



Local Government Division

FISCAL RESPONSIBILITY
REPORT CARD

2018



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

ACCOUNTABILITY IN
ACTION
2018



WELCOME

LETTER *from* THE COMPTROLLER

Illinois State Comptroller Susana A. Mendoza



To the Honorable Members of the General Assembly and County Clerks:

Pursuant to the Fiscal Responsibility Law [35 ILCS 200/30-30 and 200/30-31] I have enclosed the FY 2018 Fiscal Responsibility Report Card detailing the self-reported financial activity of almost 5,200 local governments in Illinois.

Each year, counties, municipalities, townships and special purpose districts submit their financial statements and audit reports to the Illinois Office of Comptroller, allowing us to provide taxpayers a comprehensive, user-friendly report on sources of local government revenue, expenditures, fund balances and debt. These Data Summaries for individual units of government demonstrate financial standings, and the indicators gauge the fiscal health of each unit based on averages and medians.

To make this data more accessible to the public, this report contains charts and graphs along with the Chart of Accounts to illustrate the data with statistical groupings and historical trends. An overview of all Tax Increment Finance (TIF) Districts for FY 2018 is available, and individual TIF District reports can be found on our website.

In the interest of encouraging government collaboration, my Office continues to provide Annual Financial Reports, Annual Audits and TIF District reports to the public via the Warehouse (<http://warehouse.illinoiscomptroller.gov>), an interactive online tool that allows users to access financial data for all local governments in Illinois.

As my Office seeks to make the reporting for local governments faster, better and more cost-effective, we maintain that increasing government transparency and improving accountability measures are the most important objectives. The Fiscal Responsibility Report Card is assembled for taxpayers in the spirit of making government better serve all Illinoisans.

Sincerely,

A handwritten signature in black ink that reads "Susana A. Mendoza". The signature is fluid and cursive.

Susana A. Mendoza
Illinois State Comptroller

A blue-tinted photograph of a modern building. The image features a prominent curved architectural element on the right side, possibly a balcony or a decorative overhang, supported by a thick, cylindrical column. The building's facade is composed of large, rectangular panels. The sky is a deep blue with some light clouds. The overall aesthetic is clean and architectural.

EFFICIENCY

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Illinois State Comptroller Susana A. Mendoza

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TRANSPARENCY

REPORT *card* INTRODUCTION

Improving Illinois

Pursuant to local government statutes [*Governmental Account Audit Act*¹, *County Auditing Law*², and *Illinois Municipal Code*³] the Illinois Office of Comptroller collects Annual Financial Reports [AFRs] from almost 5,200 local governments representing financial information for more than 6,600 primary and component units of government for FY 2018. The *Fiscal Responsibility Law*⁴ requires the Illinois Office of Comptroller to provide a report to the General Assembly and County Clerks regarding the collection of revenue and expenditures of local governments, excluding school districts, community colleges and entities that do not collect property tax. The FY 2018 Fiscal Responsibility Report Card (referred throughout this document as the Report Card) is distributed to the General Assembly and County Clerks in fulfillment of this requirement.

While the *Fiscal Responsibility Law*⁴ 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 and holding local officials accountable for their financial decisions. Data collected by the Illinois Office of Comptroller is available in a standardized format and accessible to policy makers and the public as called for in the *Freedom of Information Act*⁵ and the *State Comptroller Act*⁶. The Report Card contains descriptive text, research on issues relating to fiscal health and responsibility, and expenditure and revenue groupings based on government type. The Report

Card contains user-friendly statistical information regarding the collection of local government revenue based on various revenue groupings and several appendices, one of which details the finances of Cook County, City of Chicago, Chicago Park District, Regional Transportation Authority (RTA) and the Metropolitan Water Reclamation District. Individual Data Summaries provide comparative data for similar units of government including summaries of total revenue, expenditures, fund balances, and debt.

The Report Card includes the Methodology, Governmental Funds for Revenue, Expenditures, and Fund Balance data for FY 2018. In addition, it includes Local Government Debt and Tax Increment Finance (TIF) District data for FY 2018. The information in the Report Card is supported by the data in Appendices A - D, which were generated from the data contained in the Local Government Division database.



ACCOUNTABILITY

LOCAL GOVERNMENTS *in* ILLINOIS

FY 2018

As prescribed by the *Illinois State Comptroller Act*⁷, the Illinois Office of Comptroller maintains a registry of over 8,500 units of local government. Illinois statutes require almost 5,200 units of local government to submit Annual Financial Reports (AFRs), and in some cases an independent auditor’s report conducted by a licensed CPA, to the Illinois Office of Comptroller.

The financial data reported on the AFR is used to prepare the Report Card, which the Illinois Office of Comptroller submits annually to the General Assembly and Illinois’ 102 County Clerks.

Following is a listing of the types of local governments in Illinois:

GOVERNMENT TYPE

Airport Authority	Multi Township Tax Assessment District	Special Recreation
Cemetery District	Museum District	Street Lighting District
City	Natural Gas Agency	Surface Water District
Community College*	Park District	T.B. Sanitarium District
Conservation District	Planning Agency	Town
County	Port District	Township
Drainage District*	Public Building Commission	Transportation Authority
Electric Agency	Public Health District	Village
Exposition and Auditorium Authority	Public Library District	Water Authority
Fire Protection District	Public Water District	Water Commission
Flood Prevention District	Rescue Squad District	Water Reclamation District
Forest Preserve District	River Conservancy District	Water Service District
Home Equity Program	Road & Bridge District**	
Hospital District	Road District	
Housing Authority*	Sanitary District*	
Joint Action Water Agency	School District	
Mass Transit District	Soil and Water Conservation District	
Mosquito Abatement District	Solid Waste Agency	

**These units of government are not required to file annual financial data with the Illinois Office of Comptroller. The financial information may be available through other reporting agencies.*

***Financial data for all Road & Bridge Districts is included in the financial reports of its Township.*



INCENTIVES

TIF DISTRICTS *in* ILLINOIS

FY 2018

Municipalities in the State of Illinois that have created one or more Tax Increment Finance (TIF) Districts are required to file a TIF Report annually with the Illinois Office of Comptroller. The requirements are outlined in the *Tax Increment Allocation Redevelopment Act*²¹, the *Industrial Jobs Recovery Law*²², and the *Economic Development Area Tax Increment Allocation Act*²³. The Illinois Office of Comptroller is the central repository for TIF Reports.

For FY 2018, there were 541 municipalities that reported having at least one TIF District. These municipalities reported a total of 1,467 TIF Districts. The TIF Report compliance rate for FY 2018 was 93.7%.



SAVINGS

METHODOLOGY

FY 2018

The financial data in the FY 2018 Fiscal Responsibility Report Card and Individual Data Summaries has been generated from the Local Government Division Database, which contains non-audited, self-reported financial data from 5,172 units of local government via their FY 2018 Annual Financial Reports [AFRs] that were submitted by this years' Report Card deadline of November 14, 2019.

Reporting Governments

Illinois statutes define a unit of local government as a municipal corporation or political subdivision of the State of Illinois. The Governmental Accounting Standards Board [GASB] distinguishes the difference between primary and component [or dependent] units of government, determining the number of local governments in the state. The *Fiscal Responsibility Law*⁴, *Governmental Account Audit Act*¹, *County Auditing Law*², and the *Illinois Municipal Code*³ further prescribe local governments' reporting requirements to the Illinois Office of Comptroller.

Based on Illinois statutes and the Governmental Accounting Standards Board [GASB], almost 5,200 primary governments were required to file annual financial data with the Illinois Office of Comptroller for FY 2018. All counties, municipalities, townships, and special purpose governments (with FY 2018 appropriations or expenditures over \$7,522) must file an Annual Financial Report [AFR]. Special purpose governments with appropriations or expenditures below \$7,522 are exempt from filing an AFR, and alternatively file a Verification of Appropriation

Form. There were 122 governments that were qualified to file the FY 2018 Verification of Appropriation Form.

Exclusions/Editing

The FY 2018 AFR compliance rate was 98.1%.

Cook County, City of Chicago, Chicago Park District, Regional Transportation Authority (RTA) and Metropolitan Water Reclamation District's financial data have been included in the FY 2018 All Government Governmental Fund Revenue, Expenditure and Fund Balance sections. These governments have been excluded from their respective FY 2018 data tables and the Individual Data Summaries as inclusion of these governments' data would considerably skew averages, means and other data.

FISCAL RESPONSIBILITY REPORT CARD

In the Report Card, governmental funds have been combined to indicate the total revenues, expenditures, and fund balances for FY 2018.

The following indicates what constitutes governmental funds:

- General
- Special Revenue
- Capital Project
- Debt Service
- Discretely Presented Component Units

submitted data for FY 2017 by November 7, 2018. Governments that did not provide data for the previous fiscal year have been excluded from this comparison. The historical comparisons provide a useful tool when measuring governmental growth or reductions from year to year.

INDIVIDUAL DATA SUMMARIES

Pursuant to the *Fiscal Responsibility Law*⁴, the Illinois Office of Comptroller has prepared a FY 2018 Individual Data Summary (see page 14 and 15 for a sample of an Individual Data Summary) for each local government that submitted an AFR by the Report Card deadline of November 14, 2019.

REVENUE CATEGORIES

Category

Other Local Taxes
Other State Sources
Other Intergovernmental Sources
Miscellaneous

Combination

Local Sales Tax, Utility Tax, and Other Local Taxes
 State Gaming Tax and Other State Sources
 Federal Sources and Other Intergovernmental Sources
 Licenses & Permits, Fines & Forfeitures, and
 Miscellaneous

EXPENDITURE CATEGORIES

Category

Public Safety
Social Services

Other Expenditures

Combination

Corrections, Judiciary/Legal, and Public Safety
 Transportation/Public Works, Social Services,
 Culture/Recreation, Housing, and Environment
 Public Utility, Depreciation, and Other Expenditures

Tables and Graphs

Appendices A - D includes all of the tables and graphs associated with the Report Card. In an effort to provide a more functional Report Card, several revenue and expenditure categories have been combined as shown above to simplify the presentation of this data in tables and graphs. The only exception to this modified/ combined presentation can be found in the All Government tables and graphs, where each category is identified and its corresponding financial data provided.

FY 2017 HISTORICAL DATA

The historical data tables in the Report Card represent data from units of government that

Each Individual Data Summary is divided into two sections - the Local Government Profile and Fiscal Indicators.

LOCAL GOVERNMENT PROFILE

The Local Government Profile contains basic information about the local government for which the Individual Data Summary has been prepared. The profile includes information collected from the AFR and maintained in the Local Government Division Database.

The Individual Data Summaries include per capita comparisons based on the population reported by each unit of government. The reported population for counties and

municipalities is more reliable than other government figures because their reported numbers can be verified through the U.S. Census Bureau.

CATEGORICAL DIVISIONS

The Individual Data Summaries indicate average and median comparisons to similar governments. The segregation within each type of government is based on one of the following statutory considerations:

Counties

Counties have three categories based on various administrative and financial reporting requirements triggered by the population served: counties with a population under 10,000; counties with a population between 10,000 and 275,000; and units with populations over 275,000.

Municipalities

Municipalities were also broken into three data categories: municipalities serving a population below 1,000; municipal governments with a population between 1,000 and 25,000; and municipalities with a population above 25,000.

Townships and Special Purpose Governments

Townships and special purpose governments have been segregated into two groups, revenue less than or greater than \$850,000.

FISCAL INDICATORS

The Fiscal Indicators section lists a series of financial “indicators” or measurements designed to assess the basic fiscal position of each unit of government. The data on each Individual Data Summary is listed as it was reported to the Illinois Office of Comptroller by the local government. Figures used to calculate the averages and medians are the sum of data reported by the local governments for each specific metric.

The Individual Data Summaries combine General and Special Revenue funds in the Fiscal Indicators section, with the exception of the Net Assets grouping which contains all governmental activity. Other fund categories [*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 activities,

which may result in large temporary fund balances. In addition, borrowing from capital projects and debt funds may be restricted by bond covenants.

The Fiscal Indicators are divided into five distinct groupings: General and Special Funds, Equity, Net Assets, Debt and Enterprise Funds.

The General and Special Revenue grouping indicates the revenue, expenditure, and beginning and ending fund balance along with their per capita breakdown. It also includes the difference between the government’s revenue and expenditure, and the ratio of fund balance to expenditure for general and special revenue funds.

The Equity grouping of the Individual Data Summary indicates the reserved and unreserved fund balance for the local governments. Funds legally restricted to a specific project are considered a “reserved fund balance.” All funds not legally restricted or dedicated to a specific project are considered an “unreserved fund balance.”

The Net Assets grouping indicates the amount of the government’s restricted and unrestricted net assets.

In the Debt Grouping, the debt amounts in the governmental and proprietary fund types have been combined to provide a comprehensive view of total debt. It also includes an analysis of the government’s general obligation debt compared to the equalized assessed valuation [EAV].

The Enterprise Funds grouping details the financial activity in the fund established to account for operations financed and operated in a manner similar to private business enterprises [i.e. water, gas and electric utilities, and transit systems]. The amounts provided indicates revenues, expenditures and fund balances with various per capita breakdowns.

THE FOLLOWING IS A SAMPLE OF AN INDIVIDUAL DATA SUMMARY:

FISCAL YEAR 2018

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Greater than 275,000

Local Government Profile

<p>Unit Name: <input type="text" value="Any County"/></p> <p>Unit Code: <input type="text" value="000/000/00"/> County: <input type="text" value="County"/></p> <p>Fiscal Year End: <input type="text" value="11/30/2018"/></p> <p>Accounting Method: <input type="text" value="Modified Accrual"/></p> <p>Appropriation or Budget: <input type="text" value="\$645,319,828"/></p> <p>Equalized Assessed Valuation: <input type="text" value="\$38,247,977,262"/></p> <p>Population: <input type="text" value="931,826"/></p> <p>Employees:</p> <table style="width: 100%;"> <tr> <td>Full Time:</td> <td><input type="text" value="2,178"/></td> </tr> <tr> <td>Part Time:</td> <td><input type="text" value="152"/></td> </tr> <tr> <td>Salaries Paid:</td> <td><input type="text" value="\$171,339,930"/></td> </tr> </table>	Full Time:	<input type="text" value="2,178"/>	Part Time:	<input type="text" value="152"/>	Salaries Paid:	<input type="text" value="\$171,339,930"/>	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> Blended Component Units </div> <div style="border: 1px solid black; height: 150px; width: 100%;"></div>
Full Time:	<input type="text" value="2,178"/>						
Part Time:	<input type="text" value="152"/>						
Salaries Paid:	<input type="text" value="\$171,339,930"/>						

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 18:	\$170,157,309	\$188,105,812	\$181,998,760
Per Capita Beginning Fund Balance:	\$183	\$335	\$349
Revenue Collected During FY 18:	\$336,674,358	\$253,049,881	\$251,935,526
Expenditures During FY 18:	\$340,976,245	\$236,560,268	\$228,133,138
Per Capita Revenue:	\$361	\$449	\$480
Per Capita Expenditures:	\$366	\$418	\$435
Revenues over (under) Expenditures:	-\$4,301,887	\$16,489,613	\$16,678,700
Ratio of Fund Balance to Expenditures:	51.54%	85.83%	88.45%
Ending Fund Balance for FY 18:	\$175,755,167	\$198,564,195	\$189,671,561
Per Capita Ending Fund Balance:	\$189	\$354	\$365
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$121,522,721	\$115,373,193	\$94,311,252
Total Unrestricted Net Assets:	-\$41,758,732	\$9,933,300	-\$2,019,855



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL YEAR 2018

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

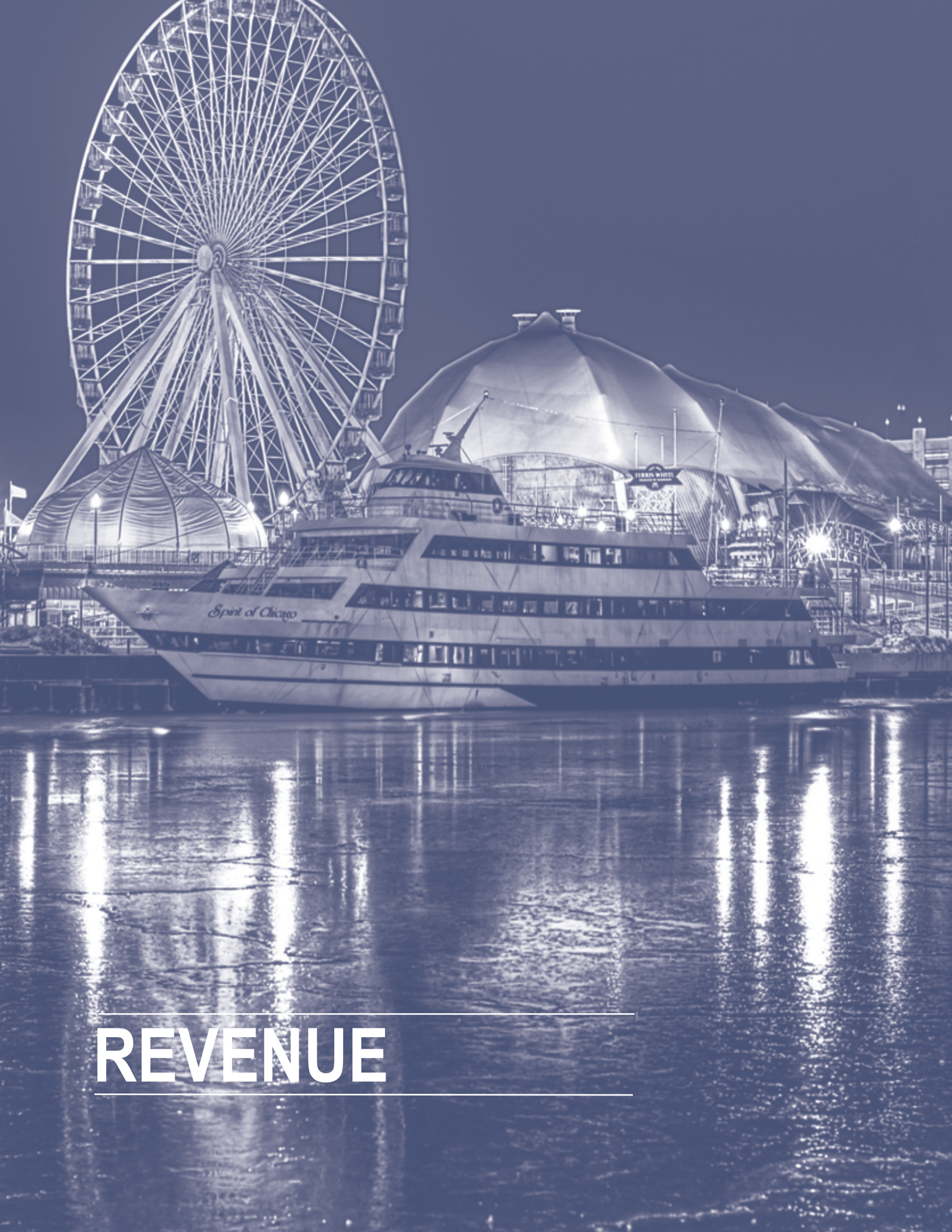
Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 18:	\$350,191,075	\$248,083,467	\$243,996,197
Per Capita Debt:	\$376	\$410	\$409
General Obligation Debt over EAV:	0.19%	0.67%	0.55%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 18:	\$91,775,567	\$76,213,257	\$37,104,343
Per Capita Beginning Retained Earnings for FY 18:	\$98	\$125	\$68
Revenue Collected During FY 18:	\$30,242,597	\$17,258,009	\$15,067,243
Expenditures During FY 18:	\$26,245,541	\$17,134,895	\$15,731,729
Per Capita Revenue:	\$32	\$33	\$41
Per Capita Expenditures:	\$28	\$33	\$38
Operating Income (loss):	\$3,997,056	\$123,114	-\$418,829
Ratio of Retained Earnings to Expenditures:	361.19%	420.78%	376.30%
Ending Retained Earnings for FY 18:	\$94,795,171	\$77,372,269	\$36,656,136
Per Capita Ending Retained Earnings:	\$102	\$126	\$66

NOTE: The financial information used to compile this report is self-reported by individual local governments.



REVENUE

GOVERNMENTAL *fund* REVENUE

FY 2018

Local governments in the State of Illinois collect various types of revenue through locally imposed taxes, proceeds from state taxes, intergovernmental partnerships, federal grant dollars, local fees, charges for services, and additional sources.

As [Table 1](#) indicates, 5,172 units of local governments collected nearly \$30.9 billion in revenue in FY 2018. This represents a \$1 billion-dollar revenue increase from the previous year when [All Governments](#) reported \$29.9 billion in FY 2017 [[Appendix C - Table 3](#)]. The FY 2018 financial data from 1,265 municipalities (excluding the City of Chicago) accounted for 33.7% or \$10.4 billion of [All Government Revenue](#), while 96 Illinois counties (excluding Cook County) collected approximately 12.2% or almost \$3.8 billion of [All Government Revenue](#) in FY 2018. The total combined revenue from townships, park, library, fire protection and special purpose districts equaled \$4.4 billion or

14.2% of [All Government Revenue](#) in FY 2018. The City of Chicago's \$7.5 billion in revenue accounted for 24.3% of [All Government Revenue](#) in FY 2018.

Local Taxes and State Sources accounted for 74.6% of [All Government Revenue](#) in FY 2018. The largest source of revenue for all units of government was Property Tax, accounting for 33.1% of [All Government Revenue](#) [[shown in Graph 1 on page 18](#)]. More than 4,700 of the 5,172 local governments in the FY 2018 data set reported collecting property taxes, representative of local governments' dependence on revenue from property taxes.

