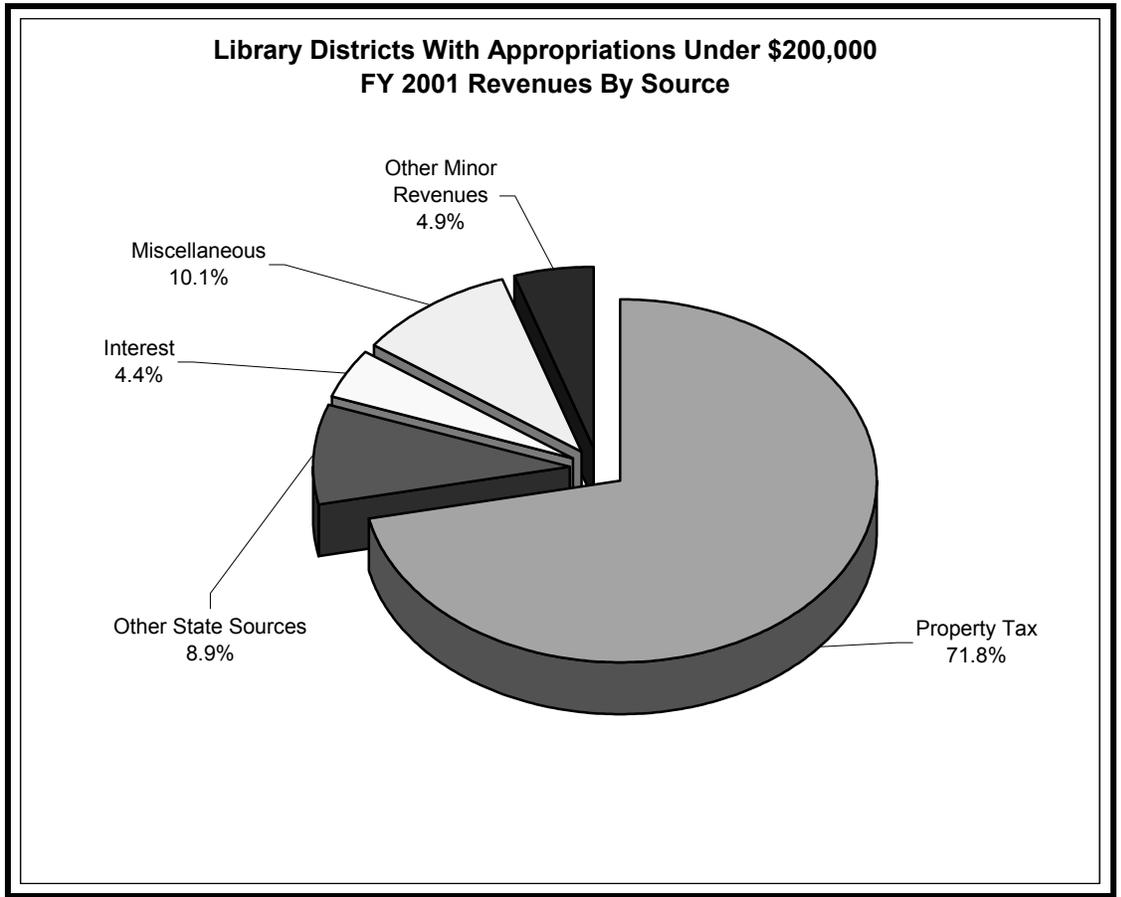
FY 2001 Revenues	\$ = Thousand
Property Tax	\$ 170,573
Other State Sources	\$ 7,948
Interest	\$ 12,457
Miscellaneous	\$ 8,597
Other Minor Revenues	\$ 10,123
Total Revenues	\$ 209,697

**All Library Districts
FY 2001 Expenditures By Program**

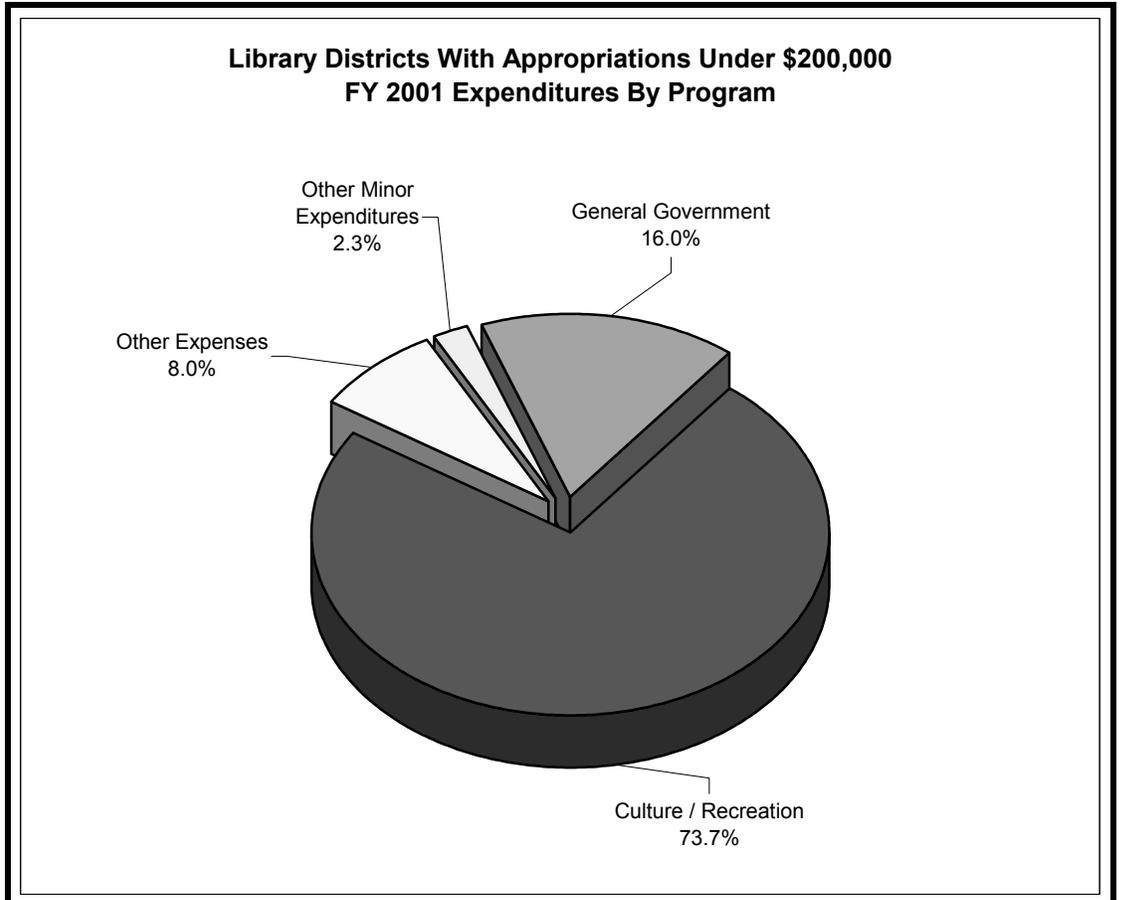


FY 2001 Expenditures	\$ = Thousand
General Government	\$ 32,931
Culture / Recreation	\$ 159,236
Debt Service	\$ 15,856
Other Expenditures	\$ 13,110
Total Expenditures	\$ 221,132

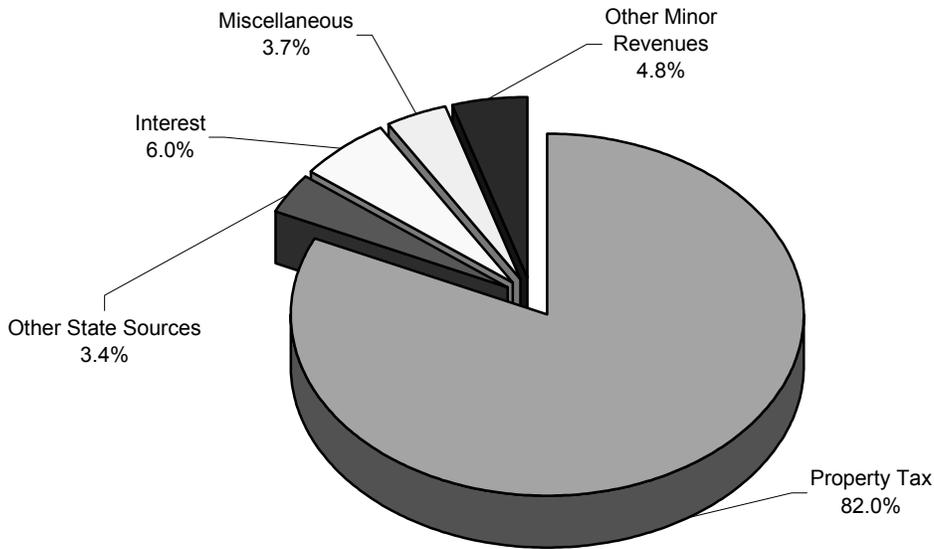
FY 2001 Revenues	\$ = Thousand
Property Tax	\$ 9,559
Other State Sources	\$ 1,179
Interest	\$ 589
Miscellaneous	\$ 1,343
Other Minor Revenues	\$ 649
Total Revenues	\$ 13,319



FY 2001 Expenditures	\$ = Thousand
General Government	\$ 2,033
Culture / Recreation	\$ 9,382
Other Expenses	\$ 1,013
Other Minor Expenditures	\$ 298
Total Expenditures	\$ 12,726

