
December 21, 2001



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 2000 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 2000, 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 added enhanced revenue and expenditure categories. With this addition we have eliminated duplicative reporting for thousands of units of local governments in the state of Illinois and improved the quality and consistency of the financial data utilized by the federal government and my office.

The FY 2000 Fiscal Responsibility Report Card provides summary and individual data on revenues, expenditures, fund balances and debt for reporting units of government that collect property taxes. More detailed financial information for each unit of government that filed an AFR 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 local governments support to improve the accuracy of the data, and providing thorough analysis of that data annually. 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 cursive script that reads "Daniel W. Hynes". The signature is written in dark ink on a white background.

Daniel W. Hynes
Comptroller

THIS PAGE INTENTIONALLY LEFT BLANK

TABLE OF CONTENTS

Introduction	4
Financial Summary.....	6
Counties	13
Municipalities.....	25
Townships.....	37
Fire Protection Districts	47
Library Districts	57
Park Districts	67
Other Special Districts	77
Methodology.....	87
Glossary.....	93

INTRODUCTION

Pursuant to the Illinois 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 2000. 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 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.

In this first year of streamlined reporting, the tables and charts in the Fiscal Responsibility Report Card will illustrate these revisions. The historical tables show the changes to the FY 2000 AFR. All new and redefined categories have been included in each table. Therefore, trend data cannot be provided, however it will indicate the totals reported in FY 2000.

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 2000. 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 four

years of trend data from FY 1997 – 2000 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 are prone to more errors. This observation confirms that education for local officials is necessary to improve the 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 implemented annual Local Government Education & Training Conferences to provide education on a variety of subjects. During the last two 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 with various other topics. More than 2,500 officials and accounting professionals have attended the conferences.

Several trends indicate that local governments have modified reporting based on increased training and better editing procedures. For example, on the FY 2000 AFRs, many governments reported a decrease or a smaller increase in the expenditures program, General Government, which indicates costs for the administration of the government. The decrease can be attributed to local governments' improved understanding of programmatic expenditure categories and improved reporting.

Data Summaries

The Individual Data Summaries for units of local government are derived from the financial data reported on the FY 2000 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 summary. The *Revenue and Expenditure Glossary* should also be referenced when reviewing the 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 2000, 96% of local governments complied with their statutory financial reporting requirements. This compliance rate is slightly higher than the FY 1999 compliance level of 93%. The FY 2000 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 two years.

Governmental Fund Revenue⁸

During FY 2000, \$16.7 billion in governmental fund type revenue was collected from all reporting units of government. Based on total revenue reported, Illinois taxpayers paid \$1,369 per person⁹ to support local government in FY 2000. Property Tax is the primary source of revenue for local governments, accounting for \$5.1 billion, or 31% of total revenue collected.

Governmental Fund Expenditures¹⁰

Local governments reported \$18.4 billion in governmental fund type expenditures for FY 2000. Statewide per capita expenditures were approximately \$1,502. The largest program expenditure was for Public Safety (the Public Safety, Correction and Judiciary expenditure categories combined), which accounted for \$5.2 billion or 28.1% 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 2000 Governmental Fund Balance

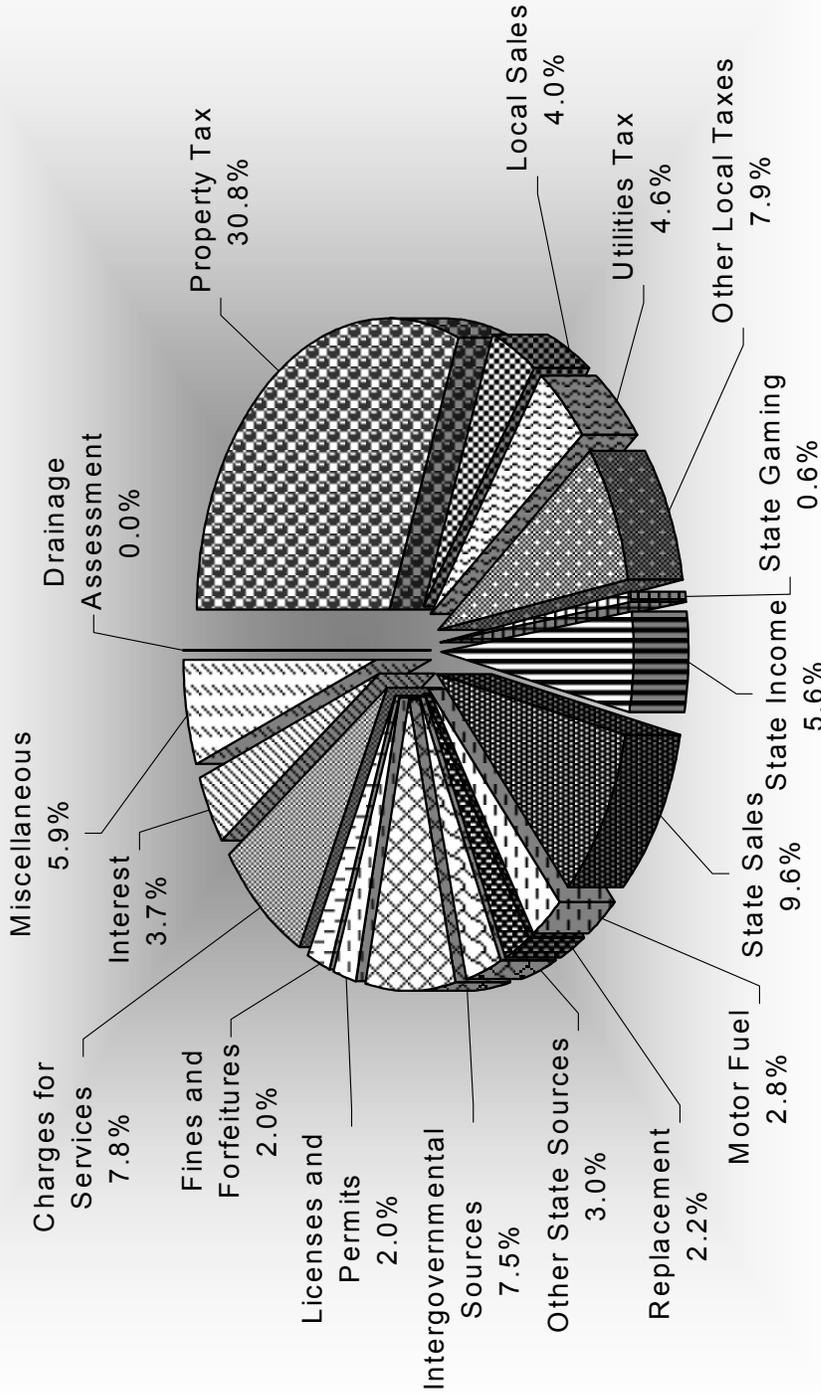
The sum of local governments' ending fund balance for FY 2000 was \$11.2 billion, which was a \$1.1 billion or 10.8% increase over the beginning-year fund balance. The ratio of fund balance to expenditures for FY 2000 was 61.1%, representing a seven month reserve of funds. The ratio of fund balance-to-expenditure for the less volatile general funds was only 38.2%, which is equivalent to a four month reserve. It is recommended that units of government primarily dependent on property tax have a three to six month reserve. The total governmental fund balance data for FY 2000 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 2000 with \$24.1 billion in debt, an increase of \$1.5 billion, or 6.8% over the FY 2000 beginning-year debt. This represents \$1,816 of debt for every Illinois resident.

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

All Governments FY 2000 Revenues By Source



FY 2000 All Governments

\$ = Thousands

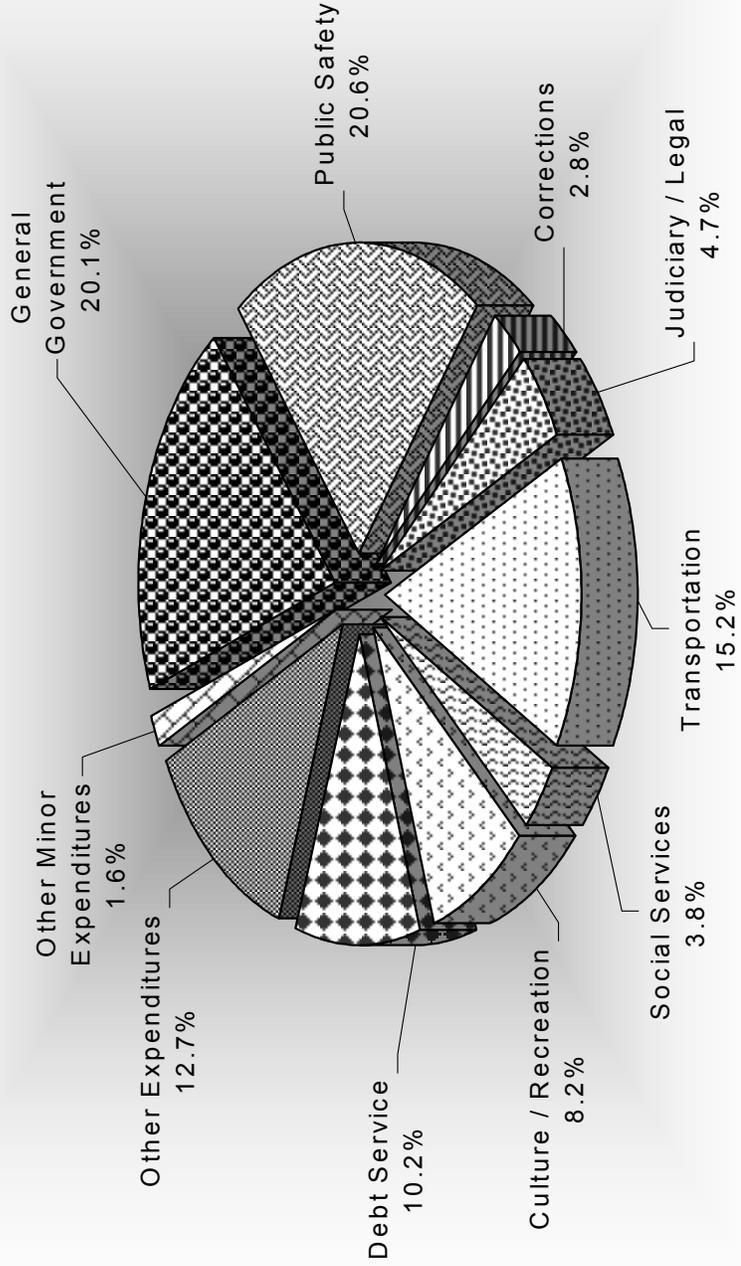
Property Tax	Local Sales	Utilities Tax	Other Local Taxes	State Gaming	State Income	State Sales	Motor Fuel	Replacement
\$5,146,744	\$671,065	\$770,917	\$1,319,060	\$101,637	\$935,267	\$1,609,534	\$462,223	\$371,517

FY 2000 All Governments

\$ = Thousands

Other State Sources	Intergovernmental Sources	Licenses and Permits	Fines and Forfeitures	Charges for Services	Interest	Miscellaneous	Drainage Assessment	Total Receipts
\$494,119	\$1,256,550	\$339,557	\$ 339,999	\$1,306,687	\$620,717	\$989,328	\$2,008	\$16,736,929

**All Governments
FY 2000 Expenditures By Program**



FY 2000 All Governments

\$ = Thousands

General Government	Public Safety	Corrections	Judiciary	Transportation	Social Services
\$3,693,646	\$3,780,803	\$522,816	\$869,732	\$2,792,505	\$699,769

FY 2000 All Governments

\$ = Thousands

Culture / Recreation	Debt Service	Other Expenditures	Other Minor Expenditures	Total Expenditures
\$1,509,872	\$1,870,369	\$2,329,225	\$286,702	\$18,355,437

Trend Data

Financial data has been provided for FY 1997 - 2000. The 4,724 governments 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 the significant amounts (representing more than 3% of the totals).

The Consumer Price Index (CPI) level of inflation has been 2.4% from 1997- 2000.

Historical Data

All Government Revenues

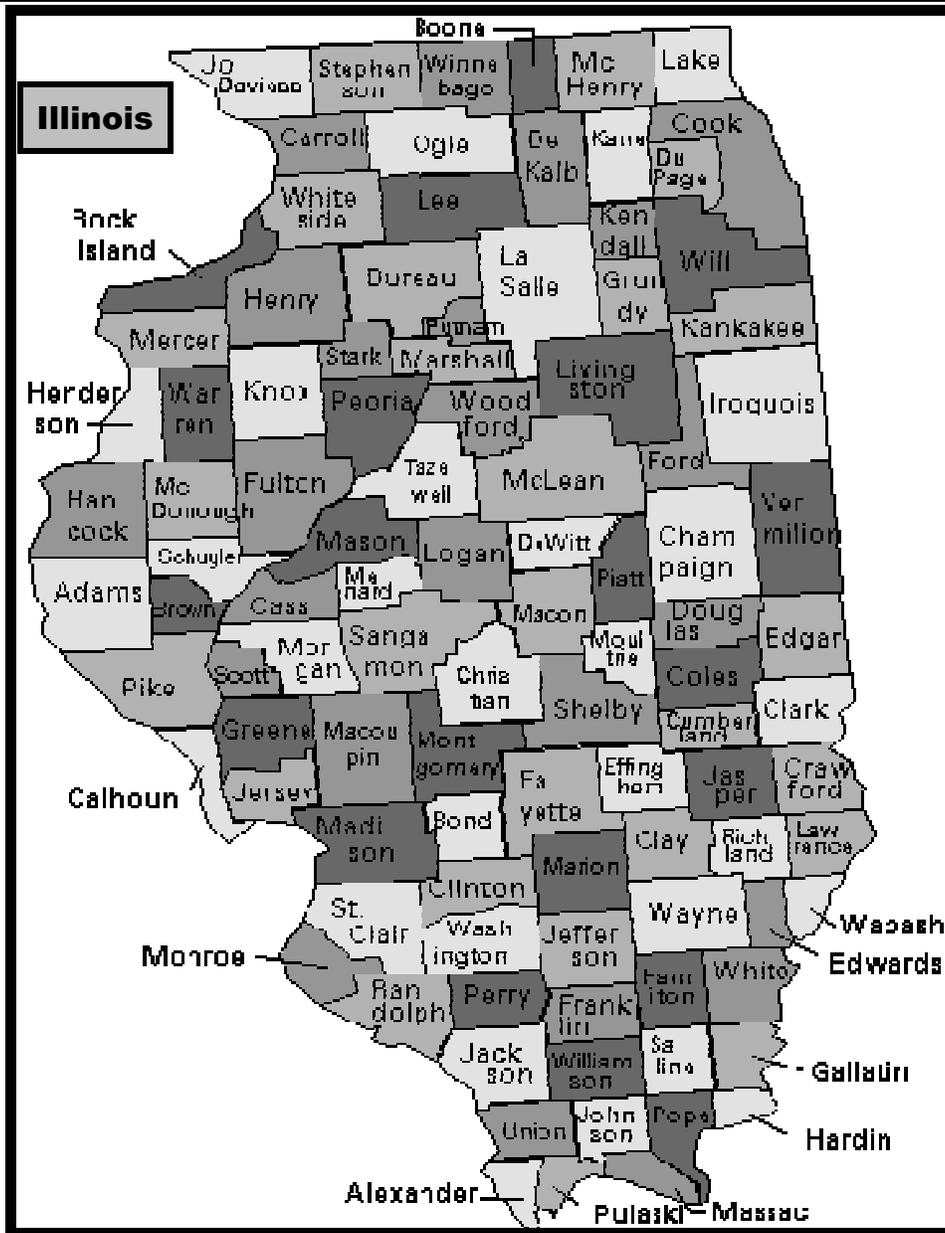
<i>Revenues by Source</i>	<i>FY 1997</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>	<i>Annual Growth Rate</i>
Property Tax	\$ 4,498,114,118	\$ 4,828,737,194	\$ 4,940,728,191	\$ 5,124,449,931	4.4%
Local / State Sales	\$ 1,857,495,457	\$ 1,995,054,636	\$ 2,174,772,197	\$ 2,278,545,609	7.0%
Utilities Tax	\$ 653,124,453	\$ 677,422,799	\$ 721,802,258	\$ 770,714,834	5.7%
Other Local Taxes	\$ 975,309,305	\$ 1,036,451,544	\$ 1,089,434,522	\$ 1,318,957,921	10.6%
State Income	\$ 758,808,862	\$ 827,273,783	\$ 869,820,517	\$ 933,490,494	7.2%
Gaming*	N/A	N/A	N/A	\$ 101,636,947	N/A
Federal Sources	\$ 908,445,169	\$ 863,201,761	\$ 890,716,185	\$ 1,021,340,790	4.0%
Charges for Services	\$ 1,129,638,660	\$ 1,166,771,901	\$ 1,233,607,481	\$ 1,301,489,465	4.8%
Interest	\$ 495,721,824	\$ 561,867,420	\$ 547,170,070	\$ 618,885,765	7.7%
Miscellaneous	\$ 867,438,650	\$ 898,124,386	\$ 1,079,409,637	\$ 984,168,661	4.3%
Total	\$ 12,144,096,498	\$ 12,854,905,423	\$ 13,547,461,057	\$14,453,680,417	6.0%

All Government Expenditures

<i>Expenditures by Program</i>	<i>FY 1997</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>	<i>Annual Growth Rate</i>
General Government	\$ 3,059,191,634	\$ 3,239,369,540	\$ 3,462,764,651	\$ 3,681,039,775	6.4%
Public Safety	\$ 3,081,723,826	\$ 3,304,355,885	\$ 3,547,281,757	\$ 3,771,521,590	7.0%
Judiciary / Legal*	\$ 654,392,667	\$ 729,014,713	\$ 789,789,493	\$ 869,716,612	9.9%
Social Services	\$ 581,461,456	\$ 641,387,570	\$ 655,395,206	\$ 699,606,152	6.4%
Culture and Recreation	\$ 1,193,100,708	\$ 1,247,971,345	\$ 1,306,587,409	\$ 1,502,522,029	8.0%
Debt	\$ 1,711,969,026	\$ 1,715,474,400	\$ 1,829,821,480	\$ 1,863,379,553	2.9%
Other Expenditures	\$ 1,259,029,384	\$ 1,460,691,284	\$ 1,668,877,467	\$ 2,324,797,351	22.7%
Development*	\$ 592,904,788	\$ 573,565,278	\$ 646,399,178	N/A	N/A
Public Works / Transportation*	\$ 2,515,383,863	\$ 2,472,765,438	\$ 2,693,866,517	\$ 2,787,816,980	N/A
Housing*	N/A	N/A	N/A	\$ 71,958,433	N/A
Environment*	N/A	N/A	N/A	\$ 70,000	N/A
Public Utility Company*	N/A	N/A	N/A	\$ 3,879,723	N/A
Total	\$ 14,649,157,353	\$ 15,384,595,454	\$ 16,600,783,157	\$17,576,308,198	6.3%

* Indicates the source of revenues or program was created or redefined in FY 2000.





Counties

FY 2000

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 2000 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) counties with a population under 10,000; 2) counties with a population between 10,000 and

COMMISSION FORM COUNTIES

(NO TOWNSHIPS)

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

275,000; and 3) counties with a population over 275,000.

Fiscal Year 2000 Dataset

The following table contains summary data for 100 counties that submitted an Annual Financial Report to the Office of the Comptroller for FY 2000.

Fund Type	Amount
Governmental Revenue	\$2.3 billion
Governmental Expenditures	\$2.3 billion
Governmental Fund Balance	\$2.0 billion
Governmental & Proprietary Debt	\$1.1 billion

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

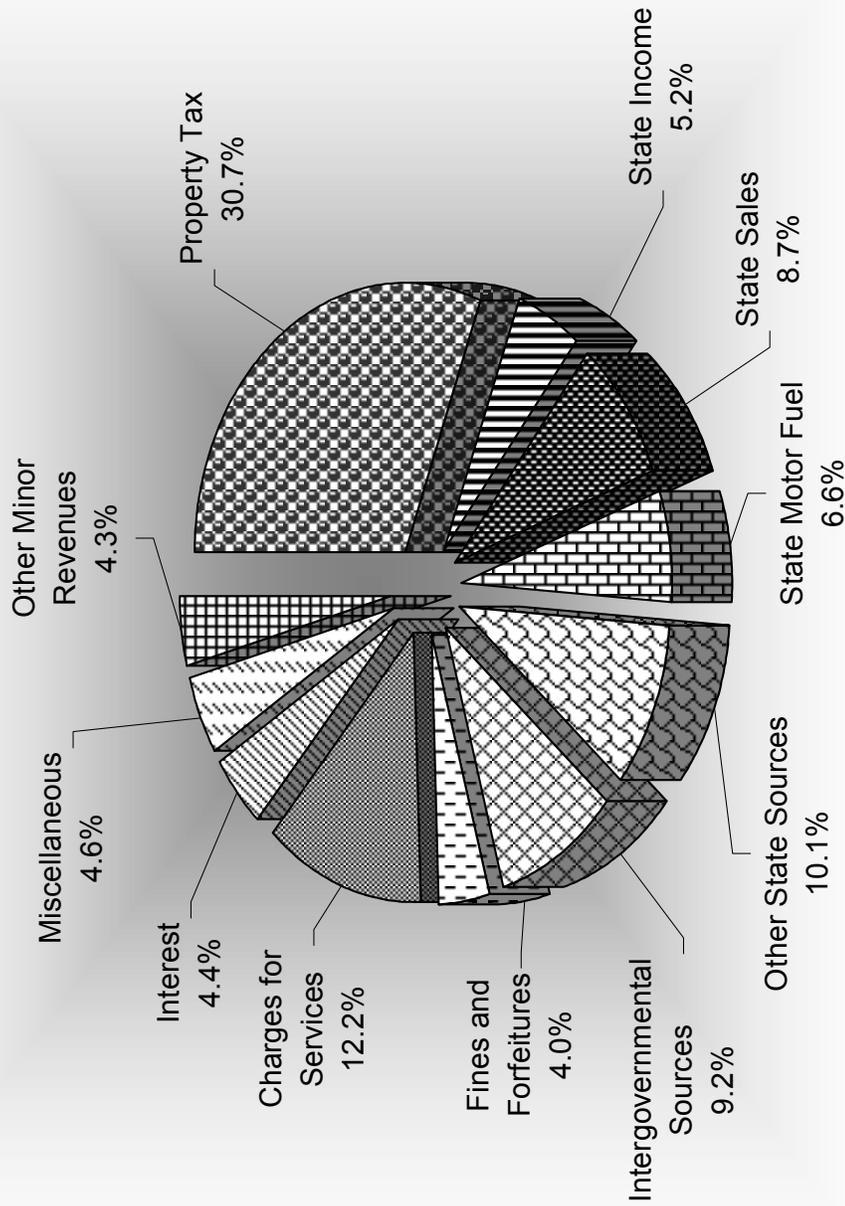
FY 2000 Governmental Fund Balance

The FY 2000 ending fund balance for all counties was \$2.0 billion, an increase of \$180 million, or 10.1% over the beginning fund balance. The general revenue fund balance is equivalent to ten months of reserves, with the larger counties reporting four months of reserves. These are both within a healthy range of governmental fund reserves.

Governmental & Proprietary Debt

Outstanding debt for counties at the end of FY 2000 was \$1.1 billion, an increase in debt of \$56.4 million or 5.4% from the beginning of FY 2000.