TABLE 1 **FY 2018 GOVERNMENTAL REVENUE**

GOVERNMENT	NUMBER OF GOVERNMENTS IN DATA SET	TOTAL
All Governments*	5,172	\$30,949,427,630
Counties*	96	\$3,788,662,651
Municipalities*	1,265	\$10,434,420,883
Townships	1,421	\$747,645,674
Public Library Districts	365	\$463,984,667
Park Districts*	339	\$1,388,828,936
Fire Protection Districts	832	\$779,171,291
Special Purpose Districts*	849	\$1,020,054,465
Cook County, City of Chicago, Chicago Park District, RTA, and Metropolitan Water Reclamation District	5	\$12,326,659,063

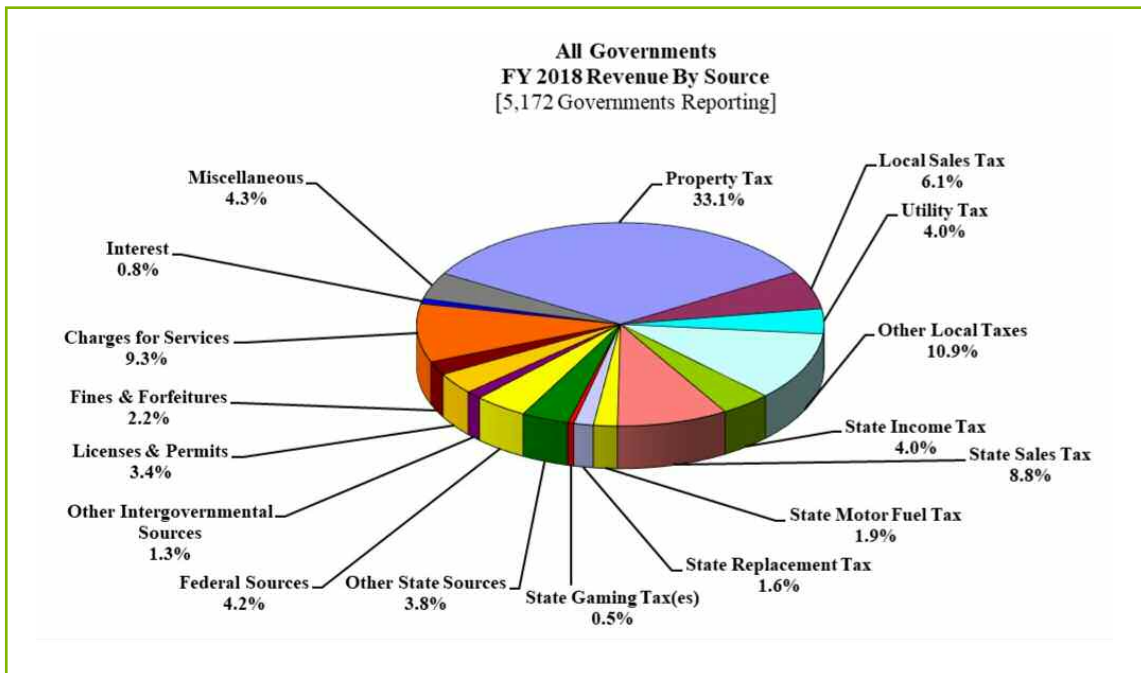
*Cook County, City of Chicago, Chicago Park District (CPD), Regional Transit Authority (RTA) and Metropolitan Water Reclamation District's (MWRD) financial data have been included in the FY 2018 All Government Governmental Revenue section; however, these governments have been excluded from their FY 2018 Government Type tables.

LOCAL TAXES

Local Taxes account for 54.1% of *All Government Revenue*. Local Taxes consist of revenue received through locally imposed taxes including: Property, Local Sales, Utility, and Other Taxes. In FY 2018, local governments collected \$10.2 billion in Property Tax, \$1.9 billion in Local Sales Taxes, \$1.2 billion in Utility Taxes, and \$3.4 billion in Other Local

must have explicit statutory authority to impose property taxes for anything except the general corporate fund.

Local governments with the fewest taxing tools and programs are more dependent on property taxes and local taxes than larger units of government with diverse revenue sources [shown in Table 2]. Counties and



Taxes. Table 2 details the amount of Local Taxes collected by local governments in FY 2018.

Property Tax⁸

Property Tax is an ad valorem tax levied on an assessed valuation of real property by the legislative body of a local government. Property Tax is the primary source of income for local governments. In FY 2018, Property Tax accounted for 33.1% of *All Government Revenue*, or approximately \$10.2 billion.

Overwhelmingly, property taxes are used to fund basic governmental operations and services, such as infrastructure improvement, maintenance, and pensions. Non-home rule municipalities

municipalities rely on property taxes for an average of 32.5% of their combined total revenue, while townships, libraries and fire protection districts rely on property taxes for an average of 85.5% of their combined total revenue.

For more information on county, municipal, township and special purpose district FY 2018 revenue see [Appendix A](#).

Local Sales and Use Taxes⁹

Local Sales and Use Taxes are imposed on the sale or consumption of goods. There were 19 counties and 132 municipalities that reported Local Sales Tax revenue in FY 2018, totaling

over \$674.6 million. This represents a decrease in revenue of \$31.8 million in total Local Sales Tax revenue from the previous year. Cook County and the City of Chicago accounted for \$1.2 billion or 64.2% of the total Local Sales Tax of \$1.9 billion reported in [Table 2](#).

property taxes levied.

With voter approval, county governments are authorized to impose a countywide tax on sales of general merchandise for public safety.

TABLE 2 **FY 2018 LOCAL TAXES**

Government Type	Property Tax	Local Sales Tax	Utility Tax	Other Local Taxes	Total Local Taxes	% of Total Revenue
All Governments*	\$10,248,841,120	\$1,884,728,456	\$1,230,469,509	\$3,373,318,883	\$16,737,357,968	54.1%
Counties	\$1,335,524,771	\$71,247,957	\$398,575	\$50,125,891	\$1,457,297,194	4.7%
Municipalities*	\$3,090,089,030	\$603,440,419	\$532,407,904	\$630,556,767	\$4,856,494,120	15.7%
Townships	\$606,386,706	\$0	\$1,030	\$673,627	\$607,061,363	2.0%
Public Library Districts	\$428,318,132	\$0	\$0	\$438,399	\$428,756,531	1.4%
Park Districts*	\$799,148,526	\$0	\$0	\$3,523,683	\$802,672,209	2.6%
Fire Protection Districts	\$648,256,852	\$0	\$0	\$2,313,996	\$650,570,848	2.1%
Special Purpose Districts*	\$326,607,436	\$0	\$0	\$10,811,849	\$337,419,285	1.1%
Cook County, City of Chicago, Chicago Park District, RTA, and Metropolitan Water Reclamation District	\$3,014,509,667	\$1,210,040,080	\$697,662,000	\$2,674,874,671	\$7,597,086,418	24.5%

*Cook County, City of Chicago, Chicago Park District (CPD), Regional Transit Authority (RTA) and Metropolitan Water Reclamation District's (MWRD) financial data have been included in the FY 2018 All Government Governmental Fund Revenue section; however, these governments have been excluded from their FY 2018 Government Type tables.

Home rule municipalities can levy a rate in addition to state-mandated sales tax, in ¼ percent increments¹⁰. If a unit of local government does not have home rule powers, an additional local sales tax can be imposed by referendum. Some municipalities with large central business districts or regional shopping centers may receive sufficient revenue from local sales to eliminate or substantially reduce the amount of

Utility Tax¹¹

Utility Taxes are levied on gross receipts of public or privately owned utilities which provide electric, gas, water, or telephone service to residents. Utility Taxes represent \$1.2 billion, or 4% of **All Government Revenue** in FY 2018. Approximately 731 municipalities imposed a Utility Tax in FY 2018, which accounted for 5.1% of **All Municipal Revenue** [[Appendix A – Table 3](#)].

*Other Local Taxes*¹²

Other Local Taxes consists of local taxes imposed on the sale or consumption of selected goods and services, such as motor fuel, alcohol and tobacco products, and taxes on business entities other than public utilities. Local governments reported receiving \$3.4 billion from Other Local Taxes in FY 2018. The City of Chicago reported \$2.1 billion in Other Local Taxes in FY 2018.

STATE SOURCES

Revenues received from various state, federal, and intergovernmental agencies are reported on the Annual Financial Report [AFR] as Intergovernmental Receipts and Grants. The majority of the financial data reported in this revenue category comes from various state sources such as State Gaming Tax, State Income Tax, State Sales Tax, State Motor Fuel Tax, and State Replacement Tax. In FY 2018, local governments collected \$6.3 billion in State Sources, accounting for 20.5% of *All Government Revenue*.

Table 3 details the State Sources collected by local governments in FY 2018.

*State Income Tax*¹³

State Income Taxes are revenues shared with local governments by the State. The tax was enacted in 1969; the current rate is 4.95% for individuals and 7% for corporations. The statutes direct an amount equal to one-tenth of the net revenue realized from the State Income Tax to be shared with local units of government. This portion 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

\$1.2 billion, or 4% of *All Government Revenue*. State Income Taxes are only available to municipalities and counties and are distributed proportionately by population. Municipal governments receive 7.9% and counties receive 3.9% of their total income from this source. In FY 2018, the City of Chicago received \$255 million or 3.4% of its total revenue from State Income Taxes.

For more information on municipal and county revenue see *Appendix A*.

TABLE 3 **FY 2018 STATE SOURCES**

Government Type	State Income Tax	State Sales Tax	State Motor Fuel Tax	State Replacement Taxes	State Gaming Taxes	Other State Sources	Total State Sources	% of Total Revenue
All Governments*	\$1,239,955,340	\$2,727,130,087	\$584,056,623	\$482,698,996	\$142,455,021	\$1,167,508,164	\$6,343,804,231	21.0%
Counties	\$148,215,577	\$410,999,712	\$169,739,848	\$58,173,970	\$3,501,832	\$296,736,479	\$1,087,367,418	3.5%
Municipalities*	\$823,605,995	\$1,761,078,324	\$226,731,115	\$101,726,045	\$129,878,232	\$169,976,183	\$3,212,995,894	0.4%
Townships	\$0	\$0	\$30,884,059	\$39,647,663	\$3,390	\$5,970,355	\$76,505,467	0.2%
Public Library Districts	\$0	\$0	\$0	\$5,675,042	\$0	\$4,750,828	\$10,425,870	0.0%
Park Districts*	\$0	\$0	\$0	\$24,159,376	\$233,716	\$9,129,717	\$33,522,809	0.1%
Fire Protection Districts	\$0	\$0	\$0	\$7,740,600	\$0	\$3,276,560	\$11,017,160	0.0%
Special Purpose Districts*	\$0	\$21,860,640	\$1,869,666	\$10,028,353	\$0	\$89,665,679	\$123,424,338	0.4%
Cook County, City of Chicago, Chicago Park District, RTA, and Metropolitan Water Reclamation District	\$268,133,768	\$533,191,411	\$154,831,935	\$235,547,947	\$8,837,851	\$588,002,363	\$1,788,545,275	5.8%

*Cook County, City of Chicago, Chicago Park District (CPD), Regional Transit Authority (RTA) and Metropolitan Water Reclamation District's (MWRD) financial data have been included in the FY 2018 All Government Governmental Fund Revenue section; however, these governments have been excluded from their FY 2018 Government Type tables.

State Sales Tax⁹

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% in 1933. Since then, the rate and base of 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 of 6.25% is 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 State Sales Tax consists of a pair of taxes each having two subparts: the 'Retailer's Occupation Tax [ROT] and Use Tax' 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 apply to tangible property as an incident to the rendering of service for or by any governmental body, not-for-profit organization, foundation, institution, etc.

In addition to municipalities and counties, mass transit districts and some water reclamation districts have the ability to impose additional sales taxes¹⁴.

Revenue from State Sales Taxes represented \$2.7 billion, or 8.8% of *All Government Revenue* in FY 2018. Illinois' municipalities are heavily reliant on State Sales Taxes, accounting for \$1.8 billion or 16.9% of *All Municipal Revenue* [Appendix A - Table 3]. In FY 2018, the City of Chicago collected \$392.8 million or 5.2% of its total revenue from State Sales Tax. State Sales Tax accounted for \$411 million or 10.8% of *All County Revenue* in FY 2018 [Appendix A - Table 2]. The RTA accounted for \$137.2 million or 20.6% of its total revenue from State Sales Tax.

*State Motor Fuel Tax*¹⁵

The State 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 per gallon tax on motor fuel and 21.5 cent per gallon tax on diesel fuel. 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 collection¹⁶] is returned to local governments after deductions for associated costs. The funds distributed back to the local governments units are apportioned as follows:

- Municipalities receive 49.1%
- Cook County receives 16.74%
- Other 101 counties receive 18.27%
- Townships and road districts receive 15.89%

The uses of Motor Fuel Tax Funds are statutorily restricted to purposes relating to maintenance

and construction of transportation and related facilities. State Motor Fuel Tax accounted for \$584.1 million or 1.9% of *All Government Revenue* in FY 2018. This represents a \$9.4 million-dollar increase from the previous year when State Motor Fuel Tax accounted for \$574.7 million in *All Government Revenue* in FY 2017 [Appendix C - Table 3].

*State Replacement Tax*¹⁷

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 shares for the remaining counties.

In FY 2018, local governments reported receiving \$482.7 million in State Replacement Taxes, representing 1.6% of *All Government Revenue*. This amount decreased by over \$56.7 million since FY 2017 when State Replacement Tax accounted for \$539.4 million in *All Government Revenue* [Appendix C - Table 3].

State Gaming Taxes

Three different Gaming Taxes can be distributed to local governments:

The *Charitable Games Tax*¹⁸ is a 5% tax on the net proceeds of charitable games conducted under the provisions of the Charitable Games Act. The revenue is deposited into the Illinois Gaming Law Enforcement (IGLE) Fund, one-third of which is annually distributed to

municipalities and counties for law enforcement purposes.

*Pull Tabs and Jar Games Tax*¹⁹ are revenue received from the operator license fees and the 5% 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 annually for law enforcement purposes to municipalities and counties in proportion to the number of licenses issued in each municipality or county.

*Illinois Gambling Taxes and License Fees*²⁰ allow local governments to collect a portion of the admission tax collections, subject to appropriation, of the municipality or county in which the licensee operates. Twenty-five percent of the wagering tax revenue collected from each licensee is issued, subject by appropriation, to the local government designated as its home dock.

Local governments reported collecting \$142.5 million in Gaming Taxes in FY 2018, representing 0.5% of *All Government Revenue*. Municipalities accounted for \$129.9 million of Gaming Taxes. The total amount collected increased by 2.9% from FY 2017 when State Gaming Taxes accounted for \$138.4 million in *All Government Revenue* [Appendix C - Table 3].

Other State Sources

Funds from the State, other than the statutorily mandated taxes, are classified as Other State Sources. Generally, funds reported in this category represent grants received from the State. Other State Sources accounted for \$1.2 billion, or 3.8% of *All Government Revenue* in FY 2018.

FEDERAL SOURCES

Traditionally, this revenue source represents grants for which a unit of government applies or qualifies. In FY 2018, local governments reported receiving \$1.3 billion from the federal government [shown in Table 4]. Almost \$736.9 million of this federal assistance was received by the City of Chicago; all other units of government combined received \$569.9 million in FY 2018.

OTHER INTERGOVERNMENTAL SOURCES

Funds received from other local governments typically come from a jointly-funded program. In FY 2018, approximately 587 units of government reported receiving funds from intergovernmental sources, other than Federal sources, representing \$392.7 million, or 1.3% of all receipts. This represents a \$41.3 million-dollar increase from FY 2017 when Other Intergovernmental Sources accounted for \$351.4 million in *All Government Revenue* [Appendix C - Table 3].

TABLE 4

FY 2018 INTERGOVERNMENTAL SOURCES

Government Type	Federal	Intergovernmental	Total Intergovernmental Sources	% of Total Revenue
All Governments	\$1,306,716,658	\$392,715,456	\$1,699,432,114	5.5%
Counties	\$251,790,203	\$121,558,626	\$373,348,829	1.2%
Municipalities*	\$143,895,288	\$152,243,337	\$296,138,625	1.0%
Townships	\$4,996,733	\$4,252,394	\$9,249,127	0.0%
Public Library Districts	\$203,002	\$1,343,940	\$1,546,942	0.0%
Park Districts*	\$286,838	\$24,962,100	\$25,248,938	0.1%
Fire Protection Districts	\$4,038,057	\$3,900,115	\$7,938,172	0.0%
Special Purpose Districts*	\$14,780,353	\$47,993,189	\$62,773,542	0.2%
Cook County, City of Chicago, Chicago Park District, RTA, and Metropolitan Water Reclamation District	\$886,726,184	\$36,461,755	\$923,187,939	3.0%

**Cook County, City of Chicago, Chicago Park District (CPD), Regional Transit Authority (RTA) and Metropolitan Water Reclamation District's (MWRD) financial data have been included in the FY 2018 All Government Governmental Fund Revenue section; however, these governments have been excluded from their FY 2018 Government Type tables.*

OTHER SOURCES

Other Sources include all other revenue sources not derived from taxes including the following: Licenses & Permits, Fines & Forfeitures, Charges for Services, Interest, and Miscellaneous. Other Sources accounted for \$6.2 billion or 19.9% of all FY 2018 revenue.

Charges for Services were the largest portion of Other Sources, representing \$2.9 billion or 9.3% of all revenue. Table 5 details the amount of Other Sources collected by local governments in FY 2018.

TABLE 5

FY 2018 OTHER SOURCES

Government Type	Licenses & Permits	Fines & Forfeitures	Charges For Services	Interest	Miscellaneous	Total Other Sources	% of Total Revenue
All Governments*	\$1,047,288,542	\$678,446,747	\$2,871,226,887	\$243,193,921	\$1,328,677,220	\$6,168,833,317	19.9%
Counties	\$67,389,194	\$106,751,639	\$530,425,914	\$37,755,070	\$128,327,393	\$870,649,210	2.8%
Municipalities*	\$374,445,859	\$208,862,166	\$1,050,697,438	\$81,404,838	\$353,381,943	\$2,068,792,244	6.7%
Townships	\$986,075	\$299,553	\$14,943,924	\$4,342,314	\$34,257,851	\$54,829,717	0.2%
Public Library Districts	\$104,397	\$3,140,289	\$3,872,604	\$4,998,146	\$11,139,888	\$23,255,324	0.1%
Park Districts*	\$1,559,371	\$87,892	\$451,076,353	\$11,749,571	\$62,911,793	\$527,384,980	1.7%
Fire Protection Districts	\$65,864	\$38,880	\$79,836,846	\$3,873,339	\$25,830,182	\$109,645,111	0.4%
Special Purpose Districts*	\$6,606,309	\$119,328	\$453,369,475	\$11,066,056	\$25,276,132	\$496,437,300	1.6%
Cook County, City of Chicago, Chicago Park District, RTA, and Metropolitan Water Reclamation District	\$596,131,473	\$359,147,000	\$287,004,333	\$88,004,587	\$687,552,038	\$2,017,839,431	6.5%

**Cook County, City of Chicago, Chicago Park District (CPD), Regional Transit Authority (RTA) and Metropolitan Water Reclamation District's (MWRD) financial data have been included in the FY 2018 All Government Governmental Fund Revenue section; however, these governments have been excluded from their FY 2018 Government Type tables.*



EXPENDITURES

GOVERNMENTAL *fund* EXPENDITURES

FY 2018

Expenditures represent the amounts local governments spend on programs and services. Local governments should report financial data for at least two expenditure categories, including General Government [the expenses incurred for general operations] and the category which best describes the purpose of the services the government provides.

Previously, many small and special purpose districts combined all expenditures into either the General Government category or a specific special purpose category, skewing the programmatic data. Over the past few years, we have seen improvements in the number of governments using various expenditure categories to indicate the programs and services they provide to their taxpayers.

In FY 2018, *All Governments Expenditures* totaled over \$31.9 billion as detailed in *Table 6*. This represents a \$637.9 million dollar increase from FY 2017 when *All Governments Expenditures* totaled over \$31.3 billion [*Appendix C - Table 4*].

In FY 2018, municipalities [excluding the City of Chicago] expended \$11 billion, accounting for 34.4% of *All Governments Expenditures*. The City of Chicago's \$7.8 billion expenditures accounted for 24.3% of total local government expenditures.