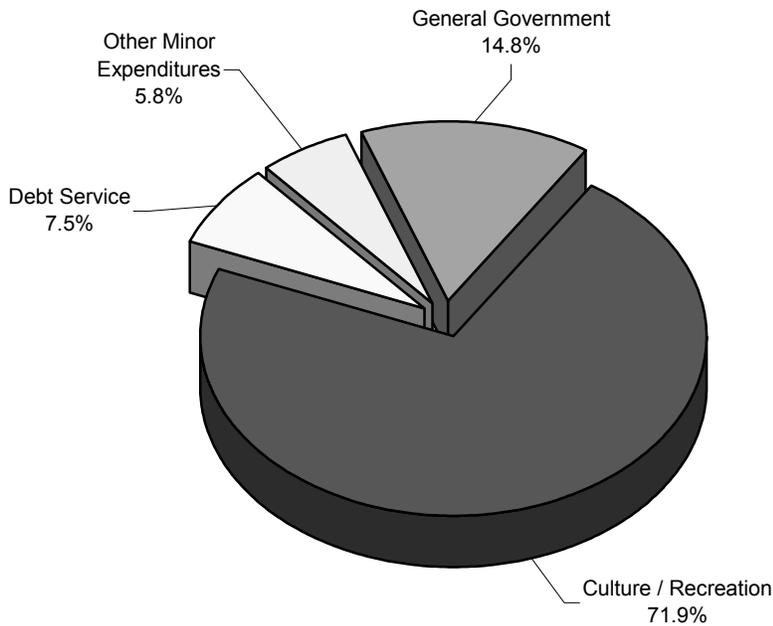


**Library Districts With Appropriations Over \$200,000
FY 2001 Revenues By Source**



FY 2001 Revenues	\$ = Thousand
Property Tax	\$ 161,013
Other State Sources	\$ 6,769
Interest	\$ 11,869
Miscellaneous	\$ 7,254
Other Minor Revenues	\$ 9,474
Total Revenues	\$ 196,378

**Libraries With Appropriations Over \$200,000
FY 2001 Expenditures By Program**



FY 2001 Expenditures	\$ = Thousand
General Government	\$ 30,897
Culture / Recreation	\$ 149,854
Debt Service	\$ 15,673
Other Minor Expenditures	\$ 11,989
Total Expenditures	\$ 208,414

Trend Data

Trend data has been provided for FY 1998 and 2001. The 282 library districts that submitted data for each of the four 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).

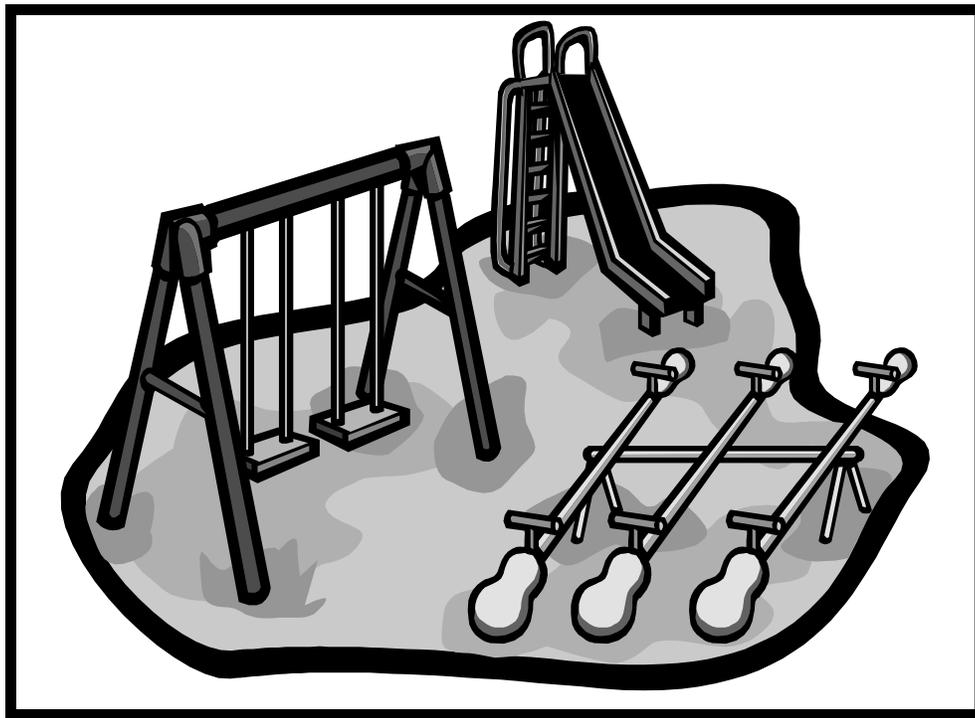
The Consumer Price Index (CPI) level of inflation has been 2.8% from 1998 through 2001.

Historical Data

Library Revenues			
Revenues By Source	FY 1998	FY 2001	Annual Growth Rate
<i>Property Tax</i>	\$ 139,938,724	\$ 169,476,337	6.6%
<i>Other State Sources</i>	\$ 6,915,012	\$ 7,763,756	3.9%
<i>Interest</i>	\$ 9,095,214	\$ 12,398,049	10.9%
<i>Miscellaneous</i>	\$ 10,188,888	\$ 7,356,403	-10.3%
Total	\$ 166,137,838	\$ 196,994,545	5.8%

Library Expenditures			
Expenditures by Program	FY 1998	FY 2001	Annual Growth Rate
<i>General Government</i>	\$ 49,890,452	\$ 32,773,978	-13.1%
<i>Culture & Recreation</i>	\$ 117,193,469	\$ 156,730,961	10.2%
<i>Debt</i>	\$ 14,077,966	\$ 15,828,470	4.0%
<i>Other Expenditures*</i>	\$ 6,029,286	\$ 12,922,746	28.9%
Total	\$ 187,191,173	\$ 218,256,155	3.2%

* Indicates the source of revenue was created or redefined since 1998.



Park Districts FY 2001

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.¹³

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.

Individual Data Summaries have been produced for all park districts. Data Summaries have been broken into two categories including appropriations over and appropriations under \$200,000 for park districts.

Fiscal Year 2001 Dataset

The following data analysis contains summary data for 312 park districts submitting an Annual Financial Report to the Office of the Comptroller for FY 2001.

Fund Type	Amount
Governmental Revenues	\$1.1 billion
Governmental Expenditures	\$1.4 billion
Governmental Fund Balance	\$816.1 million
Governmental & Proprietary Debt	\$2.0 billion

See the following pages for charts illustrating total revenues and expenditures reported by park districts.

Total Governmental Fund Balance

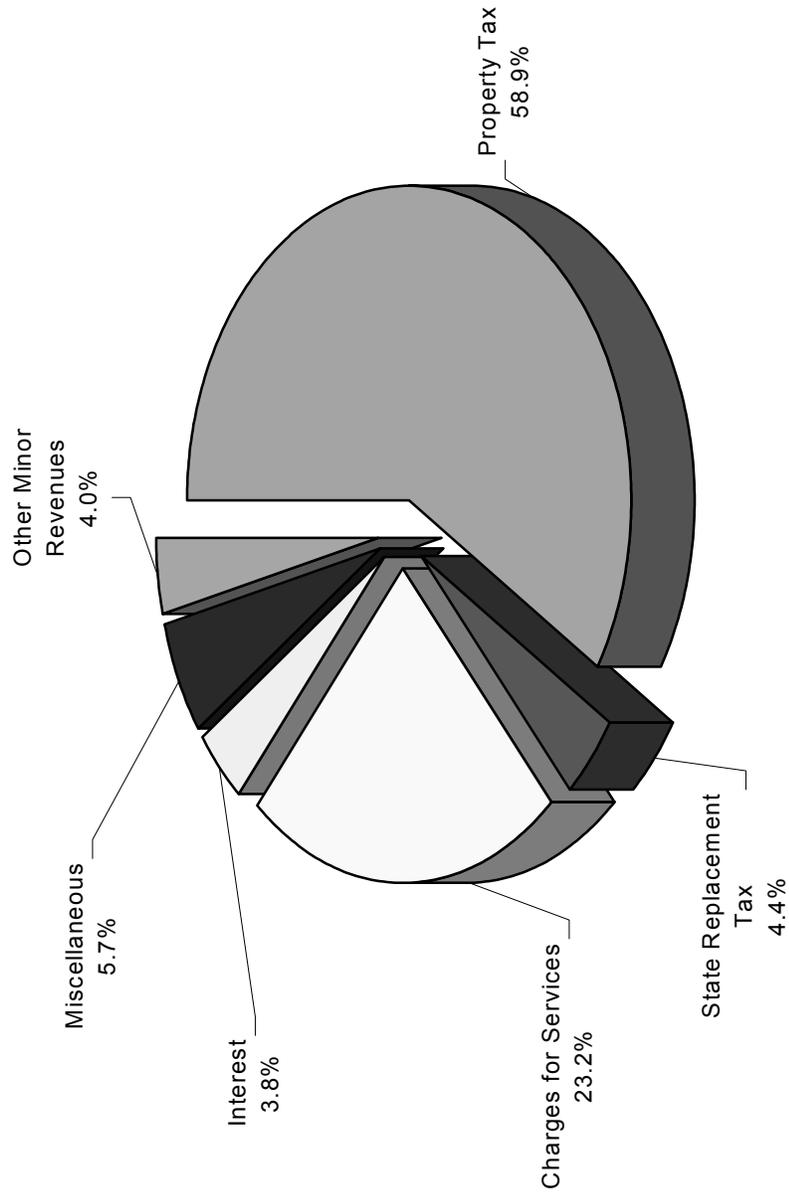
At the end of FY 2001, park districts reported an ending fund balance of \$816.1 million,

a \$97.7 million increase, or 13.6%, from the fund balance reported at the beginning of the year.