**All Counties
FY 2000 Revenues By Source**

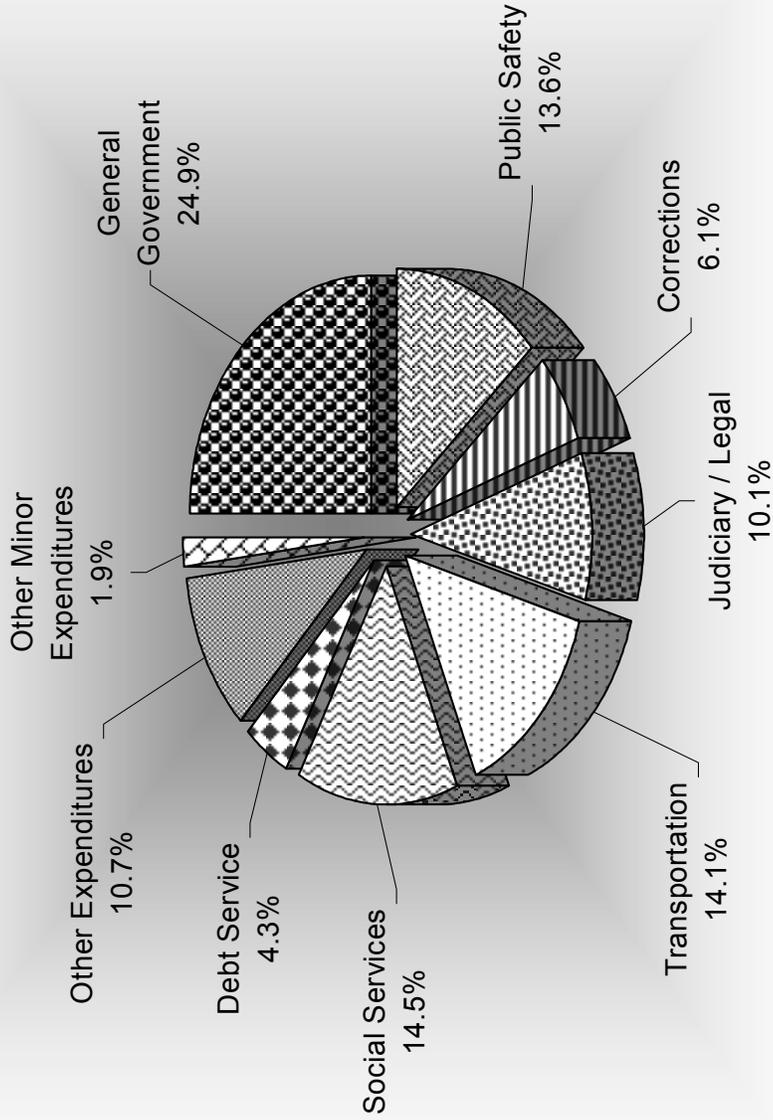


FY 2000 All Counties

\$ = Thousands

Property Tax	State Income	State Sales	State Motor Fuel	Other State Sources	Intergovernmental Sources	Fines and Forfeitures	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Receipts
\$700,875	\$117,673	\$197,495	\$151,191	\$229,966	\$210,837	\$92,278	\$279,285	\$99,765	\$104,638	\$97,701	\$2,281,701

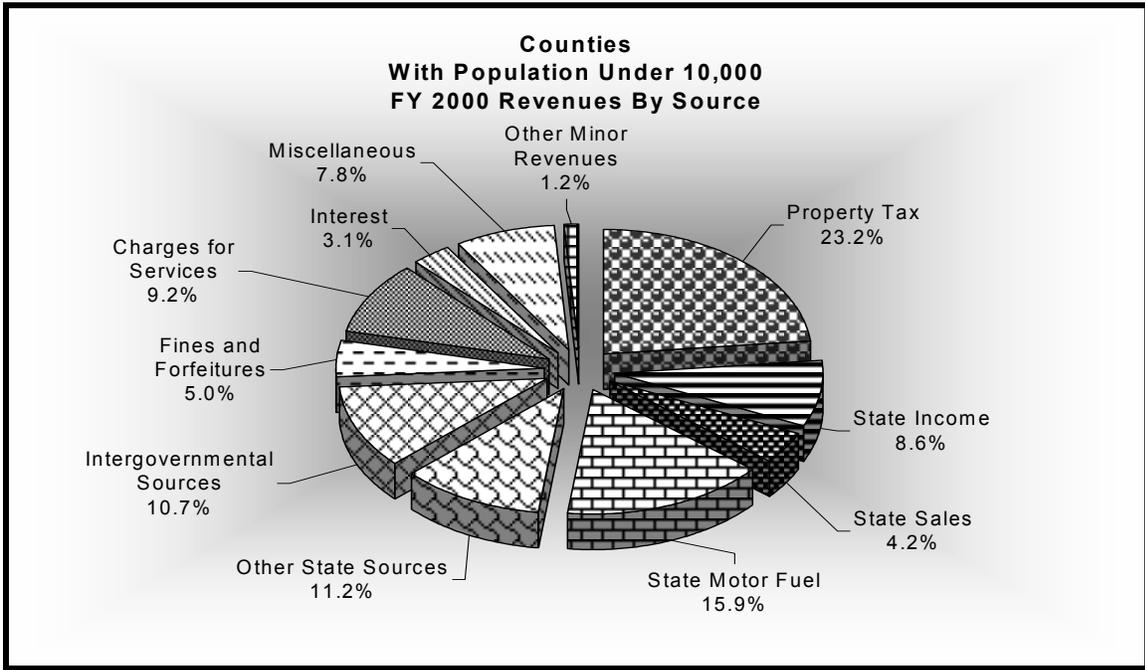
**All Counties
FY 2000 Expenditures By Program**



FY 2000 All Counties

\$ = Thousands

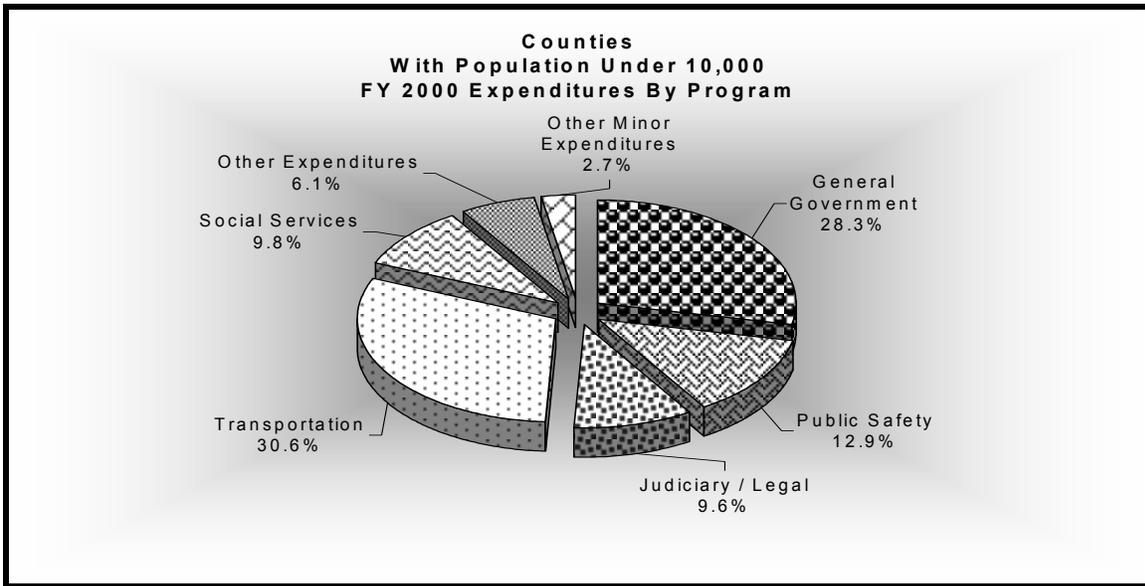
Program	Amount	Program	Amount	Program	Amount	Program	Amount	Program	Amount										
General Government	\$566,352	Public Safety	\$308,681	Corrections	\$138,482	Judiciary	\$229,113	Transportation	\$320,223	Social Services	\$329,878	Debt Service	\$97,112	Other Expenditures	\$244,832	Other Minor Expenditures	\$43,377	Total Expenditures	\$2,278,049



FY 2000 Counties With Population Under 10,000

\$ = Thousands

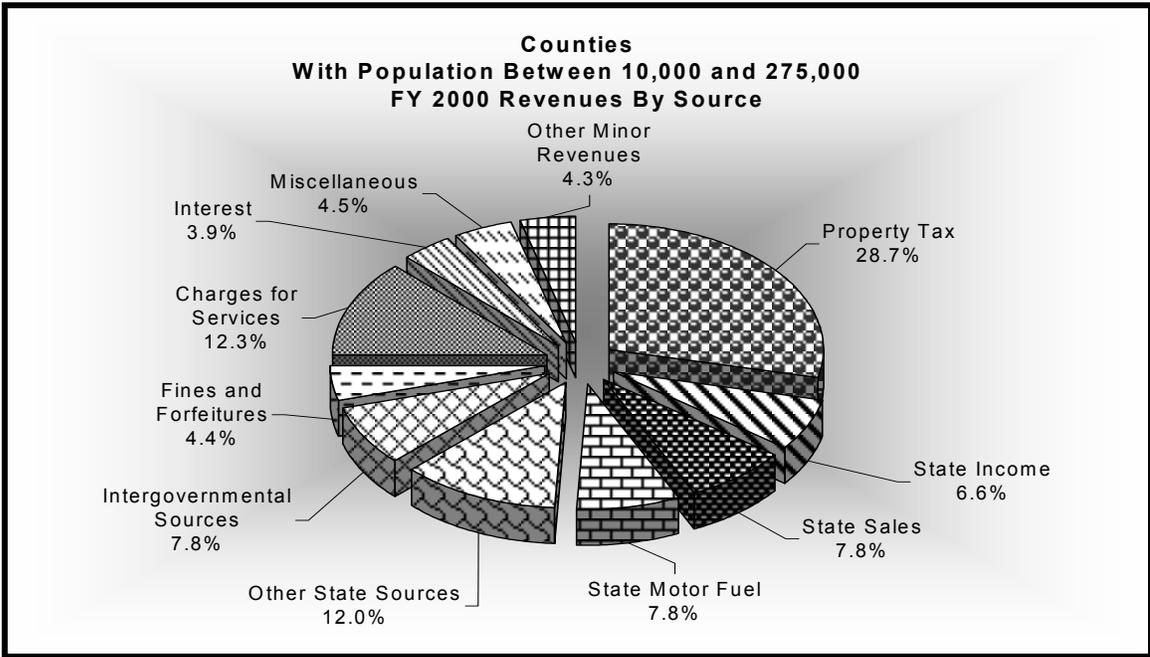
Property Tax	State Income	State Sales	State Motor Fuel	Other State Sources	Intergovernmental Sources	Fines and Forfeitures	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Receipts
\$9,004	\$3,321	\$1,636	\$6,154	\$4,344	\$4,130	\$1,923	\$3,569	\$1,191	\$3,031	\$449	\$38,752



FY 2000 Counties With Population Under 10,000

\$ = Thousands

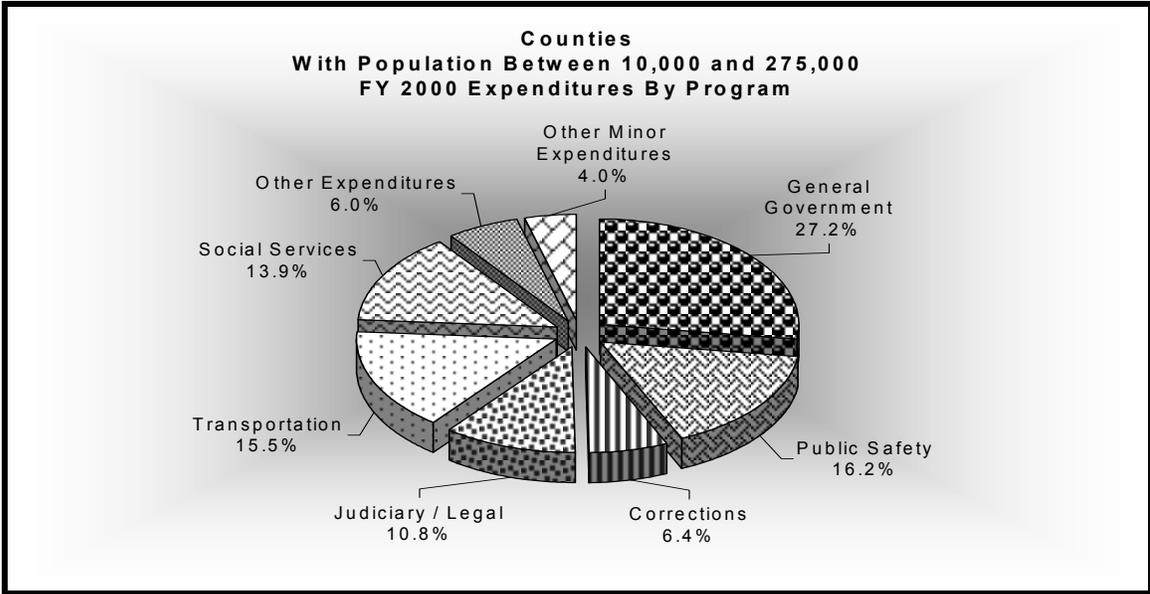
General Government	Public Safety	Judiciary	Transportation	Social Services	Other Expenditures	Other Minor Expenditures	Total Expenditures
\$10,594	\$4,841	\$3,611	\$11,456	\$3,679	\$2,287	\$1,009	\$37,476



FY 2000 Counties With Population Between 10,000 and 275,000

\$ = Thousands

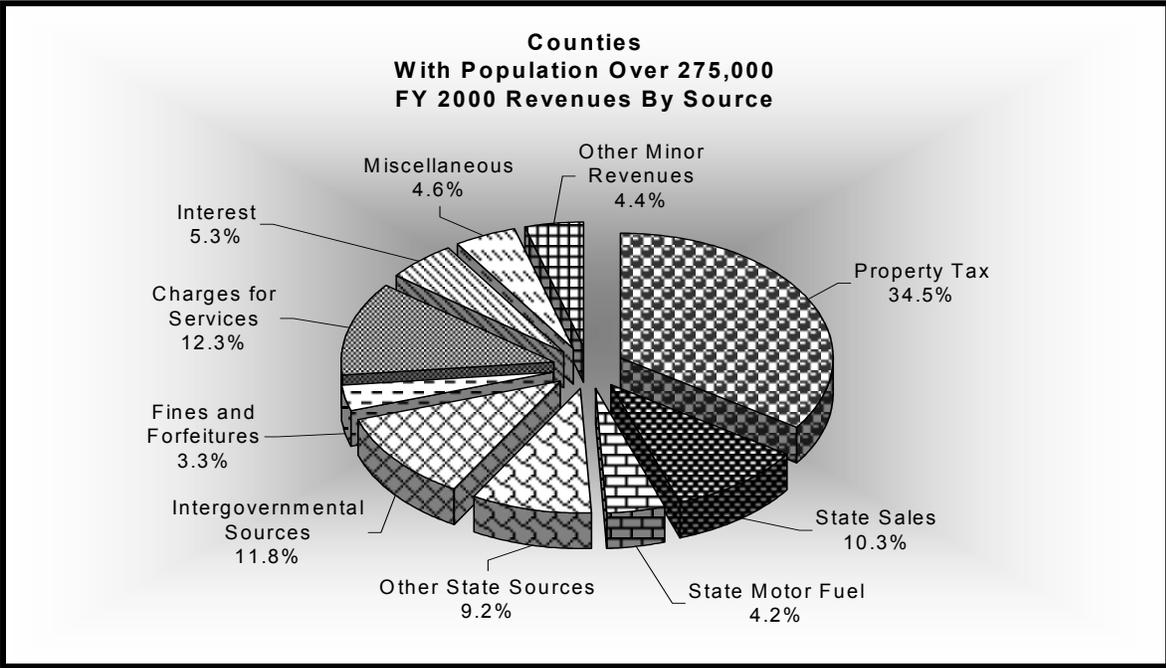
Property Tax	State Income	State Sales	State Motor Fuel	Other State Sources	Intergovernmental Sources	Fines and Forfeitures	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Receipts
\$409,544	\$93,953	\$111,187	\$110,839	\$170,604	\$110,466	\$63,273	\$175,342	\$55,008	\$63,644	\$60,870	\$1,424,729



FY 2000 Counties With Population Between 10,000 and 275,000

\$ = Thousands

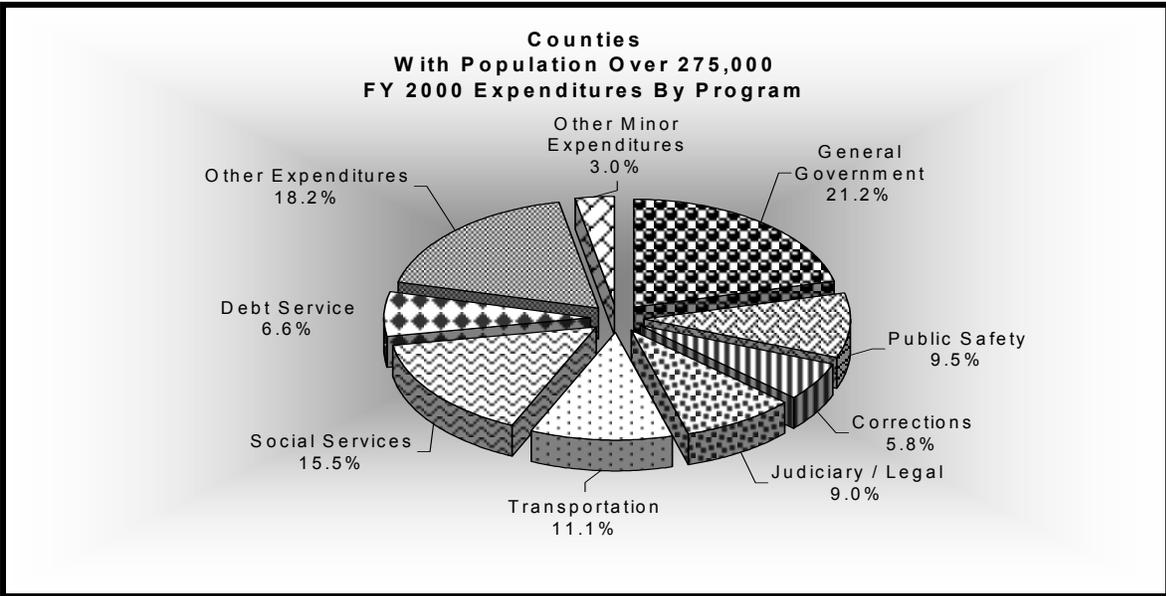
General Government	Public Safety	Corrections	Judiciary	Transportation	Social Services	Other Expenditures	Other Minor Expenditures	Total Expenditures
\$367,823	\$219,182	\$86,759	\$145,625	\$209,977	\$188,305	\$81,411	\$54,676	\$1,353,758



FY 2000 Counties With Population Over 275,000

\$ = Thousands

Property Tax	State Sales	State Motor Fuel	Other State Sources	Intergovernmental Sources	Fines and Forfeitures	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Receipts
\$282,328	\$84,673	\$34,198	\$75,418	\$96,242	\$27,083	\$100,373	\$43,566	\$37,962	\$36,381	\$818,223



FY 2000 Counties With Population Over 275,000

\$ = Thousands

General Government	Public Safety	Corrections	Judiciary	Transportation	Social Services	Debt Service	Other Expenditures	Other Minor Expenditures	Total Expenditures
\$187,935	\$84,658	\$51,542	\$79,877	\$98,791	\$137,895	\$58,534	\$161,133	\$26,451	\$886,815

Trend Data

Trend data has been provided for FY 1997 – 2000. One hundred counties that have submitted data for each of the four 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 2.4% from 1997 - 2000.

Historical Data

County Revenues

<i>Revenues by Source</i>	<i>FY 1997</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>	<i>Annual Growth Rate</i>
Property Tax	\$ 640,482,431	\$ 673,316,772	\$ 687,651,016	\$ 700,875,366	3.0%
Local / State Sales	\$ 189,850,348	\$ 195,662,020	\$ 215,721,257	\$ 230,926,981	6.7%
State Income	\$ 98,815,110	\$ 105,611,720	\$ 108,739,791	\$ 117,672,999	6.0%
State Motor Fuel	\$ 131,363,423	\$ 133,208,892	\$ 153,458,500	\$ 151,190,649	4.8%
Other State Sources	\$ 142,841,169	\$ 128,721,403	\$ 152,862,758	\$ 180,450,212	8.1%
Gaming*	N/A	N/A	N/A	\$ 360,547	N/A
Federal Sources	\$ 93,563,777	\$ 88,931,824	\$ 88,009,397	\$ 113,575,667	6.7%
Other Intergovernmental	\$ 126,669,996	\$ 111,671,483	\$ 117,751,669	\$ 97,261,597	-8.4%
Fines / Forfeitures	\$ 68,493,770	\$ 73,704,239	\$ 81,042,963	\$ 92,278,338	10.4%
Charges for Services	\$ 281,472,159	\$ 285,994,642	\$ 295,093,672	\$ 279,284,843	-0.3%
Interest	\$ 83,660,605	\$ 93,882,604	\$ 84,727,851	\$ 99,764,541	6.0%
Miscellaneous	\$ 158,786,036	\$ 172,084,234	\$ 172,536,068	\$ 104,637,757	-13.0%
Total	\$ 2,015,998,824	\$ 2,062,789,833	\$ 2,157,594,941	\$2,168,279,497	2.5%

County Expenditures

<i>Expenditures by Program</i>	<i>FY 1997</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>	<i>Annual Growth Rate</i>
General Government	\$ 502,678,894	\$ 541,647,141	\$ 546,479,492	\$ 566,351,899	4.1%
Public Safety	\$ 273,326,975	\$ 301,646,839	\$ 323,340,336	\$ 308,680,591	4.1%
Correction	\$ 82,825,735	\$ 90,990,717	\$ 97,776,566	\$ 138,481,972	18.7%
Judiciary / Legal*	\$ 176,061,542	\$ 196,510,809	\$ 216,607,787	\$ 229,112,752	9.2%
Social Services	\$ 278,986,398	\$ 292,919,288	\$ 299,584,498	\$ 329,878,044	5.7%
Debt	\$ 95,195,989	\$ 96,335,070	\$ 102,173,756	\$ 97,111,969	0.7%
Other Expenditures	\$ 172,866,898	\$ 175,519,771	\$ 176,140,299	\$ 244,831,651	N/A
Development*	\$ 26,642,835	\$ 34,716,454	\$ 42,224,222	N/A	N/A
Public Works / Transportation*	\$ 416,742,466	\$ 346,673,047	\$ 393,502,574	\$ 320,223,135	N/A
Housing*	N/A	N/A	N/A	\$ 10,018,824	N/A
Environment*	N/A	N/A	N/A	\$ 22,341,625	N/A
Public Utility Company*	N/A	N/A	N/A	\$ 2,002,405	N/A
Total	\$ 2,025,327,732	\$ 2,076,959,136	\$2,197,829,530	\$ 2,269,034,867	3.9%

* Indicates the source of revenue or program was created or redefined in FY 2000.

LOCAL GOVERNMENT PROFILE: CHAMPAIGN COUNTY



Champaign County*

Champaign County, Illinois is located in the heart of East Central Illinois. Champaign County was incorporated on February 20, 1833. The county's township form of government was adopted in 1859. The County Board currently has nine Districts, with three members representing each District for a total of twenty-seven Board members. The County Board Chair is elected from the Board members. The County currently has two Co-Administrators hired by the County Board to oversee the day-to-day operations of the County.

Champaign County is home to the University of Illinois, Parkland College, and two major regional hospitals (Carle Foundation Hospital and Provena Covenant Hospital). Champaign County is a leader in education, health care, government, high technology, light industry and agriculture. Champaign County comprises 1008 square miles, the majority of which are involved in agriculture.

The 2000 US Census lists Champaign County as the 12th largest County in the State of Illinois with a population close to 180,000. The largest urban areas in the County are the City of Champaign (67,518), the City of Urbana (36,595 not including University Students), and the Village of Rantoul (12,857).

Photos of the Historic Champaign County Courthouse*

The historic Champaign County Courthouse located on Courthouse Square in downtown Urbana, Illinois, is currently undergoing extensive renovation, which includes the addition of a new Justice facility for the Circuit Court and Office of the Circuit Clerk as well as remodeling of the original 1901 Courthouse into office space for the Offices of State's Attorney, Public Defender, and Probation & Court Services. The new Justice facility will be completed and occupied sometime in early 2002, with the remodeling of the original 1901 Courthouse to be completed sometime in 2003.

The original 1901 Courthouse included a 135-foot tall clock & bell tower. The clock & bell tower had a tile roof with dormers on each face and turrets at the corners. It also had an open balcony directly below the roof where it is said an excellent view of the surrounding country could be had. After being struck numerous times by lightning, approximately 50 feet of the clock & bell tower was removed, leading to the current configuration.

The original clockworks are still in the tower. The clock and bell were renovated in 1976 and chimed for many years after that; however, the wooden hands of the clock are warped and it no longer keeps accurate time.

*EXCERPTED FROM THE CHAMPAIGN COUNTY WEBSITE

**FOR MORE INFORMATION ABOUT CHAMPAIGN COUNTY
LOG ON TO WWW.CO.CHAMPAIGN.IL.US/**



Municipalities

FY 2000

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 2000 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 2000 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 2000.