Government Type	Number of Governments in Data Set	Total
All Governments*	5,172	\$31,928,593,040
Counties*	96	\$3,852,981,321
Municipalities*	1,265	\$10,990,490,802
Townships	1,421	\$696,975,709
Public Library Districts	365	\$444,583,134
Park Districts*	339	\$1,560,567,620
Fire Protection Districts	832	\$769,703,415
Special Purpose Districts*	849	\$1,017,851,623
Cook County, City of Chicago, Chicago Park District, RTA, and Metropolitan Water Reclamation District	5	\$12,595,439,416

**Cook County, City of Chicago, Chicago Park District (CPD), Regional Transit Authority (RTA) and Metropolitan Water Reclamation District's (MWRD) financial data have been included in the FY 2018 All Government Governmental Fund Expenditure section; however, these governments have been excluded from their FY 2018 Government Type data tables.*

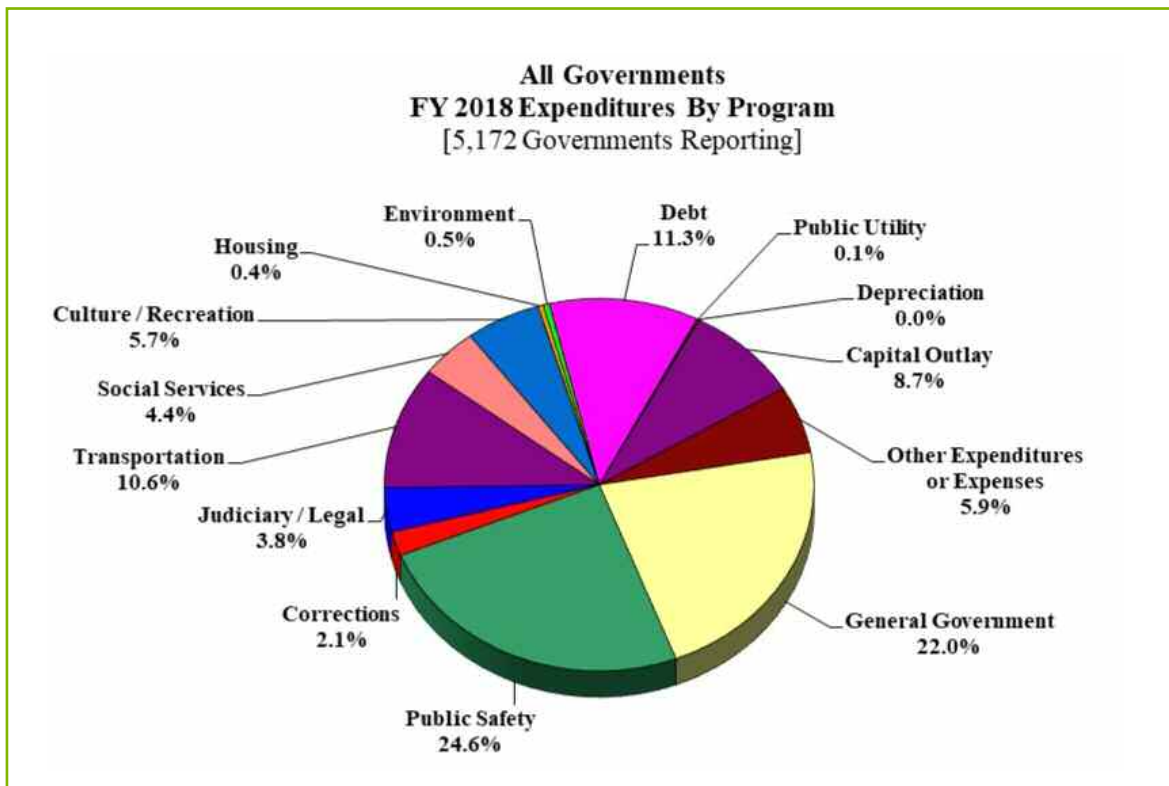
The largest expenditure category for local governments was Public Safety, accounting for 24.6% [shown in Graph 2] of *All Government Expenditures* in FY 2018. General Government accounted for 22% of *All Government Expenditures*.

The category with the largest increase from FY 2017 was Depreciation where local governments saw an increase of 24.9%. The category with the largest decrease was Public Utility which decreased by 8.7% from FY 2017.

determined by the population served, the type of programs/services offered, the amount of funding available, and the personnel required.

General Government

General Government expenditures should indicate the administrative costs for the day-to-day operation of a unit of local government. Included in these costs are legislative and judicial branch expenditures and administrative costs of the Chief Executive Officer and other



These expenditures can also include Financial Administration [for the local governments financial divisions], General Administrative Buildings [not related to specific functions and agencies, such as police stations, libraries, jails, etc.], and Central Administration.

For many units of government, the local governments' administrative expenses are

top-level auxiliary and staff agencies in the administrative branch.

For instance, a unit of government with a large population will require a significant number of employees to deliver its programs and services, in turn increasing the amount of General Government expenditures.

Small units of government may have a high percentage of their funds spent on General Government because of a lack of resources to develop a programmatic budget or accounting system. However, in educational training efforts, the Local Government Division has instructed local government officials to take additional steps to report expenditures into various programmatic expenditure categories provided on the AFR.

General Government was the second largest spending category in FY 2018, accounting for over \$7 billion [shown in Table 7] or 22% [shown in Graph 2] of *All Government Expenditures*. *Municipalities* accounted for nearly \$1.8 billion or 25.1% of the total General Government expenditures. In FY 2018, the City of Chicago expended over \$2.1 billion or 30.4% of the total General Government, illustrating the significant administrative expenses associated with serving a large population with numerous programs and services.

*Public Safety**

Public Safety includes expenditures for the protection of persons and property, primarily through police and fire protection services. Protective building inspection is also included in this category. In addition, several special purpose districts such as mosquito abatement or soil and water conservation districts, report a substantial amount of their annual expenditures in Public Safety.

Public Safety continues to be the largest expenditure category for local governments, accounting for \$7.9 billion [shown in Table 7], or 24.6% of *All Government Expenditures*. *Municipalities* spent \$4.2 billion for Public Safety, accounting for 54.0% of all Public Safety expenditures.

*Corrections**

The Corrections category includes costs related to the confinement and correction of individuals serving time in local jails. Associated costs in the corrections category include probation, parole, and pardon activities. County governments are generally charged with responsibility for this programmatic expenditure; however, some municipal governments may provide data for corrections. Expenditures for programs related to corrections represented \$670.1 million [shown in Table 7] or 2.1% of total FY 2018 spending. This represents a decrease of nearly \$61.7 million from FY 2017 when *All Governments* spent \$731.8 million in this category [Appendix C - Table 4]. Cook County accounted for \$453 million in this category.

*Judiciary and Legal**

Expenditures for the judicial activities of local governments include costs associated with criminal courts, grand juries, public defenders, civil courts, and maintenance of law libraries. County governments are usually charged with the responsibility for these programs.

Expenditures for Judiciary represented \$1.2 billion or 3.8% of total FY 2018 spending [shown in Table 7]. This represents a decrease of over \$10.5 million in this category since FY 2017 [Appendix C - Table 4]. In FY 2018, Cook County reported \$801.5 million or 65.3% of Judiciary and Legal expenses, while all other counties together reported \$423.5 million or 34.5%.

**The categories Public Safety, Corrections, and Judiciary/Legal have been merged together into a Public Safety category with the exception of All Government tables and charts.*

Transportation and Public Works

Transportation and Public Works expenditures include: streets and highways [maintenance, operation, repair and construction], airports [operation, construction, support], parking meters [purchase, maintenance, collection], and facilities [construction, maintenance, operation].

Transportation and Public Works was the fourth largest expenditure in FY 2018, totaling \$3.4 billion [shown in Table 7], or 10.6% [shown in Graph 2] of All Government Expenditures. Over 2,700 units of government reported expenditures in the Transportation and Public Works expenditure category. All Government Expenditures increased by \$162.9 million in this category since FY 2017 [Appendix C - Table 4].

disadvantaged individuals. Welfare, public health, hospitals and operations and cemeteries are all included under this expenditure category.

Social Services expenditures were reported by nearly 1,500 units of government in FY 2018 and totaled \$1.4 billion [shown in Table 8] representing 4.4% of All Government Expenditures.

Culture and Recreation

Culture and Recreation includes programs and services for cultural and recreational activities maintained for the benefit of local government residents and visitors. These activities may include the administration, operation, and maintenance costs associated with the parks,

TABLE 7 FY 2018 GOVERNMENTAL EXPENDITURES

Government Type	General Government	Public Safety	Corrections	Judiciary/ Legal	Transportation
All Governments*	\$7,010,457,311	\$7,863,108,642	\$670,118,327	\$1,227,441,664	\$3,393,819,692
Counties	\$801,980,962	\$635,343,008	\$217,081,824	\$423,501,544	\$367,497,869
Municipalities*	\$1,760,490,052	\$4,247,486,480	\$0	\$2,422,913	\$1,285,888,681
Townships	\$256,829,852	\$1,822,519	\$0	\$5,675	\$260,603,068
Public Library Districts	\$72,707,663	\$0	\$0	\$0	\$0
Park Districts*	\$319,937,979	\$3,109,765	\$0	\$0	\$3,355,268
Fire Protection Districts	\$112,456,562	\$548,611,408	\$0	\$12,158	\$264,906
Special Purpose Districts*	\$298,837,054	\$14,884,462	\$0	\$1,350	\$128,365,580
Cook County, City of Chicago, Chicago Park District, RTA, and Metropolitan Water Reclamation District	\$3,387,217,187	\$2,411,851,000	\$453,036,503	\$801,498,024	\$1,347,844,320

*Cook County, City of Chicago, Chicago Park District (CPD), Regional Transit Authority (RTA) and Metropolitan Water Reclamation District's (MWRD) financial data have been included in the FY 2018 All Government Governmental Fund Expenditure section; however, these governments have been excluded from their FY 2018 Government Type tables.

Social Services

The category Health and Welfare was redefined and named Social Services in FY 2004. Social Service expenditures are related to the preservation and improvement of public health, public assistance, and institutional care for economically

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.

In FY 2018, over 1,500 local governments recorded Culture and Recreation expenditures. Local governments spent \$1.8 billion, or 5.7% of **All Government Expenditures** on **Culture and Recreation** in FY 2018 [shown in Table 8]. **All Culture and Recreation Government Expenditures** increased by \$42 million since FY 2017 [Appendix C - Table 4]. Public library districts reported 66.4% of their FY 2018 expenditures in Culture and Recreation while park districts reported 44.6% of their FY 2018 expenditures in this category.

Housing

Housing was introduced as an expenditure category on the FY 2000 AFR. This category was added to allow local governments to indicate their programmatic expenditures in public and private housing as well as community development. Housing covers the operational and construction costs to support housing and redevelopment projects. In addition, the costs for governments to provide housing for needy or disabled persons are included in this category. 5 counties and 46 municipalities reported \$126.5 million or 99.4% of total Housing expenditures in FY 2018.

Environment

An expenditure category added in FY 2000, Environment reflects the costs for the provisions and maintenance of clean land and water supplies. In FY 2018, over 360 local governments spent \$150.6 million, or 0.5% of **All Government Expenditures** on **Environment Expenditures**, to maintain or improve the environment [as shown in Table 8]. **All Government Expenditures** in this category decreased by 7.3% since FY 2017 when this category's total was \$162.4 million [Appendix C - Table 4].

Debt Service

The third largest expenditure in FY 2018 was Debt Service. It includes interest and principal payments on general long-term obligations and interest amounts applicable to other debt instruments. Total spending for Debt Service was \$3.6 billion in FY 2018, or 11.3% of **All Government Expenditures**. This represents an increase of \$44.5 million from FY 2017.

TABLE 8 **FY 2018 GOVERNMENTAL EXPENDITURES**

Government Type	Social Services	Culture/Recreation	Housing	Environment	Debt Service
All Governments*	\$1,391,921,655	\$1,804,482,236	\$127,335,190	\$150,551,688	\$3,595,969,134
Counties	\$576,921,611	\$74,421,406	\$23,016,748	\$8,878,102	\$228,347,606
Municipalities*	\$380,776,882	\$541,780,531	\$103,520,117	\$128,256,810	\$979,052,693
Townships	\$82,765,252	\$10,906,804	\$786,758	\$785,195	\$21,544,032
Public Library Districts	\$1,576,455	\$295,006,532	\$0	\$0	\$38,833,825
Park Districts*	\$1,097,589	\$696,688,147	\$0	\$48,826	\$266,948,540
Fire Protection Districts	\$225,607	\$0	\$11,567	\$0	\$44,322,092
Special Purpose Districts*	\$173,203,910	\$84,204,853	\$0	\$12,582,755	\$167,220,511
Cook County, City of Chicago, Chicago Park District, RTA, and Metropolitan Water Reclamation District	175,354,349	\$101,473,963	\$0	\$0	\$1,849,699,835

*Cook County, City of Chicago, Chicago Park District (CPD), Regional Transit Authority (RTA) and Metropolitan Water Reclamation District's (MWRD) financial data have been included in the FY 2018 All Government Governmental Fund Expenditure section; however, these governments have been excluded from their FY 2018 Government Type tables.

Public Utilities

Public Utilities category is intended to capture expenditures for the administrative costs of any publicly owned water, electric, transit or other utilities. The category was added in FY 2000. In FY 2018, local governments spent \$38.9 million for Public Utilities, with municipalities spending \$27.2 million or 69.9% of the total Public Utility expenditures.

Depreciation

Depreciation is defined as the portion of the cost of fixed assets, other than wasting assets, to be recorded as an expense during the fiscal year. In FY 2018, local governments reported spending \$14.9 million in this category. This represents a 24.9% increase from FY 2017.

Capital Outlay

Capital Outlay is defined as the costs associated with capital programs such as construction

land acquisition in the expenditure category for which the projects were being completed. The addition of this category allows for improved identification of local governments annual expenditures for capital projects.

In FY 2018, over 2,300 units of government reported spending \$2.8 billion or 8.7% of total expenditures for capital projects. **All Government Expenditures** in this category increased by more than \$207.8 million since FY 2017.

Other Expenditures

Other Expenditures should be used to record expenditures that do not fit into any other expenditure program. In FY 2018, Other Expenditures totaled nearly \$1.9 billion or 5.9% of total spending. **All Government Expenditures**

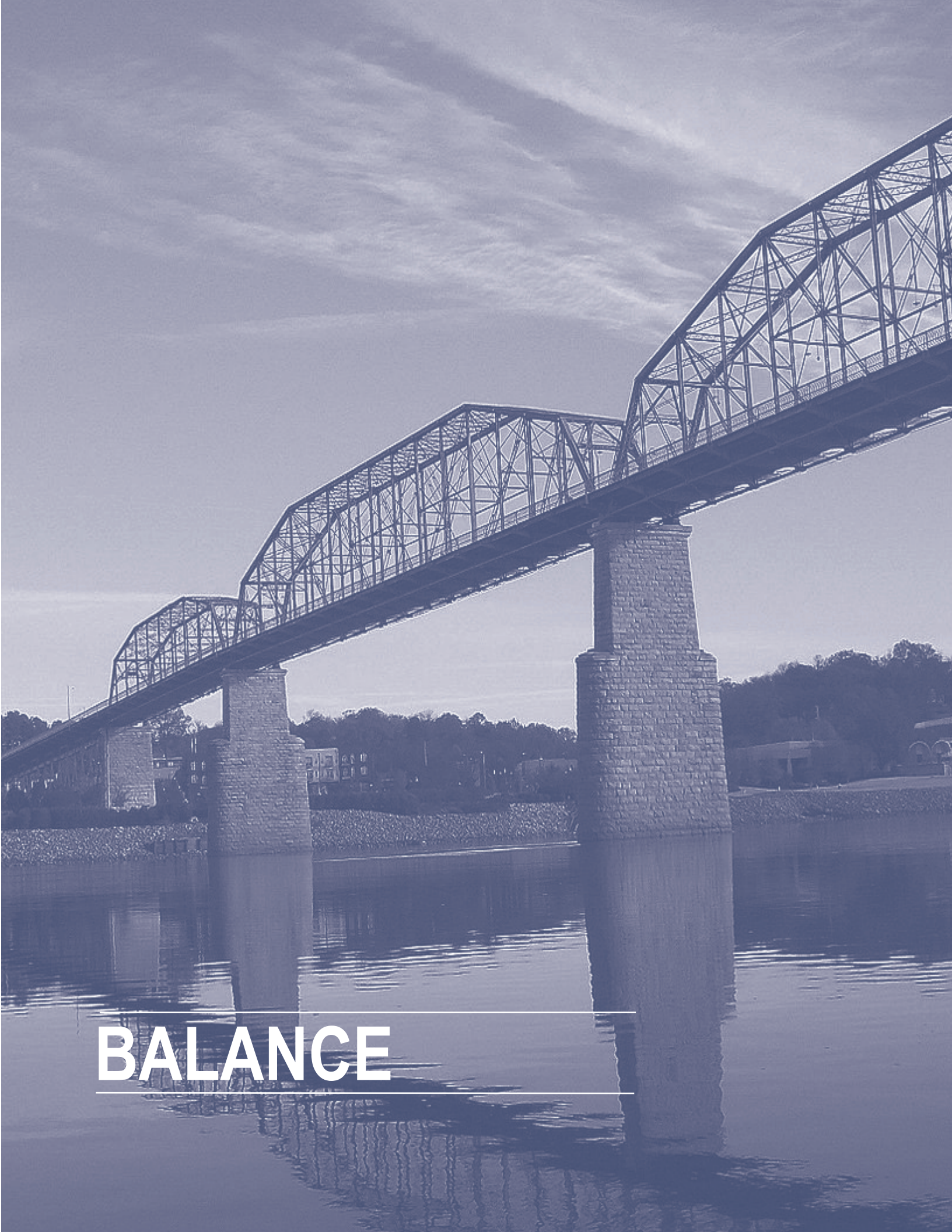
TABLE 9 FY 2018 GOVERNMENTAL EXPENDITURES

Government Type	Public Utility	Depreciation	Capital Outlay	Other
All Governments*	\$38,929,169	\$14,931,770	\$2,766,720,810	\$1,872,805,752
Counties	\$11,084,979	\$9,899,007	\$430,072,501	\$44,934,154
Municipalities*	\$27,206,280	\$5,032,763	\$1,169,274,412	\$359,302,188
Townships	\$0	\$0	\$58,688,918	\$2,237,636
Public Library Districts	\$0	\$0	\$27,773,665	\$8,684,994
Park Districts*	\$0	\$0	\$265,979,109	\$3,402,397
Fire Protection Districts	\$0	\$0	\$57,929,133	\$5,869,982
Special Purpose Districts*	\$637,910	\$0	\$65,250,421	\$72,662,817
Cook County, City of Chicago, Chicago Park District, RTA, and Metropolitan Water Reclamation District	\$0	\$0	\$691,752,651	\$1,375,711,584

**Cook County, City of Chicago, Chicago Park District (CPD), Regional Transit Authority (RTA) and Metropolitan Water Reclamation District's (MWRD) financial data have been included in the FY 2018 All Government Governmental Fund Expenditure section; however, these governments have been excluded from their FY 2018 Government Type tables.*

and/or the cost to purchase land, structures, and equipment. Prior to FY 2000, local governments included costs associated with construction and

increased by more than \$231.1 million since FY 2017 [Appendix C - Table 4].



BALANCE

GOVERNMENTAL *fund* BALANCE

FY 2018

Fund balance is defined as the difference between current year expenditures and current year revenue; including the previous year fund balance. Fund balance is one tool used to measure the overall fiscal condition of a unit of local government.

The FY 2018 All Governments - Current Year Ending Fund Balance for local governments was \$17.1 billion, a \$922.5 million-dollar increase from the Beginning Fund Balance. All government types, excluding park districts,

reported an increase from their beginning fund balance to their ending fund balance. Chicago Park District and Metropolitan Water Reclamation District reported a decrease in their ending fund balance for FY 2018.

TABLE 10 **FY 2018 GOVERNMENTAL FUND BALANCE**

Government Type	Previous Year Fund Balance	Current Year Ending Fund Balance	Difference Between Previous and Current Year Fund Balance	Total Expenditures	Ratio of Fund Balance to Expenditures	Months of Reserve
All Governments*	\$16,192,126,688	\$17,114,637,430	\$922,510,742	\$31,928,593,040	54%	6
Counties	\$3,473,704,824	\$3,541,424,587	\$67,719,763	\$3,852,981,321	92%	11
Municipalities*	\$6,526,041,839	\$6,868,697,513	\$342,655,674	\$10,990,490,802	62%	7
Townships	\$1,006,709,853	\$1,071,253,412	\$64,543,559	\$696,975,709	154%	17
Public Library Districts	\$508,166,755	\$546,508,038	\$38,341,283	\$444,583,134	123%	14
Park Districts*	\$981,179,996	\$976,832,949	(\$4,347,047)	\$1,560,567,620	63%	8
Fire Protection Districts	\$580,378,882	\$608,001,822	\$27,622,940	\$769,703,415	79%	9
Special Purpose Districts*	\$1,084,176,192	\$1,148,571,026	\$64,394,834	\$1,017,851,623	113%	13
Cook County, City of Chicago, Chicago Park District, RTA, and Metropolitan Water Reclamation District	\$2,031,768,347	\$2,353,348,083	\$321,579,736	\$12,595,439,416	19%	2

*Cook County, City of Chicago, Chicago Park District (CPD), Regional Transit Authority (RTA) and Metropolitan Water Reclamation District's (MWRD) financial data have been included in the FY 2018 All Government Governmental Fund Expenditure section; however, these governments have been excluded from their FY 2018 Government Type tables.

Government Type Tables

The Illinois Office of Comptroller has done extensive research both on fund balances as an indicator of fiscal health or stress, and on the legality of “high” fund balances. A healthy fund balance is a leading indicator of sound fiscal health and various local government organizations/ associations advise and offer recommendations regarding fund balances. The Government Finance Officers Association [GFOA] “recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.”²⁴

A local government’s reliance on property taxes, the time frame in which local governments receive state or county revenue, and the diversity of its revenue sources are some factors to be considered in determining the amount a unit of local government should retain in its fund balance.

The AFR collects information regarding local governments’ spending and fund balance (previous & current year) to measure the Ratio of Fund Balance to Expenditures, which is contained on the Individual Data Summaries. Ratio of Fund Balance to Expenditures represents the amount of general and special fund expenditures divided by the fund balance.

The Ratio of Fund Balance to Expenditures for **All Governments** in FY 2018 was 53.6%, representing a reserve of 6 months. It should also be noted that park districts and special purpose districts reported a lower Ratio of Fund Balance to Expenditures, compared to FY 2017. All

general-purpose government types maintained at least the GFOA’s recommended minimum expenditures reserve of 2 months. Regional Transportation Authority and Chicago Park District also reported lower Ratios of Fund Balance to Expenditures compared to FY 2017.



DEBT

local GOVERNMENT DEBT

FY 2018

The debt amounts in the governmental and proprietary fund types have been combined to provide a comprehensive view of total debt reported by local governments in Illinois. Debt is separated into three distinct categories: General Obligation Bonds (GO); Revenue Bonds; and Total Debt. These are further classified into sub-categories: Beginning of Year; Issued; Retired; and End of Year debt.