Governmental & Proprietary Debt

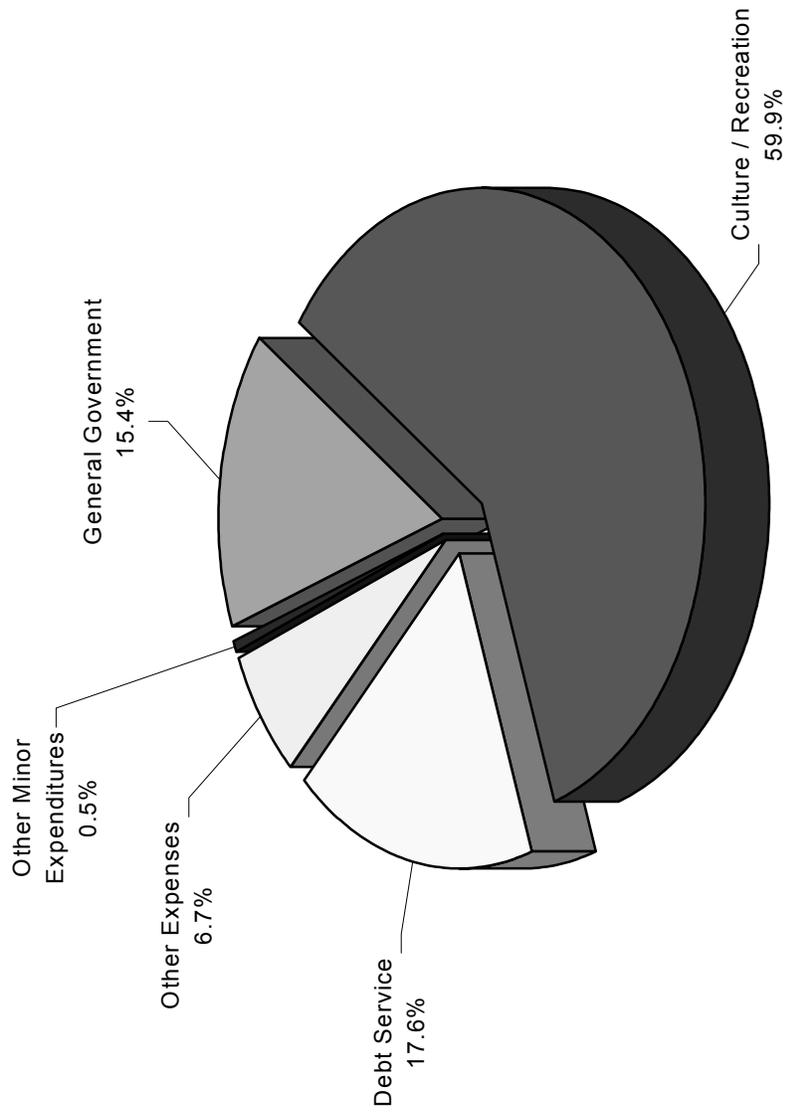
FY 2001 ended with park districts reporting \$2.0 billion in governmental and proprietary debt. Total park district debt increased \$252.0 million or 14.4% during FY 2001.

All Park Districts FY 2001 Revenues By Source



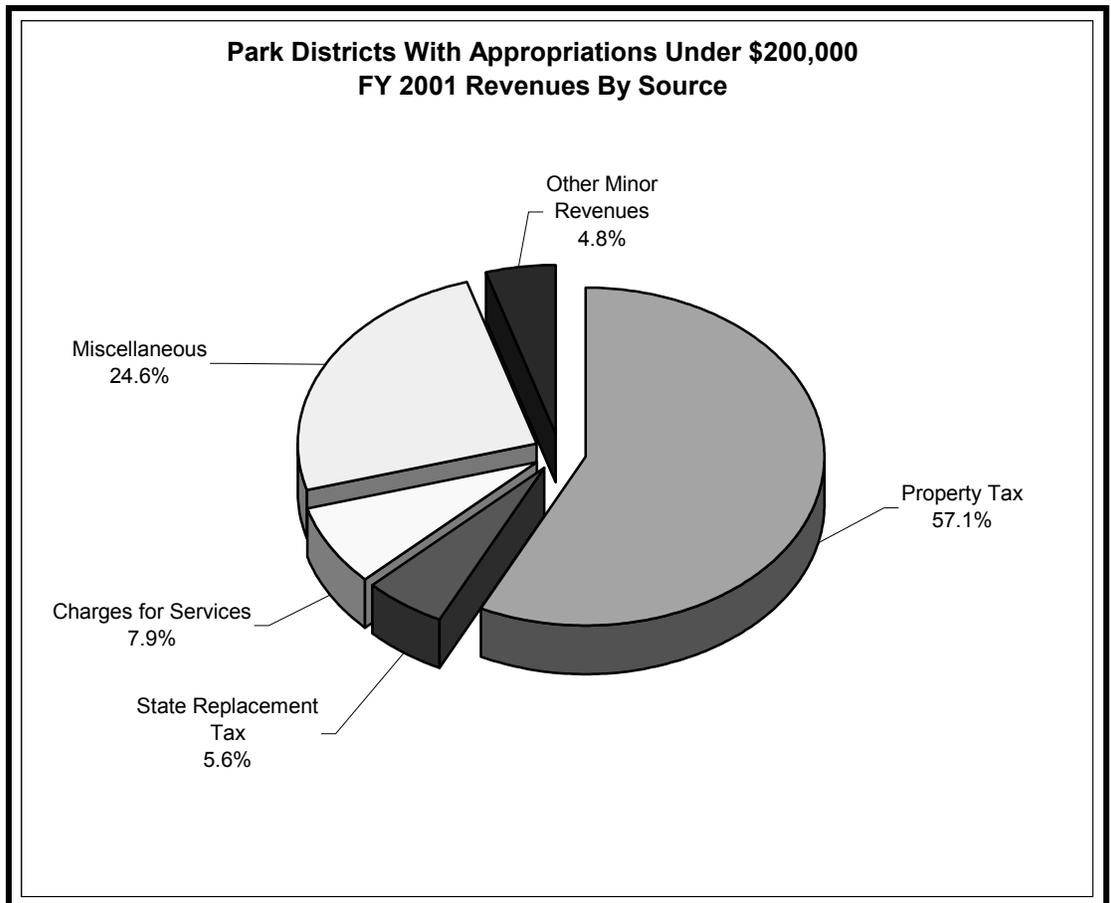
FY 2001 Revenues	\$ = Thousand
Property Tax	\$ 640,657
State Replacement Tax	\$ 47,506
Charges for Services	\$ 252,915
Interest	\$ 41,648
Miscellaneous	\$ 61,796
Other Minor Revenues	\$ 43,752
Total Revenues	\$ 1,088,273

All Park Districts FY 2001 Expenditures By Program

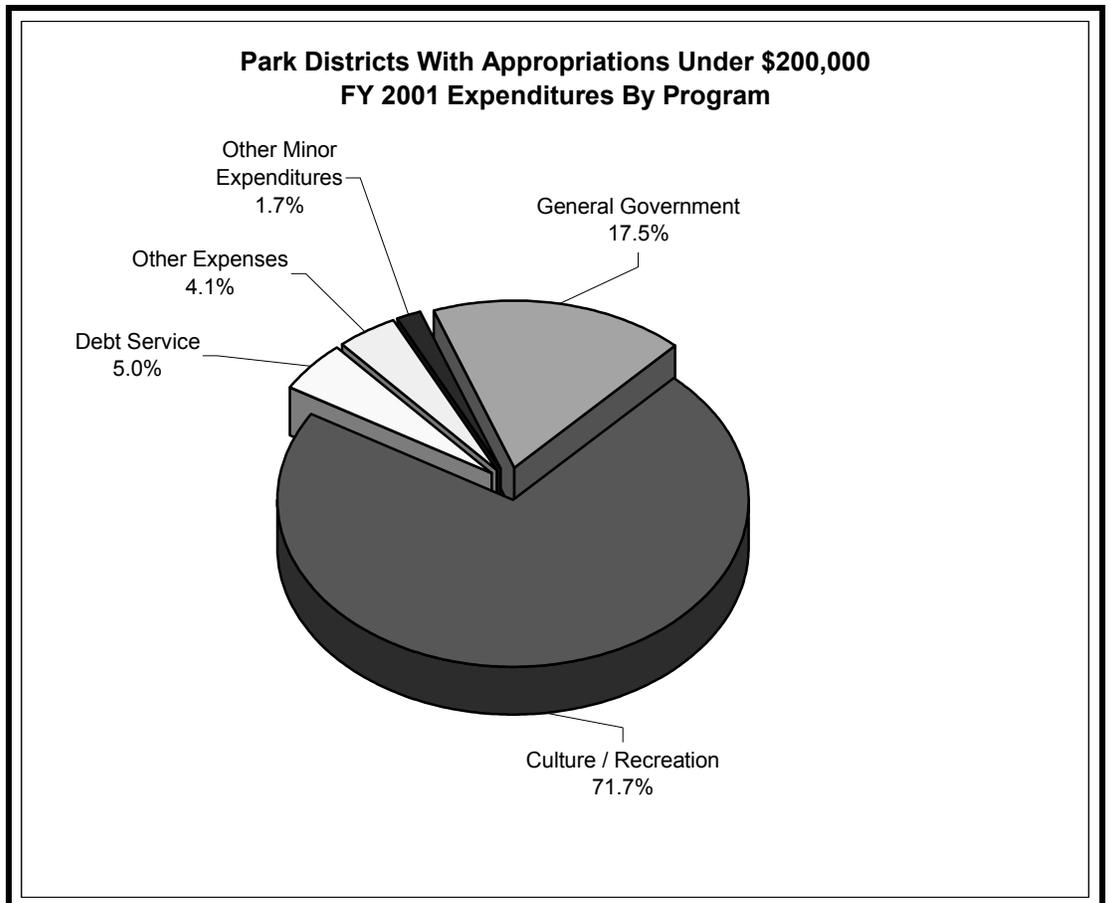


FY 2001 Expenditures	\$ = Thousand
General Government	\$ 217,656
Culture / Recreation	\$ 846,780
Debt Service	\$ 248,672
Other Expenses	\$ 94,051
Other Minor Expenditures	\$ 7,002
Total Expenditures	\$ 1,414,162