Fund Type	Amount
Governmental Revenue	\$5.7 billion
Governmental Expenditures	\$5.9 billion
Governmental Fund Balance	\$4.0 billion
Governmental & Proprietary Debt	\$6.0 billion

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

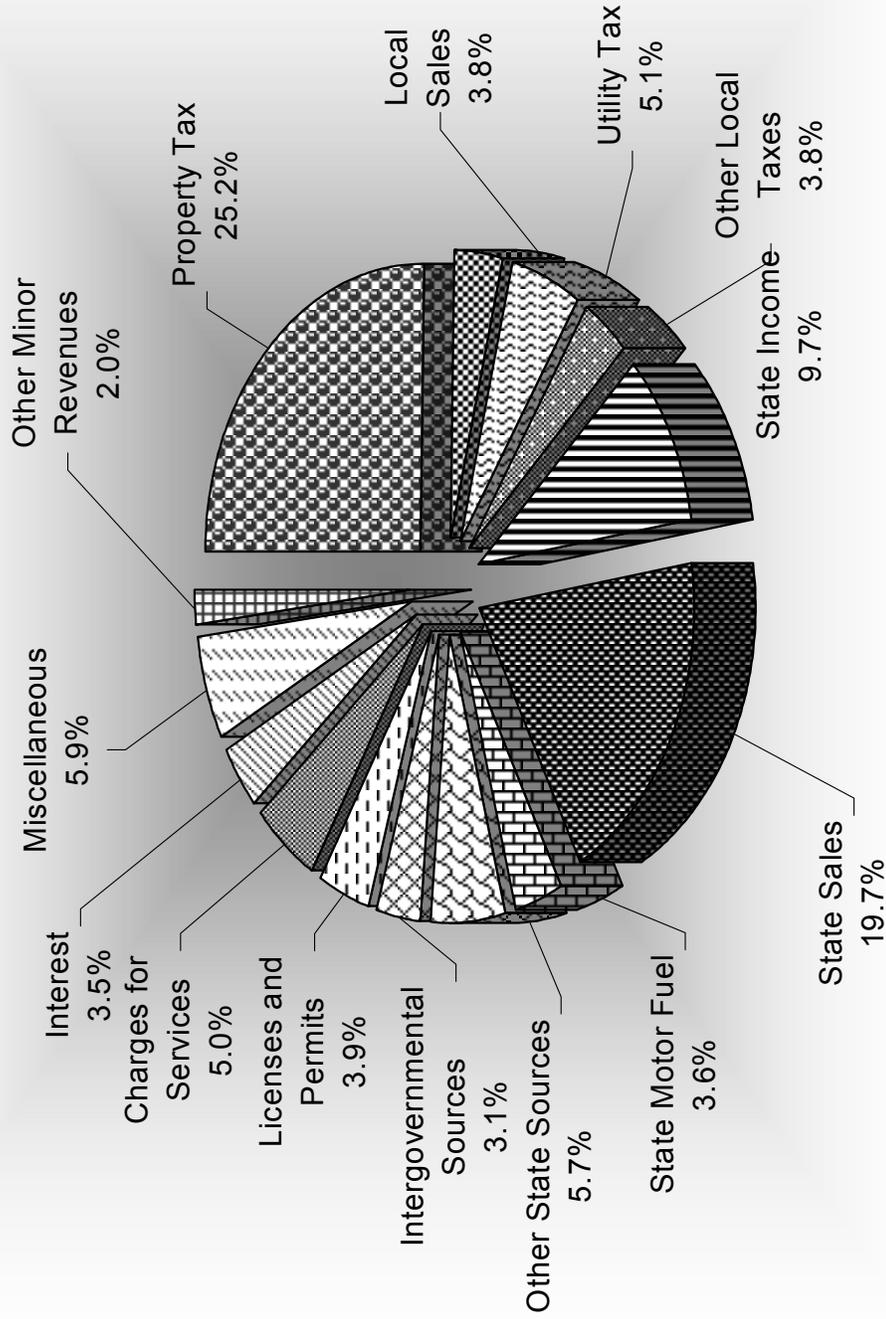
FY 2000 Governmental Fund Balance

The FY 2000 ending fund balance for all municipalities was \$4.0 billion, an increase of \$326.7 million, or 8.9% over the beginning fund balance. The general revenue fund balance was equivalent to six months of reserve expenditures.

Governmental & Proprietary Debt

Outstanding debt for municipalities at the end of FY 2000 was \$6 billion, an increase in debt of \$171.6 million, or 2.9% from the beginning of FY 2000.

All Municipalities FY 2000 Revenues By Source

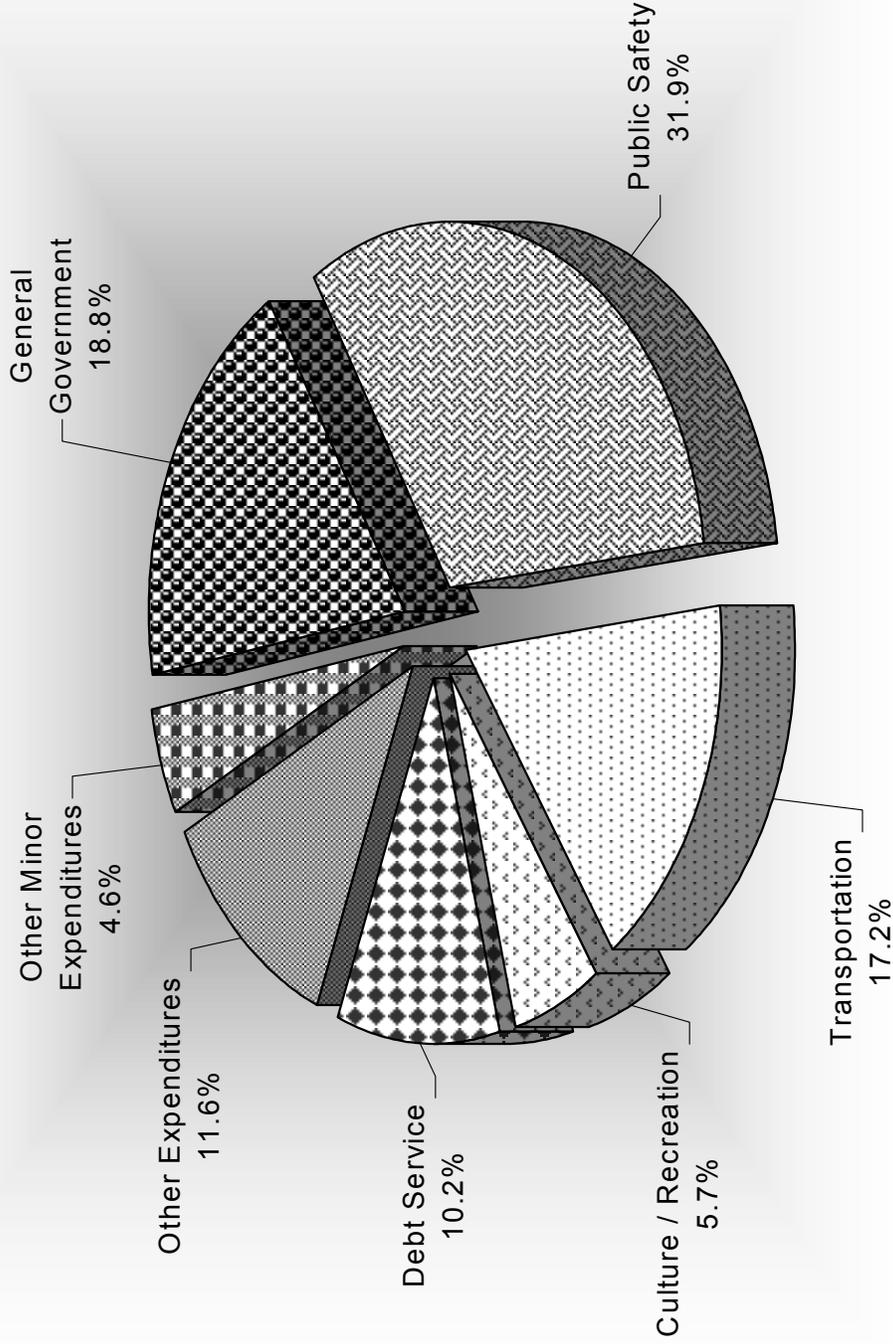


FY 2000 All Municipalities

\$ = Thousands

Property Tax	Local Sales	Utility Tax	Other Local Taxes	State Income	State Sales	State Motor Fuel	Other State Sources	Intergovernmental Sources	Licenses and Permits	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Receipts
\$1,424,774	\$215,173	\$287,645	\$215,594	\$550,451	\$1,115,258	\$201,491	\$321,282	\$177,652	\$223,305	\$283,685	\$199,900	\$336,300	\$111,052	\$5,663,562

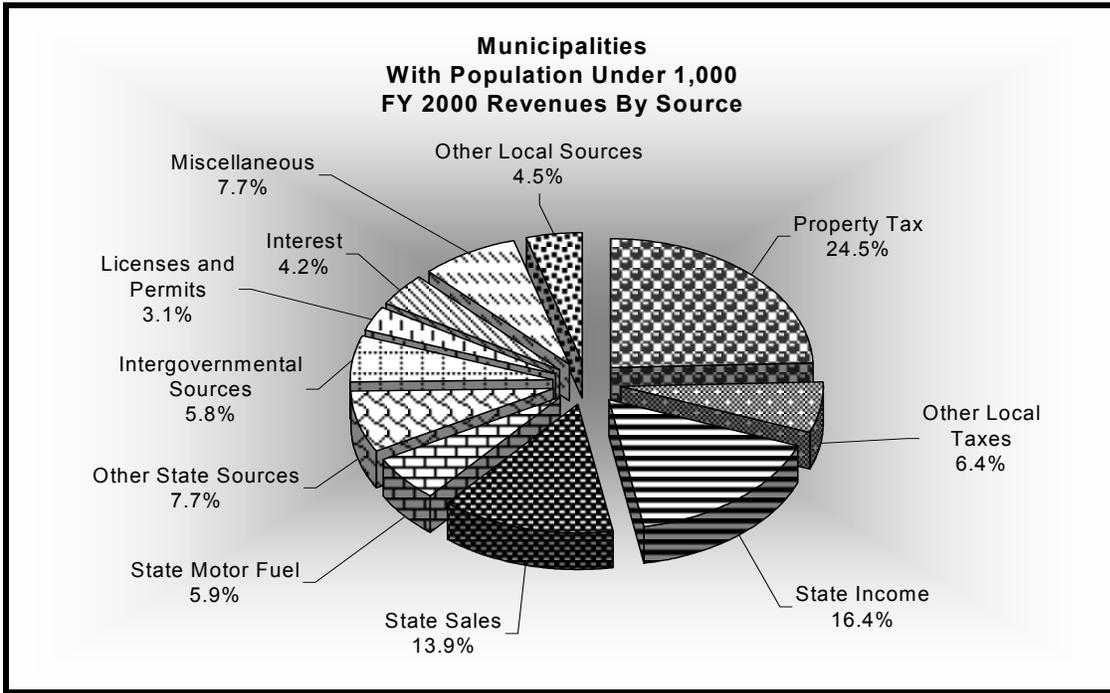
**All Municipalities
FY 2000 Expenditures By Program**



FY 2000 All Municipalities

\$ = Thousands

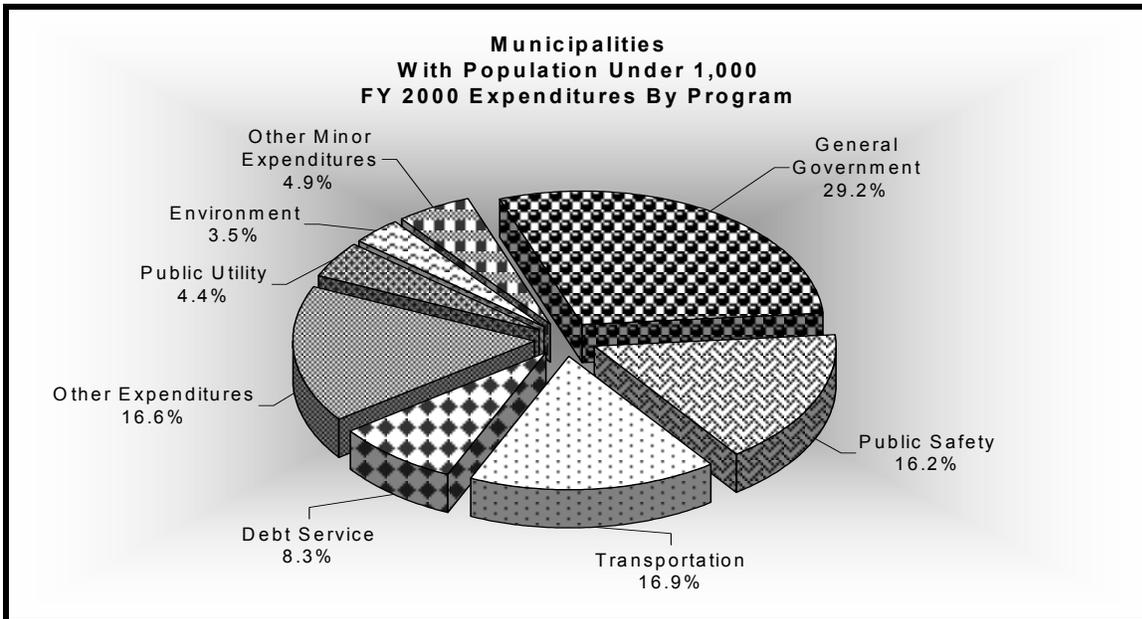
General Government	Public Safety	Transportation	Culture / Recreation	Debt Service	Other Expenditures	Other Minor Expenditures	Total Expenditures
\$1,107,636	\$1,877,041	\$1,008,295	\$336,871	\$597,093	\$679,207	\$272,360	\$5,878,501



FY 2000 Municipalities With Population Under 1,000

\$ = Thousands

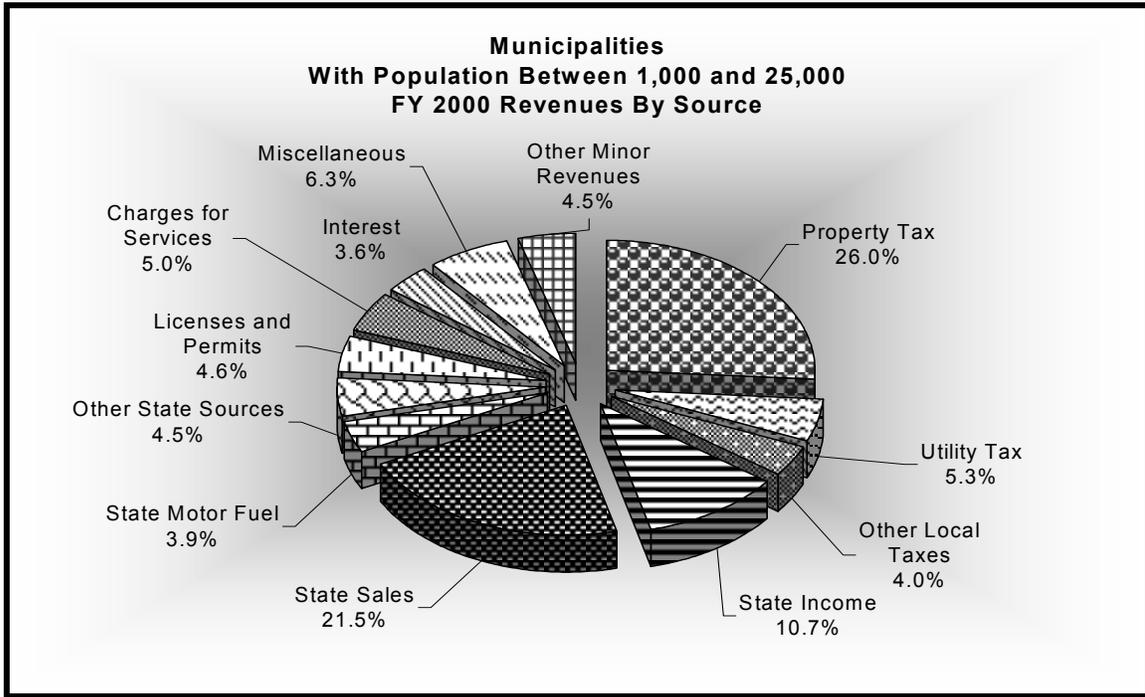
Property Tax	Other Local Taxes	State Income	State Sales	State Motor Fuel	Other State Sources	Intergovernmental Sources	Licenses and Permits	Interest	Miscellaneous	Other Local Sources	Total Receipts
\$30,509	\$7,946	\$20,346	\$17,261	\$7,319	\$9,559	\$7,193	\$3,846	\$5,227	\$9,550	\$5,637	\$124,394



FY 2000 Municipalities With Population Under 1,000

\$ = Thousands

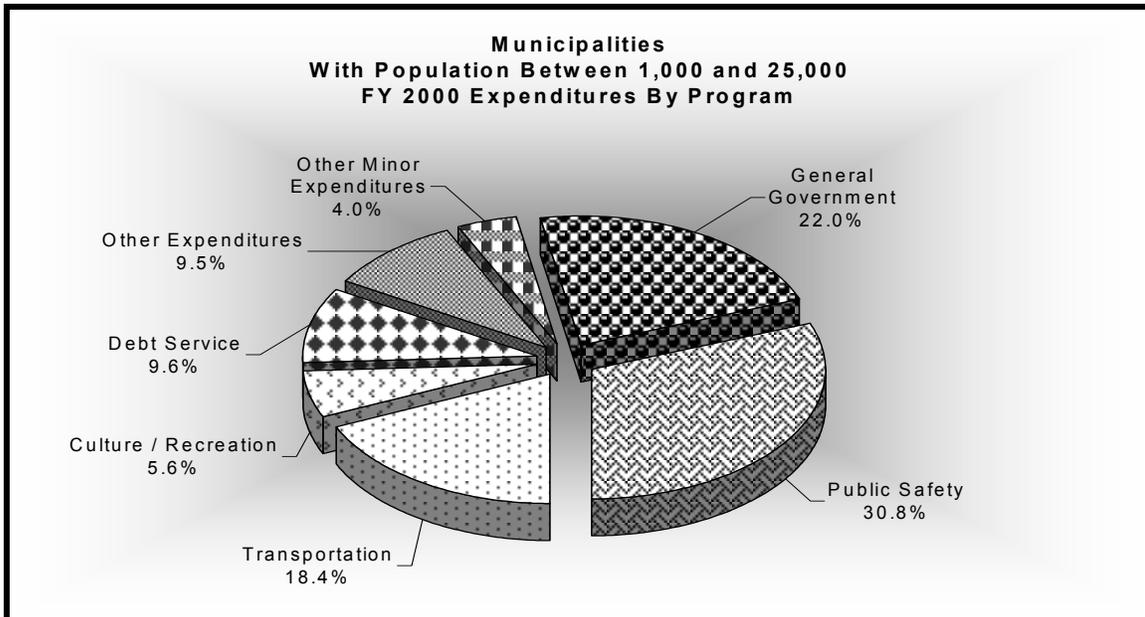
General Government	Public Safety	Transportation	Debt Service	Other Expenditures	Public Utility	Environment	Other Minor Expenditures	Total Expenditures
\$40,354	\$22,449	\$23,337	\$11,490	\$22,918	\$6,111	\$4,816	\$6,718	\$138,192



FY 2000 Municipalities With Population Between 1,000 and 25,000

\$ = Thousands

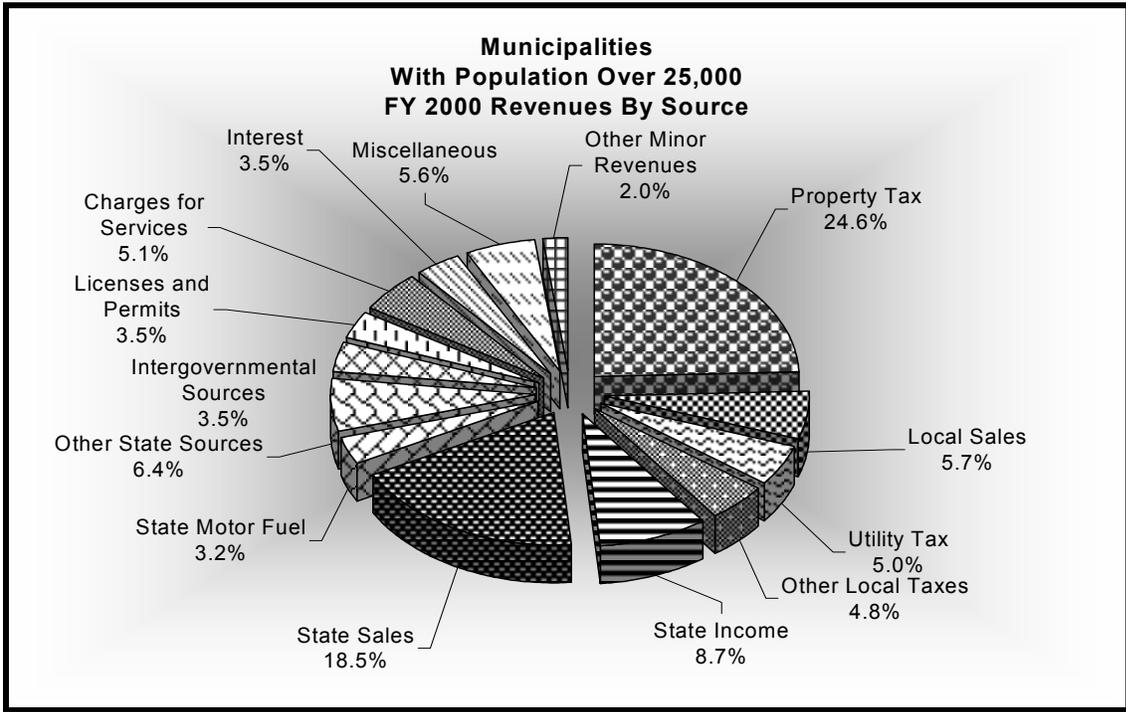
Property Tax	Utility Tax	Other Local Taxes	State Income	State Sales	State Motor Fuel	Other State Sources	Licenses and Permits	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Receipts
\$616,374	\$126,06	\$94,724	\$254,46	\$510,643	\$92,240	\$107,805	\$109,801	\$118,388	\$85,137	\$150,211	\$105,785	\$2,371,63



FY 2000 Municipalities With Population Between 1,000 and 25,000

\$ = Thousands

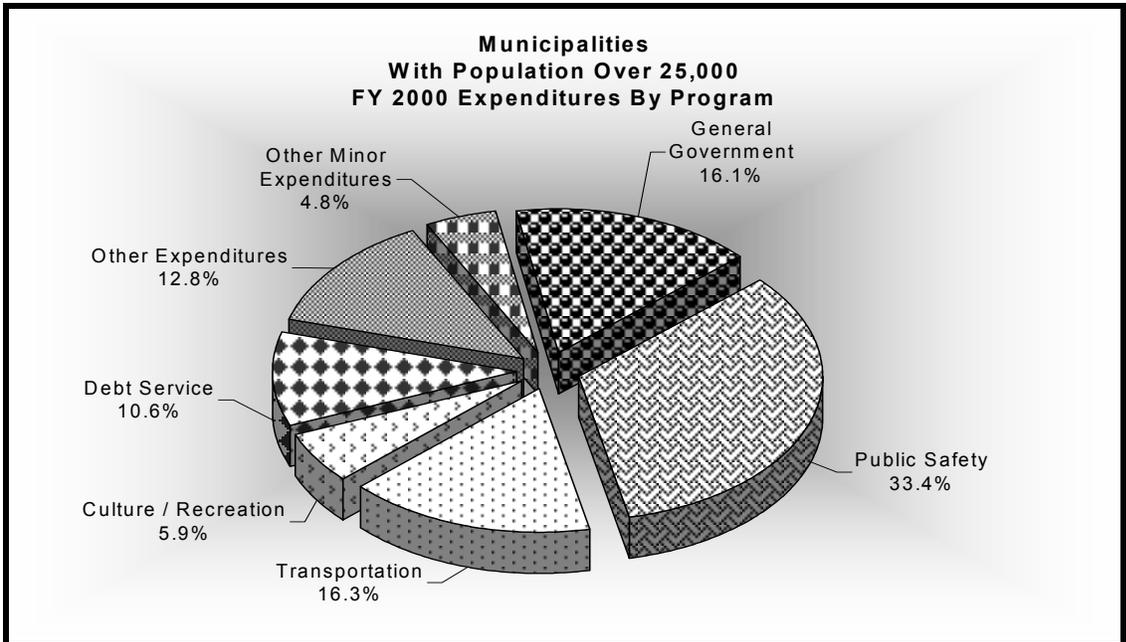
General Government	Public Safety	Transportation	Culture / Recreation	Debt Service	Other Expenditures	Other Minor Expenditures	Total Expenditures
\$532,127	\$743,998	\$444,814	\$136,463	\$232,450	\$229,875	\$97,648	\$2,417,375



FY 2000 Municipalities With Population Over 25,000

\$ = Thousands

Property Tax	Local Sales	Utility Tax	Other Local Taxes	State Income	State Sales	State Motor Fuel	Other State Sources	Intergovernmental Sources	Licenses and Permits	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Receipts
\$777,891	\$180,323	\$158,151	\$151,202	\$275,640	\$587,354	\$101,932	\$203,918	\$111,470	\$109,658	\$161,840	\$109,536	\$176,539	\$62,074	\$3,167,529



FY 2000 Municipalities With Population Over 25,000

\$ = Thousands

General Government	Public Safety	Transportation	Culture / Recreation	Debt Service	Other Expenditures	Other Minor Expenditures	Total Expenditures
\$535,155	\$1,110,594	\$540,144	\$196,419	\$353,153	\$426,414	\$161,056	\$3,322,934

Trend Data

Trend data has been provided for FY 1997 – 2000. 1,233 Municipalities that submitted data for each of the four years were included in the trend analysis. Revenue and expenditure categories were limited to include only the significant amounts (representing more than 3% of the totals).