For FY 2018, the **Total End of Year Debt** for local governments was \$71.6 billion, a \$1.4 billion-dollar increase from the **Total Beginning of Year Debt**. General Obligation Bonds account for \$25.9 billion or 36.2% of **Total End of Year Debt**.

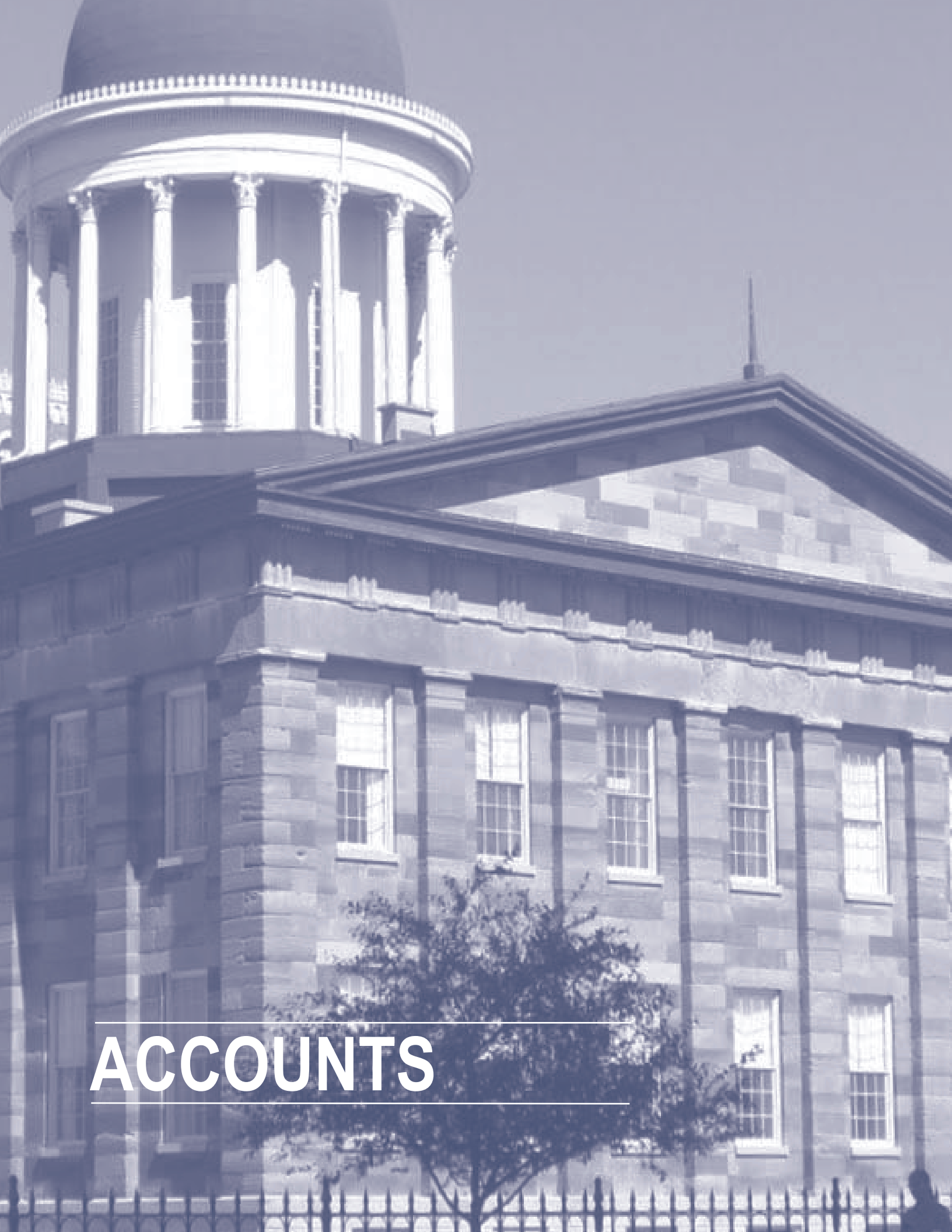
Revenue Bonds account for \$24.3 billion or 34% of **Total End of Year Debt**. General Obligation debt saw a decrease of 7.9% and Revenue Bond debt saw an increase of 8.3% from FY 2017 to FY 2018.

FY 2018		GOVERNMENTAL & PROPRIETARY INDEBTEDNESS		
	FY 2017	FY 2018	Difference Between Previous and Current Year Debt	% of Inc/Dec
Beginning of Year GO Bonds	\$27,926,941,462	\$27,948,247,417	\$21,305,955	0.1%
Issued GO Bonds	\$3,256,372,331	\$2,134,174,158	(\$1,122,198,173)	-34.5%
Retired GO Bonds	\$3,064,384,947	\$4,171,905,706	\$1,107,520,759	36.1%
End of Year GO Bonds	\$28,118,928,846	\$25,910,515,869	(\$2,208,412,977)	-7.9%
Beginning of Year Revenue Bonds	\$20,756,104,190	\$22,463,228,012	\$1,707,123,822	8.2%
Issued Revenue Bonds	\$4,051,839,902	\$3,056,965,818	(\$994,874,084)	-24.6%
Retired Revenue Bonds	\$2,307,298,040	\$1,179,473,699	(\$1,127,824,341)	-48.9%
End of Year Revenue Bonds	\$22,500,646,052	\$24,340,720,131	\$1,840,074,079	8.2%
TOTAL Beginning of Year DEBT	\$68,508,932,220	\$70,721,162,935	\$2,212,230,715	3.2%
TOTAL Issued DEBT	\$10,498,081,719	\$9,506,768,250	(\$991,313,469)	-9.4%
TOTAL Retired DEBT	\$8,764,132,054	\$8,614,871,355	(\$149,260,699)	-1.7%
TOTAL End of Year DEBT	\$70,242,881,885	\$71,613,059,830	\$1,370,177,945	2.0%

DELINQUENT *local governments*

FY 2018

A total of 5,172 primary governments filed their FY 2018 Annual Financial Report by this years' Report Card deadline of November 14, 2019. The FY 2018 compliance rate was 98.1%. At the designated deadline date of November 14, 2019, 102 governments are delinquent in their AFR reporting requirements. A report is delinquent if not submitted within 180 days of the close of the government's fiscal year, and if no extension is requested, or if an extension is requested and lapses before the report is submitted.



ACCOUNTS

CHART *of* ACCOUNTS

FY 2018

The following is a detailed, line-by-line description of the AFR. For further references, see the ‘How to Fill Out the FY 2018 Annual Financial Report (AFR)’ and ‘Frequently Asked Questions’ documents available on the Comptroller’s website.

ASSETS/LIABILITY/EQUITY

Assets:

- | | | | |
|-----|---|-----|---|
| 101 | Cash and cash equivalent: Available bank deposits (checking accounts, NOW accounts, saving accounts, money market accounts) and currency, coin, checks and money orders on hand, including petty cash and amounts held by fiscal agents. | 111 | Fixed assets: Land, buildings, improvements and equipment with a life expectancy of greater than one year. |
| 102 | Investments: Securities (certificates of deposit, treasury bills, repurchase agreements, etc.) and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. Amounts should exclude real estate used or held for future use in governmental operations as reported in the General Fixed Assets Account Group. | 112 | Other assets: Any tangible or intangible asset, the benefit of which will be realized in the future and that has not been reported in another account. |
| 115 | Receivables: Amounts not yet collected or other amounts that are not included in these detailed descriptions. | 113 | Amount available for retirement of long-term debt: The amount of assets available in debt service and/or funds for the retirement of general long-term debt. |
| 109 | Inventories: Materials and supplies on hand for future consumption or resale. Goods held for resale rather than for use in operations. | 114 | Amount to be provided for payment of long-term debt: The amount to be provided from taxes or other general revenues to retire outstanding general long-term debt or other long-term obligations. |
| | | 120 | TOTAL ASSETS: The sum of Codes 101 through 114. |
-

Liabilities:

- 122 Payables:** Amounts owed on open accounts to private persons or organizations for goods and services furnished to a government. Also includes vouchers payable which have been pre-audited and approved for payment but which have not been paid. This code should not be used to represent expenditures made during the reporting year, only salaries still owed.
- 132 Deferred revenue:** Amounts for which asset recognition criteria have been met but for which revenue recognition criteria have not yet been met. Under the modified accrual basis of accounting, such amounts are measurable but not available (for units using the accrual method of accounting).
- 133 Debt service payable - principal:** Current liabilities for the principal portion of the government's debt instruments such as bonds, notes, leases, installment purchase agreements, other obligations and all special assessment bonds should be shown in their respective funds. Long-term amounts should be classified as long-term liabilities in appropriate fund types or included in the long-term debt Account Group.
- 134 Debt service payable - interest:** Current liabilities for the interest portion of the government's debt instruments such as bonds, notes, leases, installment purchase agreements, and other obligations. All special assessment bonds should be shown in the Proprietary Funds column (includes Enterprise, Internal Service and Fiduciary columns).
- 128 Other Liabilities:** Record all liabilities not listed under other categories. Include accrued wages, vacation and sick pay.
- 121 TOTAL LIABILITIES:** For Comptroller Connect Internet users who use the Cash-No Assets Accounting method, this will be your only entry in Liabilities. It will be calculated down to Code 135.
- 135 TOTAL LIABILITIES:** The sum of Codes 125 through 133.
-

Equity:

- 136 Fund balance - reserved:** The portion of a fund balance segregated to indicate resources legally restricted for future year payments. Fund balance may be reserved for advances to other funds, debt service, employee retirement systems, encumbrances, endowments, fixed assets held for resale, inventories, nonrecurring loans receivable, and prepaid items.
- 137 Fund balance - unreserved:** The total designated and undesignated unreserved fund balance. The designated unreserved fund balance indicates tentative managerial plans to utilize financial resources in a future period that may never be legally authorized or result in expenditures. The designated unreserved fund balance should be clearly distinguished from the reserved fund balance. The undesignated unreserved fund balance indicates the remaining portion of the unreserved fund balance.
- 138 Retained earnings - reserved:** A portion of retained earnings segregated in accordance with the terms of a revenue bond indenture for current debt service, operations and maintenance, or bond renewal and replacement.

- 139 **Retained earnings – unreserved:** The total designated and undesignated unreserved retained earnings. The designated unreserved retained earnings indicate tentative managerial plans to utilize financial resources in a future period that may never be legally authorized or result in expenditures. The designated unreserved retained earnings should be clearly distinguished from the reserved retained earnings.
- 140 **Contributed capital:** Permanent fund capital contributed to a proprietary fund by sources such as the general government resources, customers, subdivision developers and builders, or other governments.
- 141 **Investment in general fixed assets:** A general fixed assets account, which represents the government's equity in general fixed assets.
- 142 **TOTAL EQUITY:** The sum of Codes 136 through 142.
- 145 **TOTAL LIABILITIES AND EQUITY:** The sum of Codes 135 and 142.

ALTERNATIVE ASSET & LIABILITY

Current Assets:

- 101 **Cash and cash equivalent:** Available bank deposits (checking accounts, NOW accounts, saving accounts, money market accounts) and currency, coin, checks and money orders on hand, including petty cash and amounts held by fiscal agents.
- 102 **Investments:** Securities (certificates of deposit, treasury bills, repurchase agreements, etc.) and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. Amounts should exclude real estate used or held for future use in governmental operations as reported in the General Fixed Assets Account Group.
- 115 **Receivables:** Amounts not yet collected or other amounts that are not included in these detailed descriptions.
- 109 **Inventories:** Materials and supplies on hand for future consumption or resale. Goods held for resale rather than for use in operations.
- 112 **Other assets:** Any tangible or intangible asset, the benefit of which will be realized in the future and that has not been reported in another account.
-
- Non-Current Assets:**
- 116 **Capital assets/Net of depreciation:** The depreciated value of any land, land improvements, buildings, building improvements, construction in progress, machinery and equipment, vehicles, infrastructure, easements, and works of art and historical treasures.
- 117 **Other Capital Assets:** All other capital assets reported at historical cost, including the capitalized interest and ancillary charges.
- 120 **TOTAL ASSETS:** The sum of Codes 101 through 117.
- 150 **Deferred Outflow of Resources:** Consumption of net position by the government that is applicable to a future reporting period.

Current Liabilities:

- 122 Payables:** Amounts owed on open accounts to private persons or organizations for goods and services furnished to a government. Also includes vouchers payable which have been pre-audited and approved for payment but which have not been paid. This code should not be used to represent expenditures made during the reporting year, only salaries still owed.
- 132 Deferred revenue:** Amounts for which asset recognition criteria have been met but for which revenue recognition criteria have not yet been met. Under the modified accrual basis of accounting, such amounts are measurable but not available (for units using the accrual method of accounting).
- 128 Other Liabilities:** Record all liabilities not listed under other categories. Include accrued wages, vacation and sick pay.
-

Non-Current/Long-Term Liabilities:

- 129 Due Within One Year:** All Non-Current/Long-Term Liabilities due during the reporting fiscal year.
- 130 Due Beyond One Year:** All Non-Current/Long-Term Liabilities due beyond the reporting fiscal year.
- 131 Other Non-Current/Long-Term Liabilities:** All other Non-Current/Long-Term Liabilities that do not meet the criteria of Codes 129 or 130.
- 135 TOTAL LIABILITIES:** The sum of Codes 122 through 131.

- 155 Deferred Inflow of Resources:** Acquisition of net position by the government that is applicable to a future reporting period.
-

Net Position:

- 143 Investments in Capital Assets/Net of Related Debt:** Capital assets, including restricted capital assets, reduced by accumulated depreciation and by any outstanding debt incurred to acquire, construct or improve those assets.
- 148 Net Position – Restricted:** Those net assets with limits on their use, externally imposed by creditors, grantors, contributors or laws and regulations of other governments.
- 149 Net Position – Unrestricted:** Those net assets that have no explicit restriction on their use.
- 146 TOTAL NET POSITION:** The sum of Codes 143 through 149.
- 147 TOTAL LIABILITIES & NET POSITION:** The sum of Codes 135 and 146.
-

REVENUES

Local Taxes:

- 201 Property tax:** Ad valorem taxes levied on an assessed valuation of real property.
- 202 Sales tax:** Local taxes imposed upon the sale or consumption of goods in addition to the state imposed sales tax.

203 Utility tax: Taxes levied in proportion to gross receipts on public or privately owned public utilities that provide electric, gas, water and/or telephone service. Utility taxes have been divided into four categories:

203a Electric Utilities

203b Water Utilities

203c Communications Utilities

203d Other

204 Other taxes: Locally assessed taxes imposed on the sale or consumption of selected goods and services, such as motor fuel, alcohol products, tobacco products, income taxes assessed on either individuals or corporations and any other gross receipts and taxes on businesses other than public utilities.

Intergovernmental:

211 State income tax: Revenues from the state government in the form of grants, entitlements, shared revenues, or payments in lieu of taxes which are derived from the state income tax. Includes funds that the state provides from the Local Government Distributive Fund.

212 State sales tax: Revenues from the state government in the form of grants, entitlements, shared revenues, or payments in lieu of taxes which are derived from the State Sales tax. The state redistributes 1.5% from the 7.5% sales tax that the state collects based on local consumption.

213 State motor fuel tax: Revenues from the state government in the form of grants, entitlements, shared revenues, or payments instead of taxes that are

derived from the State Motor Fuel tax. The monies that the state redistributes from the Motor Fuel tax are based on local consumption and other grant formulas.

214 State replacement tax: Revenues from the state government in the form of grants, entitlements, shared revenues, or payments instead of taxes that are derived from the State Personal Property Replacement tax.

205 Gaming Income: The amount of revenue received from Riverboat Gaming, Racing Privilege Tax, Charitable Games Tax or Pull-Tabs and Jar Games Tax.

215 Other state sources: Revenues from the state government in the form of grants, entitlements, shared revenues, or payments instead of taxes, which are derived from any state sources other than those listed above. State Sources have been separated into the following ten categories:

215a General Support: Funds for administrative costs for developing, implementing or supporting program.

215b Public Welfare: State aid for public welfare purposes; medical care and related administration under public assistance programs, federal categorical assistance (through AFDC); non-categorical assistance; and administration of local welfare. Include revenue from state governments for

increased benefits under the SSI program.

215c *Health and/or Hospitals:* State aid or grants for local health programs; maternal and child health; alcohol, drug abuse, and mental health; environmental health; nursing aid; hospital financing (including construction); and hospitalization of patients in local government hospitals. Exclude State aid medical care under public assistance programs such as Medicaid and those costs recorded under Public Welfare (215b).

215d *Streets and Highways:* Grants distributed from the State other than funds distributed from under the Motor Fuel tax law. Funds from the Motor Fuel Tax distribution formula should be included under Motor Fuel Tax (213). Exclude all funds for mass transit that should be recorded under Mass Transit (215i).

215e *Culture and Recreation:* Revenue distributed for cultural or recreation facilities operated by a government (swimming pools, recreational marinas and piers, golf courses, skating rinks, parks, libraries, museums, zoos, camping areas, refreshment stands, fit shops, etc).

215f *Housing and Community Development:* State aid or grants for construction or operation of

public housing. Includes rent subsidy programs; repair and renovation of existing houses; and rural, urban and community development.

215g *Water Supply System:* State aid or grants for maintenance, operation, and construction of public water supply systems, water purification plants, etc.

215h *Electric/Gas Power System:* State aid or grants for maintenance, operation, and construction of public electric power generating plants or natural gas supply and related transmission or distribution systems.

215i *Mass Transit:* State aid or grants for maintenance, operation, and construction of public mass transit systems.

215j *Other State Sources:* All other state aid or grants that are not classified under any other category.

225 *All federal sources:* Revenues from the federal government in the form of grants, entitlements, shared revenues, or payments instead of taxes. Federal revenues and receipts have been separated into the following ten categories:

225a *General Support:* Federal aid or grants for the administration costs of the government.

- 225b Public Welfare:** Federal aid for categorical programs (AFDC); medical assistance programs (Medicaid) even if received by a public hospital; care in nursing homes not associated with hospitals; food stamp administration; child welfare services; low-income energy assistance; social land community services block grants; refugee assistance; work incentives program (WIN); and related administration.
- 225c Health and/or Hospitals:** Federal aid for alcohol; drug abuse, and mental health; communicable disease control; maternal and child health; special supplemental food program (WIC); environmental health; and care of veterans in state hospitals, including construction of facilities.
- 225d Streets and Highways:** Federal aid distributed from the Federal Highway Trust or other funds for approved projects and for highway safety.
- 225e Culture and Recreation:** Federal aid or grants distributed for cultural or recreation facilities operated by a government (swimming pools, recreational marinas and piers, golf courses, skating rinks, parks, libraries, museums, zoos, camping areas, refreshment stands, fit shops, etc).
- 225f Housing and Community Development:** Federal aid or grants for construction or operation of public housing; rent subsidy programs; and rural, urban and community development.
- 225g Water Supply System:** Federal aid for maintenance, operation, and construction of public water supply systems, water purification plants, etc.
- 225h Electric/Gas Power System:** Federal aid for maintenance, operation, and construction of public electric power generating plants or natural gas supply and related transmission or distribution systems.
- 225i Mass Transit:** Federal aid for maintenance, operation, and construction of public mass transit systems.
- 225j Other State Sources:** Federal aid or grants that are not classified under any other category.
- 226 Other intergovernmental:** Revenue from other governments in the form of grants, entitlements, shared revenues, or payments instead of taxes, which are derived from any sources other than those listed above.
-

Other Local Sources:

- 231 All licenses and permits:** Revenue from businesses, occupations or non-business activities, which must be licensed before doing business within the government's jurisdiction or before an activity (motor vehicle operation, hunting, marriage or pet ownership), may be conducted within the government's jurisdiction.
- 233 Fines and forfeitures:** Moneys derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations and for the neglect of official duty; moneys derived from confiscating deposits held as performance guarantees.
- 234 Charges for services:** Revenue received from specific services or regulation the local governments charge individuals, groups or business. The category has been separated into the following 11 functions:
- 234a Water Utilities:** Revenue from operations of public water supply systems, such as sale of water to residential, industrial, and commercial customers (including bulk water for resale by other private or public water utilities); connection and "tap" fees; sprinkler fees; meter inspection fees; late payment penalties and other revenues from operations.
 - 234b Gas Utilities:** Revenue from operations of public gas supply systems, such as sale of natural gas to residential, commercial, and industrial customers (including natural gas for resale by other private or public gas supply utilities); connection fees; and other revenues from operations.
 - 234c Electric Utilities:** Revenue from operations of electricity supply systems, such as sale of electricity to residential, commercial, and industrial customers including: electricity for resale by other private or public gas supply utilities; connection fees; and other revenues from operations.
 - 234d Transit Utilities:** Revenue from operations of public mass transportation systems (rapid transit, subway, bus, street, railway, and commuter rail services), such as fares, charter fees, advertising income, and other revenues from operations.
 - 234e Sewer Utility:** Charges for sewage collection and disposal, including sewer connections.
 - 234f Refuse and Disposal Charge:** Fees for garbage collection and disposal; operation of landfills; sale of recyclable materials; cleanup of hazardous wastes; and sale of electricity, gas, steam, or other by-products of waste resource recovery or congeseration facilities.
 - 234g Parking:** Revenue from on-street and off-street parking meters and charges and rentals from locally owned parking lots or public garages.
 - 234h Housing:** Gross rentals, tenant charges, and other revenue from operation of public housing

projects; and fees for housing mortgage insurance (e.g., FHA-insured loans).