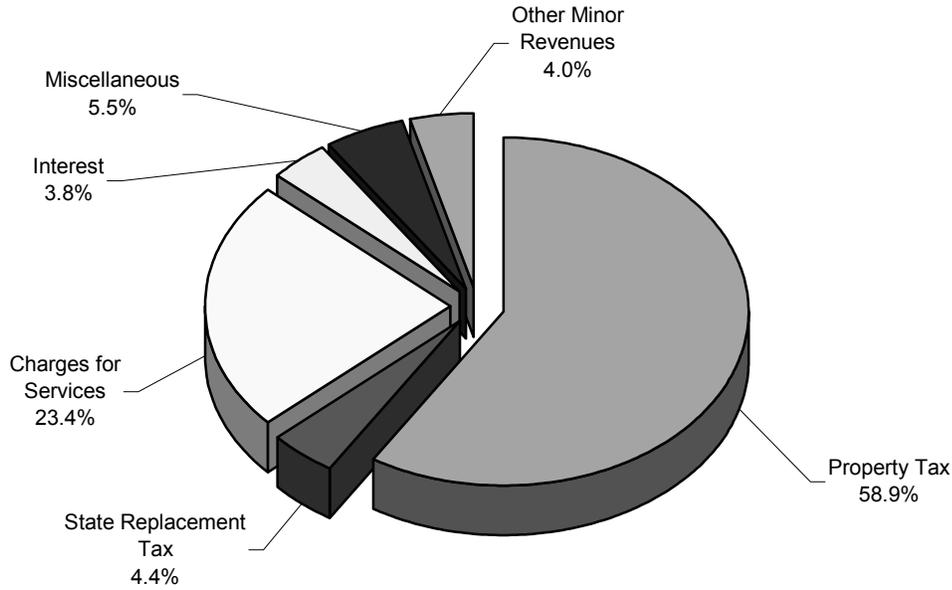
FY 2001 Revenues	\$ = Thousand
Property Tax	\$ 5,998
State Replacement Tax	\$ 590
Charges for Services	\$ 829
Miscellaneous	\$ 2,580
Other Minor Revenues	\$ 503
Total Revenues	\$ 10,499



FY 2001 Expenditures	\$ = Thousand
General Government	\$ 1,870
Culture / Recreation	\$ 7,659
Debt Service	\$ 532
Other Expenses	\$ 438
Other Minor Expenditures	\$ 180
Total Expenditures	\$ 10,679

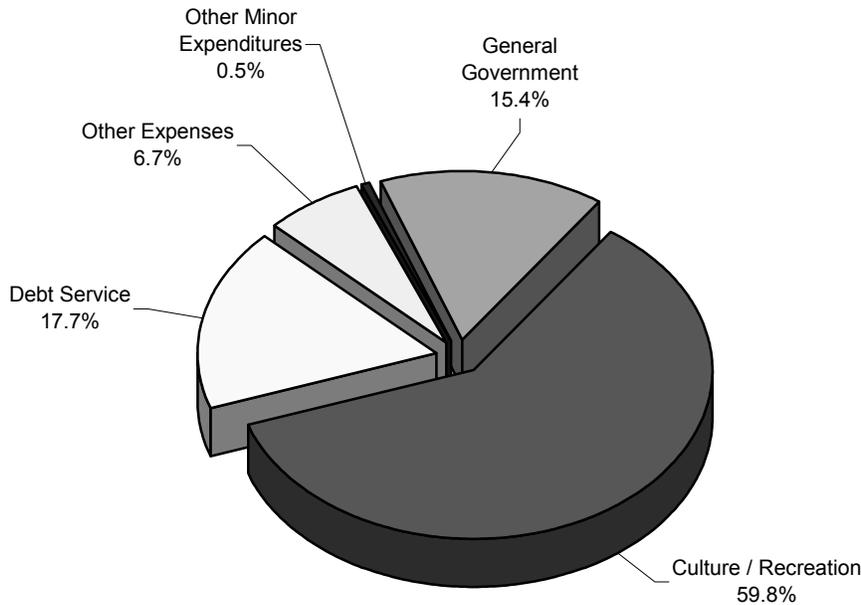


**Park Districts With Appropriations Over \$200,000
FY 2001 Revenues By Source**



FY 2001 Revenues	\$ = Thousand
Property Tax	\$ 634,659
State Replacement Tax	\$ 46,916
Charges for Services	\$ 252,086
Interest	\$ 41,351
Miscellaneous	\$ 59,216
Other Minor Revenues	\$ 43,546
Total Revenues	\$ 1,077,774

**Park Districts With Appropriations Over \$200,000
FY 2001 Expenditures By Program**



FY 2001 Expenditures	\$ = Thousand
General Government	\$ 215,786
Culture / Recreation	\$ 839,121
Debt Service	\$ 248,141
Other Expenses	\$ 93,613
Other Minor Expenditures	\$ 6,822
Total Expenditures	\$ 1,403,483

Trend Data

Trend data has been provided for FY 1998 and 2001. The 292 park districts that submitted data for these 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) level of inflation has been 2.8% from 1998 through 2001.

Historical Data

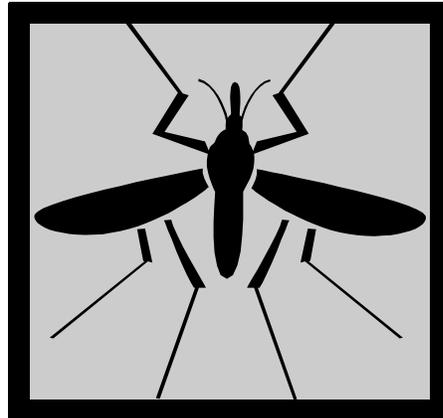
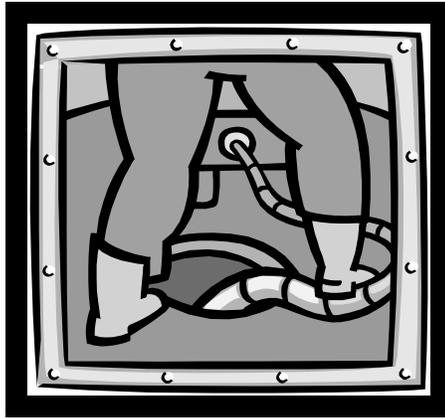
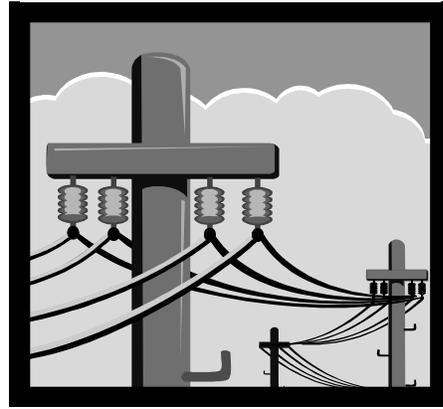
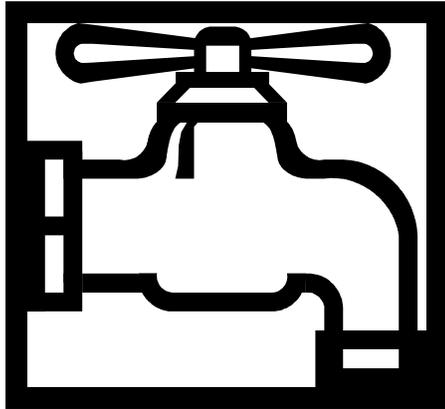
Park District Revenues

Revenues By Source	FY 1998	FY 2001	Annual Growth Rate
<i>Property Tax</i>	\$ 583,472,552	\$ 636,780,623	3.0%
<i>State Replacement Tax</i>	\$ 52,227,819	\$ 47,410,536	-3.2%
<i>Charges For Services</i>	\$ 213,818,485	\$ 248,592,827	5.2%
<i>Interest</i>	\$ 39,681,608	\$ 41,458,076	1.5%
<i>Miscellaneous</i>	\$ 59,104,976	\$ 61,391,144	1.3%
Total	\$948,305,440	\$1,035,633,206	3.2%

Park District Expenditures

Expenditures by Program	FY 1998	FY 2001	Annual Growth Rate
<i>General Government</i>	\$ 179,628,393	\$ 217,504,364	6.6%
<i>Culture & Recreation</i>	\$ 672,818,365	\$ 838,723,601	7.6%
<i>Debt</i>	\$ 231,744,378	\$ 247,824,162	2.3%
<i>Other Expenditures*</i>	\$ 16,130,319	\$ 93,994,463	80.0%
Total	\$ 1,100,321,455	\$ 1,398,046,590	5.6%

* Indicates the source of revenue was created or redefined since 1998.



Special Districts

FY 2001

SPECIAL PURPOSE DISTRICTS

Illinois has more units of local government and more special purpose districts than any other state in the nation. The Comptroller's Local Government Database contains more than 3,100 special purpose districts, including the fire, library and park districts already discussed in this Report Card. The wide range of definitions relating to special purpose governments causes some difficulty in obtaining an accurate count 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 a group of specific services. They are often created to provide services that municipalities, townships, and counties are unable to provide due to financial constraints.

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 analysis of such special purpose districts challenging.

Several of the larger special purpose governments have been analyzed separately from this section, including fire protection, public library, and park districts. In addition, the Fiscal Responsibility Report Card will not include financial presentation of 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 revenue from assessments instead of a levy on property. The following summary provides information for 838 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 \$5,400 are not required by statute to provide financial data to our office. Therefore, individual Data Summaries for governments with appropriations under \$5,400 may not include their revenue and expenditures. Data Summaries have been broken down into two categories, including special purpose districts with an appropriation above and an appropriation below \$200,000.

**SPECIAL PURPOSE DISTRICTS IN ILLINOIS
FY 2001**

Special Purpose Districts	Number of Reporting Special Purpose Districts
Airport Authority	26
Cemetery District	25
Conservation District	6
Electric Agency	1
Exposition and Auditorium	3
Forest Preserve District	10
Home Equity Program	3
Hospital District	19
Mass Transit District	10
Mosquito Abatement District	20
Multi-Township Assessment District	301
Port District	7
Public Building Commission	11
Public Water District	1
Public Health District	4
Rescue Squad District	1
Road District	62
River Conservancy District	13
Sanitary District	112
Solid Waste Agency	3
Soil and Water Conservation	97
Special Government	2
Special Recreation	1
Street Lighting District	21
Surface Water District	2
T.B. Sanitarium District	1
Water Authority	3
Water Commission	5
Water Reclamation District	4
Water Service	64
Total	838

Fiscal Year 2000 Dataset

The following data analysis contains summary data for 838 special purpose districts that submitted an Annual Financial Report to the Comptroller for FY 2001.