The Consumer Price Index (CPI) level of inflation has been 2.4% from 1997 - 2000.

Historical Data

Municipal Revenues

<i>Revenues by Source</i>	<i>FY 1997</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>	<i>Annual Growth Rate</i>
Property Tax	\$ 1,142,278,695	\$ 1,264,354,153	\$ 1,332,889,498	\$1,422,954,395	7.6%
Local / State Sales	\$ 1,070,331,594	\$ 1,145,143,848	\$ 1,214,315,533	\$1,328,378,724	7.5%
Utilities Tax	\$ 230,215,812	\$ 236,429,072	\$ 264,691,977	\$ 287,442,938	7.7%
Other Local Taxes	\$ 212,995,183	\$ 208,462,895	\$ 223,633,115	\$ 215,569,719	0.4%
State Income	\$ 430,666,436	\$ 477,768,397	\$ 511,626,520	\$ 548,674,564	8.4%
State Motor Fuel	\$ 155,330,347	\$ 151,664,286	\$ 163,947,464	\$ 200,814,316	8.9%
Gaming*	N/A	N/A	N/A	\$ 96,283,140	N/A
Licenses / Permits	\$ 174,259,963	\$ 186,596,261	\$ 205,708,510	\$ 222,801,393	8.5%
Charges for Services	\$ 212,035,114	\$ 228,842,065	\$ 254,443,123	\$ 283,066,914	10.1%
Interest	\$ 158,641,451	\$ 181,657,890	\$ 181,200,567	\$ 199,474,745	7.9%
Miscellaneous	\$ 244,928,001	\$ 225,921,053	\$ 367,937,776	\$ 335,510,900	11.1%
Total	\$ 4,031,682,596	\$ 4,306,839,921	\$ 4,720,394,082	\$5,140,971,748	8.4%

Municipal Expenditures

<i>Expenditures by Program</i>	<i>FY 1997</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>	<i>Annual Growth Rate</i>
General Government	\$ 851,061,863	\$ 896,437,433	\$1,000,193,575	\$ 1,105,617,679	9.1%
Public Safety	\$ 1,437,853,356	\$ 1,554,110,715	\$1,671,836,243	\$ 1,852,656,973	8.8%
Culture and Recreation	\$ 248,265,972	\$ 265,299,083	\$ 281,598,071	\$ 336,073,053	10.6%
Debt	\$ 464,308,813	\$ 505,631,846	\$ 570,704,890	\$ 597,066,291	8.7%
Other Expenditures	\$ 303,902,418	\$ 342,136,896	\$ 427,746,574	\$ 677,486,022	N/A
Development*	\$ 422,965,320	\$ 413,355,892	\$ 455,029,655	N/A	N/A
Public Works / Transportation*	\$ 870,842,073	\$ 864,186,207	\$ 914,514,019	\$ 1,006,125,055	N/A
Housing*	N/A	N/A	N/A	\$ 61,587,708	N/A
Environment*	N/A	N/A	N/A	\$ 100,652,852	N/A
Public Utility Company*	N/A	N/A	N/A	\$ 38,306,900	N/A
Total	\$ 4,599,199,813	\$ 4,841,158,072	\$5,321,623,026	\$ 5,775,572,533	7.9%

* Indicates the source of revenues or program was created or redefined in FY 2000.

LOCAL GOVERNMENT PROFILE: CITY OF MORRIS



THE CITY OF MORRIS*

The City of Morris sprang up from the shores of the Illinois and Michigan canal. In of March, 1842, the Honorable Isaac N. Morris succeeded General Thornton as canal commissioner. As president of the commission, he called a meeting to settle the question of where the county seat of Grundy County should be located. Newly elected commissioner Morris was the tie-breaking vote, electing for the city to serve as the county seat, and was given the honor of its name.

In 1839, citizens volunteered to build Shakey Bridge across the Nettle Creek to influence the route of Fink and Walker's stage line from Chicago to Ottawa, giving Morris daily mail service and its first system of public transportation. The stage line carried the mail until 1848 when the canal opened losing the contract to the Chicago, Rock Island and Pacific railroad in 1852.

With the opening of the Illinois and Michigan Canal and the railroad, the town prospered and grew to the north towards the railroad. In 1867, a fire on Washington Street influenced the development of a fire district and a building boom within the city, leading to more substantial buildings.

Morris' first factory was the Plow Factory in 1857, located west of Liberty Street on Illinois Avenue, followed by the Gebhard Brewery in 1866. In 1873, Coleman Hardware was built with the businessmen of Morris donating \$19,000 to bring in the factory. Northwestern Novelty arrived in 1909 to be near the Coleman Hardware as they produced the castings for its Yankee Match Lighter. The Morris Paper Mill was established in 1915.

Morris has always been fortunate in having public-spirited citizens that have spearheaded the steady development of its community. The city of Morris has two state parks plus numerous city parks, an ever-expanding hospital, three nursing homes, two senior citizens high rises, two golf courses and the latest technology in its school system.

Morris is located along the Illinois River and is situated at the intersection of State Routes 6 and 47 and Interstate 80. It has a population of 11,928 people with 21 full time police officers, a volunteer district fire department and ambulance service and a district library system.

*History of Morris provided by KJ Olson.

For more information about the City of Morris call (815) 942-5438



Townships

FY 2000

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 2000 Dataset

The following table contains summary data for 1,382 townships that submitted an Annual Financial Report to the Office of the Comptroller in FY 2000.

Fund Type	Amount
Governmental Revenue	\$433.8 million
Governmental Expenditures	\$411.1 million
Governmental Fund Balance	\$509.3 million
Governmental & Proprietary Debt	\$69.1 million

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

FY 2000 Governmental Fund Balance

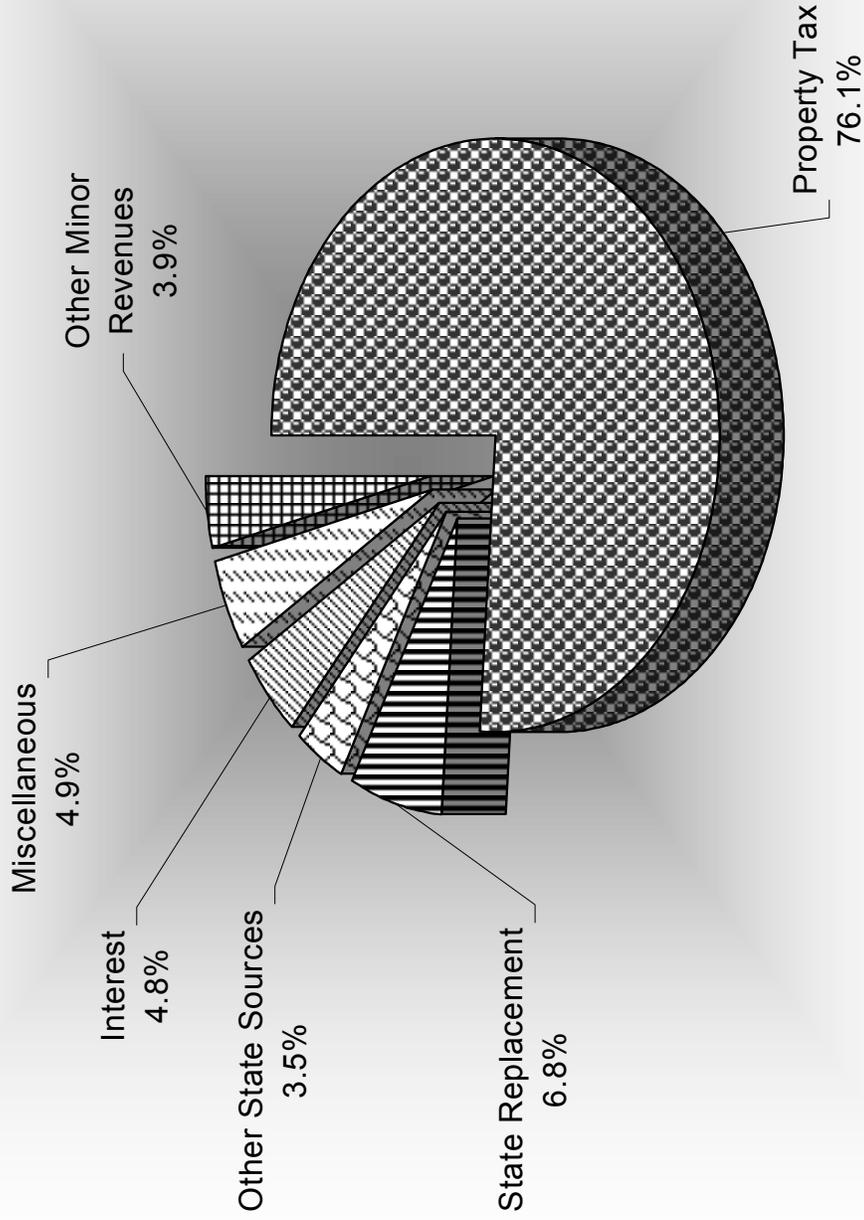
The FY 2000 ending fund balance for townships was \$509.3 million, an increase of \$34.8 million, or 7.3% over the beginning fund balance. Overall, townships are carrying very high fund balances equaling 123.9% of total expenditures. If the general fund is examined alone the ratio lowers to 108%.

In a partnership with the Township Officials of Illinois (TOI), the Comptroller's Office researched and surveyed those townships reporting high fund balances. The survey showed many townships are maintaining high fund balances for large purchases or to invest in township infrastructure. Ninety-three percent of all the townships surveyed have indicated that they have long-term plans for their high fund balance reserves. Townships with appropriations over \$200,000 typically have more resources than smaller townships to finance projects so their fund balances that are slightly lower, at 101.2% in FY 2000.

Governmental & Proprietary Debt

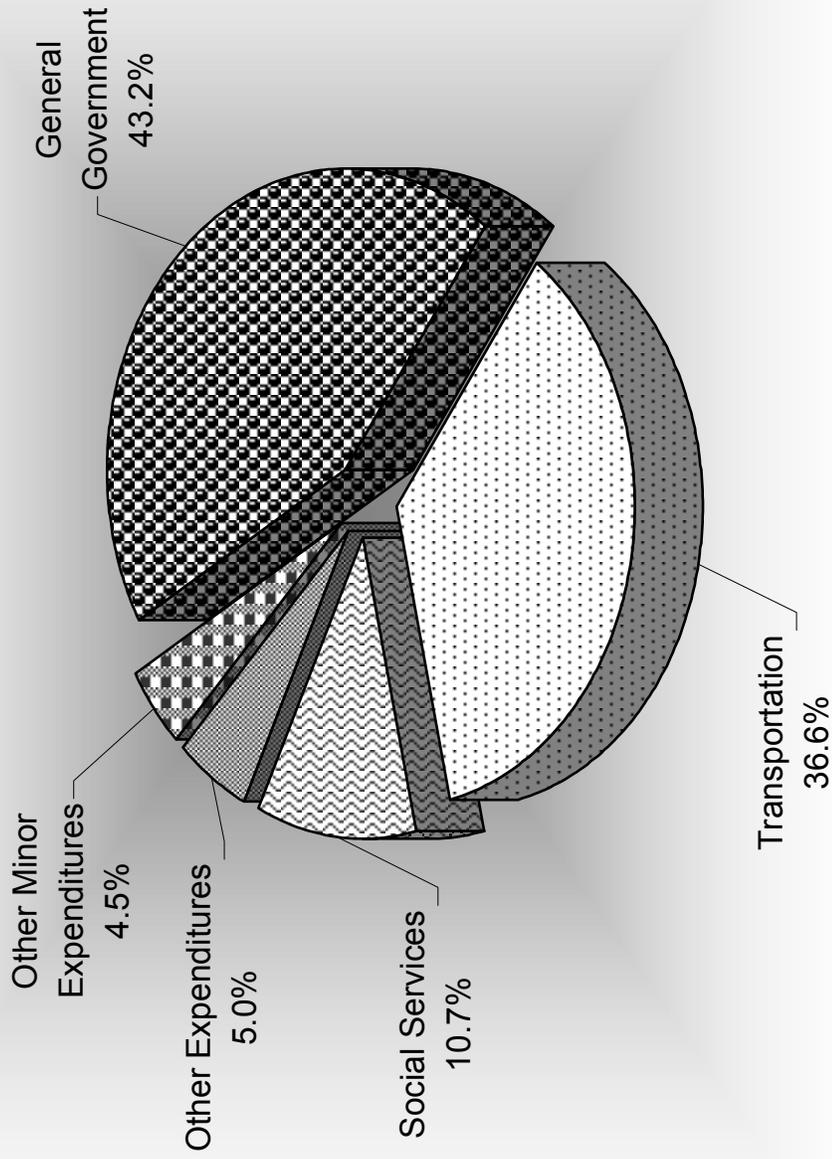
Outstanding debt for townships at the end of FY 2000 was \$ 69.1 million, an increase in debt of \$7.3 million, or 11.7% from the beginning of FY 2000.

**All Townships
FY 2000 Revenues By Source**



FY 2000 All Townships					
\$ = Thousands					
Property Tax	State Replacement	Other State Sources	Interest	Miscellaneous	Total Receipts
\$ 330,071	\$ 29,525	\$ 15,235	\$ 20,939	\$ 21,113	\$ 433,786
				Other Minor Revenues	\$ 16,901

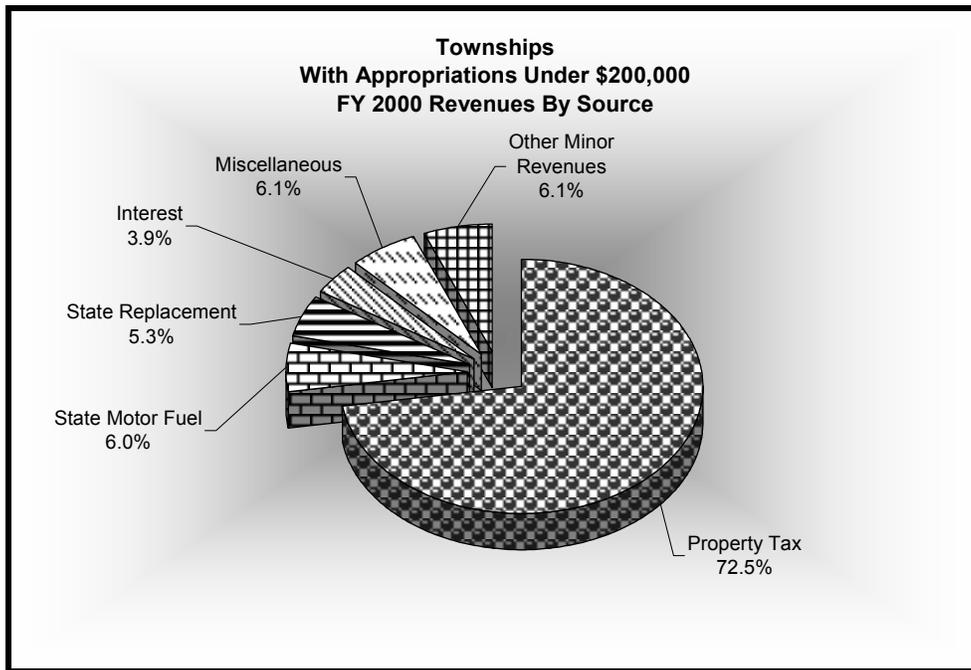
All Townships FY 2000 Expenditures By Program



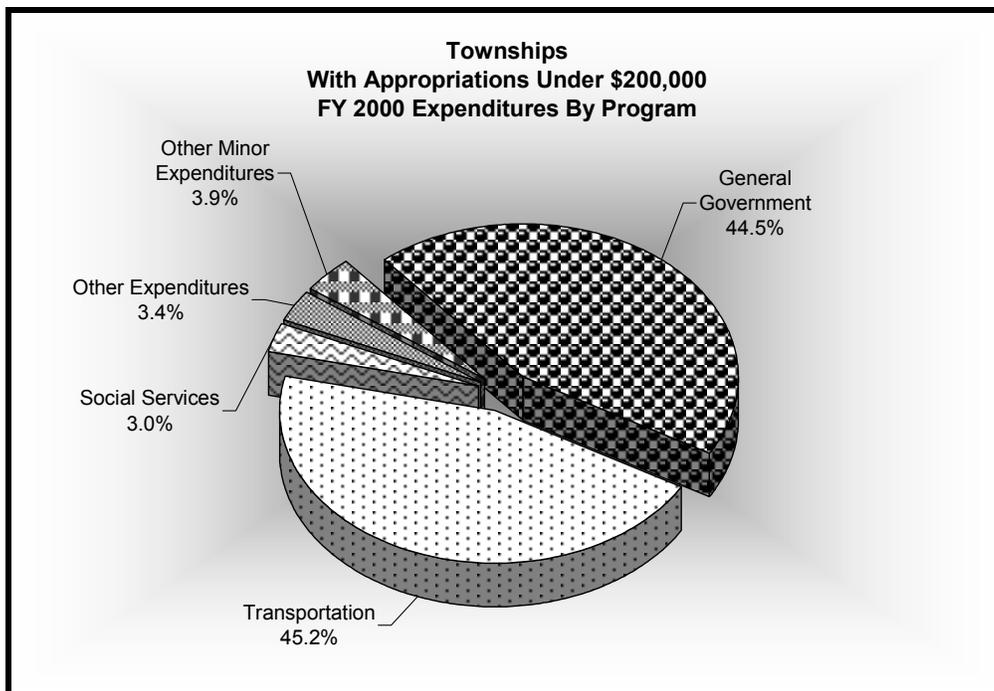
FY 2000 All Townships

\$ = Thousands

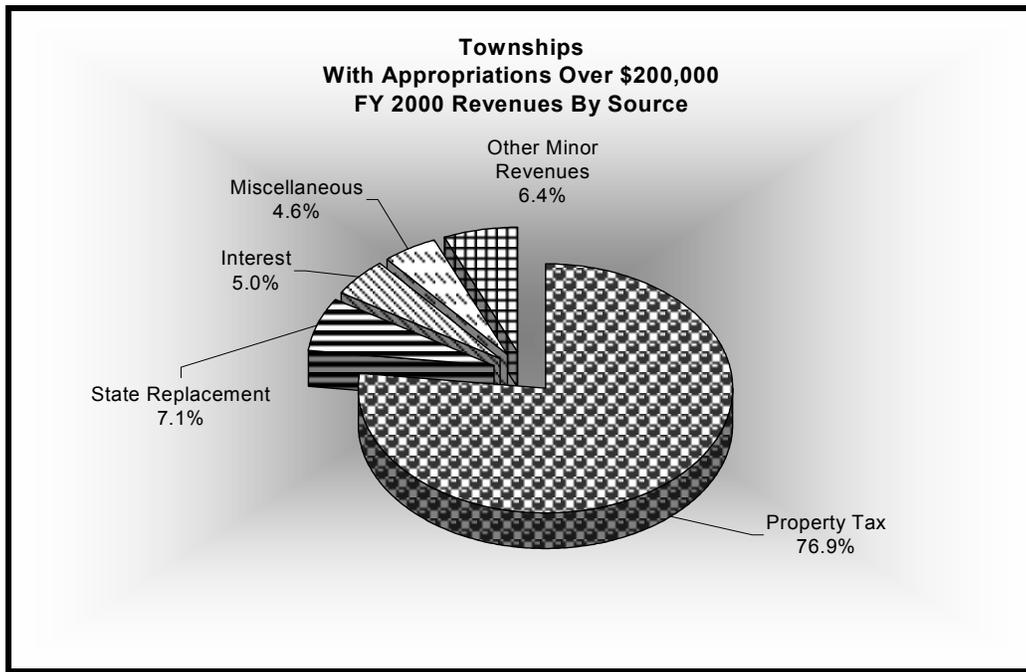
General Government	Transportation	Social Services	Other Expenditures	Other Minor Expenditures	Total Expenditures
\$ 177,648	\$ 150,417	\$ 44,109	\$ 20,485	\$ 18,425	\$ 411,084



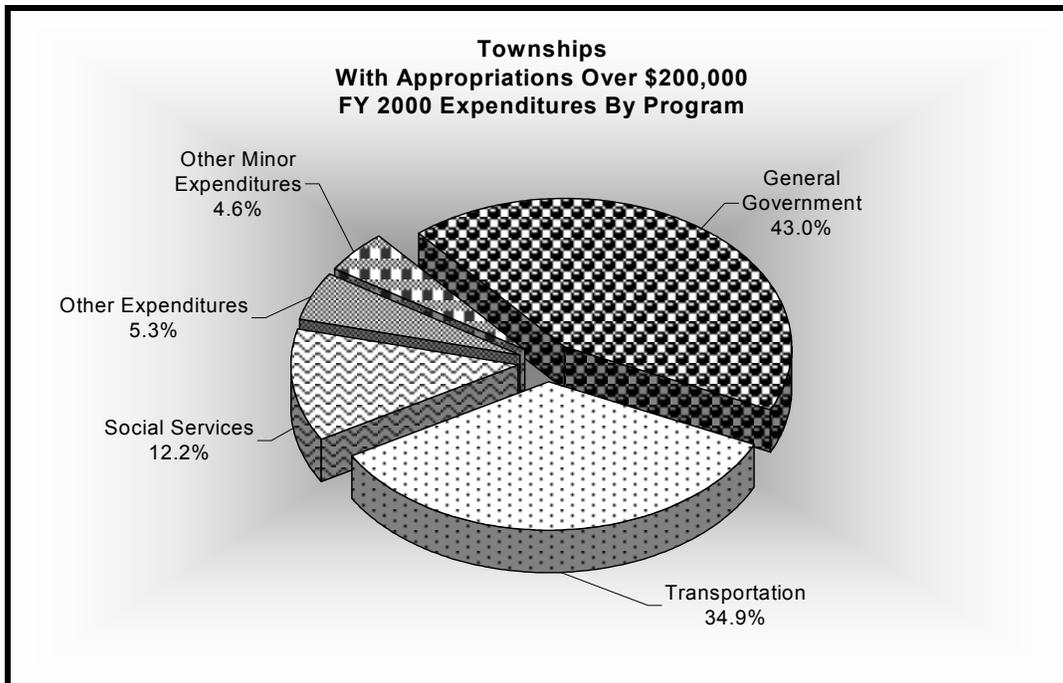
FY 2000 Townships With Appropriations Under \$200,000						
\$ = Thousands						
Property Tax	State Motor Fuel	State Replacement	Interest	Miscellaneous	Other Minor Revenues	Total Receipts
\$ 55,176	\$ 4,586	\$ 4,045	\$ 2,984	\$ 4,665	\$ 4,664	\$ 76,120



FY 2000 Townships With Appropriations Under \$200,000					
\$ = Thousands					
General Government	Transportation	Social Services	Other Expenditures	Other Minor Expenditures	Total Expenditures
\$ 29,863	\$ 30,374	\$ 2,036	\$ 2,259	\$ 2,622	\$ 67,154



FY 2000 Townships With Appropriations Over \$200,000					
\$ = Thousands					
Property Tax	State Replacement	Interest	Miscellaneous	Other Minor Revenues	Total Receipts
\$ 274,896	\$ 25,481	\$ 17,955	\$ 16,449	\$ 22,886	\$ 357,666



FY 2000 Townships With Appropriations Over \$200,000					
\$ = Thousands					
General Government	Transportation	Social Services	Other Expenditures	Other Minor Expenditures	Total Expenditures
\$ 147,786	\$ 120,043	\$ 42,072	\$ 18,226	\$ 15,803	\$ 343,930

Trend Data

Trend data has been provided for FY 1997 – 2000. 1,340 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 2.4% from 1997- 2000.