- 234i Highway or Bridge Tolls:** Fees from toll roads, bridges, and ferries; rents and other revenue from consigns; and other charges for use of toll facilities.
- 234j Culture and Recreation:** Gross revenue of facilities operated by a government (swimming pools, recreational marinas and piers, golf courses, skating rinks, parks, libraries, museums, zoos, etc); auxiliary facilities in public recreation areas (camping areas, refreshment stands, fit shops, etc); lease or use fees from stadiums or convention centers; and rentals from concessions at such facilities.
- 234k Other:** Charges for any other services not provided in other categories.
- 235 Interest:** Amounts earned from investments held by the government. Include interest income from Enterprise, Internal Service, and Fiduciary funds in this account) previously recorded in Interest Income.
- 236 Miscellaneous:** Amounts earned or charged by the government for purposes other than those described above.
- 240 TOTAL RECEIPTS/REVENUES:**
The sum of Codes 201 through 236.
-

EXPENDITURES AND EXPENSES

251 General Government: Expenditures for the legislative branch of government; also, expenditures made by the Chief Executive Official and other top level auxiliary and staff agencies in the administrative (executive) branch of the government. The general government function has been separated into the following four categories:

251a Financial Administration: Expenditures and expenses for financial divisions such as auditor, comptroller, treasurer, central accounting, budgeting purchasing, tax administrations, and revenue collection. Cost of insurance and debt issuance, human resources, and generally paid from this resource.

251b General Administrative Buildings: Construction, equipment, maintenance, and operation of general public buildings not related to specific functions or agencies (excludes police stations, firehouses, libraries, jails, hospitals, and courthouses).

251c Central Administration: Government-wide executive, administrative and staff service agencies other than financial, judicial, legal, and federal or state legislative activities.

251d Other: All other administrative provisions included but not limited to, provisions and operation of publicly-owned commercial facilities not classified under particular

functions or utilities; or legislative bodies and related activities involved in the making, enacting, and repeal of laws.

252 Public safety: Expenditures for the protection of persons and property. The majority of sub-accounts under Public Safety are police protection, fire protection and protective inspection. This category has been separated into the following four functions:

252a Police: Cost of police departments including all forensic services, police communications, building or other facilities used exclusively for police purposes.

252b Fire: Cost of prevention, avoidance, and suppression of fires and provision of ambulance, medical, rescue, or auxiliary services provided by fire protection agencies.

252c Regulation-Building Inspection: Cost of regulation and inspection of private establishments for the protection of the public or to prevent hazardous conditions NOT classified under another major function.

252d Other: All other costs related to public safety that is not classified in other functions.

253 Corrections: Expenditures for the confinement and correction of adults and minors convicted of offenses against the law and pardon, probation and parole activities. Include costs for

probation officers and non-residential halfway houses. This function generally only applies to counties. It may apply to a few municipalities.

254 Judiciary and Legal: Expenditures for the judicial activities of the government, including criminal courts, grand jury, public defender, civil courts and the law library. Include the cost of legal departments, general counsels, and attorneys providing government-wide services.

255 Transportation and Public Works: The sub-accounts for Transportation and Public Works are Highways, Streets, Airports and Parking - Expenditures for roadways and walkways according to the type of facility involved. However, roadways and walkways in parks are not charged to this account but to appropriate accounts under the function of Culture and Recreation. Transportation and related Public Works have been separated into the following five functions:

255a Streets and Highways: Maintenance, operation, repair, and construction of non-toll highways, streets, roads, alleys, sidewalks, bridges, tunnels, ferry boats, viaducts, and related structures. Include the cost for snow and ice removal.

255b Airports: Provisions, operation, construction, and support of airport facilities serving the public-at-large.

255c Parking Meters: Purchase and maintenance of parking meters, on street and off street parking lots, and collection of monies from them.

- 255d Parking Facilities:** Provision, construction, maintenance, and operation of local government public parking facilities operated on a commercial basis.
- 255e Other:** All other transportation or public works projects related to transportation that are not included in other functions.
- 256 Social Services:** Public welfare and public health services for assistance and health care. This function has been separated into the following five categories:
- 256a Welfare:** Administration of medical and cash assistance, general relief, vendor and other welfare programs. Grants or cash payments made directly to individuals contingent upon their need. Payment under public welfare programs made directly to private vendors. Provision, construction and maintenance of nursing homes and welfare institutions owned and operated by a government for the benefit of veterans or needy persons.
- 256b Health (Other than Hospitals):** Provision of services for the conservation and improvement of public health, other than hospital care and financial support of health programs. Public health administration, laboratories, public education, vital statistics, research, and other general health activities fall under this category.
- 256c Hospitals and Operations:** Hospital facilities providing in-patient medical care and institutions primarily for care and treatment of disabled which are directly administered by government. Also covers direct payment for acquisition or construction of hospitals whether or not the government will operate the completed facility.
- 256d Cemeteries:** Provision or maintenance, improvement or upkeep of public cemeteries. Also includes any costs with acquiring the cemetery.
- 256e Other:** All other costs associated with services not provided in other categories.
- 257 Culture and Recreation:** Expenditures for cultural and recreational activities maintained for the benefit of residents, citizens and visitors. Culture and Recreation has been separated into the following three categories:
- C257a Library:** Provisions and support of public libraries facilities maintained for the benefit of residents and visitors. Include the costs for building, books, and subscriptions.
- C257b Parks:** Provisions and support of park districts for the benefit of residents and visitors. Include roads, golf courses, playgrounds, tennis courts, beaches, swimming pools, and

museums that the park district administers.

- C257c Other:** Provisions and support of recreational and cultural-scientific facilities maintained for the benefit of residents and visitors. Include golf courses, playgrounds, tennis courts, beaches, swimming pools, museums, zoos, convention centers, etc.
- 258 Housing:** Construction, operation, and support of housing and redevelopment projects and other activities to promote or aid public and private housing and community development. Urban renewal and slum clearance; redevelopment and rehabilitation of substandard or deteriorated facilities and areas; rural redevelopment; and revitalization of commercial areas all fall under this category.
- 275 Environment:** Provisions and maintenance of clean land and water supplies. The function has been separated into the following three categories:
- 275a Sewage:** Provision, maintenance, and operation of sanitary and storm sewer systems and sewage disposal and treatment facilities. Construction and maintenance of sanitary sewer lines; sewer cleaning; lift or pump stations and other sewer related projects.
- 275b Solid Waste Management:** Collection, removal, and disposal of garbage, refuse, hazardous and other solid wastes, and cleaning of streets, alleys and sidewalks.
- 275c Other:** All other environmental activities related to maintaining clean land, air and water supplies, not listed in other categories.
- 259 Debt:** Amount paid for outstanding debt in the current fiscal year. This function has been separated into the following two categories:
- 259a Interest:** Amount of interest paid on outstanding debt.
- 259b Principal:** Amount of principal paid on outstanding debt.
- 271 Public Utility Company:** A public service such as water, electric, or mass transportation built and maintained by a government for the purpose of providing services for a charge to the residents. Do not include payments for utility bills. Utility payments should be listed in General Government (Code 251). This function is divided into four categories:
- 271a Water:** Operation, maintenance, and construction of public water supply systems. Also includes the production, acquisition, and distribution of water to the general public or to other public or private utilities, for residential, commercial, and industrial use.
- 271b Electric/Gas:** Operation, maintenance, and construction of public electric power or natural gas systems, including production, acquisition, and distribution of electricity or gas to the general public or to other

public or private utilities, for residential, commercial, and industrial use.

271c Transit: Operation, maintenance, and construction of public mass transit systems.

271d Other: All other utility costs not listed in other functions.

272 Depreciation: The portion of the cost of fixed assets, other than wasting assets, to be recorded as an expense during the fiscal year. Assets that are purchased in governmental fund types cannot be depreciated.

280 Capital Outlay: Costs associated with capital programs such as construction and/or the cost to purchase land, structures, and equipment.

260 Other: Expenditures and expenses for miscellaneous activities which cannot be properly reported elsewhere.

270 TOTAL: The sum of all expenditures and expenses.

FUND BALANCE

301 Excess of receipts/revenue over (under) disbursements/expenditures: The difference of Code 240 minus Code 270.

302 Operating transfers-in: All interfund transfers-in, other than residual equity transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended in a

recurring or routine manner).

303 Operating transfers-out: All interfund transfers-out, other than residual equity-transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended in a recurring or routine manner).

304 Bond proceeds: All revenues from bonds sold by the unit of government.

305 Other (attach explanation): Other financing sources resulting from transactions that are liabilities recorded in the general long-term debt accounting group, such as capital leases.

306 Net increase (decrease) in fund balance: The sum of Codes 301, 302, 304, and 305, minus 303.

307 Previous year fund balance: Beginning fund balance, which is determined by calculating the difference between fund assets and fund liabilities of all governmental and similar trust funds at the beginning of the fiscal year. This figure should be equal to C310 from the previous year's AFR.

308 Other (attach explanation): Amounts attributable to such items as residual equity transfers, appropriate prior-period adjustments allowed for certain changes in accounting principles and changes in reserves for inventories accounted for under the purchase method.

310 Current year ending fund balance: The sum of Codes 306, 307, and 308. The amount of funds available at the end of the fiscal year.

STATEMENT OF INDEBTEDNESS

The outstanding debt amounts from all fund types are combined on this page. Debt should be separated into the following five categories:

GENERAL OBLIGATION BONDS: Bonds that are backed by the full faith and credit of the unit of government.

REVENUE BONDS: Bonds whose principal and interest are payable exclusively from earnings on a fund established to account for operations financed and operated to provide services.

ALTERNATE REVENUE BONDS: Bonds other than General Obligation Bonds or Revenue Bonds.

CONTRACTUAL COMMITMENTS: Any general long-term debt entered into by contractual obligation. Includes all contractual commitments with a term of one year or more, such as lease purchase agreements, installment contracts, notes, etc.

OTHER: Any general long-term debt that is not included in the categories listed above.

NOTE: For General Obligation, Revenue and Alternate Bonds the following division of functions should be provided:

- Water
- Electric
- Transportation
- Housing
- Other

Outstanding Beginning of Year Debt (First Column): Record the amount of debt the government had in the beginning of the fiscal year.

Issued Current Fiscal Year (Second Column): Record all new debt issued during the current fiscal year.

Retired Current Fiscal Year (Third Column): Record all debt paid during the current year. Note: This number should be listed as a positive number.

Outstanding End of Year Debt (Fourth Column): Equals debt outstanding for the government.

DEBT LIMITATIONS AND FUTURE DEBT

LEGAL DEBT LIMITATION (TOTAL): Maximum amount of debt entity can undertake.

DEBT APPLICABLE TO THE LIMIT (TOTAL): Applicable debt limited by statute.

LEGAL DEBT MARGIN: The difference between Total Legal Debt Limitation and Total Debt Applicable to the Limit.

FUTURE DEBT SERVICE REQUIREMENTS: Principle and Interest applicable to Bonded Debt.

PENSION FUNDS/ RETIREMENT BENEFITS

500 Actuarial Valuation Date (VD): The point in time in which an asset is assigned a dollar value.

500a Reporting Date (RD): The plan's and/or the employer's fiscal year-ending date.

271d Other: All other utility costs not listed in other functions.

500b Measurement Date (MD): The date at which the employer's Total Pension Liability and Fiduciary Net Position will be measured, which may result in a net pension liability. Once decided, this date should remain consistent from year to year.

501 Total Pension Liability (TPL): The portion of the actuarial present value of projected benefit payments that is attributable to past periods of employee service in conformance with requirements of Statement 68 as of the measurement date.

502 Plan Fiduciary Net Position (FNP): The actual amount of assets held in the pension trust for a plan as of the measurement date. (Also called the market value of assets)

503 Net Pension Liability (NPL): The difference between the Total Pension Liability and the Fiduciary Net Position as of the measurement date.

504 Plan Fiduciary Net Position as a Percentage of Total Pension Liability: The percentage of the dollar value of the accrued benefits that is covered by the actuarial value of assets (AVA).

505 Net OPEB Liability: The difference between the total OPEB liability and the OPEB plan's fiduciary net position.

IMRF (ILLINOIS MUNICIPAL RETIREMENT FUND): This section is for the payment of retirement, disability, and death benefits for employees of local governments and school districts (excludes City of Chicago and Cook County).

SLEP (SHERIFF'S LAW ENFORCEMENT PERSONNEL): This section is for the payment of retirement, disability, and death benefits for county sheriffs, deputy sheriffs, forest preserve rangers and airport police and certain police chiefs.

OPEB (OTHER POST-EMPLOYMENT BENEFITS): This section is defined as benefits that an employer offers to retirees as compensation for past services. It includes postemployment healthcare benefits (such as medical, dental, vision, hearing), but may, under certain circumstances, also include other benefits such as life, disability and long term care insurance.

CAPITAL OUTLAY

NOTE: This page is structured differently from the rest of the Annual Financial Report. The columns represent object codes within the Capital Projects Fund. The rows represent functions for expenditures within the Capital Projects Fund.

CONSTRUCTION IN PROGRESS: Costs associated with construction of capital projects including centralized engineering, design and planning, and contract supervision activities whose major purpose is to support public capital projects. For purposes of this report, construction should be considered as an object code expenditure under the Capital Projects Fund.

LAND, EQUIPMENT AND EXISTING STRUCTURES: Cost for all tangible property that is secured with Capital Project Funds.

601 - 617 Numerous Functions: Refer to the Expenditures section to determine how each individual function should be reported.

CPA INFORMATION

LICENSED CERTIFIED PUBLIC ACCOUNTANT (IL): Please provide the active, nine-digit, state license number of the individual licensed certified public accountant [the license number starts with 065]; provide the current license status [i.e. ACTIVE, CANCELLED]; provide the current contact information.

PUBLIC ACCOUNTING FIRM (IL): Please provide the active, nine-digit, state license number of the accounting firm [the license number starts with 066]; provide the current license status [i.e. ACTIVE, CANCELLED]; provide the current business information; provide the current contact information of the accounting professional completing the annual audit.

PUBLIC SERVICE CORPORATION (IL): Please provide the active, nine-digit, state license number of the professional service corporation [the license number starts with 060]; provide the current license status [i.e. ACTIVE, CANCELLED]; provide the current business information; provide the active, nine-digit, state license number of the individual licensed certified public accountant [the license number starts with 065]; provide the current license status [i.e. ACTIVE, CANCELLED]; provide the individual licensed certified public accountant's current contact information.

OUT OF STATE INDIVIDUAL LICENSED CERTIFIED PUBLIC ACCOUNTANT:

Please provide the State that the individual, firm, or professional service corporation is licensed; provide the active license number issued by that State; provide the current license status [i.e. ACTIVE, CANCELLED]; provide the current business information; provide the active state license number of the individual licensed certified public accountant; provide the current license status [i.e. ACTIVE, CANCELLED]; provide the individual licensed certified public accountant's current contact information.

ENDNOTES

- 1.) 50 ILCS 310/1-9 - [Government Account Audit Act].
- 2.) 55 ILCS 5/6-31001-31011 - [County Auditing Law].
- 3.) 65 ILCS 5/8-8-2 - [Illinois 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].
- 7.) 15 ILCS 405/23.7 - [State Comptroller Act].
- 8.) 35 ILCS 200/- [Property Tax Code].
- 9.) 35 ILCS 105/1 - [Use Tax Act]; 120/1 - [Retailers' Occupation Tax Act]; 110/1 [Service Use Tax Act]; and 115/1 - [Service Occupation Tax Act].
- 10.) 65 ILCS 5/8-11-1 - [Home Rule Municipal Retailers' Occupation Tax]. 65 ILCS 5/8-11-5 [Home Rule Municipal Service Occupation Tax]. 65 ILCS 5/8-11-1.7 [Non-Home Rule Municipal Service Occupation Tax].
- 11.) 35 ILCS 615/2a.1 Gas Distribution Companies; 620/2a.1 Electric Companies; 625/3 Water Companies; 635/5 Telecommunications Infrastructure Maintenance Fee Act.
- 12.) 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. 35 ILCS 5/ [Illinois Income Tax Act].
- 13.) 35 ILCS 5/- [Illinois Income Tax Act].
- 14.) 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].
- 15.) 35 ILCS 505/1 - [Motor Fuel Tax].
- 16.) Illinois Department of Revenue: Annual Report of Collections and Distributions: FY 2010.
- 17.) 35 ILCS 5/201 - [Income Tax Act: Personal Property Replacement Tax].
- 18.) 230 ILCS 30/1 to 30/15 - [Charitable Games Act].
- 19.) 230 ILCS 20/ - [Illinois Pull Tabs and Jar Games Act].
- 20.) 230 ILCS 10/ - [Illinois Gambling Act].
- 21.) 65 ILCS 5/11-74.4-3 - [Tax Increment Allocation Redevelopment Act].
- 22.) 65 ILCS 5/11-74.6-10 - [Industrial Jobs Recovery Law].
- 23.) 20 ILCS 620/ - [Economic Development Area Tax Increment Allocation Act].
- 24.) <http://www.gfoa.org/fund-balance-guidelines-general-fund>



RESOURCES

APPENDICES *(a-d)*

FY 2018

APPENDIX A

FY 2018 GOVERNMENTAL FUND REVENUE: Tables 1 - 8

APPENDIX B

FY 2018 GOVERNMENTAL FUND EXPENDITURES: Tables 1 - 8

APPENDIX C

FY 2017 HISTORICAL REVENUE & EXPENDITURES: Tables 1-14

APPENDIX D

FY 2018 COOK COUNTY, CITY OF CHICAGO, CHICAGO PARK DISTRICT,
REGIONAL TRANSIT AUTHORITY (RTA) and METROPOLITAN WATER
RECLAMATION DISTRICT: Tables 1 – 10

APPENDIX A

FY 2018

GOVERNMENTAL FUND REVENUE: Tables 1 - 8

TABLE 1

**All Governments
FY 2018 Revenue By Source
[5,172 Governments Reporting]**

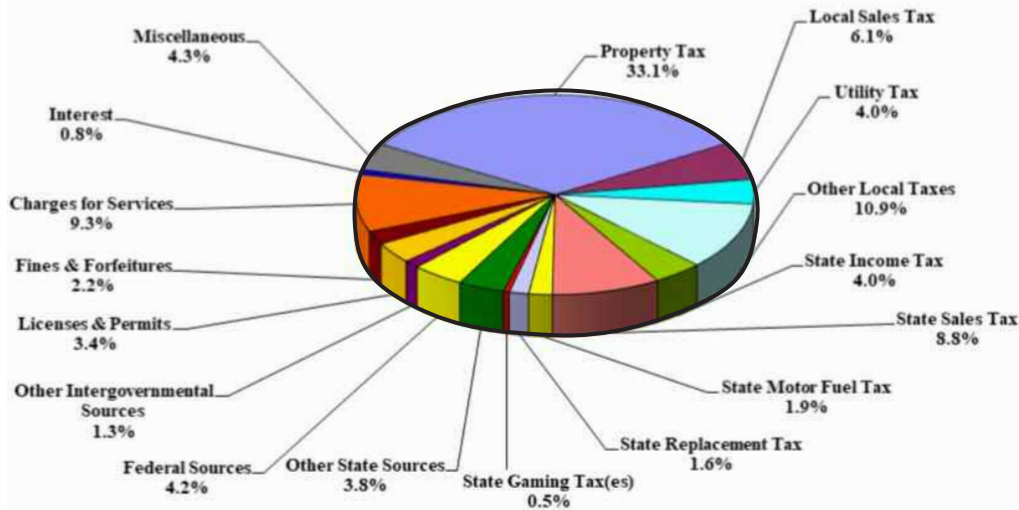
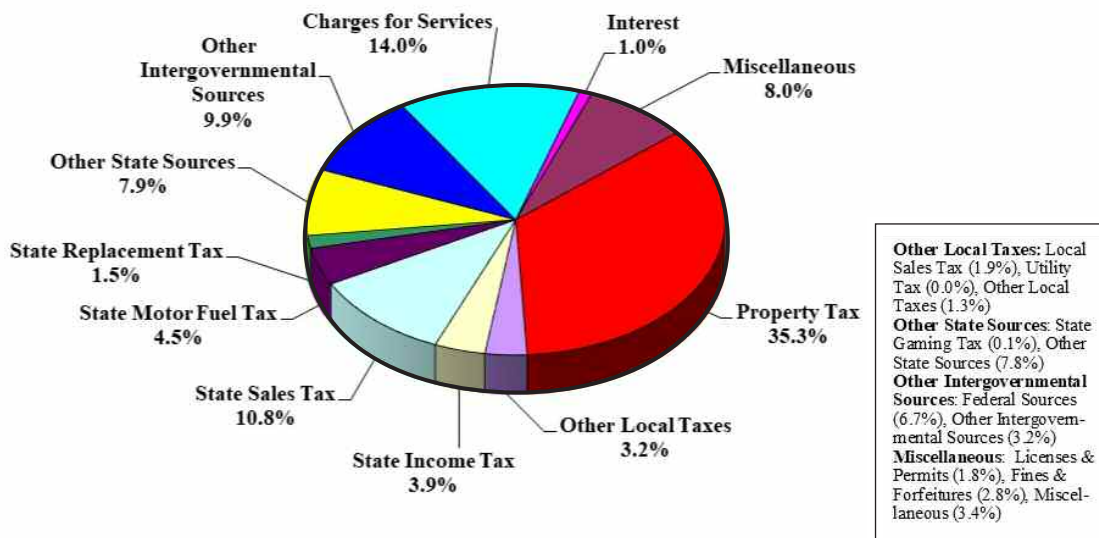