Fund Type	Amount
Governmental Revenues	\$938.8 million
Governmental Expenditures	\$1.1 billion
Governmental Fund Balance	\$1.5 billion
Governmental & Proprietary Debt	\$3.4 billion

See the following pages for charts illustrating total revenues and expenditures reported by special purpose districts.

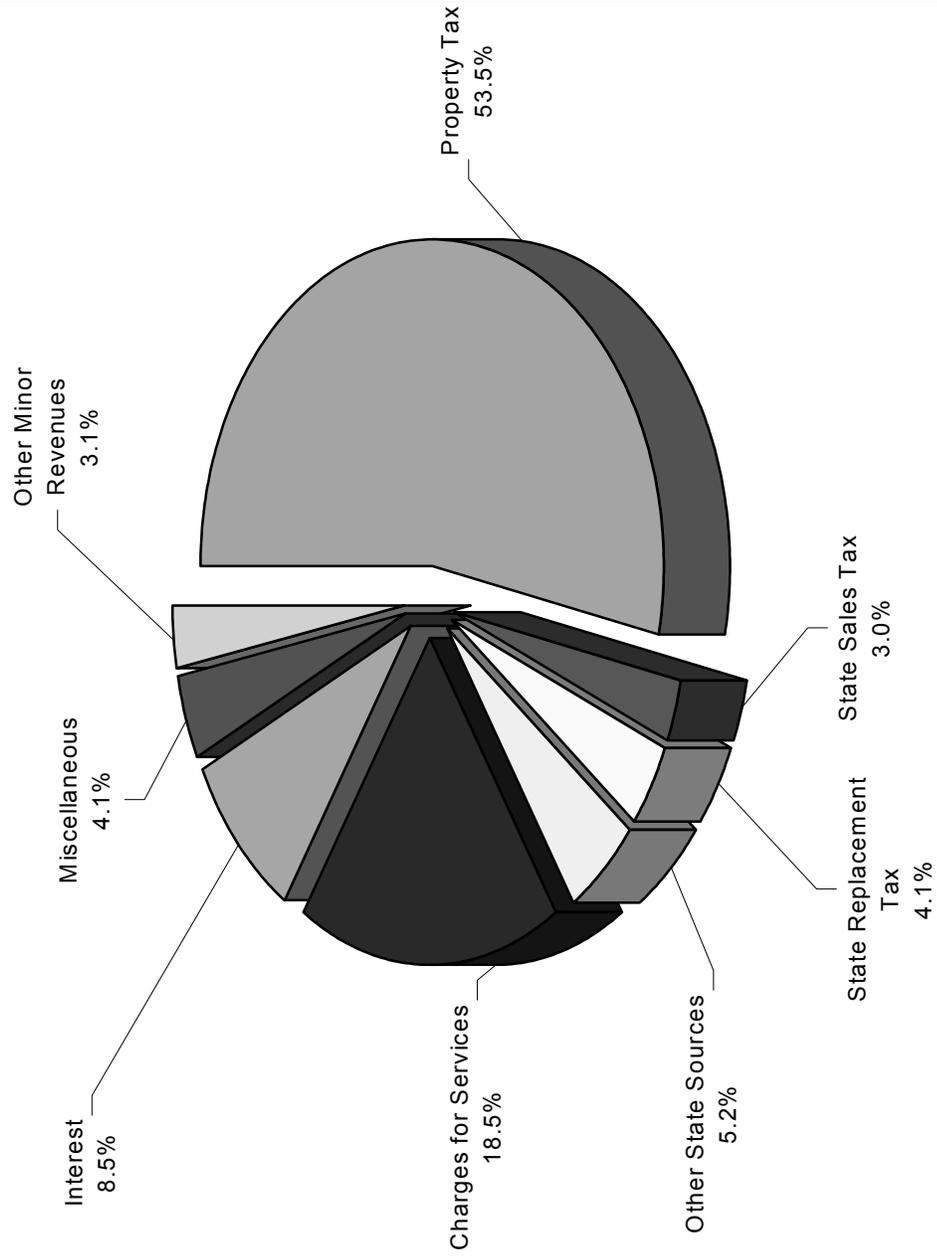
Total Governmental Fund Balance

FY 2001 ending fund balance for special purpose districts totaled \$1.5 billion, an increase of 4.5% from the beginning of the fiscal year. These aggregated special purpose governments carry a very high fund balance. However, there are some types of special purpose governments that have extensive capital costs including Hospital Districts, Mass Transit Districts, and Sanitary Districts, which drive the fund balance to higher than average levels.

Governmental and Proprietary Debt

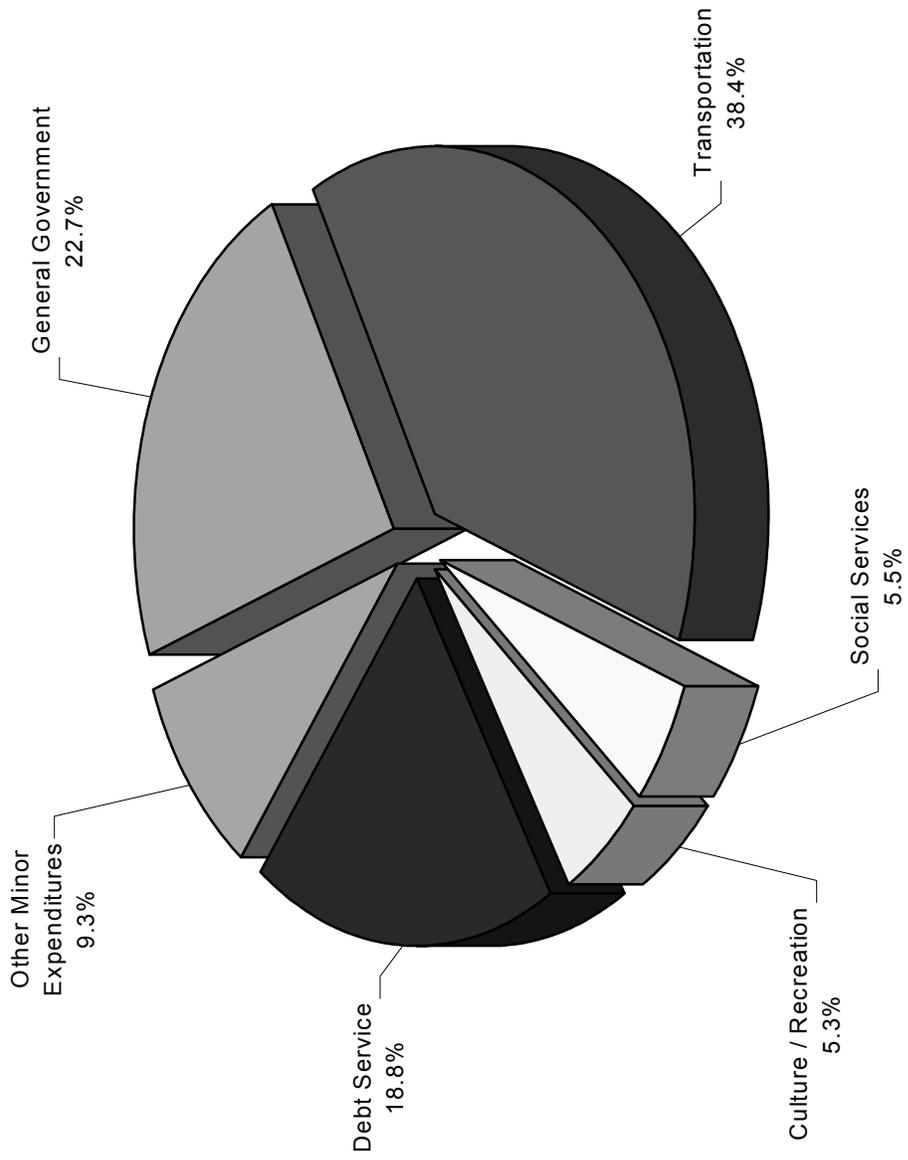
Outstanding debt for these special purpose districts at the end of FY 2001 was \$3.4 billion, a decrease of \$2.0 million from the beginning of FY 2001.

**All Other Special Purpose Districts
FY 2001 Revenues By Source**



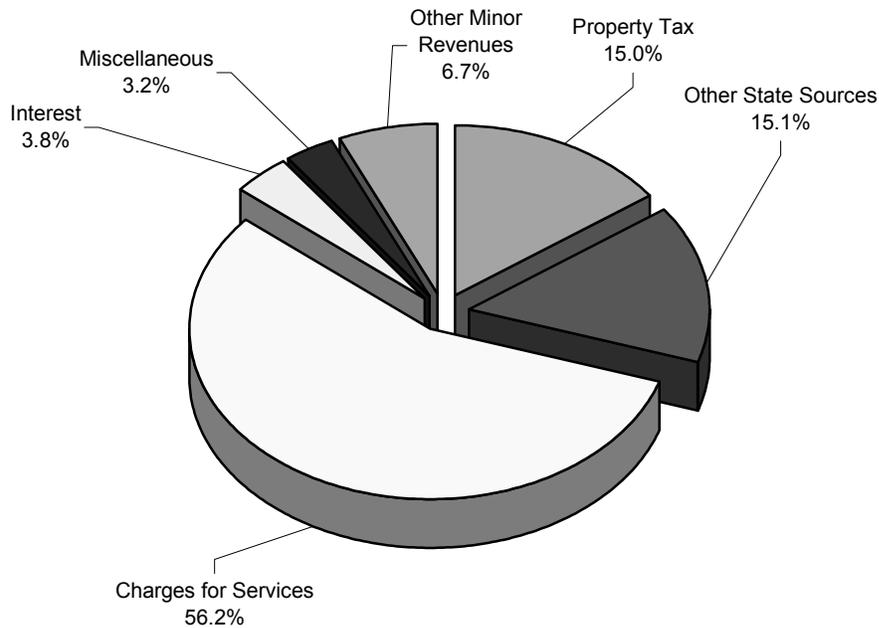
FY 2001 Revenues	\$ = Thousand
Property Tax	\$ 501,974
State Sales Tax	\$ 27,838
State Replacement Tax	\$ 38,571
Other State Sources	\$ 49,133
Charges for Services	\$ 173,415
Interest	\$ 79,777
Miscellaneous	\$ 38,818
Other Minor Revenues	\$ 29,314
Total Revenues	\$ 938,839