Historical Data

Township Revenues

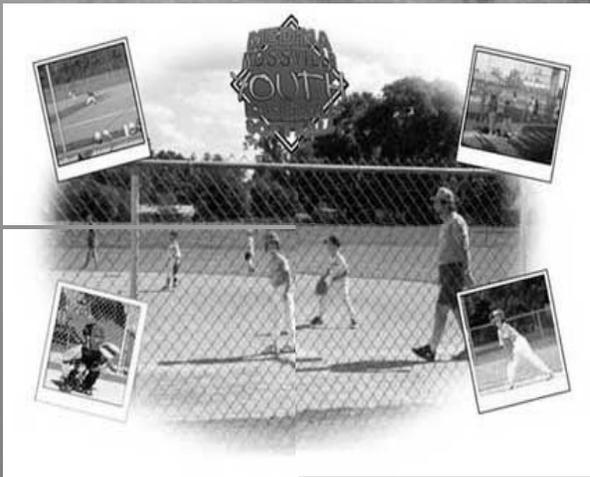
<i>Revenues by Source</i>	<i>FY 1997</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>	<i>Annual Growth Rate</i>
Property Tax	\$ 287,145,166	\$ 310,627,559	\$ 321,279,202	\$ 325,970,012	4.3%
State Replacement	\$ 24,037,949	\$ 28,016,743	\$ 29,133,675	\$ 29,229,777	6.7%
Gaming*	N/A	N/A	N/A	\$ 11,806	N/A
Interest	\$ 15,263,992	\$ 19,617,841	\$ 19,567,589	\$ 20,712,343	10.7%
Miscellaneous	\$ 16,450,892	\$ 16,318,325	\$ 18,756,355	\$ 20,778,781	8.1%
Total	\$ 342,897,999	\$ 374,580,468	\$ 388,736,820	\$ 396,702,719	5.0%

Township Expenditures

<i>Expenditures by Program</i>	<i>FY 1997</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>	<i>Annual Growth Rate</i>
General Government	\$ 170,018,561	\$ 191,964,174	\$ 185,926,882	\$ 175,638,411	1.1%
Social Services	\$ 31,651,705	\$ 30,525,160	\$ 33,567,875	\$ 44,004,927	11.6%
Other Expenditures	\$ 7,611,668	\$ 11,353,923	\$ 14,861,738	\$ 20,327,010	N/A
Development*	\$ 2,556,655	\$ 2,922,422	\$ 4,342,711	N/A	N/A
Public Works / Transportation*	\$ 113,628,906	\$ 123,119,769	\$ 129,534,782	\$ 148,242,612	N/A
Housing*	N/A	N/A	N/A	\$ 107,958	N/A
Environment*	N/A	N/A	N/A	\$ 445,672	N/A
Public Utility Company*	N/A	N/A	N/A	\$ 949,241	N/A
Total	\$ 325,467,496	\$ 359,885,449	\$ 368,233,988	\$ 389,715,831	6.2%

*Indicates the source of revenue or program was created or redefined in FY 2000.

LOCAL GOVERNMENT PROFILE:



MEDINA TOWNSHIP*

Medina Township, which was created by the state legislature in 1850, is located north of the city of Peoria. The eastern portion of the township is located in the beautiful Illinois River Valley and is bounded on the east by the Illinois River. The western portion of the township is situated on the picturesque Illinois River Bluff.

From north to south, this combination of River Valley and timbered bluff rising 200 feet above the valley creates a most spectacular array of colors in the fall when the leaves change to their reds and golds.

In the past, the township was primarily an agricultural community but recently has been going through a long-term transition to urbanization. New subdivisions in the western part of the township have increased our population to over 6,000 residents and has increased the townships assessed valuation from 78 million dollars in 1990 to 132 million dollars in 1999. This allows the township to provide all the necessary services while maintaining one of the lowest township tax rates in Peoria County.

In addition to the mandated functions of tax assessment, road and bridge maintenance and general assistance, the township manages and coordinates other programs including zoning and land-use recommendations, contracted senior services, a 30 acre park with an excellent Little League baseball complex, emergency preparedness system and the Chillicothe-Hallock-Medina Township Water District.

Medina Township has a contract with the Peoria County Sheriff's department for added protection - eight hours a day 365 days a year.

Two very fine school districts and fire protection districts provide services to our residents. Schools: Illinois Valley Central School District #321, and Dunlap School District #323.

Fire Protection: Chillicothe volunteer fire district and the Dunlap volunteer fire district.

In addition to its website, the township distributes a quarterly newsletter to keep residents informed of "What is going on in Medina Township".

*EXCERPTED FROM MEDINA TOWNSHIP'S WEBSITE, FOR MORE INFORMATION LOG ON TO:
[HTTP://WWW.GEOCITIES.COM/MEDINATOWNSHIP/PAGES/MAIN.HTM](http://www.geocities.com/MEDINATOWNSHIP/PAGES/MAIN.HTM)



**Fire
Protection
Districts
FY 2000**



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 2000 Dataset

The following data analysis contains summary data for 773 fire protection districts that submitted an Annual Financial Report to the Office of the Comptroller for FY 2000.

Fund Type	Amount
Governmental Revenue	\$287.5 million
Governmental Expenditures	\$285.8 million
Governmental Fund Balance	\$206.4 million
Governmental & Proprietary Debt	\$101.6 million

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

FY 2000 Governmental Fund Balance

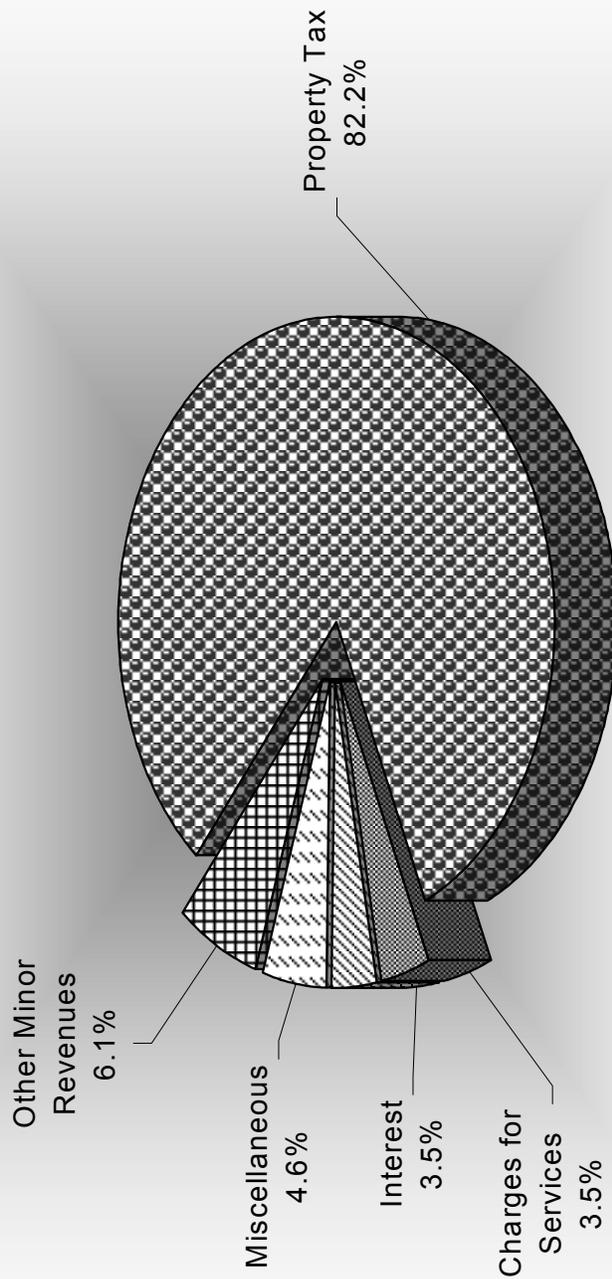
The FY 2000 ending fund balance for fire protection districts was \$206.45 million, an increase of \$13.1 million, or 7.4% over the beginning fund balance. The general revenue fund balance is equivalent to eight months of reserves, which is modestly above recommended levels.

It should be noted that 22 fire protection districts have a negative fund balance, which is an indicator of fiscal stress. 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 protection 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 2000 was \$101.6 million, increasing one tenth of a percent from the beginning of FY 2000.

**All Fire Protection Districts
FY 2000 Revenues By Source**

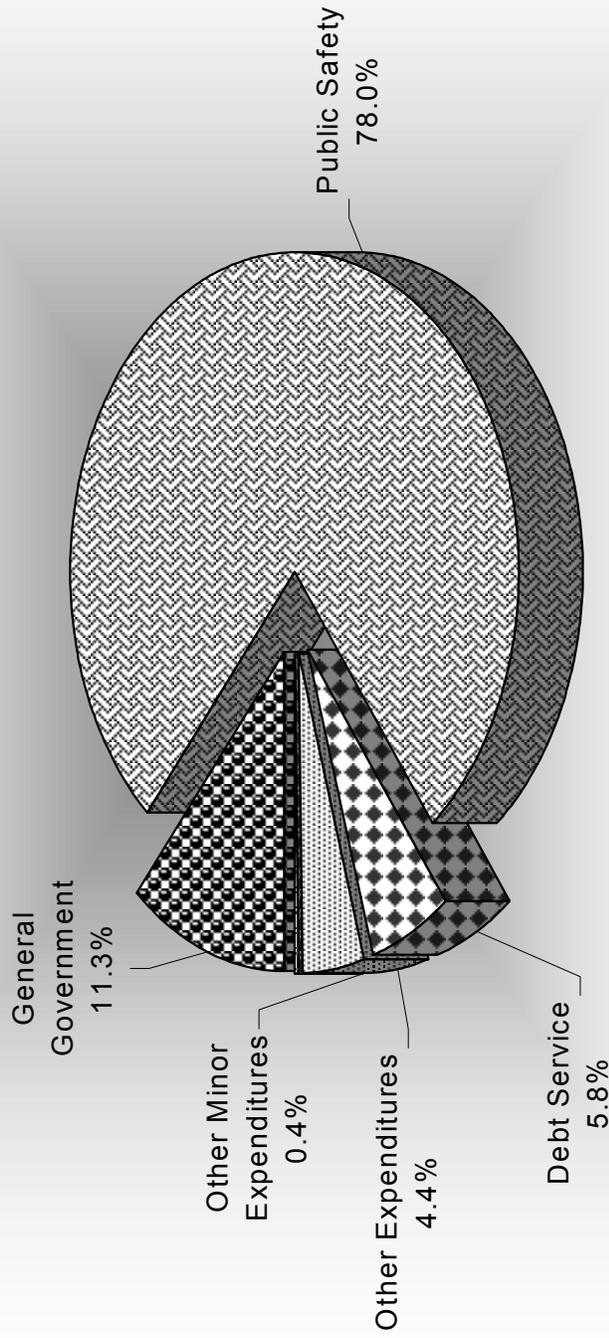


FY 2000 All Fire Protection Districts

\$ = Thousands

Property Tax	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Receipts
\$236,264	\$10,190	\$10,203	\$13,195	\$17,659	\$287,511

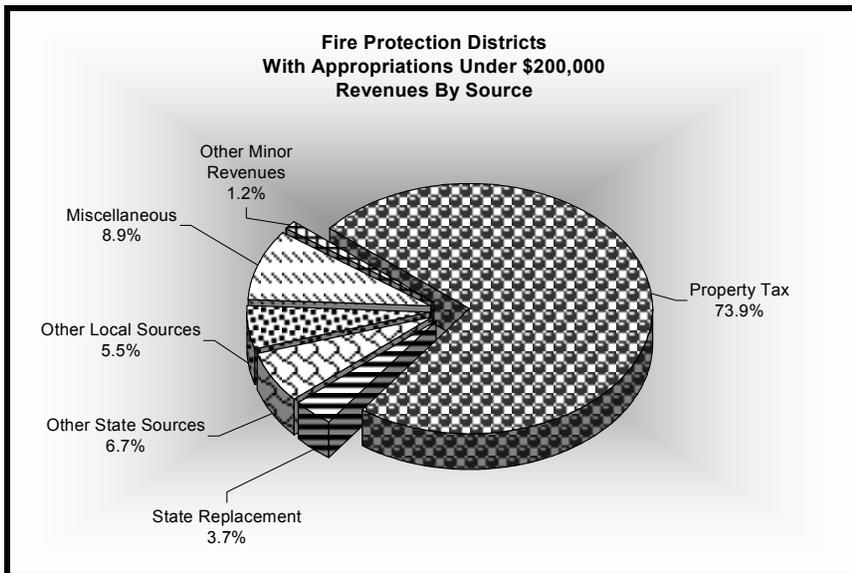
**All Fire Protection Districts
FY 2000 Expenditures by Program**



FY 2000 All Fire Protection Districts

\$ = Thousands

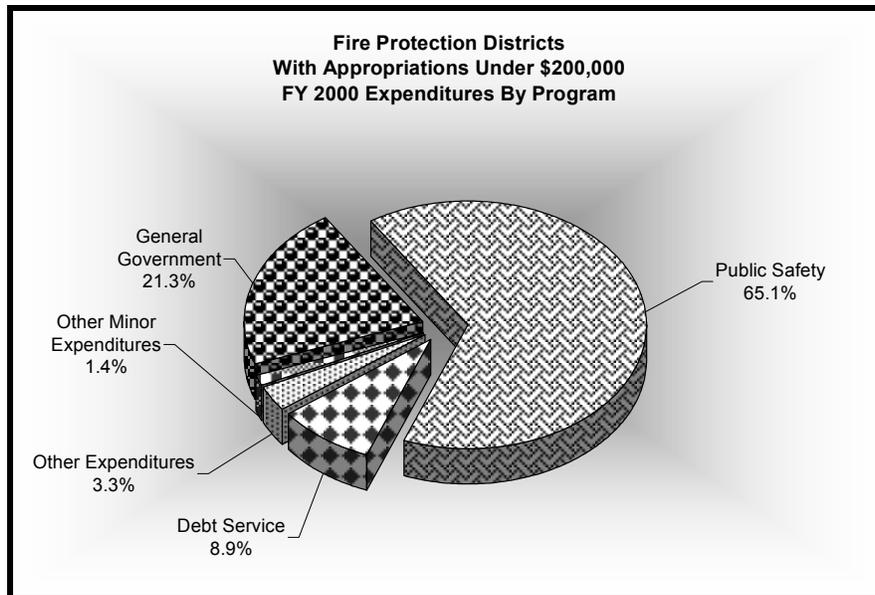
General Government	Public Safety	Debt Service	Other Expenditures	Other Minor Expenditures	Total Expenditures
\$32,358	\$222,957	\$16,701	\$12,609	\$1,176	\$285,801



FY 2000 Fire Protection Districts With Appropriations Under \$200,000

\$ = Thousands

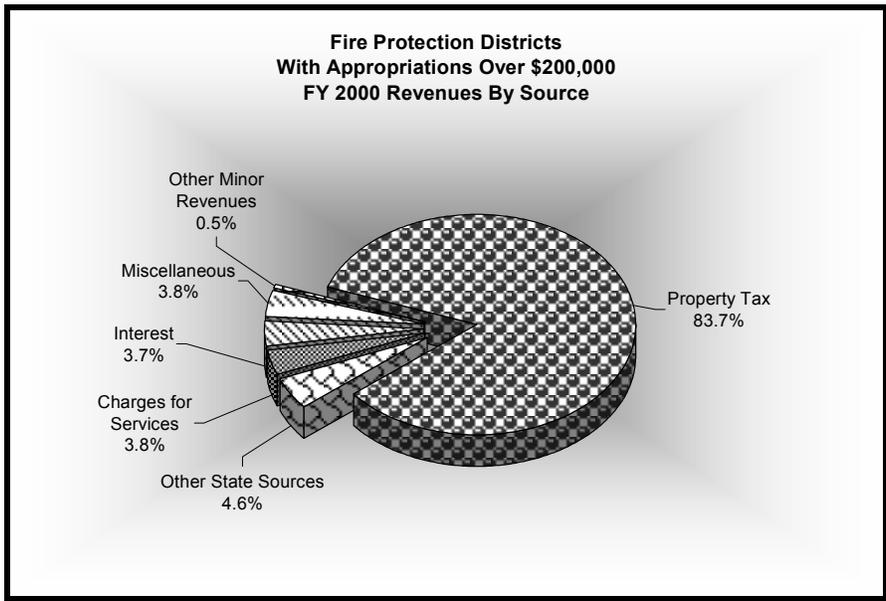
Property Tax	State Replacement	Other State Sources	Other Local Sources	Miscellaneous	Other Minor Revenues	Total Receipts
\$32,345	\$1,628	\$2,947	\$2,422	\$3,917	\$540	\$43,799



FY 2000 Fire Protection Districts With Appropriations Under \$200,000

\$ = Thousands

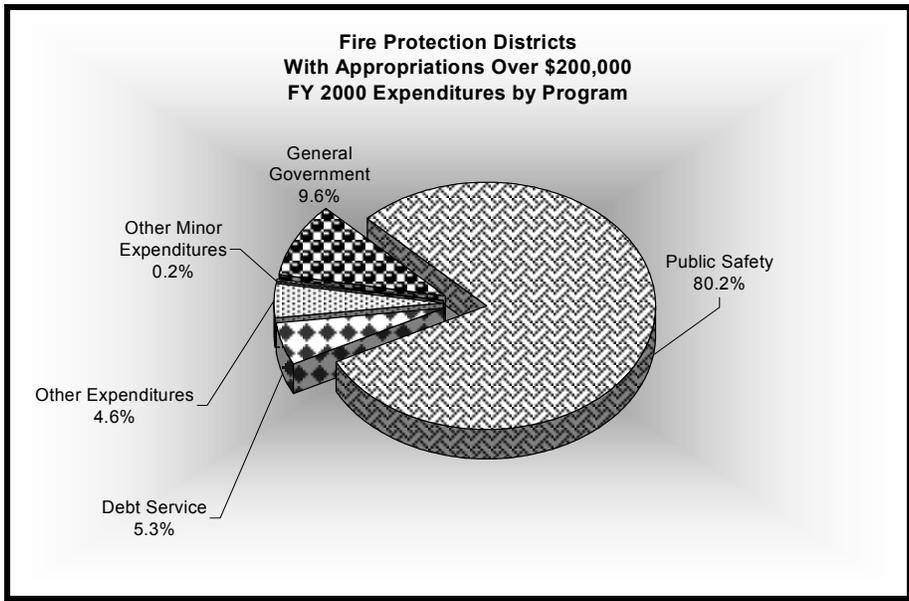
General Government	Public Safety	Debt Service	Other Expenditures	Other Minor Expenditures	Total Expenditures
\$8,772	\$26,884	\$3,663	\$1,377	\$569	\$41,264



FY 2000 Fire Protection Districts With Appropriations Over \$200,000

\$ = Thousands

Property Tax	Other State Sources	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Receipts
\$203,919	\$11,216	\$9,186	\$8,896	\$9,279	\$1,218	\$243,713



FY 2000 Fire Protection Districts With Appropriations Over \$200,000

\$ = Thousands

General Government	Public Safety	Debt Service	Other Expenditures	Other Minor Expenditures	Total
\$23,586	\$196,074	\$13,038	\$11,232	\$607	\$244,537

Trend Data

Trend data has been provided for FY 1997 – 2000. 732 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 2.4% from 1997 - 2000.

Historical Data

Fire Protection District Revenues

<i>Revenues by Source</i>	<i>FY 1997</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>	<i>Annual Growth Rate</i>
Property Tax	\$ 180,984,166	\$ 197,634,661	\$ 213,974,104	\$ 229,189,612	8.2%
Gaming*	N/A	N/A	N/A	\$ -	N/A
Charges for Services	\$ 6,279,912	\$ 7,670,441	\$ 9,028,861	\$ 10,030,227	16.9%
Interest	\$ 7,605,672	\$ 9,113,484	\$ 9,042,886	\$ 9,869,796	9.1%
Miscellaneous	\$ 8,352,433	\$ 11,254,687	\$ 12,667,775	\$ 12,800,724	15.3%
Total	\$ 203,222,183	\$ 225,673,273	\$ 244,713,626	\$ 261,890,359	8.8%

Fire Protection District Expenditures

<i>Expenditures by Program</i>	<i>FY 1997</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>	<i>Annual Growth Rate</i>
General Government	\$ 46,533,756	\$ 52,481,043	\$ 45,109,002	\$ 31,769,912	-11.9%
Public Safety	\$ 137,651,903	\$ 152,758,747	\$ 179,533,718	\$ 215,935,549	16.2%
Debt	\$ 11,533,028	\$ 13,576,371	\$ 17,947,672	\$ 15,492,055	10.3%
Other Expenditures	\$ 6,874,750	\$ 6,553,145	\$ 4,307,814	\$ 12,582,635	N/A
Development*	\$ 3,263,753	\$ 8,448,455	\$ 5,072,077	N/A	N/A
Public Works / Transportation*	\$ 48,925	\$ 77,385	\$ 166,508	\$ 33,805	N/A
Housing*	N/A	N/A	N/A	\$ 103,772	N/A
Environment*	N/A	N/A	N/A	\$ 2,577	N/A
Public Utility Company*	N/A	N/A	N/A	\$ 292,203	N/A
Total	\$ 205,906,115	\$ 233,895,146	\$ 252,136,791	\$ 276,212,508	10.3%

* Indicates the source of revenue or program was created or redefined in FY 2000.



LOCAL GOVERNMENT PROFILE:
*STILLMAN FIRE
PROTECTION DISTRICT*



STILLMAN FIRE PROTECTION DISTRICT*

MISSION

The Stillman Fire Protection District's mission is to protect lives and property by providing emergency and non-emergency services to the district and surrounding areas to the best of our ability by combining the safest methods and volunteered time, training and resources with continuous improvements in equipment and training.

The Stillman Fire Protection District is comprised of 40 men and women volunteer firefighters. The fire district covers approximately 85 square miles and the ambulance district covers approximately 105 square miles. Our one fire station serves over 5,000 people, most of these reside in rural settings.

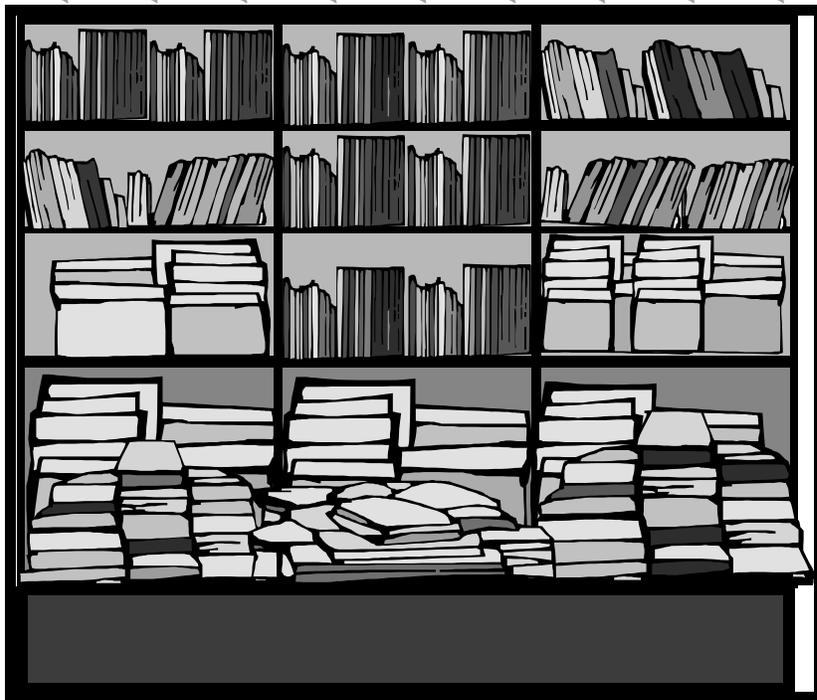
In 1909 the fire department purchased its first fire truck, an American LaFrance chemical pump. Then in 1954, the fire department formed the Stillman Fire Protection District. Currently, the fire department consists of two engines, two tankers, one ladder, one grass truck, and one utility truck.

The District formed an ambulance district in 1968 and volunteers went door to door asking for donations to purchase an ambulance. At first, the firefighters were trained in first aid and to transport patients. In the mid 1970s the ambulance upgraded its services with EMTs. In 2001 the fire department upgraded the ambulance service to the Paramedic level with four paramedics. Currently, there are seven paramedics.

On going professional training takes place monthly for all. Training includes medical training and station maintenance training.

The Stillman Fire Protection District is experiencing significant growth. Currently, a fire protection study to determine future needs in light of this growth is being conducted.

*HISTORY OF STILLMAN FIRE PROTECTION DISTRICT PROVIDED BY FIRE CHIEF BRIAN KUNCE, FOR MORE INFORMATION LOG ON TO WWW.STILLMANFIRE.COM



Library Districts FY 2000

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 2000 Dataset

The following analysis contains summary data for 299 public library districts submitting a FY 2000 Annual Financial Report to the Office of the Comptroller.