TABLE 2

**Counties
FY 2018 Revenue By Source
[Data Set Includes 96 of 102 Counties, Cook County Not Included]**



APPENDIX A

FY 2018

GOVERNMENTAL FUND REVENUE: Tables 1 - 8

TABLE 3

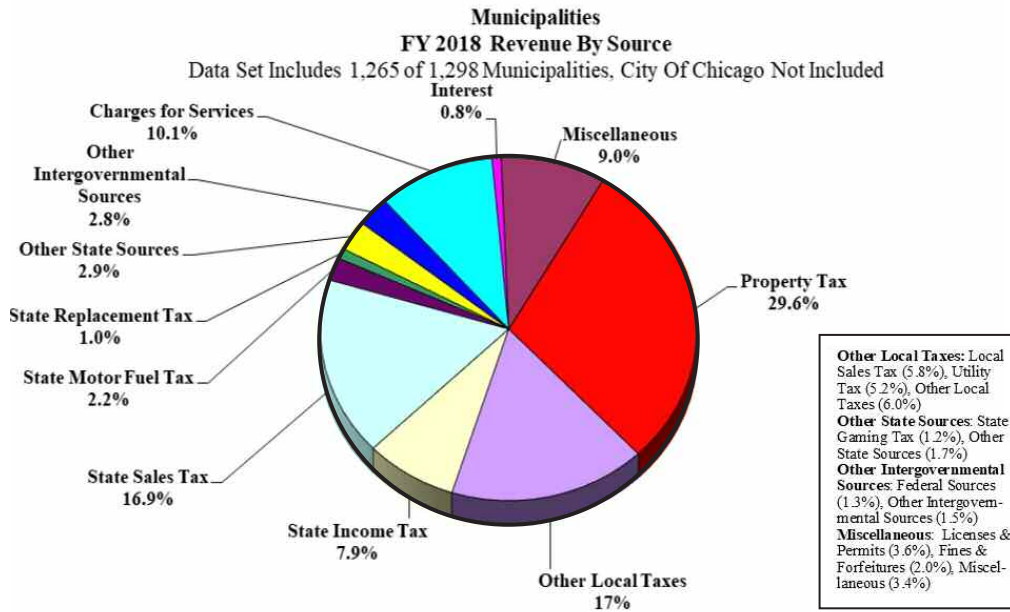
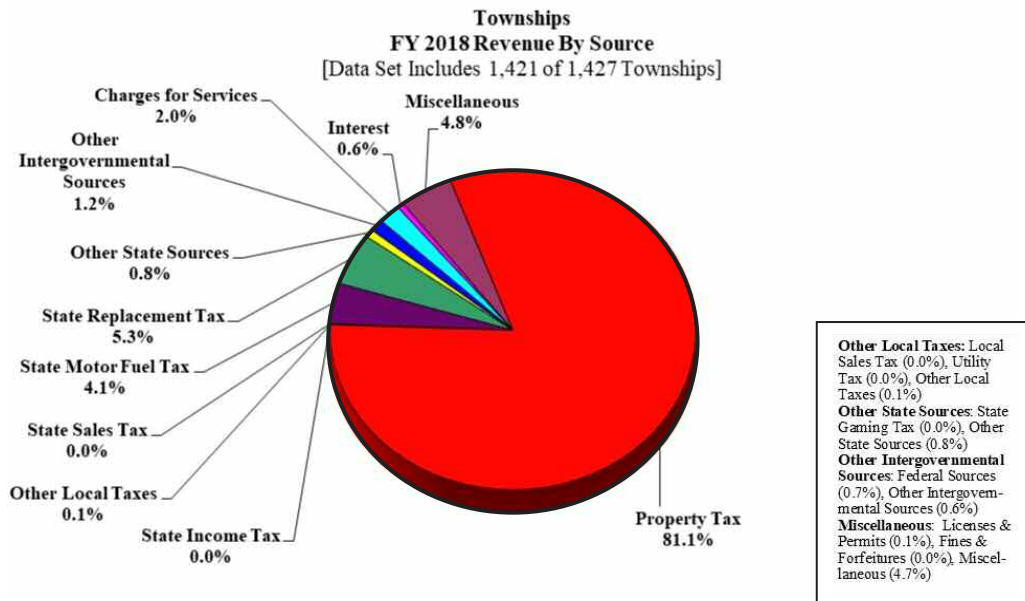


TABLE 4



APPENDIX A

FY 2018

GOVERNMENTAL FUND REVENUE: Tables 1 - 8

TABLE 5

**Public Library Districts
FY 2018 Revenue By Source**
[Data Set Includes 365 of 367 Public Library Districts]

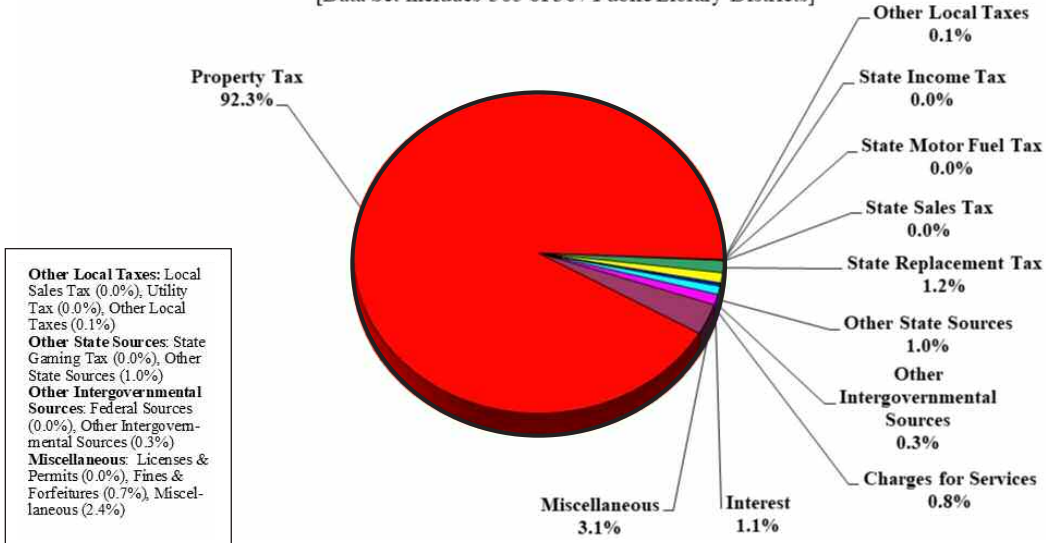
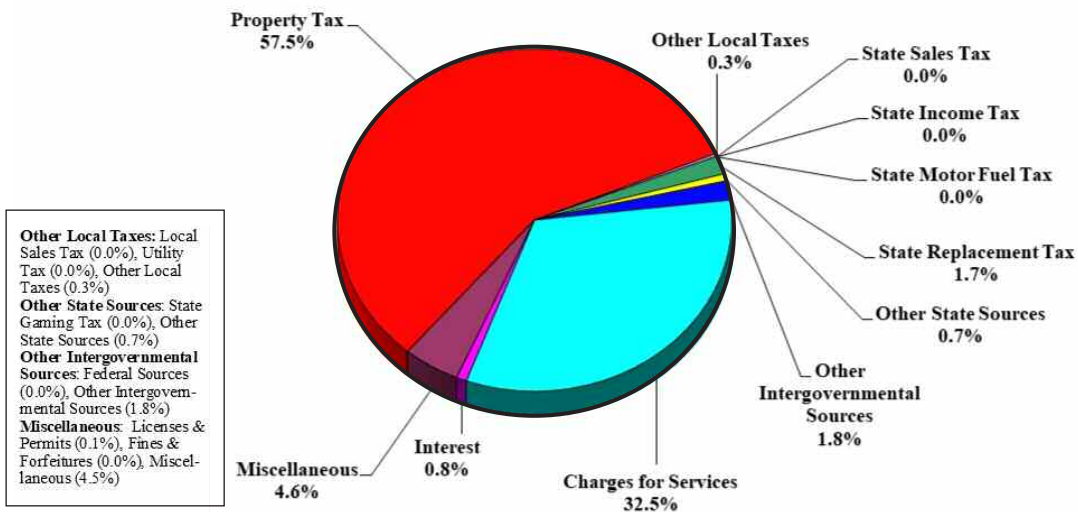


TABLE 6

**Park Districts
FY 2018 Revenue By Source**
[Data Set Includes 339 of 348 Park Districts, Chicago Park District Not Included]



APPENDIX A

FY 2018

GOVERNMENTAL FUND REVENUE: Tables 1 - 8

TABLE 7

**Fire Protection Districts
FY 2018 Revenue By Source**
[Data Set Includes 832 of 838 Fire Protection Districts]

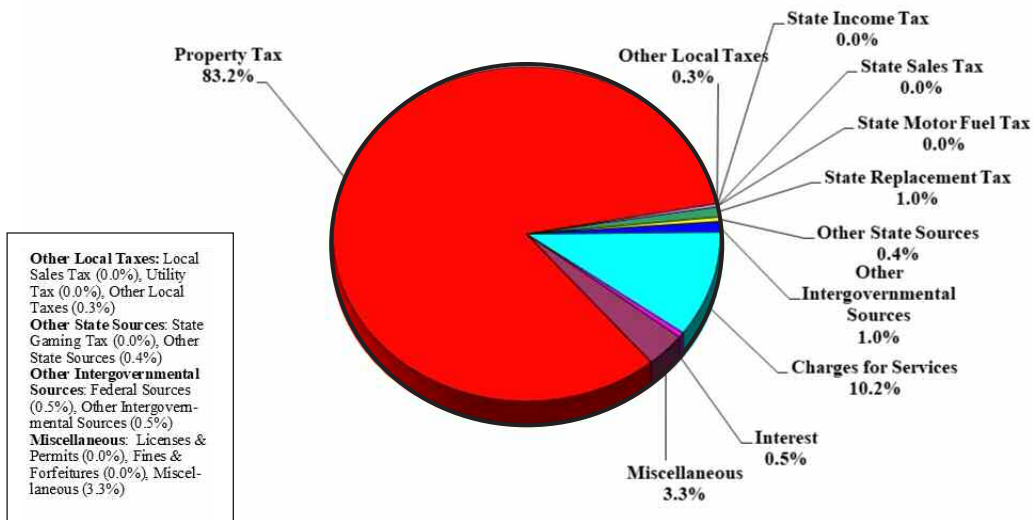
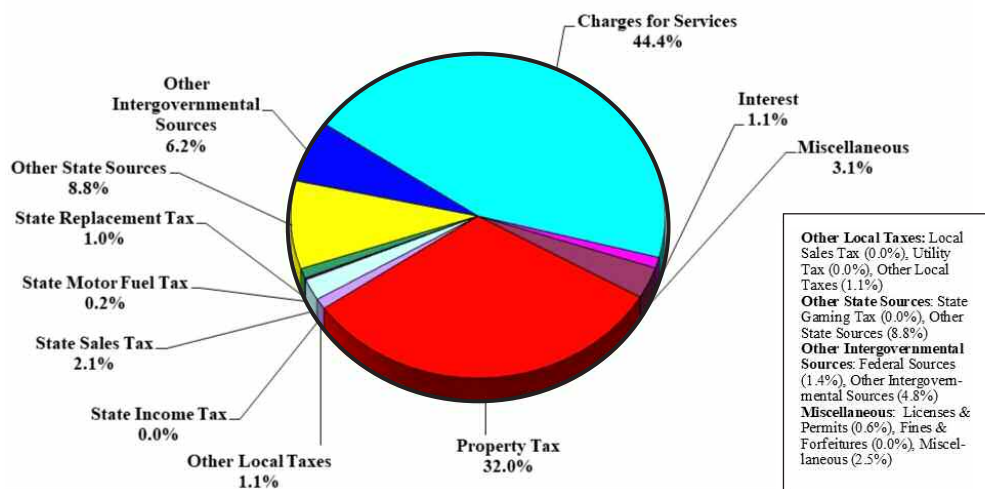


TABLE 8

**Special Purpose Districts
FY 2018 Revenue By Source**
[Data Set Includes 849 of 894 Special Purpose Districts, RTA, Metro Water Not Included]



APPENDIX B

FY 2018

GOVERNMENTAL FUND EXPENDITURES: Tables 1 - 8

TABLE 1

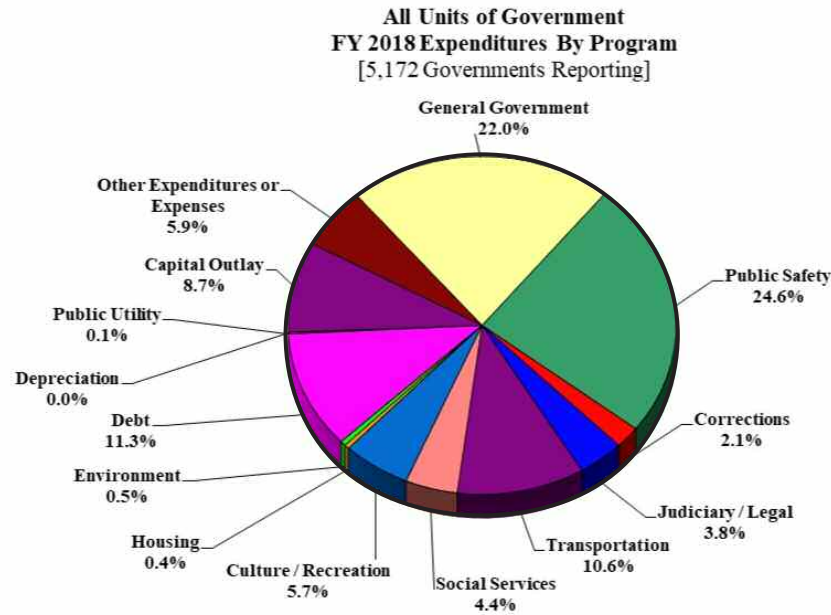
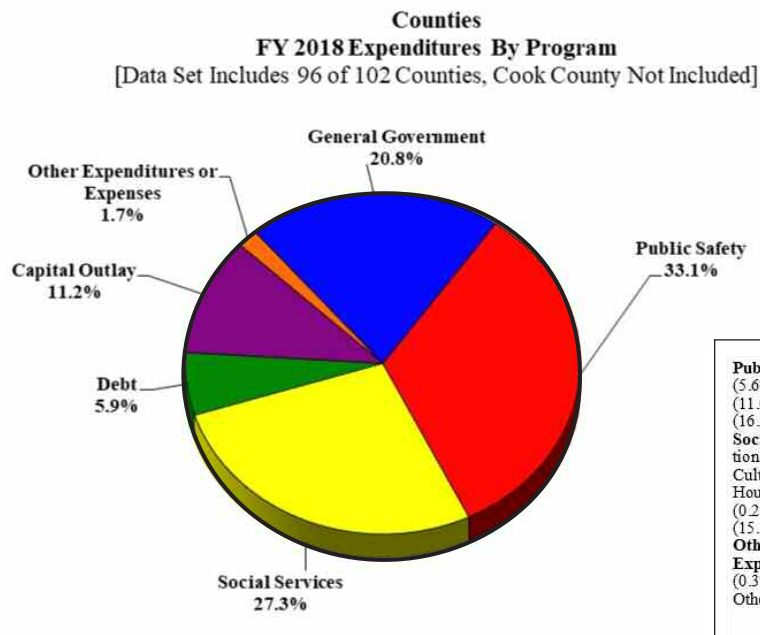


TABLE 2



APPENDIX B

FY 2018

GOVERNMENTAL FUND EXPENDITURES: Tables 1 - 8

TABLE 3

Municipalities
FY 2018 Expenditures By Program
 [Data Set Includes 1,265 of 1,298 Municipalities, City Of Chicago Not Included]

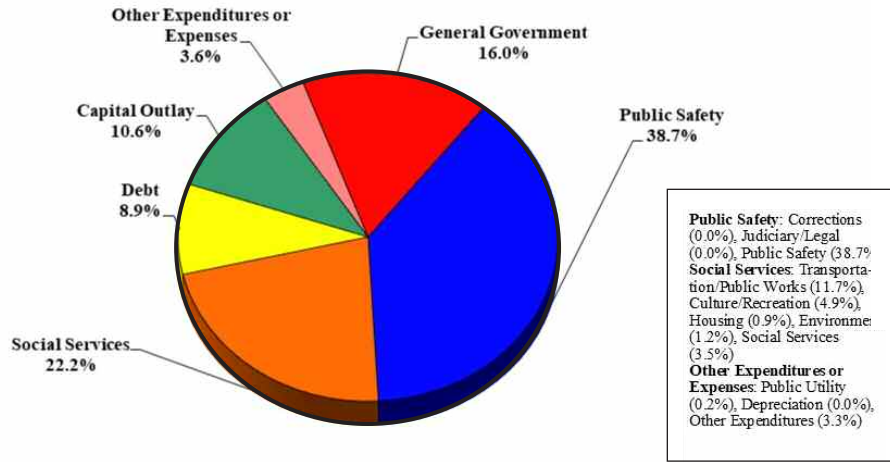
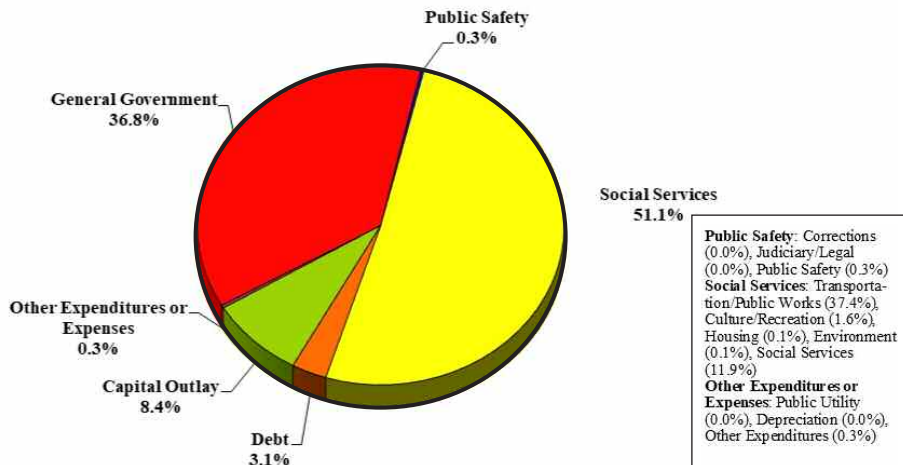


TABLE 4

Townships
FY 2018 Expenditures By Program
 [Data Set Includes 1,421 of 1,427 Townships]



APPENDIX B

FY 2018 GOVERNMENTAL FUND EXPENDITURES: Tables 1 - 8

TABLE 5

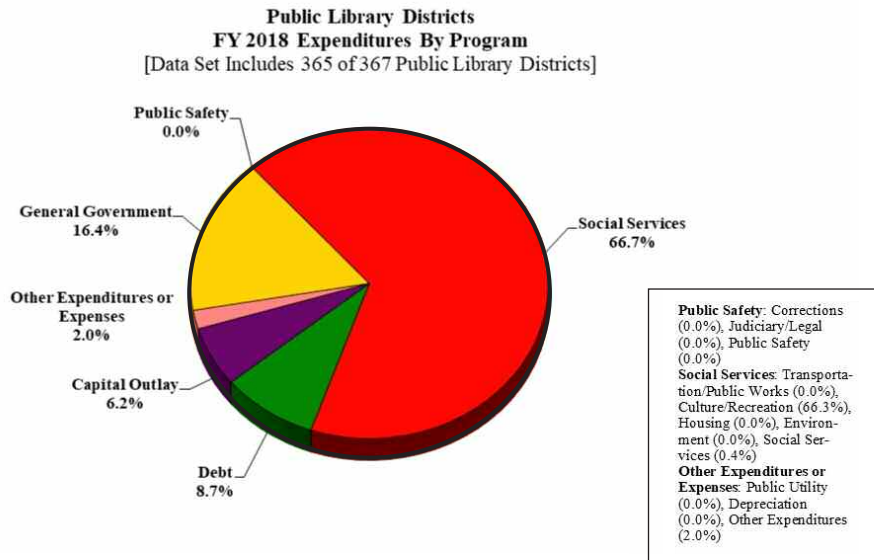
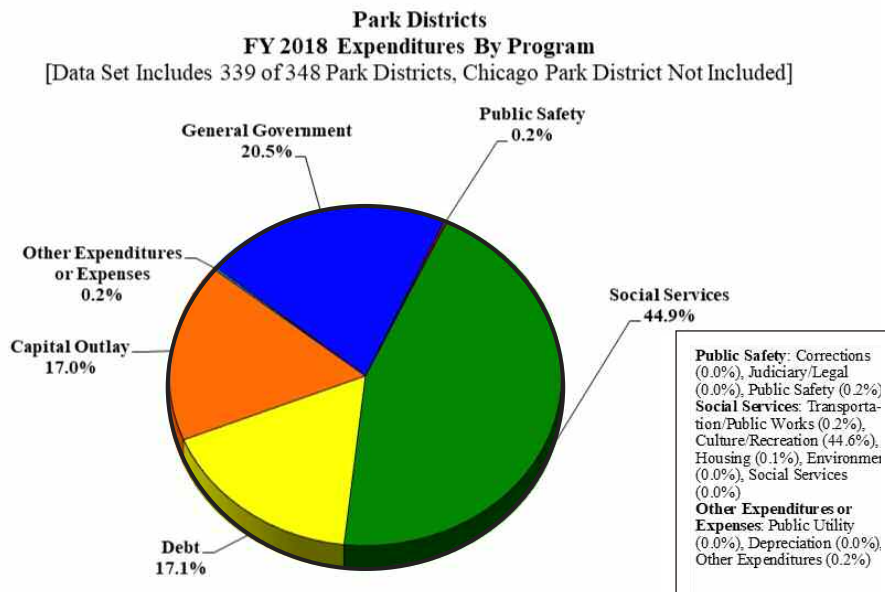