**All Other Special Purpose Districts
FY 2001 Expenditures By Program**



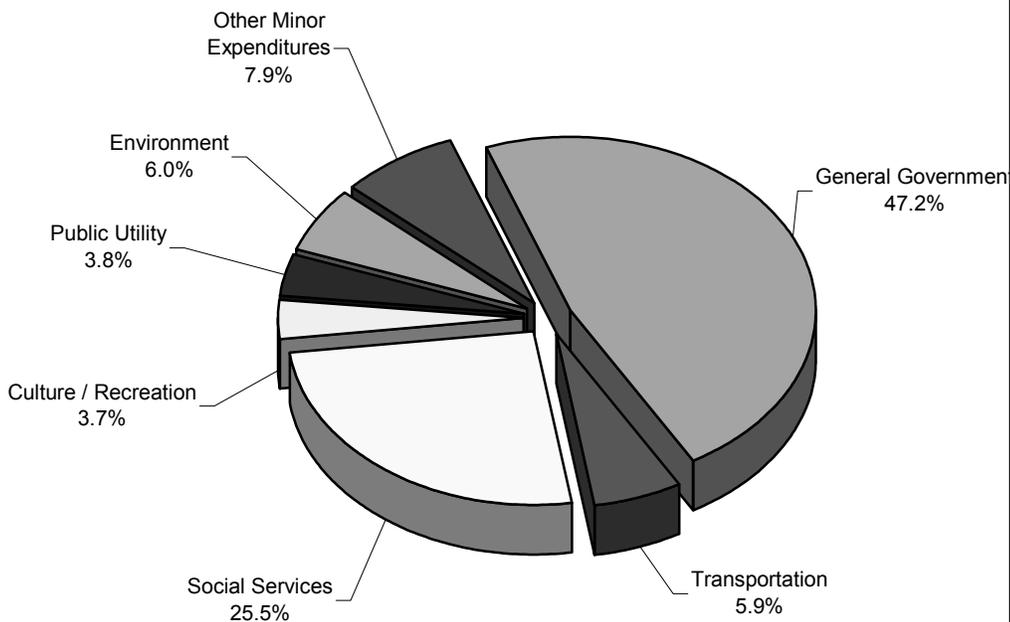
FY 2001 Expenditures	\$ = Thousand
General Government	\$ 253,421
Transportation	\$ 429,249
Social Services	\$ 61,389
Culture / Recreation	\$ 59,144
Debt Service	\$ 209,715
Other Minor Expenditures	\$ 103,656
Total Expenditures	\$ 1,116,575

**All Other Special Purpose Districts With Appropriations Under \$200,000
FY 2001 Revenues By Source**



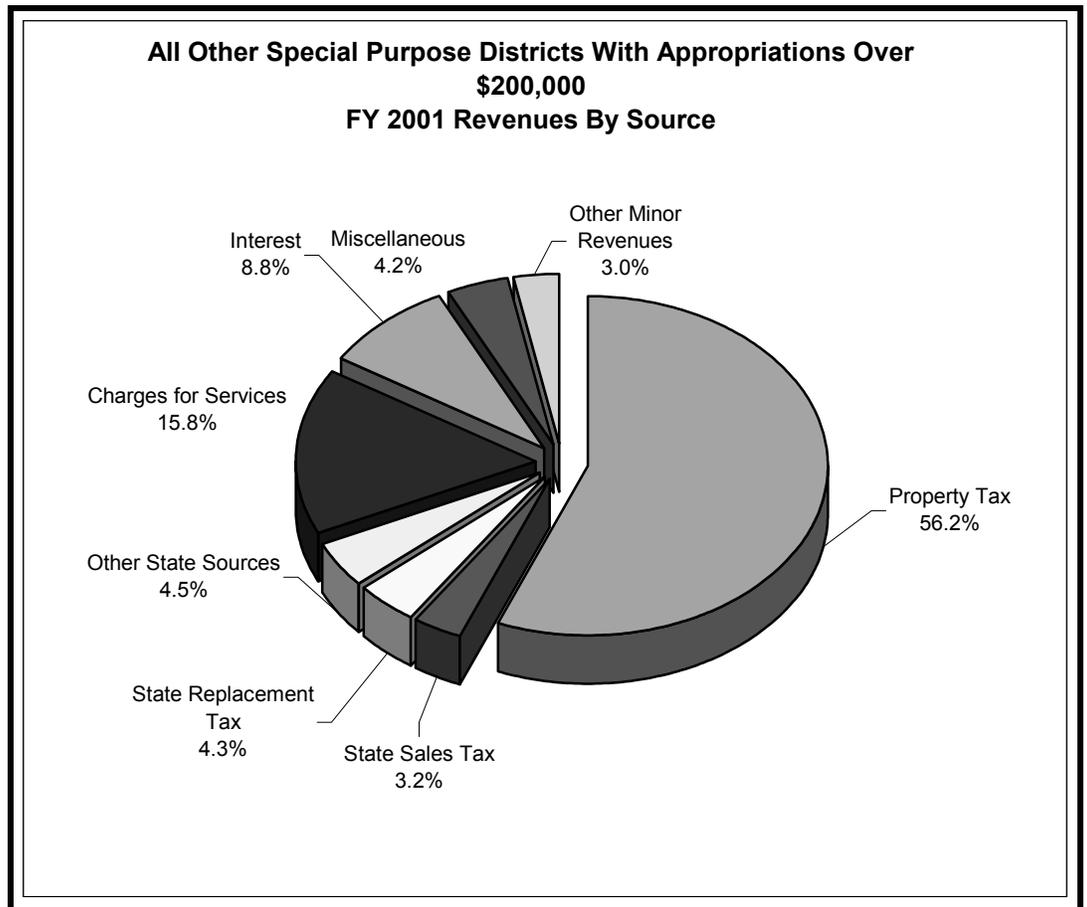
FY 2001 Revenues	\$ = Thousand
Property Tax	\$ 9,251
Other State Sources	\$ 9,336
Charges for Services	\$ 34,700
Interest	\$ 2,334
Miscellaneous	\$ 2,007
Other Minor Revenues	\$ 4,157
Total Revenues	\$ 61,784

**All Other Special Purpose Districts With Appropriations Under \$200,000
FY 2001 Expenditures By Program**

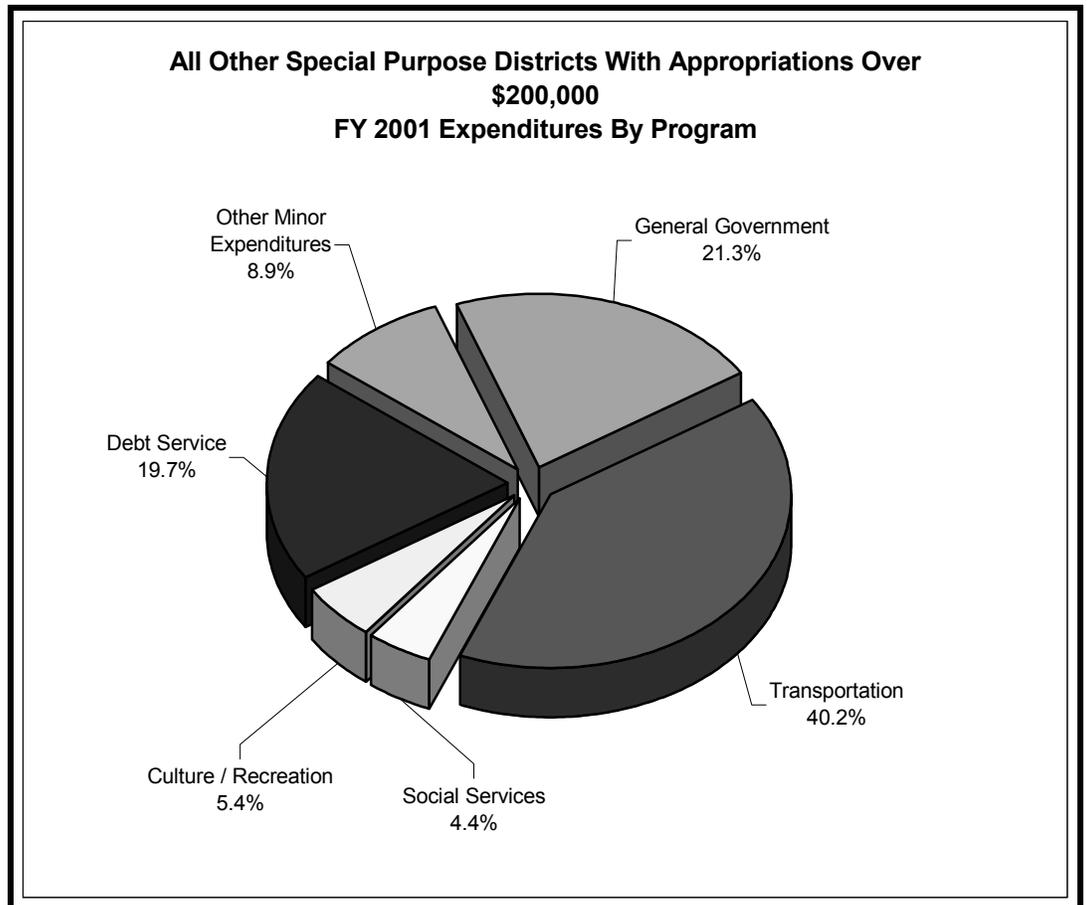


FY 2001 Expenditures	\$ = Thousand
General Government	\$ 27,605
Transportation	\$ 3,471
Social Services	\$ 14,921
Culture / Recreation	\$ 2,166
Public Utility	\$ 2,195
Environment	\$ 3,538
Other Minor Expenditures	\$ 4,622
Total Expenditures	\$ 58,518

FY 2001 Revenues	\$ = Thousand
Property Tax	\$ 492,723
State Sales Tax	\$ 27,838
State Replacement Tax	\$ 37,582
Other State Sources	\$ 39,797
Charges for Services	\$ 138,715
Interest	\$ 77,443
Miscellaneous	\$ 36,811
Other Minor Revenues	\$ 26,146
Total Revenues	\$ 877,056



FY 2001 Expenditures	\$ = Thousand
General Government	\$ 225,815
Transportation	\$ 425,777
Social Services	\$ 46,468
Culture / Recreation	\$ 56,978
Debt Service	\$ 208,471
Other Minor Expenditures	\$ 94,547
Total Expenditures	\$ 1,058,057



Trend Data

Trend data has been provided for FY 1998 and 2001. The 680 special purpose districts that submitted data for each of the four 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 2.8% from 1998 through 2001.