Fund Type	Amount
Governmental Revenue	\$195.3 million
Governmental Expenditures	\$197.3 million
Governmental Fund Balance	\$191.8 million
Governmental & Proprietary Debt	\$201.4 million

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

Total Governmental Fund Balance

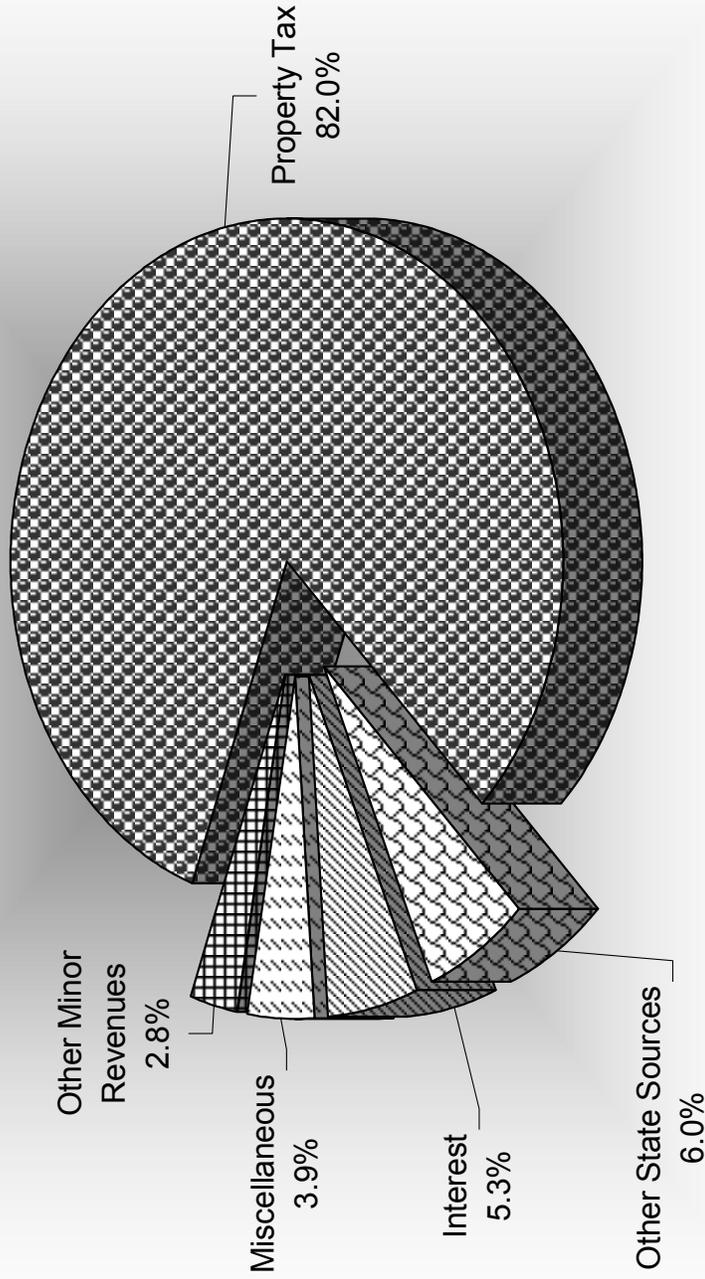
The FY 2000 ending fund balance for public library districts was \$191.8 million, an increase of \$31.7 million or 19.8% from the beginning fund balance. This represents an

eleven month reserve. The general fund balance is significantly lower, representing only a seven-month reserve.

Governmental & Proprietary Debt

Outstanding debt for public library districts at the end of FY 2000 was \$201.4 million, an increase \$22.4 million, or 12.5% from the beginning of FY 2000.

**All Library Districts
FY 2000 Revenues By Source**

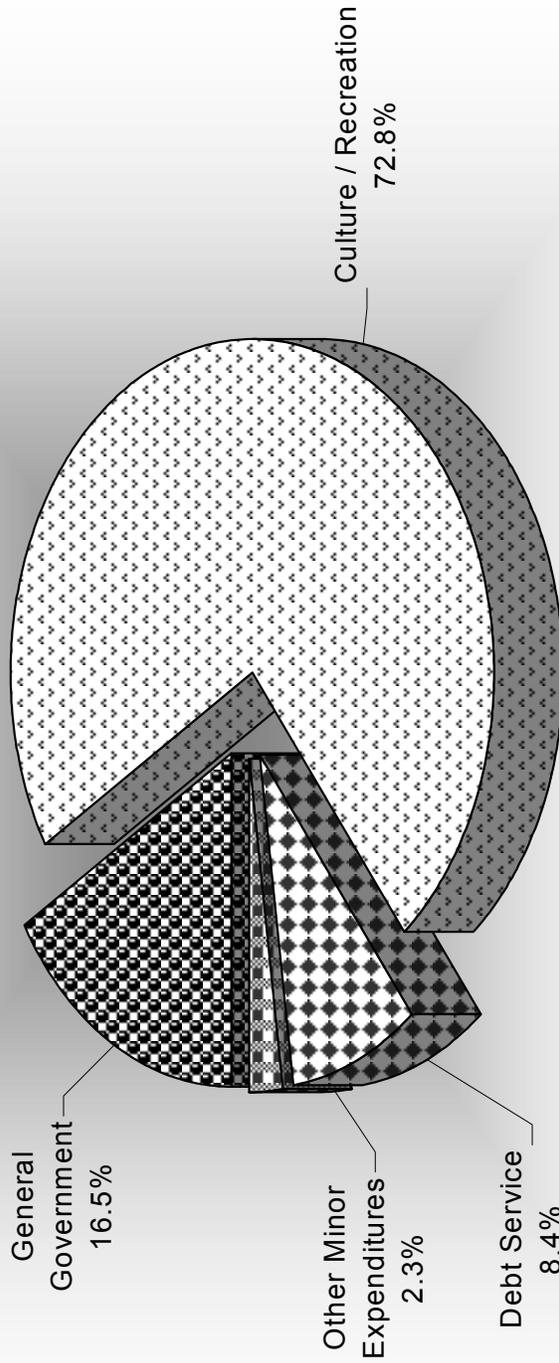


FY 2000 All Library Districts

\$ = Thousands

Property Tax	Other State Sources	Interest	Miscellaneous	Other Minor Revenues	Total Receipts
\$160,133	\$1,667	\$10,364	\$7,647	\$5,540	\$195,351

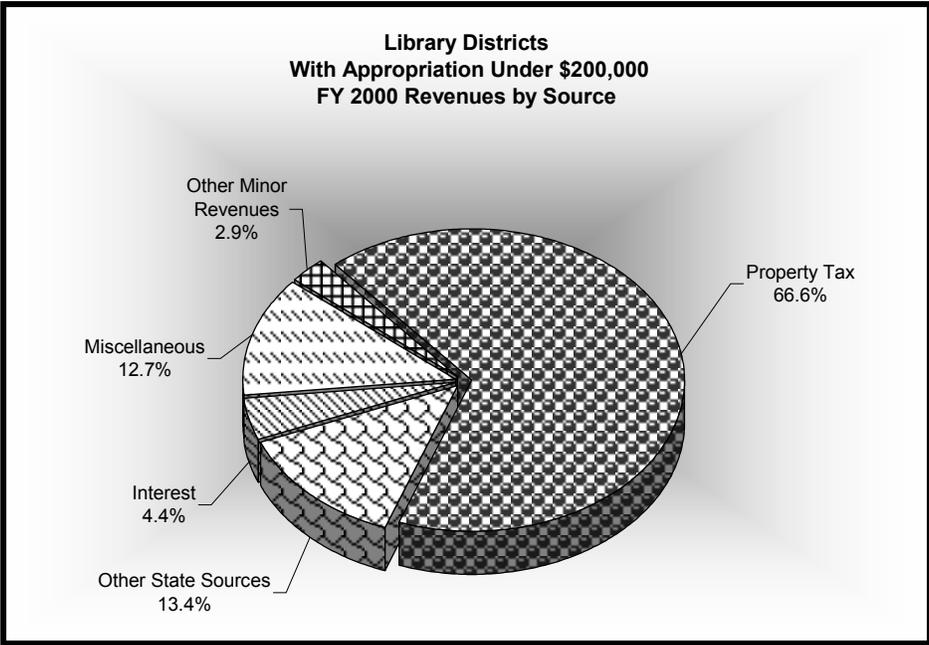
**All Library Districts
FY 2000 Expenditures By Program**



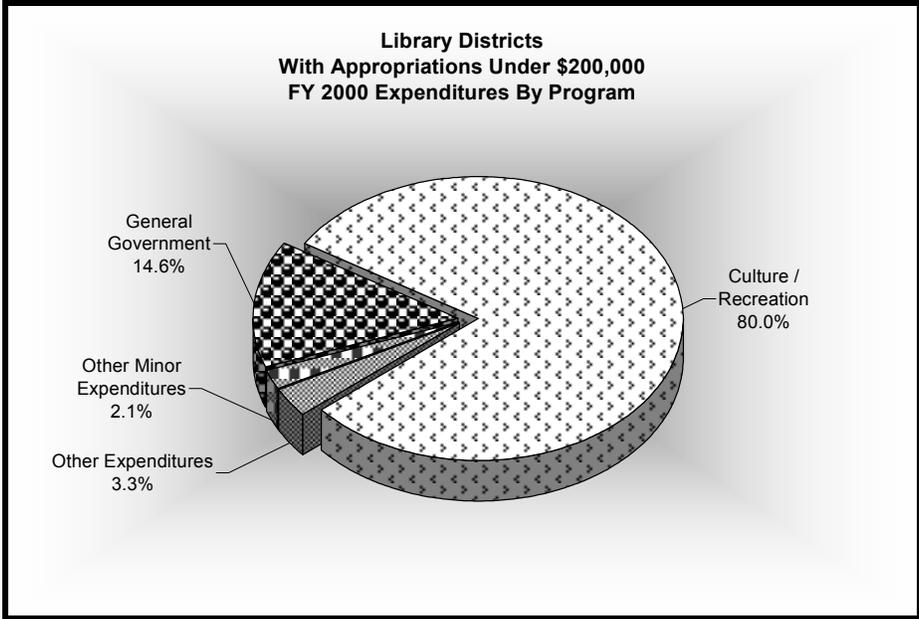
FY 2000 All Library Districts

\$ = Thousands

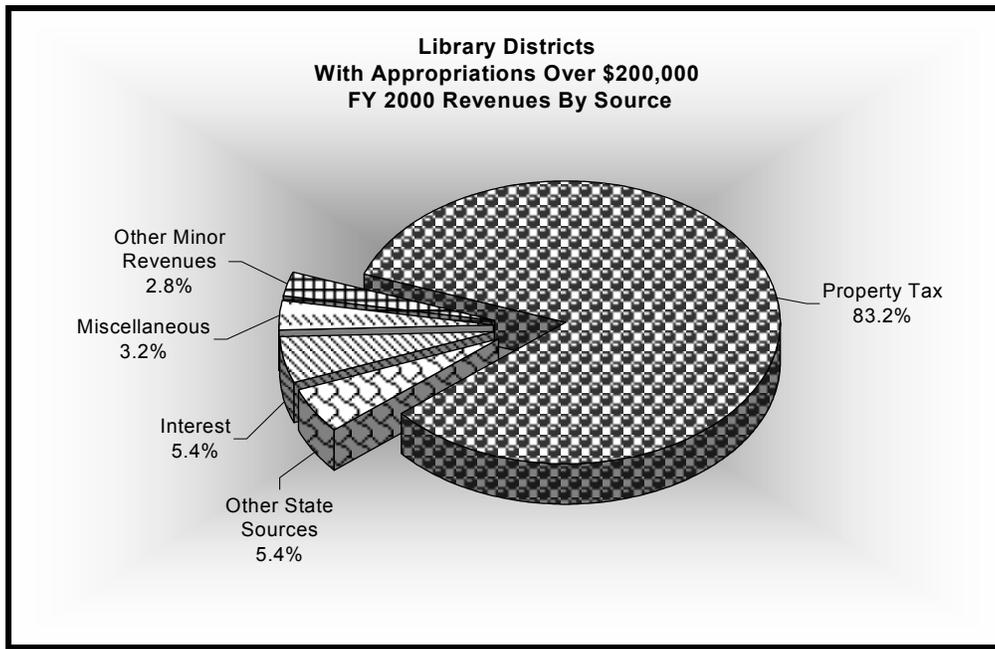
General Government	Culture / Recreation	Debt Service	Other Minor Expenditures	Total Expenditures
\$ 32,503	\$ 143,731	\$ 16,538	\$ 4,570	\$ 197,342



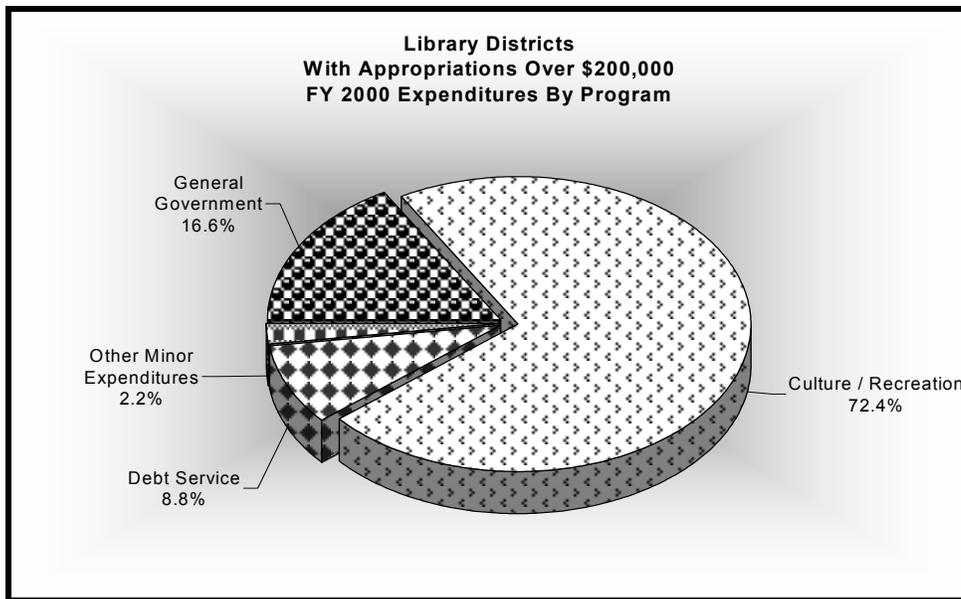
FY 2000 Library Districts With Appropriations Under \$200,000					
\$ = Thousands					
Property Tax	Other State Sources	Interest	Miscellaneous	Other Minor Revenues	Total Receipts
\$ 9,793	\$ 1,978	\$ 651	\$ 1,862	\$ 425	\$ 14,710



FY 2000 Library Districts With An Appropriations Under \$200,000				
\$ = Thousands				
General Government	Culture / Recreation	Other Expenditures	Other Minor Expenditures	Total
\$1,749	\$ 9,604	\$ 401	\$ 254	\$ 12,009



FY 2000 Library Districts with Appropriations Over \$200,000					
\$ = Thousands					
Property Tax	Other State Sources	Interest	Miscellaneous	Other Minor Revenues	Total Receipts
\$150,340	\$ 9,689	\$ 9,712	\$ 5,785	\$5,115	\$ 180,641



FY 2000 Library Districts With Appropriations Over \$200,000				
\$ = Thousands				
General Government	Culture/ Recreation	Debt Service	Other Minor Expenditures	Total Expenditures
\$ 30,754	\$ 134,127	\$ 16,322	\$ 4,130	\$ 185,334

Trend Data

Trend data has been provided for FY 1997– 2000. The 281 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 2.4% from 1997 - 2000.

Historical Data

Library Revenues

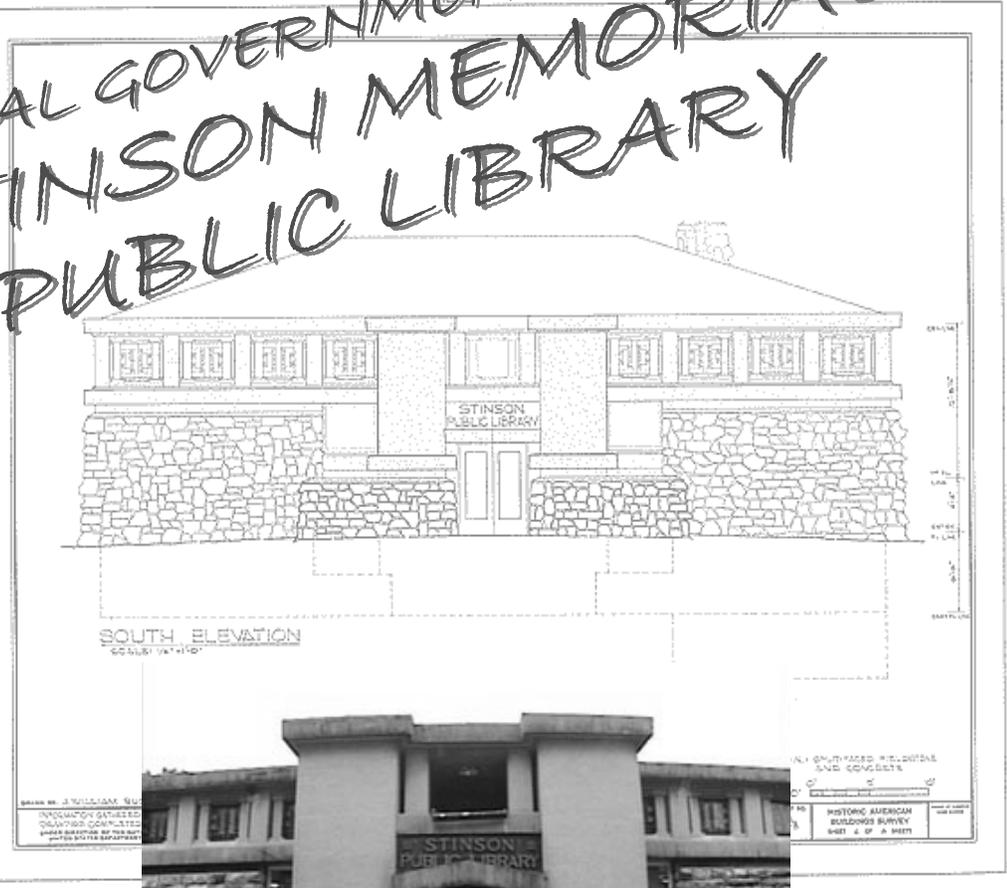
<i>Revenues by Source</i>	<i>FY 1997</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>	<i>Annual Growth Rate</i>
Property Tax	\$ 131,806,034	\$ 137,908,662	\$ 146,742,098	\$ 157,785,202	6.2%
Other State Sources	\$ 6,418,650	\$ 6,898,702	\$ 5,371,488	\$ 7,834,265	6.9%
Gaming*	N/A	N/A	N/A	\$ -	N/A
Interest	\$ 9,207,512	\$ 8,840,779	\$ 8,787,644	\$ 10,260,062	3.7%
Miscellaneous	\$ 5,802,691	\$ 10,105,176	\$ 6,957,042	\$ 7,157,950	7.2%
Total	\$ 153,234,887	\$ 163,753,319	\$ 167,858,272	\$ 183,037,479	6.1%

Library Expenditures

<i>Expenditures by Programs</i>	<i>FY 1997</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>	<i>Annual Growth Rate</i>
General Government	\$ 43,187,262	\$ 49,148,771	\$ 35,861,511	\$ 32,298,170	-9.2%
Culture / Recreation	\$ 105,632,807	\$ 116,322,991	\$ 118,356,024	\$ 141,043,831	10.1%
Debt	\$ 13,336,230	\$ 13,413,432	\$ 13,133,914	\$ 15,900,848	6.0%
Development*	\$ 9,851,142	\$ 6,959,687	\$ 4,335,623	N/A	N/A
Public Works / Transportation*	\$ 32,997	\$ 996,578	\$ -	\$ -	N/A
Housing*	N/A	N/A	N/A	\$ 13,000	N/A
Environment*	N/A	N/A	N/A	\$ 318	N/A
Public Utility Company*	N/A	N/A	N/A	\$ 470,587	N/A
Total	\$ 172,040,438	\$ 186,841,459	\$ 171,687,072	\$ 189,726,754	3.3%

* Indicates the source of revenue or program was created or redefined in FY 2000.

LOCAL GOVERNMENT PROFILE: STINSON MEMORIAL PUBLIC LIBRARY



STINSON MEMORIAL LIBRARY

Stinson Memorial Library, located in Anna, was established by an endowment from Captain Robert Burns who died October 11, 1903. The building, dedicated in 1914 is a design by Walter B. Griffin, a student of famed architect Frank Lloyd Wright. The library is on the National Register of Historic places, a designation made by the National Park Service.

The History of the Building*

In 1912, Walter B. Griffin, was nominated to be architect of the Stinson Memorial Library. An advocate of using materials indigenous to the area, Griffin's use of limestone is one of the compelling features of the structure. Griffin viewed the blending of architecture with the environs, combined with the slight lift of verticality and the massing of sheer walls of concrete, the preferred mixture of functional design and organic aestheticism. Wright did not employ the verticality, but envisioned his structures as horizontally rising from the ground.

The limestone used in the construction of the Stinson Library, was quarried on the farm of Dr. Rich near Jonesboro, 1-1/2 miles to the west and home of the County Seat. Jesse Parker was the stone cutter, and the limestone was transported to the construction sight on sledges pulled by oxen (Notes 1978).

The exterior parts of the library which are not limestone are reinforced concrete, with the entry steps being faced with Tennessee marble. Inside, the scheme uses heavy fumed oak beams as room dividers. The original floor covering was cork, and the band of stained glass which encompasses the building almost entirely, adds color to the natural light. Indirect electric lighting fixtures, sunk into the oak beams, were the majority of interior illumination sources with at least two ceiling fixtures, located near the front entrance, designed in stained glass by Griffin.

The main entry leads to either a lower auditorium or upstairs to the library proper. The original circulation desk is directly in front of the upstairs entry, and gives an adequate view of the four reading rooms. The new circulation desk is in front of the back wall of windows in the main room. In the front are the adult and children's reading rooms, each being 24 feet square. The reference room and magazine room are in the rear, each measuring 16 feet square. The auditorium measures 28 by 40 feet and is located on the lower level and meant for community use. It has a capacity of 75-100 people. The library purportedly houses 25,000 books. The library, at present, has numerous uncataloged selections that are generally relegated to the early twentieth century.

The Library*

The first librarian was Lueva Montgomery from Wheaton, Illinois, and she began her duties in June of 1914 (Minutes 1914). The library was officially opened (and dedicated) on August 14, 1914. One significance to be noted in regards to the Stinson Memorial Library's early innovativeness; around 1917, a 'book wagon' was introduced. Which was a horse drawn buckboard that caddied books around the neighboring communities within the county.

Today, the Stinson Memorial Library has three branches in; Alto Pass Branch, Cobden Branch, and Wolf Lake. With a collection of more than 25,000 books, Stinson Memorial Library offers a wide range of services:

- Books: Fiction, Non-Fiction and Reference for Adults and Children
- Videos
- Magazines
- Audio Books
- Internet Access
- Children's Programs
- Access to the Shawnee Library System
- Copy and Fax Services
- Meeting Facilities

**FOR MORE INFORMATION ABOUT STINSON MEMORIAL LIBRARY LOG ON TO:
www.sirin.lib.il.us/docs/ann/docs/lib/index.html or call 618.833.2521**

*Excerpted from the writings of Robert E. Hafeman



**Park
Districts
FY 2000**

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 2000 Dataset

The following data analysis contains summary data for 306 park districts submitting an Annual Financial Report to the Office of the Comptroller for FY 2000.