TABLE 6



APPENDIX B

FY 2018

GOVERNMENTAL FUND EXPENDITURES: Tables 1 - 8

TABLE 7

**Fire Protection District
FY 2018 Expenditures By Program**
[Data Set Includes 832 of 838 Fire Protection Districts]

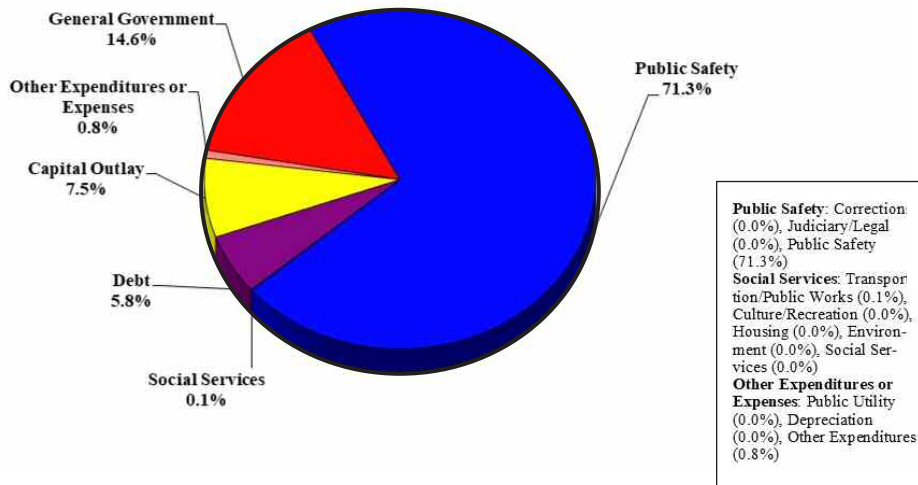
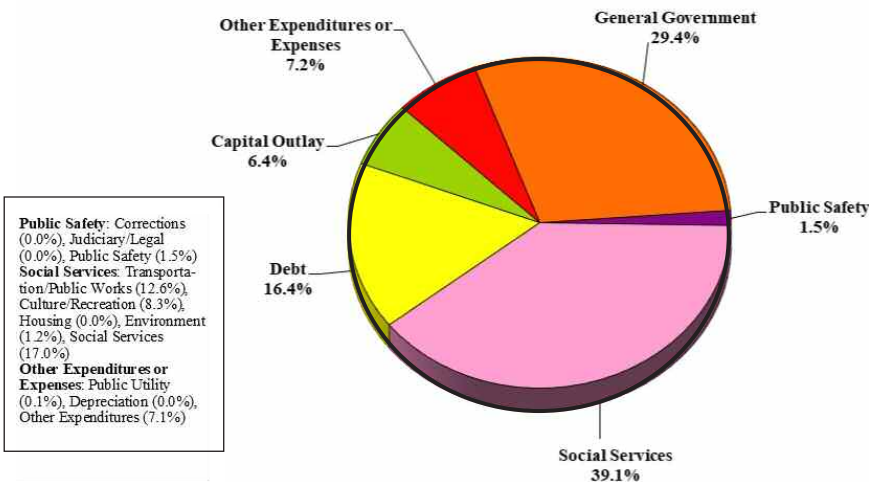


TABLE 8

**Special Purpose Districts
FY 2018 Expenditures By Program**
[Data Set Includes 849 of 894 Special Purpose Districts, RTA, Metro Water Not Included]



APPENDIX C

FY 2017

HISTORICAL REVENUE & EXPENDITURES: Tables 1 -14

TABLE 1

All Governments
FY 2017 Revenue By Source
[5,226 Governments Reporting]

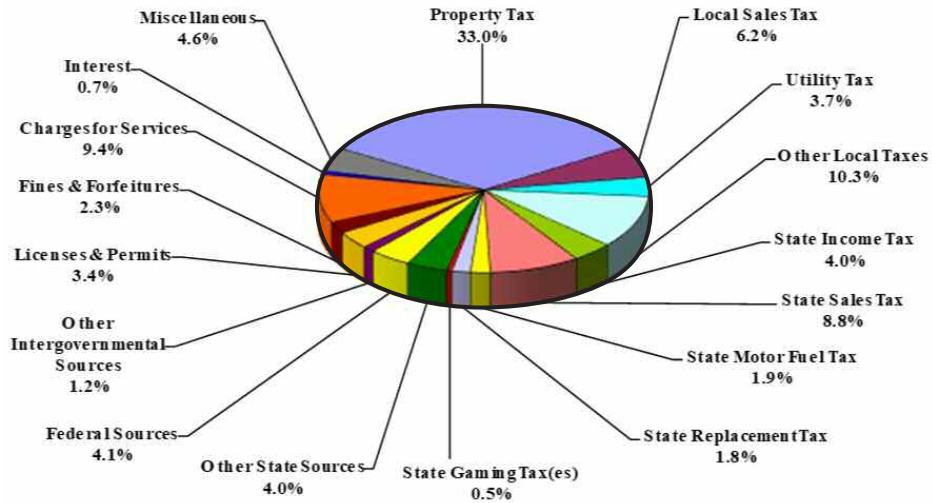
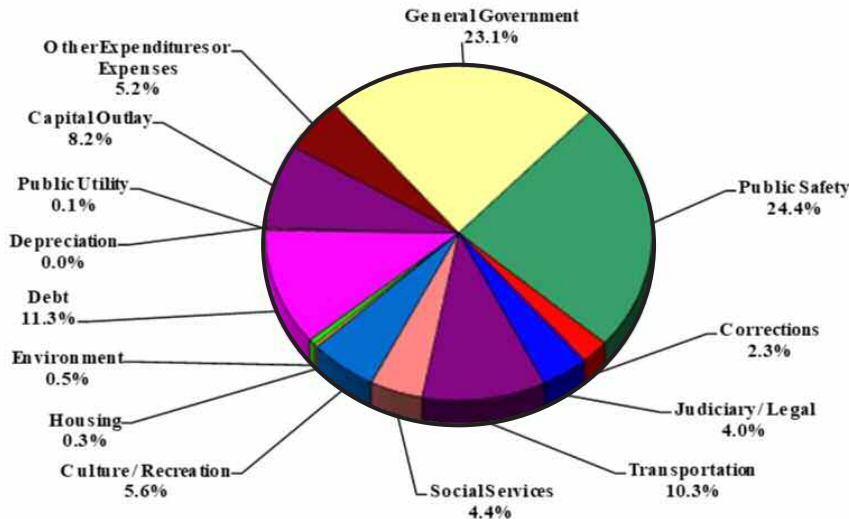


TABLE 2

All Units of Government
FY 2017 Expenditures By Program
[5,226 Governments Reporting]



APPENDIX C

FY 2017

HISTORICAL REVENUE & EXPENDITURES: Tables 1 -14

TABLE 3 All Government Revenue

FY 2017 Sources	Revenue Amounts
Property Tax	\$9,856,659,268
Local Sales Tax	\$1,861,714,341
Utility Tax	\$1,119,252,573
Other Local Taxes	\$3,082,775,770
State Income Tax	\$1,193,257,993
State Sales Tax	\$2,626,586,282
State Motor Fuel Tax	\$574,684,329
State Replacement Tax	\$539,416,532
State Gaming Tax(es)	\$138,432,934
Other State Sources	\$1,204,717,211
Federal Sources	\$1,222,332,418
Other Intergovernmental Sources	\$351,427,359
Licenses & Permits	\$1,029,766,518
Fines & Forfeitures	\$680,100,462
Charges for Services	\$2,823,902,307
Interest	\$204,527,934
Miscellaneous	\$1,384,477,478
Total Revenue	\$29,894,031,709

TABLE 4 All Government Expenditures

FY 2017 Programs	Expenditure Amounts
General Government	\$7,231,677,743
Public Safety	\$7,640,187,597
Corrections	\$731,799,787
Judiciary /Legal	\$1,237,943,914
Transportation	\$3,230,913,020
Social Services	\$1,380,879,982
Culture /Recreation	\$1,762,525,752
Housing	\$105,761,697
Environment	\$162,360,275
Debt	\$3,551,447,212
Public Utility	\$42,639,856
Depreciation	\$11,953,673
Capital Outlay	\$2,558,889,784
Other Expenditures or Expenses	\$1,641,674,559
Total Expenditures	\$31,290,654,851

APPENDIX C

FY 2017

HISTORICAL REVENUE & EXPENDITURES: Tables 1 -14

TABLE 5

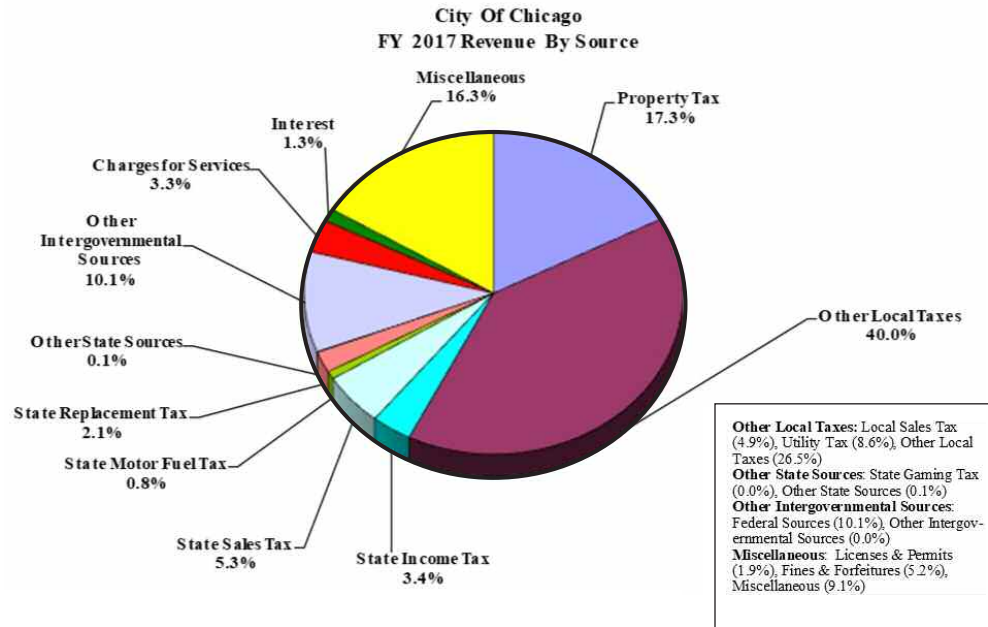
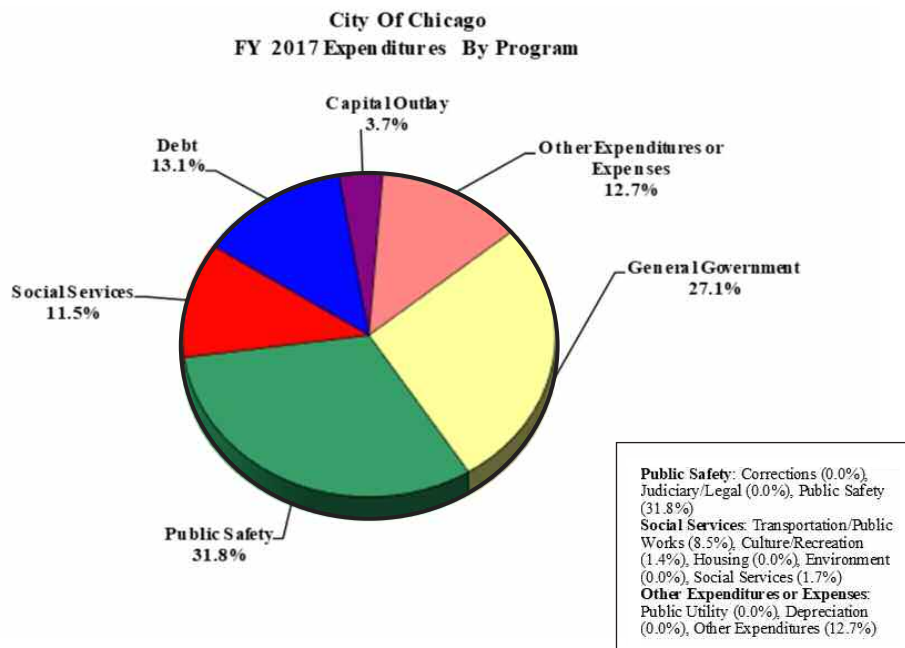


TABLE 6



APPENDIX C

FY 2017

HISTORICAL REVENUE & EXPENDITURES: Tables 1 -14

TABLE 7

Chicago Park District
FY 2017 Revenue By Source

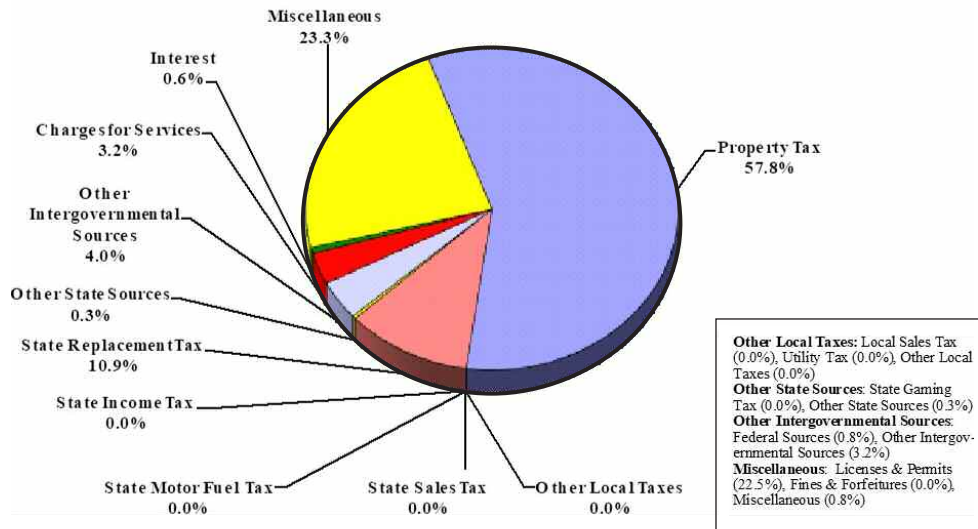
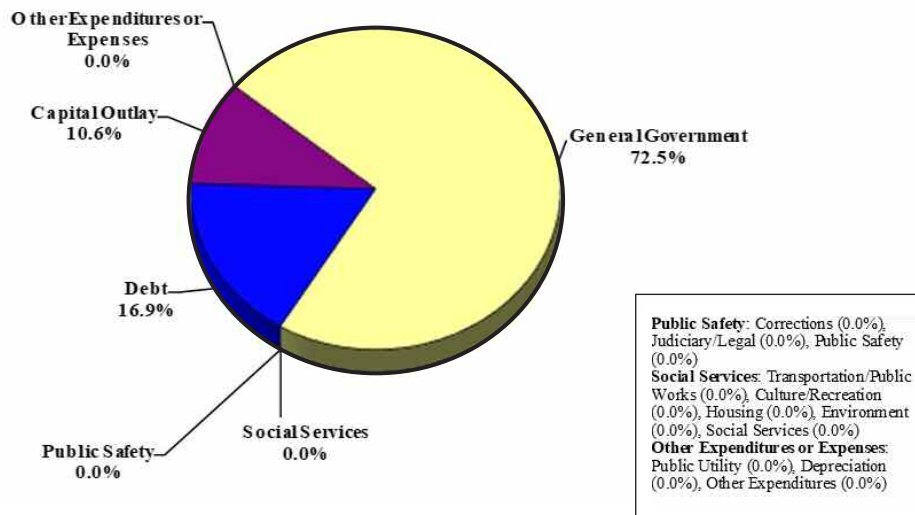


TABLE 8

Chicago Park District
FY 2017 Expenditures By Program



APPENDIX C

FY 2017

HISTORICAL REVENUE & EXPENDITURES: Tables 1 -14

TABLE 9

**Regional Transit Authority (RTA)
FY 2017 Revenue By Source**

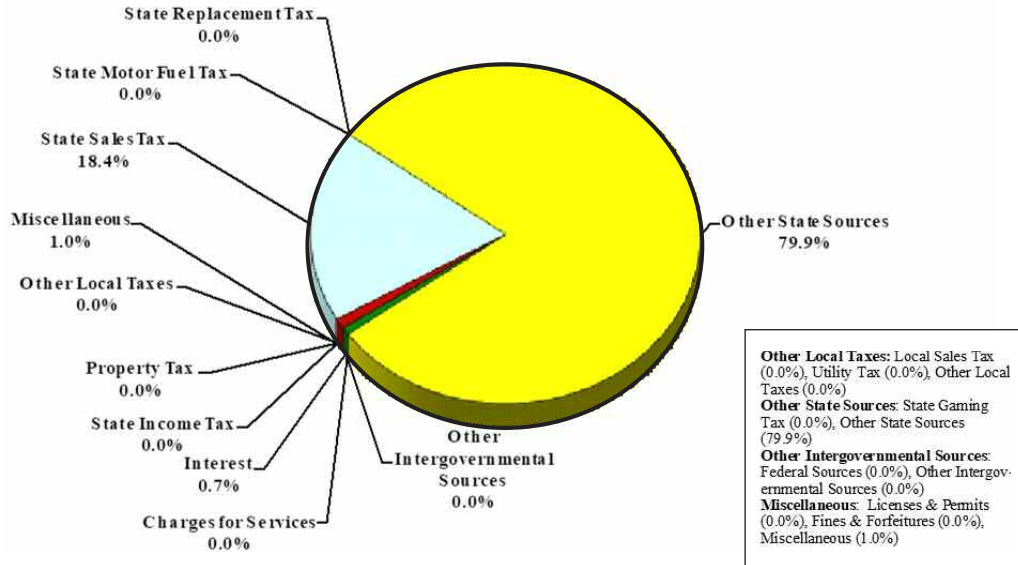
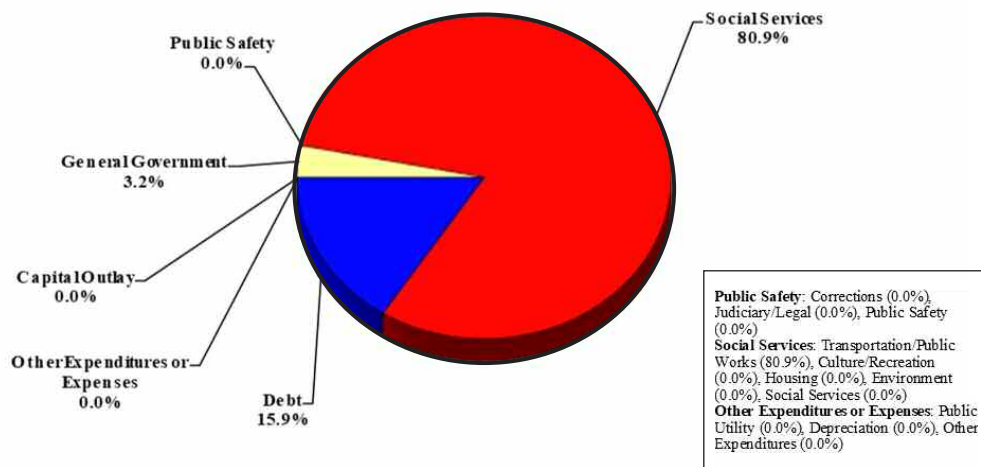


TABLE 10

**Regional Transit Authority (RTA)
FY 2017 Expenditures By Program**



APPENDIX C

FY 2017 HISTORICAL REVENUE & EXPENDITURES: Tables 1 -14

TABLE 11

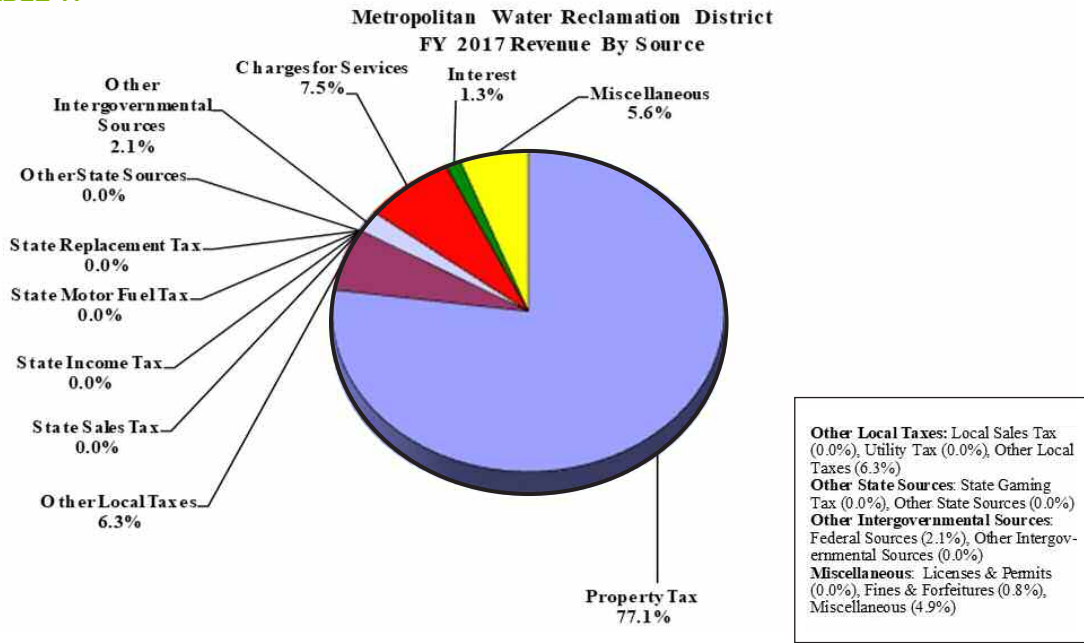
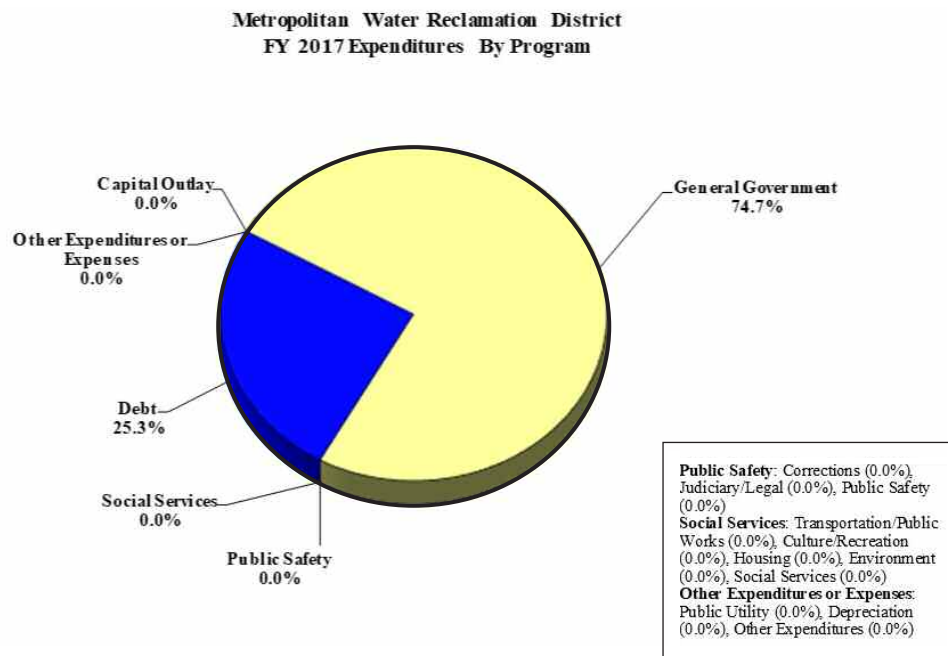