Historical Data

Special District Revenues

<i>Revenues By Source</i>	FY 1998	FY 2001	Annual Growth Rate
<i>Property Tax</i>	\$ 460,678,964	\$ 498,791,519	2.7%
<i>State/Local Sales Tax</i>	\$ 79,898,763	\$ 27,838,105	-29.6%
<i>State Replacement Tax</i>	\$ 15,335,665	\$ 38,524,800	35.9%
<i>Other State Sources</i>	\$ 20,120,112	\$ 47,856,639	33.5%
<i>Federal</i>	\$ 18,533,446	\$ 9,439,348	-20.1%
<i>Charges For Services</i>	\$ 133,344,385	\$ 70,021,020	8.4%
<i>Interest</i>	\$ 74,645,040	\$ 78,727,794	1.8%
<i>Miscellaneous</i>	\$ 6,132,896	\$ 38,129,417	-6.2%
<i>Total</i>	\$ 848,689,271	\$ 909,328,642	2.5%

Special District Expenditures

Expenditures by Program	FY 1998	FY 2001	Annual Growth Rate
<i>General Government</i>	\$ 122,791,868	\$ 250,011,235	26.7%
<i>Social Services</i>	\$ 45,507,455	\$ 61,361,034	10.5%
<i>Culture & Recreation</i>	\$ 31,452,259	\$ 58,902,903	23.3%
<i>Debt</i>	\$ 221,029,816	\$ 208,893,112	-1.9%
<i>Other Expenditures*</i>	\$ 36,588,362	\$ 54,945,710	14.5%
<i>Total</i>	\$ 457,369,759	\$ 634,113,994	8.1%

* Indicates the source of revenue was created or redefined since 1998.

METHODOLOGY

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

Reporting Governments

The Local Government Division determines which units of local government are required to file AFRs based on applicable state statutes and the Governmental Accounting Standards Board (GASB) rulings. GASB accounting rules require primary governments to report financial data for all component units (or dependent governments) on its AFR. Based on accounting rules, local government finance 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 2001. All municipalities, counties, townships and special purpose governments with appropriations over \$5,400 must file financial data. Special purpose governments with an appropriation below \$5,400 must indicate they are exempt from filing an AFR.

All units of local government in Illinois are required to register with the Office of the Comptroller, including legally separate component units of government.¹⁴ 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 individual Data Summaries. Accounting for 25-40% of all local government taxes and expenditures, the City of Chicago and Cook County would dramatically skew the averages and medians provided on the individual Data Summaries. These two units have also been excluded from the Fiscal Responsibility Report Card's municipal and county summaries.

Individual Data Summaries

The individual Data Summaries combine general and special revenue funds in the Fiscal Indicators section. Other fund categories such as the Capital Fund, Debt Service Fund, and Discretely Presented Components, are excluded because comparisons including these funds may be distorted by timing differences in capital spending and debt financing activity, which may result in large temporary fund balances. In addition, borrowing from capital projects and debt funds may be restricted by bond covenants.

Categorical Divisions

The individual Data Summaries indicate average and median comparisons to similar governments. Most of the segregation within each type of government is based on some statutory consideration as follows:

Counties

Counties are broken into three categories based on fiscal requirements triggered by specific populations. Counties with a population under 10,000 are not required to provide an audit to our office and make up one category. Counties with a population over 275,000, which are statutorily required to elect a County Auditor make up a second data category. Finally, those units with populations between 10,000 and 275,000 are the third data category.

Municipalities

Municipalities were also broken into three data categories. Municipalities with a population above 25,000 generally have home rule power, which allows the government to engage in significantly different fiscal practices than other municipalities. These municipalities make up one data category.

Forty-five percent of Illinois' municipalities serve a population below 1,000 and these governments are referred to as small municipalities. These municipalities differ from the larger ones in two significant ways: (1) they have substantially different service needs for their constituents, and (2) they have substantially fewer professional resources to create budgets and report finances. Based on these two reasons the small municipalities have been segregated. The third category is municipal governments with a population between 1,000 and 25,000.

Township and Special Purpose Governments

Townships and all other special purpose governments have been segregated into two groups, appropriations above or below \$200,000. Those townships and special purpose governments with appropriations above \$200,000 are required to submit an annual audit to the Office of the Comptroller.

Population

The individual Data Summaries include per capita comparisons, based on the population provided by each unit of government. The reported population for counties and municipalities is more reliable than other government figures because their reported amounts can be verified through the U.S. Census Bureau.

Debt

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

Fiscal Responsibility Report Card Summary

In the Fiscal Responsibility Report Card's summary, all governmental fund types have been combined to indicate the total revenues and expenditures reported for FY 2001. This data is also available on the Comptroller's web site at www.ioc.state.il.us.

Tables and Graphs

In an effort to provide a more functional Fiscal Responsibility Report Card, several revenue and expenditure categories have been combined, simplifying the presentation of this data in tables and graphs. For example, the expenditure categories, Corrections and Judiciary may be combined under the category Public Safety. The following chart indicates all categories that have been merged. The only exception to this modified presentation is in the tables and graphs in the All Governments section of the Report Card.

If the individual categories equal less than three percent of the total revenues or expenditures, the category was combined to represent the group defined as other minor revenues or other minor expenditures.

Individual Categories	Merged Category
Revenue	
Local Sales, Utility, and Other Local Taxes	Other Local Taxes
Income, Sales, Gaming, Motor Fuel, Replacement, Other State Sources	Other State Sources
Licenses and Permits, Fines and Forfeitures, Interest, Miscellaneous, Drainage Assessment	Other Local Sources
Federal Funds, Other Local Governments	Intergovernmental
Expenditures	
Public Safety, Corrections, Judiciary	Public Safety

In some instances, categories were further expanded or consolidated based on the percentages a specific category of revenue or spending represents. If one of the above-mentioned individual categories represented more than 3% of the total, this category was not merged. In these instances, each individual category was indicated and included in the pie chart. If an individual category represented less than 3% of revenues or expenditures, it was consolidated into the Other Minor Revenues or Expenditures category.

Historical Comparisons

The historical tables in the Report Card represent data from units of government that have submitted data for FY 1998 and FY 2001. Governments that did not provide data for those two years have been excluded from this comparison. The historical comparisons provide a useful tool when measuring governmental growth or reductions over the years. However, in FY 2000 several new categories were created, making direct comparisons of categorical programs more difficult. The new forms have minimal effect on the revenue tables, but have a significant effect on the expenditure tables.

In the historical tables, each of the new or eliminated revenues or expenditure

categories, totaling more than 3% of the total will be indicated with an asterisk (*).

Over the next several years, the reporting should become more consistent and more representative of defined programmatic categories.

It should be noted again that the financial information used to compile this report is self-reported by individual local governments. In addition to some financial data being excluded due to non-compliance, our review of the financial data submitted indicates that many local government officials or their accounting professionals made calculation errors or misclassified financial data.

REVENUE AND EXPENDITURE GLOSSARY

Following are descriptions of all revenue and expenditure categories in which local governments 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 revenue received through locally imposed taxes, including property, sales, utility, and other taxes. 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, they have been merged into the Other Local Taxes category.

Property Tax¹⁵

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. Revenue from this fund is used primarily for general operational purposes.

Property tax is the major source of income for local governments. It accounts for \$5.3 billion or 30.3% of revenue for local governments in FY 2001. Governments with the fewest taxing tools and programs are more dependent on property tax than larger governments that provide more services. Aggregate county and municipal revenue charts show both of these types of governments relying on property taxes for approximately 23 - 31% of their total revenue. Special purpose districts such as fire protection districts and libraries rely on property taxes for approximately 61 - 80% of their total revenue.

Local Sales and Use Taxes¹⁶

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 limitations¹⁷. If a unit of local government 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 revenue from local sales eliminating or substantially reducing property tax levies. Other municipalities may receive limited revenue from the sales tax. The Illinois Department of

Revenue reported distributing \$353.3 million to 84 home rule municipalities.

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 \$18.1 million to 12 counties in FY 2001 for this purpose.

In the FY 2001 tables and graphs, this category has been merged into the category called Other Local Taxes when not present. The locally imposed sales tax accounts for \$742.2 million or 4.2% of total revenue.

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

Utility Tax¹⁸

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 500 municipalities have opted to impose the utility tax, which is a substantial source of their revenue. There are no restrictions on the use of these tax dollars. Four counties impose the utility tax and fewer than 10 townships reported a utility tax on their FY 2001 Annual Financial Reports.

Utility taxes represent \$838 million, or 4.6% of total FY 2001 revenue. This category has been merged into Other Local Taxes when not present on a chart.

Other Local Taxes¹⁹

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

Approximately 30% of municipal governments receive revenue from this source. In addition, 300 non-municipal local governments receive revenue from this source. Other local taxes accounted for \$1.3 billion or 7.8% of all FY 2001 revenue.