Fund Type	Amount
Governmental Revenue	\$1.0 billion
Governmental Expenditures	\$1.3 billion
Governmental Fund Balance	\$720.9 million
Governmental & Proprietary Debt	\$1.8 billion

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

Total Governmental Fund Balance

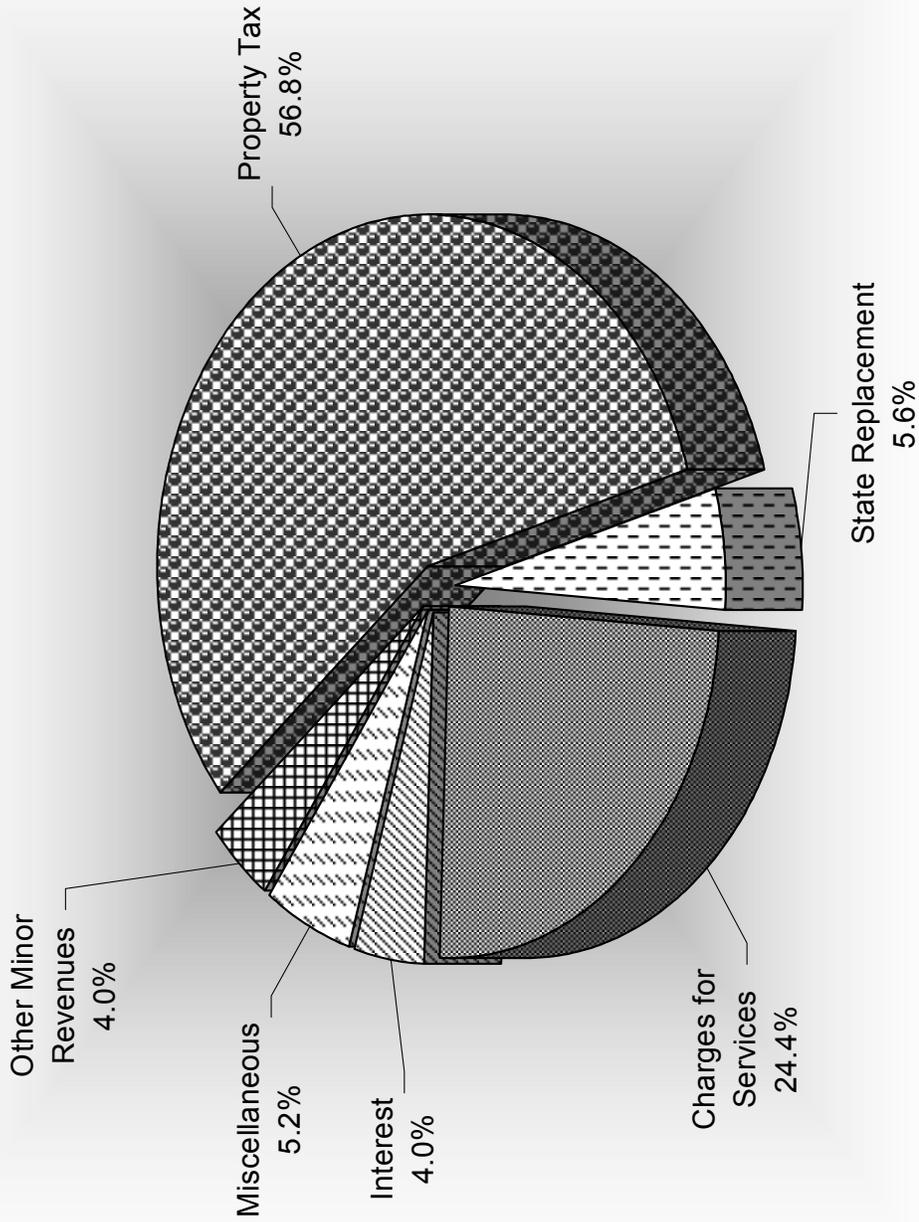
At the end of FY 2000, park districts reported an ending fund balance of \$720.92 mil-

lion, a \$66.1 million decrease from the fund balance reported at the beginning of the year. Park districts are carrying a fund balance that reflects an six month reserve; however, the general funds fund balance only has a reserve for four months, which is within a healthy range.

Governmental & Proprietary Debt

FY 2000 ended with park districts reporting \$1.8 billion in governmental and proprietary debt. Total park district debt increased \$104.7 million or 6.2% during FY 2000.

**All Park Districts
FY 2000 Revenues By Source**

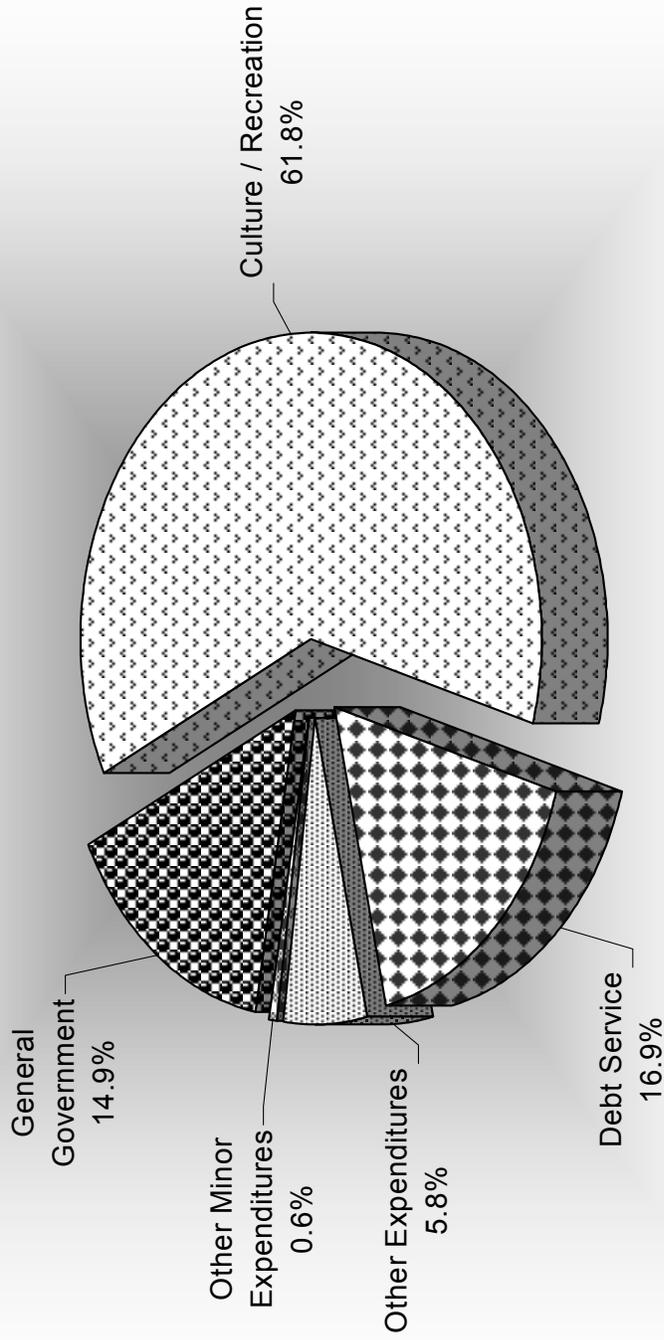


FY 2000 All Park Districts

\$ = Thousands

Property Tax	State Replacement	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Receipts
\$ 588,569	\$ 57,638	\$ 253,289	\$ 41,676	\$ 54,132	\$ 41,514	\$ 1,036,818

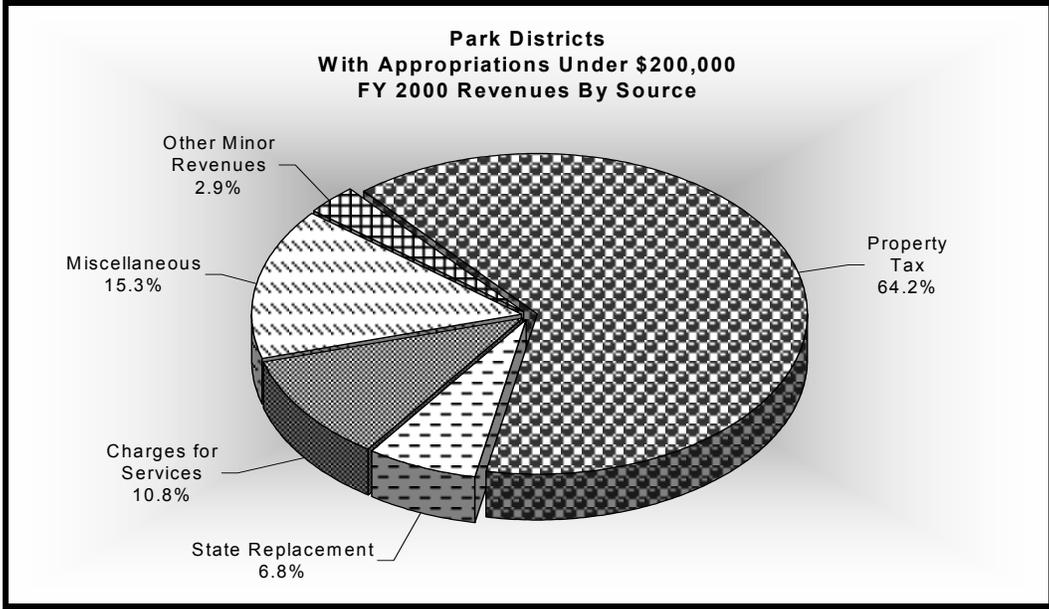
**All Park Districts
FY 2000 Expenditures By Program**



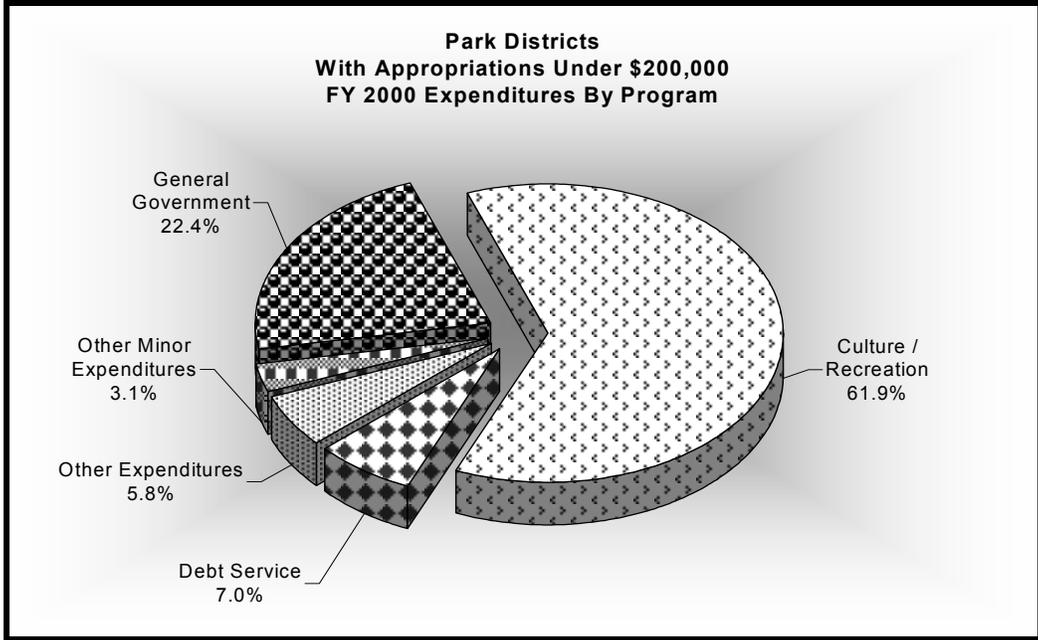
FY 2000 All Park Districts

\$ = Thousands

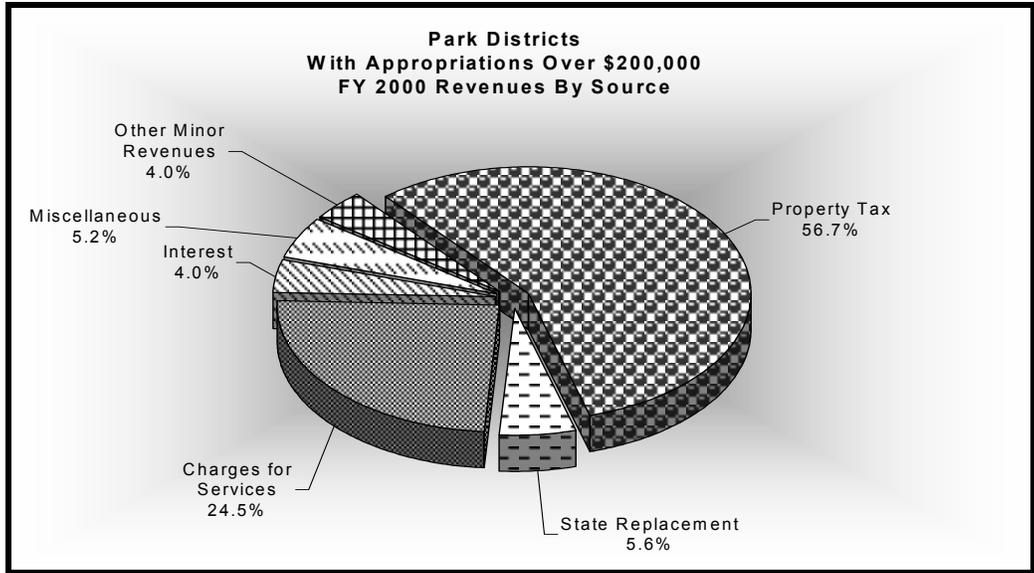
General Government	Culture / Recreation	Debt Service	Other Expenditures	Other Minor Expenditures	Total Expenditures
\$ 202,539	\$ 838,635	\$ 230,064	\$ 78,394	\$ 8,226	\$ 1,357,857



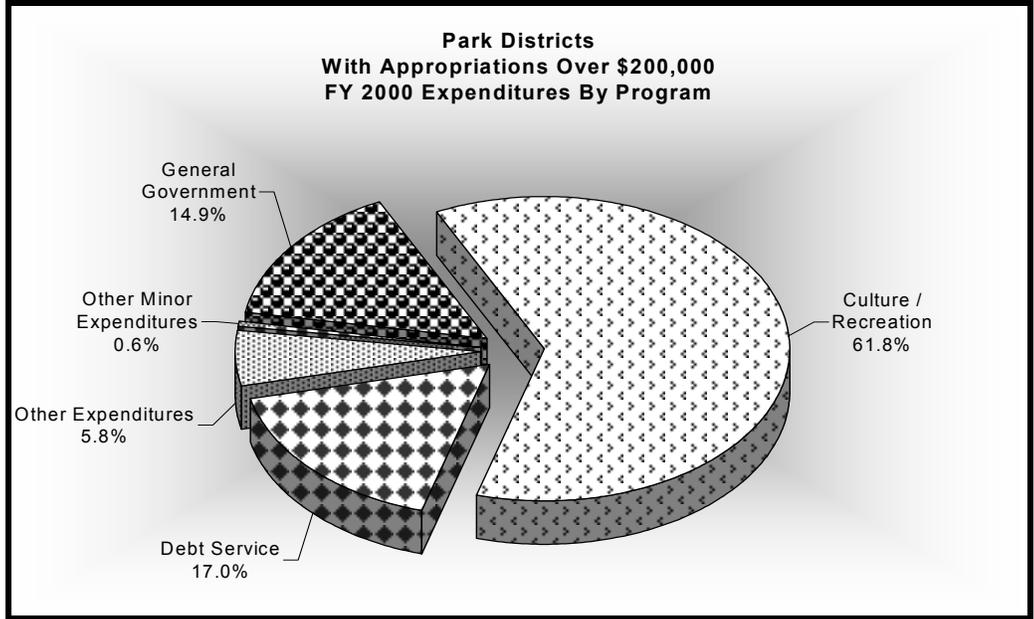
FY 2000 Park Districts With Appropriations Under \$200,000					
\$ = Thousands					
Property Tax	State Replacement	Charges for Services	Miscellaneous	Other Minor Revenues	Total Receipts
\$ 4,451	\$ 472	\$ 752	\$ 1,059	\$ 203	\$ 6,937



FY 2000 Park Districts With Appropriations Under \$200,000					
\$ = Thousands					
General Government	Culture / Recreation	Debt Service	Other Expenditures	Other Minor Expenditures	Total Expenditures
\$ 1,517	\$ 4,197	\$ 473	\$ 390	\$ 208	\$ 6,785



FY 2000 Park Districts With Appropriations Over \$200,000						
\$ = Thousands						
Property Tax	State Replacement	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Receipts
\$ 584,118	\$ 57,166	\$ 252,536	\$ 41,521	\$ 53,073	\$ 41,466	\$ 1,029,881



FY 2000 Park Districts With Appropriations Over \$200,000					
\$ = Thousands					
General Government	Culture / Recreation	Debt Service	Other Expenditures	Other Minor Expenditures	Total Expenditures
\$ 201,022	\$ 834,438	\$ 229,592	\$ 78,004	\$ 8,017	\$ 1,351,072

Trend Data

Trend data has been provided for FY 1997 – 2000. The 292 park districts that submitted data for all four 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 2.4% from 1997 - 2000.

Historical Data

Park District Revenues

<i>Revenues by Source</i>	<i>FY 1997</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>	<i>Annual Growth Rate</i>
Property Tax	\$ 565,600,697	\$ 583,324,194	\$ 587,242,836	\$ 583,049,107	1.0%
State Replacement	\$ 49,701,193	\$ 55,858,136	\$ 50,915,924	\$ 57,095,243	4.7%
Gaming*	N/A	N/A	N/A	\$ 1,210,927	N/A
Charges for Services	\$ 194,678,579	\$ 214,502,666	\$ 228,906,107	\$ 250,890,064	8.8%
Interest	\$ 34,897,474	\$ 39,673,187	\$ 39,485,673	\$ 41,395,605	5.9%
Miscellaneous	\$ 48,411,304	\$ 59,161,592	\$ 53,704,835	\$ 51,679,951	2.2%
Total	\$ 893,289,247	\$ 952,519,775	\$ 960,255,375	\$ 985,320,897	3.3%

Park District Expenditures

<i>Expenditures by Program</i>	<i>FY 1997</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>	<i>Annual Growth Rate</i>
General Government	\$ 144,112,157	\$ 179,856,568	\$ 176,254,849	\$ 196,884,448	11.0%
Culture and Recreation	\$ 664,586,376	\$ 672,949,360	\$ 688,645,532	\$ 834,787,002	7.9%
Debt	\$ 223,534,854	\$ 231,895,936	\$ 232,070,794	\$ 227,872,000	0.6%
Other Expenditures	\$ 18,993,573	\$ 16,196,822	\$ 28,742,458	\$ 76,106,927	58.8%
Development*	\$ 58,082,201	\$ 71,752,910	\$ 86,615,547	N/A	N/A
Public Works / Transportation*	\$ 2,790,614	\$ 11,334,310	\$ 6,134,696	\$ 3,363,479	N/A
Housing*	N/A	N/A	N/A	\$ 124,102	N/A
Environment*	N/A	N/A	N/A	\$ 2,782	N/A
Public Utility Company*	N/A	N/A	N/A	\$ 2,444,413	N/A
Total	\$ 1,112,099,774	\$ 1,183,985,906	\$1,218,463,876	\$ 1,341,585,153	6.5%

*Indicates source of revenue or program was created or redefined in FY 2000.

LOCAL GOVERNMENT PROFILE:
URBANA PARK
DISTRICT



URBANA PARK DISTRICT

Whether you want to relax, exercise, have fun with your family, enjoy the outdoors, take a dance or art class, listen to a free concert or play on a sports team, the Urbana Park District has a recreation opportunity for you in one of the 22 parks or recreation facilities!

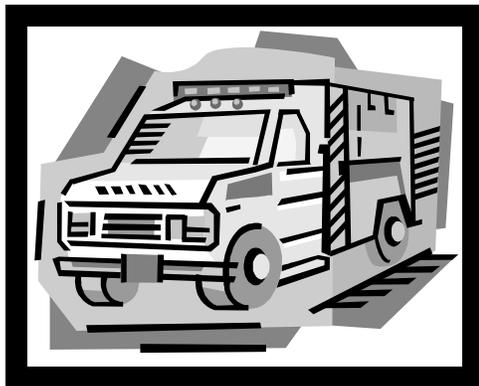
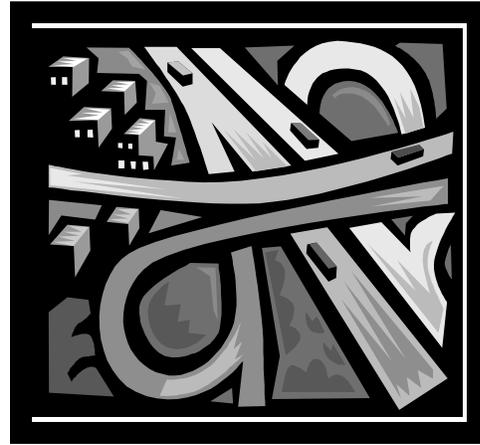
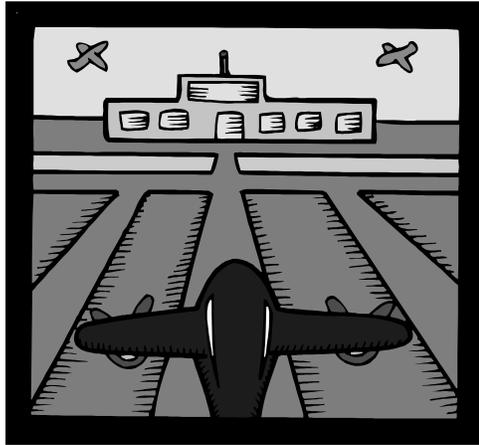
There is an emphasis on the natural world at the Urbana Park District. The largest park, Meadowbrook, has walking trails, the Wandell Sculpture Garden, an area of re-created Illinois tallgrass prairie, and PrairiePlay, a community-built, super-sized play structure. Nearly three miles of paths through the park make it ideal for walking, cycling or skating. More than 200 species of birds make their home in or pass through the park each year.

The Anita Purves Nature Center and adjacent Busey Woods are a resource for individuals and educators, with more than 30,000 visitors passing through its doors each year to learn about Illinois' natural history.

The athletics programs continue to grow year after year. Youth soccer, basketball and summer sports camp are some of the most popular programs for children, while adults can enjoy organized softball, volleyball, basketball or even a pick-up game of disc golf in Lohmann Park.

The Urbana Park District involves the community in the planning of facilities and programs through the involvement of a citizen advisory committee. This group of Urbana residents acts as the eyes and ears for the Board of Commissioners and staff in the community and works with staff members to create features that the public will truly enjoy.

**HISTORY OF THE URBANA PARK DISTRICT PROVIDED BY DANA MANCUSO,
FOR MORE INFORMATION LOG ON TO:
[HTTP://WWW.URBANAPARKS.ORG](http://www.urbanaparks.org)**



Special Districts

FY 2000

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 account of the number of units within the state of Illinois.

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

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

Several 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 820 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 2000**

Special Purpose Districts	Number of Reporting Special Purpose Districts
Airport Authority	27
Cemetery District	17
Conservation District	5
Electric Agency	1
Exposition and Auditorium	2
Forest Preserve District	10
Home Equity Program	3
Hospital District	21
Mass Transit District	11
Mosquito Abatement District	17
Multi-Township Assessment District	313
Port District	6
Public Building Commission	6
Public Water District	1
Public Health District	5
Rescue Squad District	2
Road District	62
River Conservancy District	13
Sanitary Dist	112
Solid Waste Agency	1
Soil and Water Conservation	98
Special Government	2
Special Recreation	1
Street Lighting District	21
Surface Water District	2
T.B. Sanitarium District	1
Water Authority	2
Water Commission	2
Water Reclamation District	4
Water Service	53
Total	820

Fiscal Year 2000 Dataset

The following data analysis contains summary data for 820 special purpose districts that submitted an Annual Financial Report to the Comptroller for FY 2000.

Fund Type	Amount
Governmental Revenue	\$963.4 million
Governmental Expenditures	\$1.1 billion
Governmental Fund Balance	\$1.4 billion
Governmental & Proprietary Debt	\$3.3 billion

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

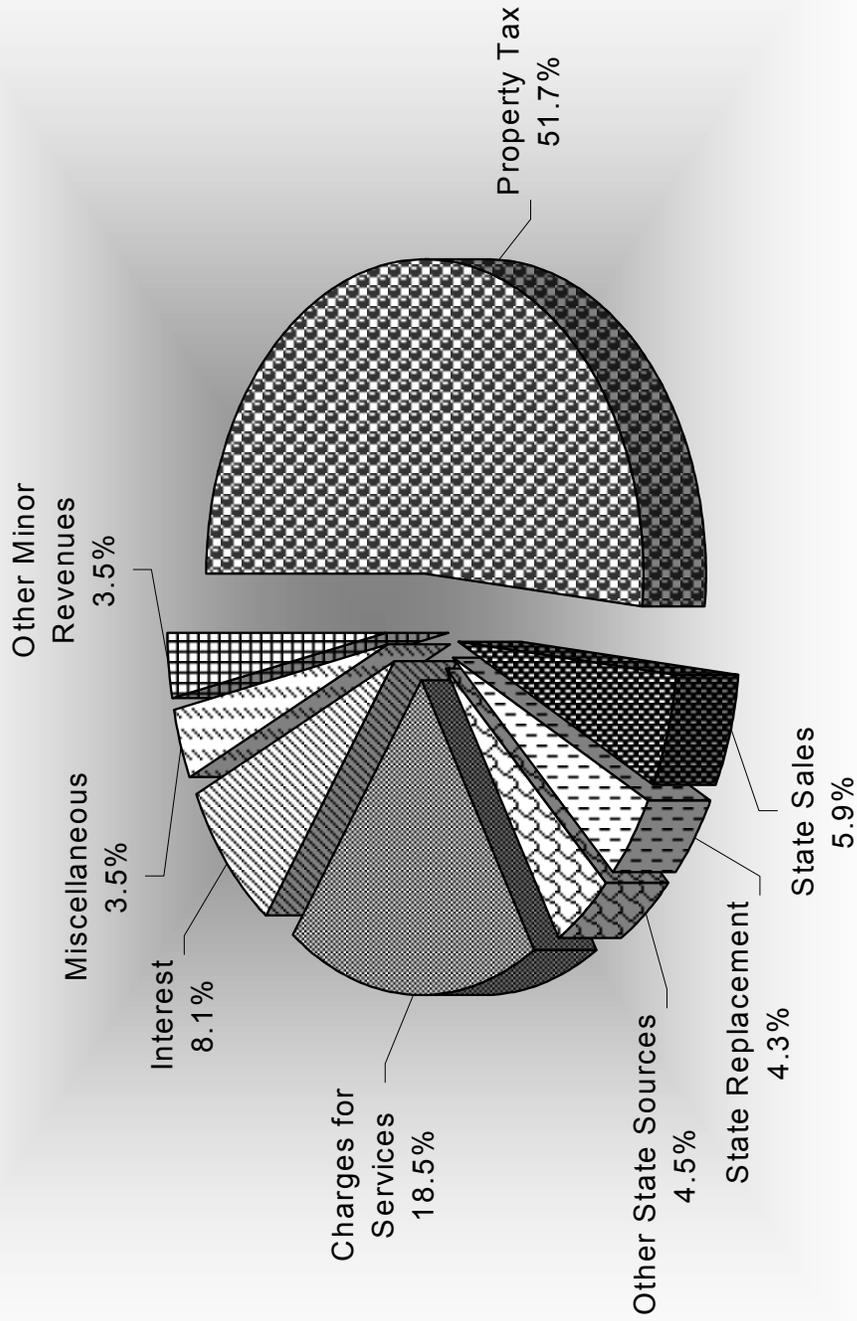
Total Governmental Fund Balance

FY 2000 ending fund balance for special purpose districts totaled \$1.4 billion, an increase of 6.4% from the beginning of the fiscal year. These aggregated governments carry a very high fund balance equivalent to 15 months of expenditures. 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 2000 was \$3.1 billion, an increase of \$231 million or 7.5% from the beginning of FY 2000.