This category has been merged into Other Local Taxes when not present on a chart.

State Revenue Sources

Funding shared between the state and units of local government are reported on the

Annual Financial Report as State Gaming Tax, State Income Tax, State Sales Tax, State Motor Fuel Tax, State Replacement Tax, and Other State Sources. Most intergovernmental state funds are deposited by local governments into a general fund.

Income Tax²⁰

State Income Taxes are revenues shared with local governments. 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.

State Income Tax represented \$948.1 million, or 5.4% of FY 2001 local government revenue. This source of income is only available to municipalities and counties and is distributed proportionately by population. Municipal governments receive 9.5% and counties receive 4.9% of total income (excluding Chicago and Cook) from this source. This category has been merged into a category called Other State Sources when not represented in a specific table or chart.

State Sales Tax²¹

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.

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 individuals using tangible personal property. The service occupation tax and service use tax are similar to the ROT and use tax but applies 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 services²².

Revenue from sales taxes represented \$1.6 billion, or 8.9% of the total FY 2001 revenue. It equals 18.2% of total revenue for municipalities, and 8.1% for counties.

This category has been merged into a category called Other State Sources when not represented in a specific table or chart.

Motor Fuel Tax ²³

The Motor Fuel Tax is distributed to local governments in the form of shared revenue, 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.

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 are statutorily restricted to purposes relating to maintenance and construction of transportation and related facilities. Motor Fuel Tax accounted for \$462.2 million or 2.8% of all FY 2001 revenue. This category has been merged into a category called Other State Sources when not represented in a specific table or chart.

Personal Property Replacement Tax ²⁴

Before 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 revenue 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 were 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 \$371.5 million, or 2.2% of local government revenue in FY 2001. This category has been merged into a category called Other State Sources when not represented in a specific table or chart.

Gaming Taxes

Three different gaming taxes can be distributed to local governments.

The Charitable Games Tax ²⁵ is a three percent tax on gross proceeds received from the operator license fees of charitable games. This revenue is deposited into the Illinois Gaming Law Enforcement (IGLE) Fund. One-third of the fund is distributed for law enforcement purposes to municipalities and counties annually, in proportion to the number of licenses issued in each municipality or county.

Pull Tabs and Jar Games Tax ²⁶ are revenue received from the operator license fees and the five percent tax on gross proceeds of pull tabs and jar games. These revenues are divided equally between the Common School Fund and the Illinois Gaming Law Enforcement (IGLE) Fund. One-third of the fund is distributed for law enforcement purposes to municipalities and counties annually, in proportion to the number of licenses issued in each municipality or county.

Riverboat Gambling Taxes and License Fees ²⁷ allow local governments to collect 50 percent of the admission tax collections, subject to appropriation, to the municipality or county in which the licensee operates. Twenty-five percent of the wagering tax revenue collected from each licensee is issued and subject to appropriation to the local government designated as its home dock.

Local governments only reported collecting \$108.6 million or 0.6% of total revenues in this revenue category. This category has been merged into a category called Other State Sources when not represented in a specific table or chart.

Other State Sources

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

Other State Sources accounted for \$570.9 million, or 3.3% of all FY 2001 local government revenue.

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 \$1.2 billion, or 6.9% of total FY 2001 local government revenue. Approximately 550 governments received federal funds, although 79% of all federal funds are provided to Chicago and Cook County. Federal funds reported as revenue usually represent grants.

Approximately 680 governments received funds from other local governments in FY

2001. Intergovernmental revenue represents \$198.4 million, or 1.1% 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, and charges for services, interest, and other revenue.

Other Local Sources accounted for \$3.8 billion or 22% of all FY 2001 revenue. Charges for Services were the largest portion of Other Local Sources, representing \$1.3 billion or 7.8% of all revenue.

Each of these sources have been merged into a category called Other Local Sources when not represented in a specific table or chart.

EXPENDITURES

Expenditures are depicted by program. Governments 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, the population served, or the 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.

Many small units of government 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, training efforts have taught government officials to take additional steps to allocate this expenditure into programs. Nearly 1,000 governments incorrectly listed no expenditures for General Government.

General Government was the second largest spending category in FY 2001,

accounting for \$3.9 billion or 20.4% 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 conservation districts also list expenditures for public safety. Statewide, Public Safety was the largest expenditure category, accounting for \$3.8 billion, or 20.7% of all FY 2001 spending.

Corrections

This category includes costs related to the confinement and correction of adults and minors serving time in local jails. 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 \$530.9 million or 2.7% of total FY 2001 spending.

This category has been merged into a category called Public Safety when not represented in a specific table or chart.

Judiciary*

Expenditures for the judicial activities of local governments include costs of the criminal courts, grand jury, public defender, civil courts, and law library. In FY 2000, the definition was expanded to include all costs associated with court procedures. County governments are usually charged with responsibility for these programs. Expenditures for judiciary represented \$923.3 million, or 4.8% of total FY 2001 spending.

This category has been merged into a category called Public Safety, when not represented in a specific table or chart.

Public Works and Transportation*

Public Works and Transportation expenditures were redefined in FY 2000 to only include expenditures related to transportation. In previous years, it included all public works projects. While it appears that transportation expenditures have lowered for local governments, in reality the category has been redefined.

Transportation was the third largest expenditure in FY 2001, totaling \$2.9 billion, or 15.2% of all local government spending. More than 2,600 governments reported expenditures for this program.

Social Services

This program was previously called Health and Welfare, however, the same basic expenditures are reported in FY 2001 as previously reported. Social service expenditures are related to the preservation and improvement of public health, public assistance, and institutional care for economically disadvantaged individuals.

Total spending for Social Services for 1,400 units of government in FY 2001 was \$828.9 million, or 4.3% 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.

Nearly 1,500 governments recorded expenditures in this category. Nearly all of the parks and library districts had culture and recreation expenditures. Local governments spent \$1.6 billion, or 8.3% of their funds on Culture and Recreation in FY 2001.

Development*

The Development category was eliminated from the FY 2001 form, with the presumption that funds would more accurately be recorded in new categories of Housing, Environment, and Public Utilities. However, it appears much of the Development expenditures previously recorded in this category were capital projects for community related activities such as a recreation hall or a town building. Many government moved those expenditure amounts to Other Expenditures in FY 2001, causing that category to show significant growth.

Housing*

Housing was a new category in FY 2000. It is to cover the operational and construction costs to support housing and redevelopment projects to promote public and private housing and community development. It also includes the costs for governments to provide housing for needy or disabled persons.

Over 100 governments reported spending on housing, representing \$68.8 million or 0.2% of total FY 2001 spending.

Debt Service

Debt service includes interest and principal payments on general long-term obligations and interest amounts applicable to other debt instruments. Nearly, 2,000 governments reported spending on debt services, although 2,400 governments report having debt.

It is likely that many governments did not correctly report spending on debt service. Total spending for Debt service was \$2 billion in FY 2001.

Environment*

A new category added in FY 2000, is to reflect the costs for the provisions and maintenance of clean land and water supplies. More than 735 governments spent \$161.1 million or 0.8% to maintain a clean environment.

Public Utilities*

Public Utilities was a new category added in FY 2000, the expenditure category is intended to capture expenditures for the administrative costs of any publicly owned water, electric, transit or other utility companies. However, many local governments have incorrectly recorded the amount they paid to a utility company. More than 1,200 governments reported spending \$45.5 million or 0.2% of total expenditures for this program.

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 should document the programmatic nature of the program. In FY 2001, Other Expenditures totaled \$2.2 billion or 11.6% of total spending.

In the historical tables, the Other Expenditures category showed significant growth. A close examination of the record indicates that many governments that previously reported funds for capital projects in "Development," which was eliminated in FY 2000, moved those funds to Other Expenditures in 2001.

****Those expenditure categories appearing with an asterisk (*) are new or redefined categories for FY 2001, as a result of the streamlining of the AFR and data-sharing between the Office of the Comptroller and the U.S. Census Bureau.***

Endnotes

1. 50 ILCS 310/1-9 - (Government Account Audit Act)
2. 55 ILCS 5/6-31001-31011 - (County Code)
3. 65 ILCS 5/8-8-2 - (Municipal Code)
4. 35 ILCS 200/30 - 30 and 200/30/31 - (Fiscal Responsibility Law)
5. 5 ILCS 140/3 - (Freedom of Information Act)
6. 15 ILCS 405/16.1 - (Public Records Act)
7. The Fiscal Responsibility Report Card Act requires the Comptroller's Office to report on local governments that collect property tax. Therefore, 850 drainage districts that report to our office are not included in this report
8. The Expendable Trust Fund was redefined by GASB over the last several years and was removed as a governmental fund type from the AFR in FY 2000. In FY 1999 more than \$660 million in revenue was reported in this fund. Most governments started reporting the funds previously listed in this fund as Proprietary funds. This specifically impacts large governments that have trust type funds such as counties.
9. The U.S. Censes Bureau estimates the population of the state to be 12,482,301 in 2001
10. See #8. Expenditures for Expendable Trust Funds in FY 1999 were over \$570 million.
11. 70 ILCS 705/ - (Fire Protection District Act)
12. 75 ILCS 5/ - (Local Library Act)
13. 70 ILCS 1205/ - (Park District Code)
14. 15 ILCS 405/23.7 - (Comptroller Act: Local Government Registry)
15. 35 ILCS 200/ - (Property Tax Code)
16. 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).
17. 65 ILCS 5/8-11-1 - (HR Municipal Service Occupation Tax): 65 ILCS 5/8-1006 (HR Municipal Service).
18. 65 ILCS 5/8-11-1.7 (Taxation of occupation or privileges).

19. 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.
20. 35 ILCS 5/ - (Income Tax Act).
21. 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).
22. 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.
23. 35 ILCS 505/1 ff. (Motor Fuel Tax)
24. 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).
25. 230 ILCS 30/1 to 30/15 - (Charitable Games Act)
26. 230 ILCS 20/ - (Illinois Pull Tabs and Jar Games Act)
27. 230 ILCS 10/ - (Riverboat Gambling Act)