All Other Special Purpose Districts FY 2000 Revenues By Source

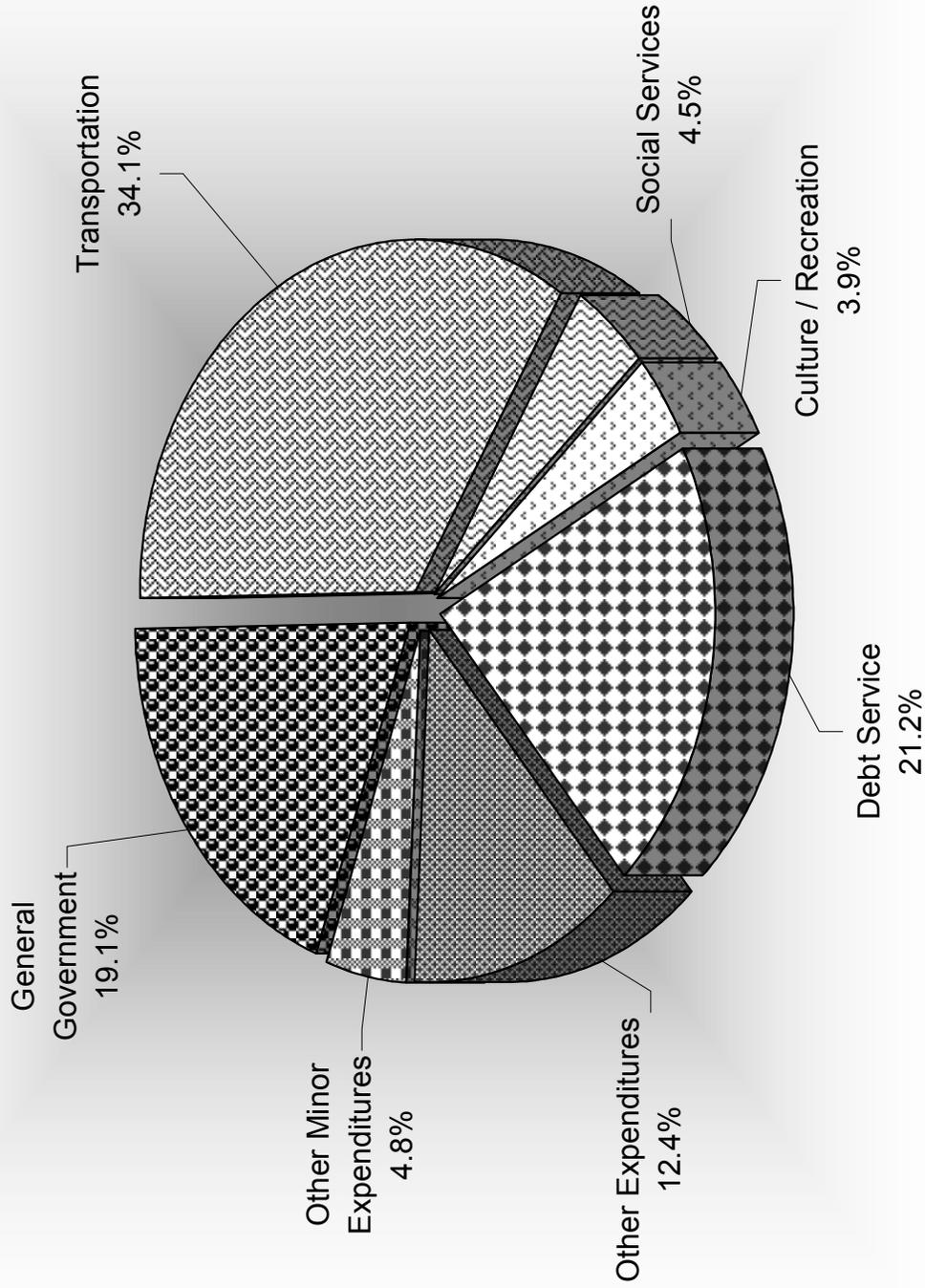


FY 2000 All Other Special Purpose Districts

\$ = Thousands

Property Tax	State Sales	State Replacement	Other State Sources	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Receipts
\$ 498,128	\$ 56,916	\$ 41,290	\$ 43,642	\$ 178,507	\$ 78,061	\$ 33,466	\$ 33,417	\$ 963,428

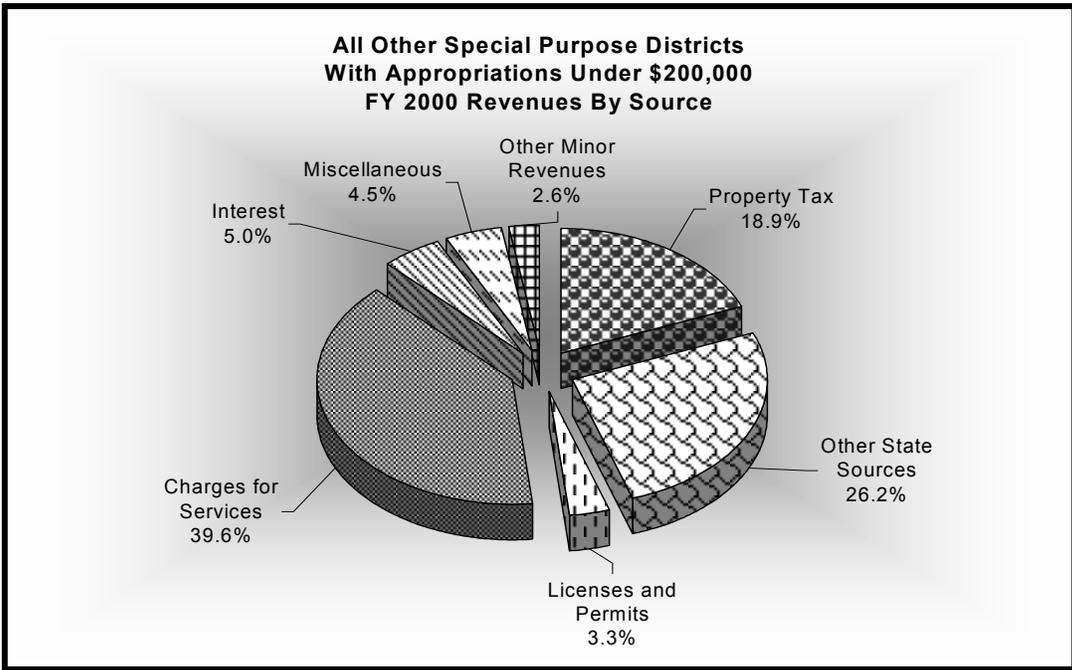
All Other Special Purpose Districts FY 2000 Expenditures By Program



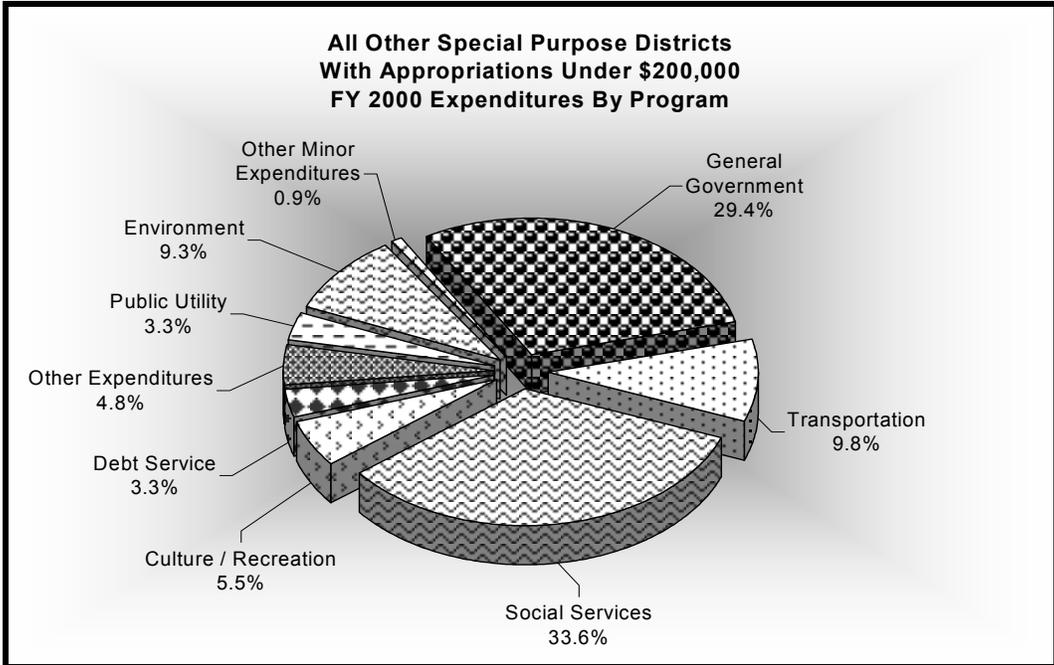
FY 2000 All Other Special Purpose Districts

\$ = Thousands

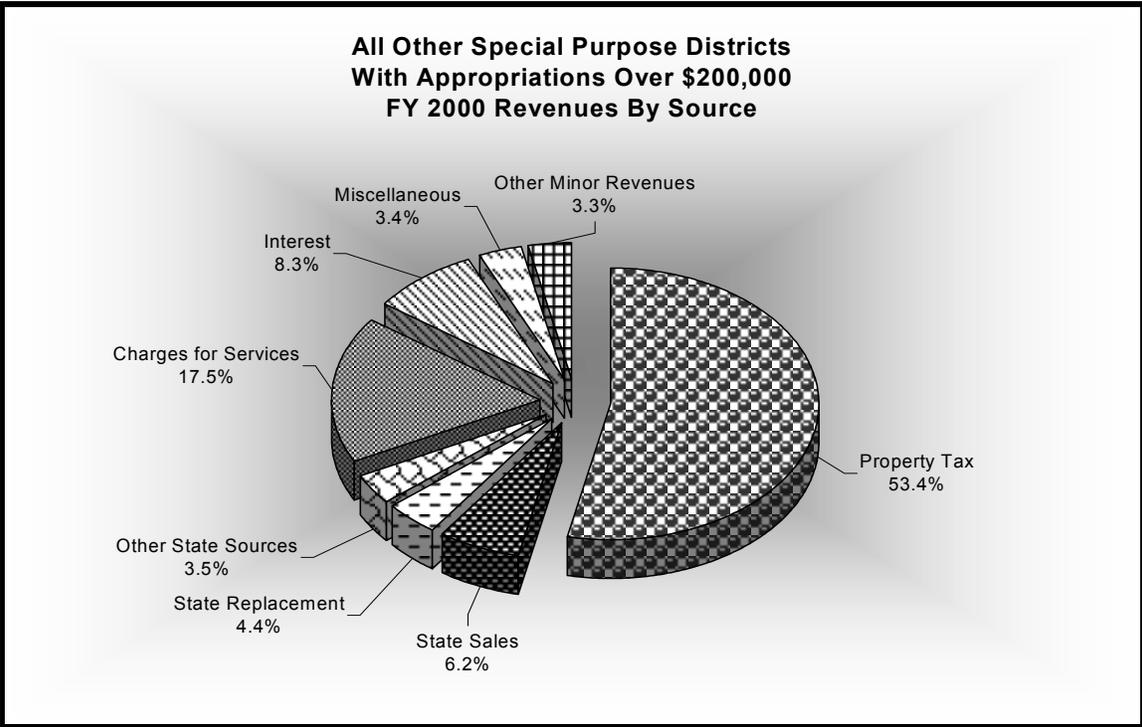
General Government	Transportation	Social Services	Culture / Recreation	Debt Service	Other Expenditures	Other Minor Expenditures	Total Expenditures
\$ 207,978	\$ 371,521	\$ 48,542	\$ 42,713	\$ 230,929	\$ 134,940	\$ 52,568	\$ 1,089,192



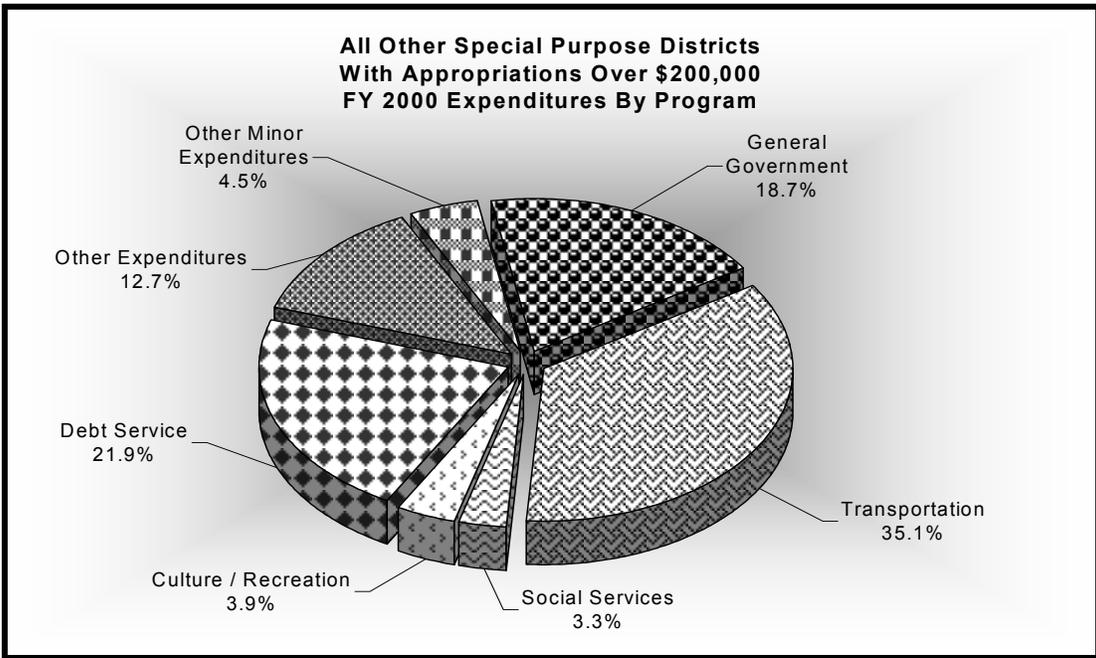
FY 2000 All Other Special Purpose Districts With Appropriations Under \$200,000							
\$ = Thousands							
Property Tax	Other State Sources	Licenses and Permits	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Receipts
\$ 8,814	\$ 12,211	\$ 1,534	\$ 18,475	\$ 2,337	\$ 2,097	\$ 1,217	\$ 46,685



FY 2000 All Other Special Purpose Districts With Appropriations Under \$200,000									
\$ = Thousands									
General Government	Transportation	Social Services	Culture / Recreation	Debt Service	Other Expenditures	Public Utility	Environment	Other Minor Expenditures	Total Expenditures
\$ 12,541	\$ 4,171	\$ 14,338	\$ 2,334	\$ 1,421	\$ 2,053	\$ 1,409	\$ 3,947	\$ 397	\$ 42,613



FY 2000 All Other Special Purpose Districts With Appropriations Over \$200,000								
\$ = Thousands								
Property Tax	State Sales	State Replacement	Other State Sources	Charges for Services	Interest	Miscellaneous	Other Minor Revenues	Total Receipts
\$ 489,315	\$ 56,914	\$ 40,445	\$ 32,278	\$ 160,032	\$ 75,723	\$ 31,369	\$ 30,666	\$ 916,743



FY 2000 All Other Special Purpose Districts With Appropriations Over \$200,000							
\$ = Thousands							
General Government	Transportation	Social Services	Culture / Recreation	Debt Service	Other Expenditures	Other Minor Expenditures	Total Expenditures
\$ 195,437	\$ 367,349	\$ 34,205	\$ 40,380	\$ 229,508	\$ 132,886	\$ 46,815	\$ 1,046,579

Trend Data

Trend data has been provided for FY 1997 – 2000. 746 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 2.4% from 1997 - 2000.

Historical Data

Special District Revenues

<i>Revenues by Source</i>	<i>FY 1997</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>	<i>Annual Growth Rate</i>
Property Tax	\$475,639,847	\$467,438,871	\$468,139,684	\$496,102,505	1.4%
Local / State Sales	\$49,271,816	\$79,890,237	\$62,047,803	\$56,915,157	4.9%
State Replacement	\$33,557,555	\$15,318,214	\$36,447,731	\$41,052,024	7.0%
Other State Sources	\$40,076,319	\$27,147,968	\$33,236,338	\$41,908,899	1.5%
Gaming*	N/A	N/A	N/A	\$110,234	N/A
Charges for Services	\$151,837,315	\$137,108,278	\$159,988,952	\$176,458,011	5.1%
Interest	\$69,746,802	\$75,590,349	\$64,413,015	\$77,594,482	3.6%
Miscellaneous	\$35,309,772	\$46,112,572	\$42,824,682	\$32,723,075	-2.5%
Total	\$855,439,426	\$848,606,489	\$867,098,205	\$922,864,387	2.6%

Special District Expenditures

<i>Expenditures by Program</i>	<i>FY 1997</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>	<i>Annual Growth Rate</i>
General Government	\$ 147,474,382	\$ 124,186,022	\$ 178,180,456	\$ 205,846,895	11.8%
Social Services	\$ 53,983,502	\$ 45,430,071	\$ 46,255,764	\$ 48,542,491	-3.5%
Culture and Recreation	\$ 32,922,982	\$ 31,135,288	\$ 33,248,481	\$ 42,697,481	9.1%
Debt	\$ 228,415,898	\$ 223,891,061	\$ 235,471,712	\$ 228,203,249	0.0%
Other Expenditures	\$ 36,217,147	\$ 47,999,805	\$ 42,597,838	\$ 134,704,233	54.9%
Development*	\$ 31,011,503	\$ 18,609,357	\$ 33,407,320	N/A	N/A
Public Works / Transportation*	\$ 348,488,332	\$ 396,032,118	\$ 436,944,371	\$ 370,397,592	N/A
Housing*	N/A	N/A	N/A	\$ 3,069	N/A
Environment*	N/A	N/A	N/A	\$ 31,709,006	N/A
Public Utility Company*	N/A	N/A	N/A	\$ 12,020,573	N/A
Total	\$ 878,513,747	\$ 887,283,721	\$1,006,105,941	\$ 1,074,124,589	6.9%

* Indicates that sources of revenue or program was created or redefined in FY 2000.

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 2000. All municipalities, counties, and townships must file financial data and special purpose governments with appropriations over \$5,400 must file. 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 report cards, 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 annual audits 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 2000. 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 its presentation in tables and graphs, if the individual categories were considered insignificant, or less than three percent of total revenues or expenditures. 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.

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 revenue 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 each year between FY 1997 - 2000. Governments that did not provide data for all four fiscal 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 revenue or expenditure categories will be indicated with an asterisk (*). In the new categories, trend data will not appear in the FY 1997 – 1999 columns and only the totals reported in FY 2000 will appear in the corresponding column. Those categories eliminated in the FY 2000 AFR will indicate the data reported during the past three fiscal years, however nothing will

appear in the FY 2000 column. Additionally, no growth rate will be indicated for each of these categories.

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

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

Non-home rule municipalities must have explicit statutory authority to impose property taxes for anything except the general corporate fund. 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 \$5.1 billion or 30.7% of revenue for local governments in FY 2000. Governments with the fewest taxing tools and programs are more dependent on property taxes than larger governments that provide more services. Aggregate county and municipal revenue charts show both of those governments relying on property taxes for approximately 25 - 30% of revenue. Special purpose districts such as fire protection districts and libraries rely on property taxes for approximately 65 - 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 80 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 \$438.7 million to 12 counties in FY 2000 for this purpose.

In the FY 2000 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 \$671.1 million or 4% 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 506 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 15 townships reported a utility tax on their FY 2000 Annual Financial Reports.

Utility taxes represent \$771 million, or 4.6% of total FY 2000 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 7.9% of all FY 2000 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 inter-governmental 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 \$935.3 million, or 5.6% of FY 2000 local government revenue. This source of income is only available to municipalities and counties and is distributed proportionately by population. Municipal governments receive 9.7% and counties receive 5.2% 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 9.6% of the total FY 2000 revenue. It equals 19.7% of total revenue for municipalities, and 8.7% 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 2000 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 2000. 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 Tax²⁵ is revenue received from the operator license fees and the 3 percent tax on gross proceeds 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 Tax²⁶ are revenue received from the operator license fees and the 5 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 Fees²⁷ 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 \$101.6 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 \$494.1 million, or 2.95% of all FY 2000 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 billion, or 6.1% of total FY 2000 local government revenue. Approximately 680 governments received federal funds, although 76% of all federal funds were given to Chicago and Cook County. Federal funds reported as revenue usually represent grants.

Approximately 801 governments received funds from other local governments in FY 2000. Intergovernmental revenue represents \$234.4 million, or 1.4% 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 \$3.6 billion or 21.5% of all FY 2000 revenue. Charges for Services were the largest portion of Other Local Sources, representing \$1.3 billion or 7.8% of all revenue.

This category has 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. Last year 1,200 governments made this error. All but a handful were fire, park or library districts that list all their expenditures as Public Safety or Culture and Recreation.

General Government was the second largest spending category in FY 2000, accounting for \$3.7 billion or 20.1% of all local government expenditures.

Public Safety

This category includes expenditures for the protection of persons and property, primar-

ily 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 20.6% of all FY 2000 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 \$522.8 million or 2.8% of total FY 2000 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 \$869.7 million, or 4.7% of total FY 2000 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 2000, totaling \$2.8 billion, or 15.2% of all local government spending. More than 2,500 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 2000 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 1,300 units of government in FY 2000 was \$699.8 million, or 3.8% of local government expenditures.

Culture and Recreation

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

More than 1,300 governments recorded expenditures in this category. Nearly all of the parks and library districts had culture and recreation expenditures. Local governments spent \$1.5 billion, or 8.3% of their funds on Culture and Recreation in FY 2000.

Development*

The Development category was eliminated from the FY 2000 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 2000, causing this category to show significant growth.

Housing*

Housing is 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 \$71 million or 0.4% of total FY 2000 spending.

Debt Service

Debt service includes interest and principal payments on general long-term obligations and interest amounts applicable to other debt instruments. Only 1,500 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 \$1.8 billion or 10.1% in FY 2000.

Environment*

This is a new category for FY 2000. This program is to reflect the costs for the provisions and maintenance of clean land and water supplies. More than 400 governments spent \$155.2 million or 0.9% to maintain a clean environment.

Public Utilities*

This is a new program in FY 2000. The expenditure category, Public Utilities, 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 500 governments reported spending \$59.6 million or 0.3% 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 is suppose to document the programmatic nature of the program. In FY 2000, Other Expenditures totaled \$2.3 billion or 12.7% 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. The "Annual Growth Rate" column on the historical tables, contains the field N/A. This field was suppressed, because of the substantial number of governments recording data in this expenditure category due to the new or redefined FY 2000 AFR. Continued education should reduce this category over the next several years.

****Those expenditure categories appearing with an asterisk (*) are new or redefined categories for FY 2000, 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 12,419,293 in 2000.
10. See endnote eight. 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)