TABLE 12



APPENDIX C

FY 2017 HISTORICAL REVENUE & EXPENDITURES: Tables 1 -14

TABLE 13

**Cook County
FY 2017 Revenue By Source**

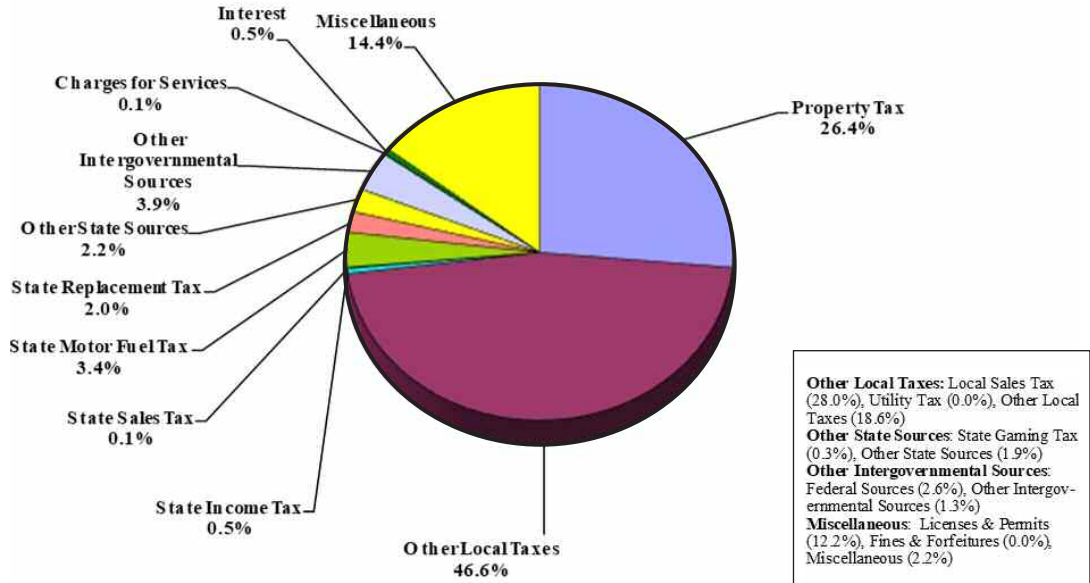
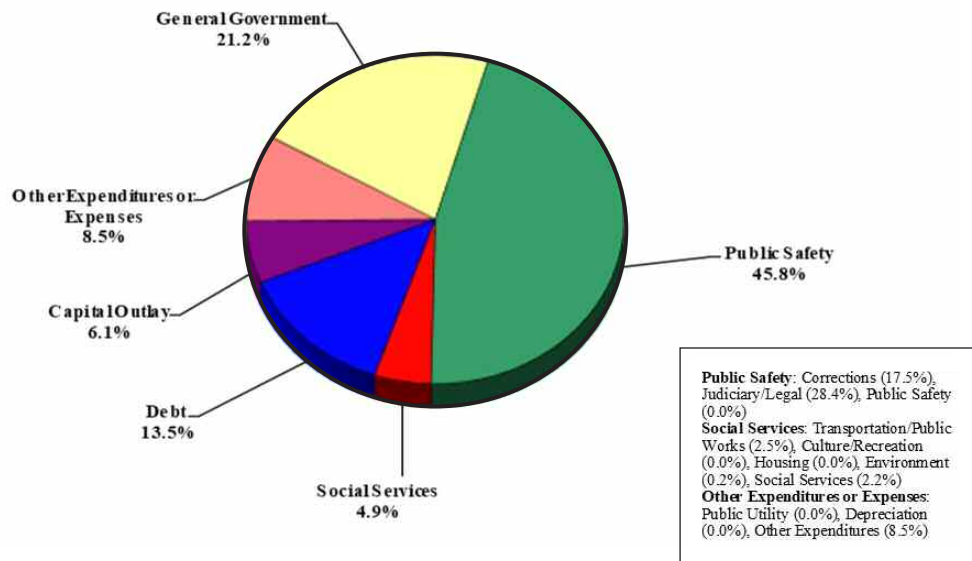


TABLE 14

**Cook County
FY 2017 Expenditures By Program**



APPENDIX D

FY 2018

COOK COUNTY, CITY OF CHICAGO, CHICAGO PARK DISTRICT,
REGIONAL TRANSIT AUTHORITY (RTA) & METROPOLITAN
WATER RECLAMATION DISTRICT: Tables 1 - 10

TABLE 1

City Of Chicago
FY 2018 Revenue By Source

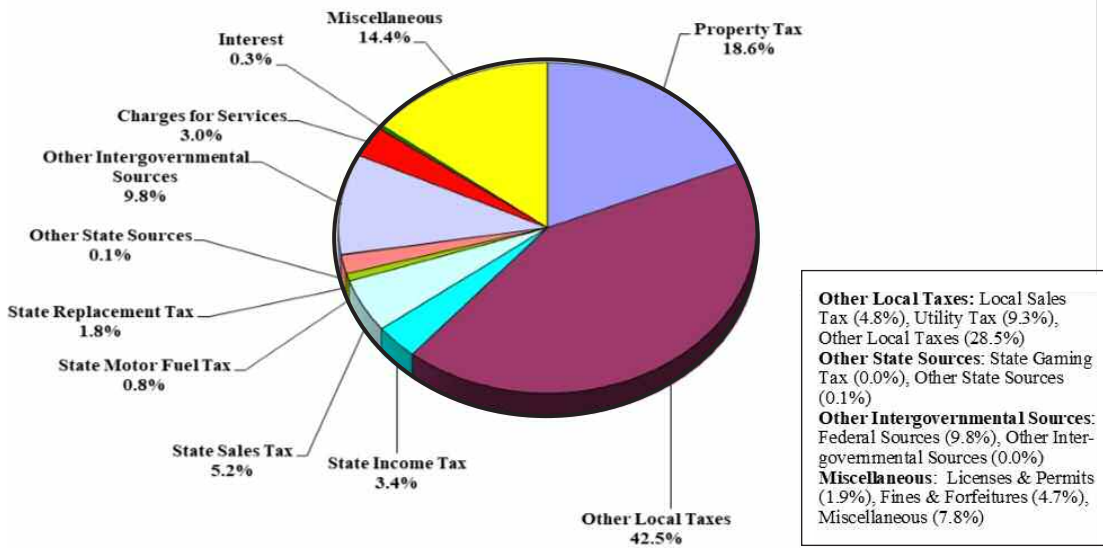
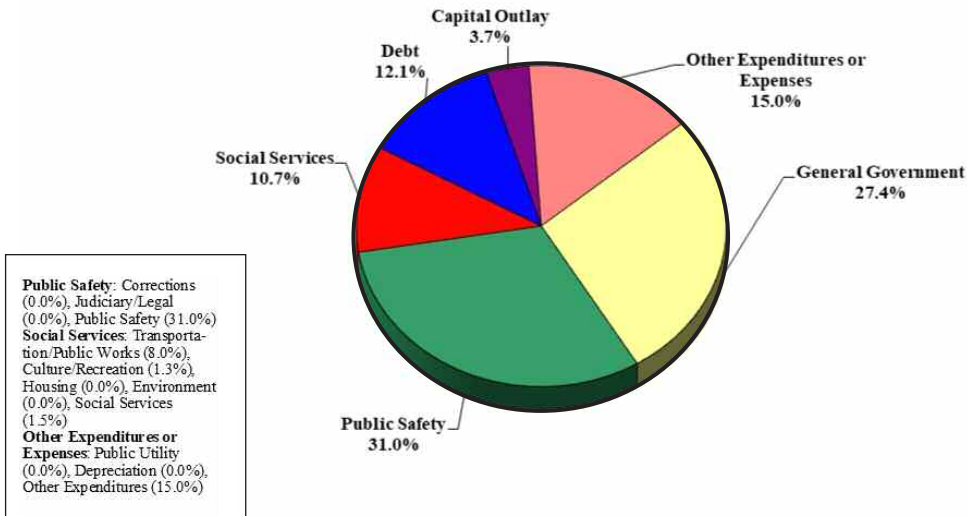


TABLE 2

City Of Chicago
FY 2018 Expenditures By Program



APPENDIX D

FY 2018

COOK COUNTY, CITY OF CHICAGO, CHICAGO PARK DISTRICT, REGIONAL TRANSIT AUTHORITY (RTA) & METROPOLITAN WATER RECLAMATION DISTRICT: Tables 1 - 10

TABLE 3

**Chicago Park District
FY 2018 Revenue By Source**

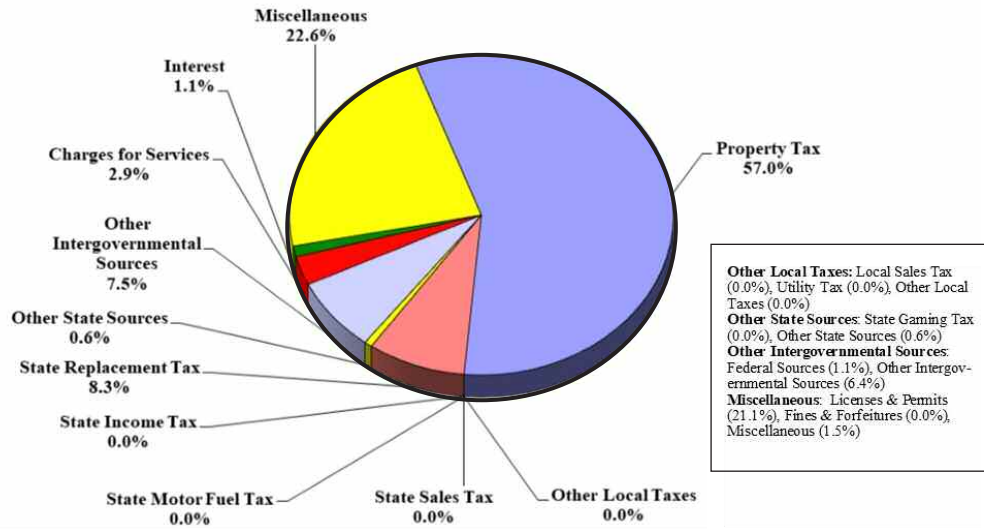
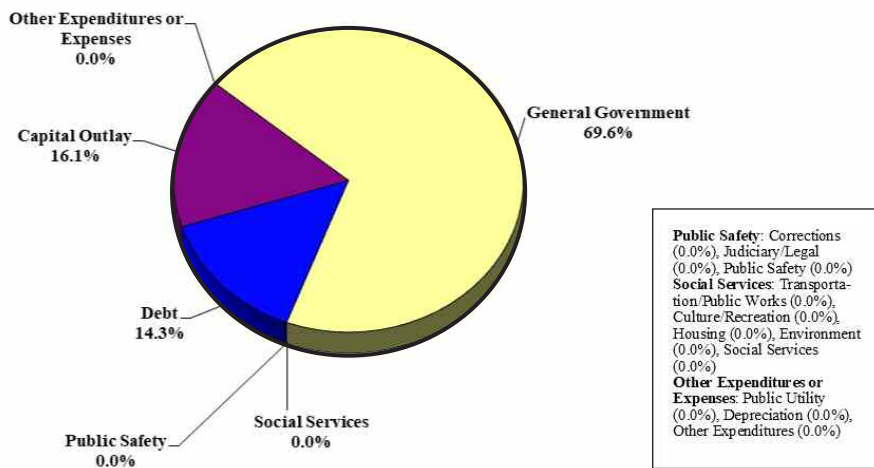


TABLE 4

**Chicago Park District
FY 2018 Expenditures By Program**



APPENDIX D

FY 2018

COOK COUNTY, CITY OF CHICAGO, CHICAGO PARK DISTRICT,
REGIONAL TRANSIT AUTHORITY (RTA) & METROPOLITAN
WATER RECLAMATION DISTRICT: Tables 1 - 10

TABLE 5

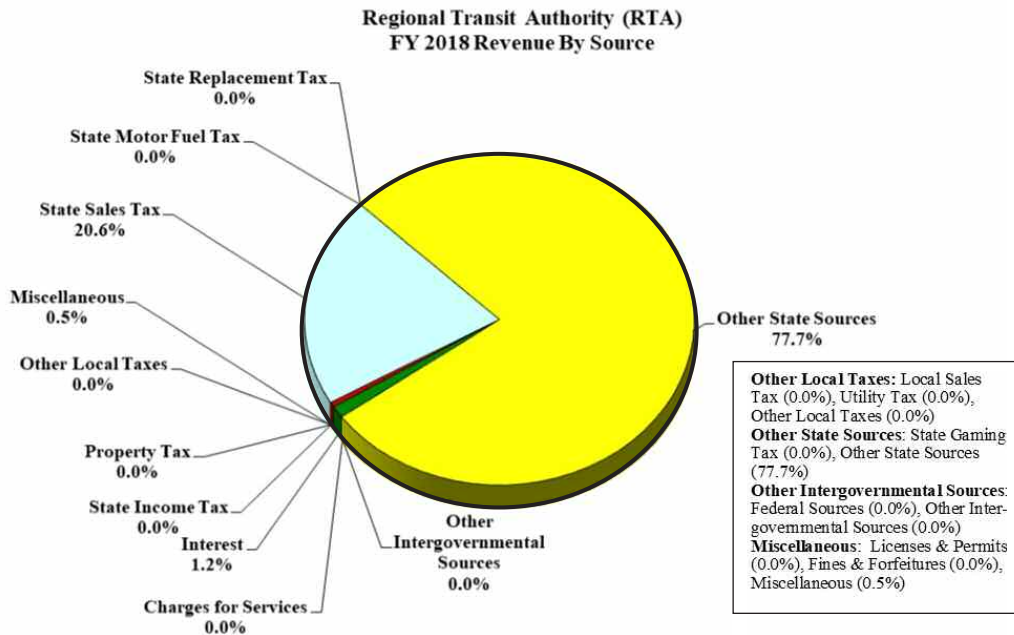
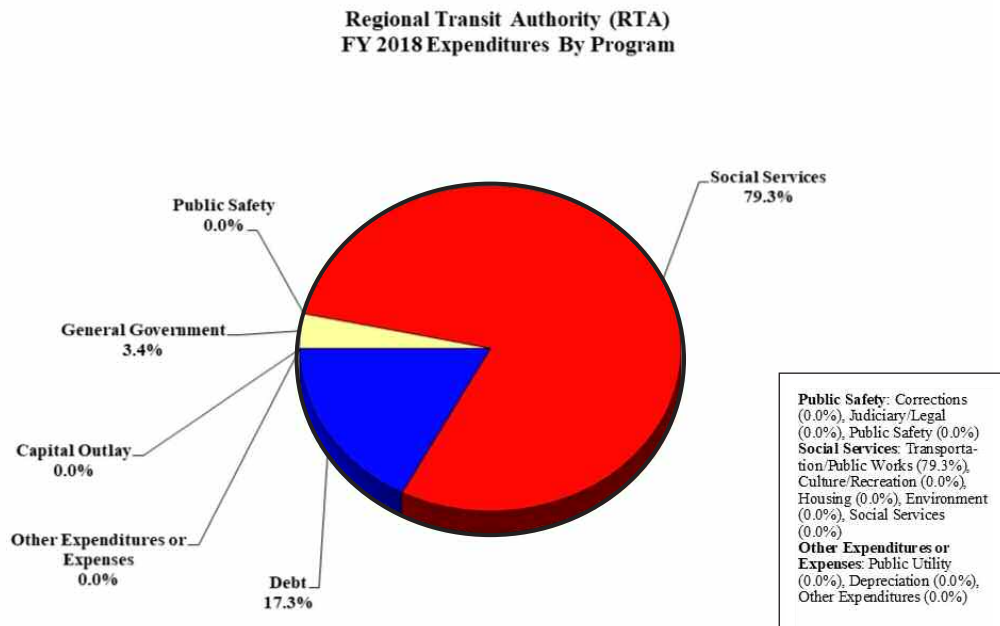


TABLE 6



APPENDIX D

FY 2018

COOK COUNTY, CITY OF CHICAGO, CHICAGO PARK DISTRICT,
REGIONAL TRANSIT AUTHORITY (RTA) & METROPOLITAN
WATER RECLAMATION DISTRICT: Tables 1 - 10

TABLE 7

**Metropolitan Water Reclamation District
FY 2018 Revenue By Source**

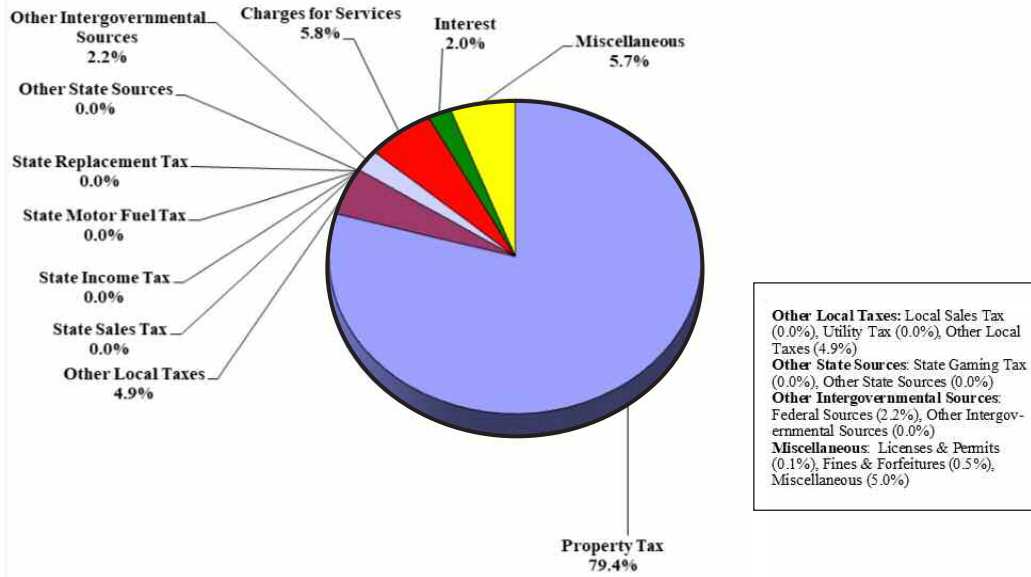
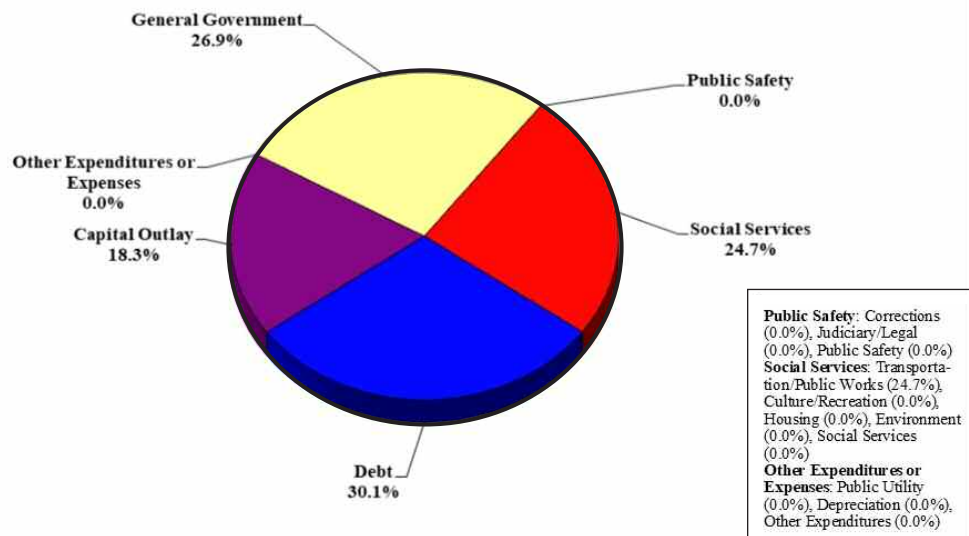


TABLE 8

**Metropolitan Water Reclamation District
FY 2018 Expenditures By Program**



APPENDIX D

FY 2018

COOK COUNTY, CITY OF CHICAGO, CHICAGO PARK DISTRICT,
REGIONAL TRANSIT AUTHORITY (RTA) & METROPOLITAN
WATER RECLAMATION DISTRICT: Tables 1 - 10

TABLE 9

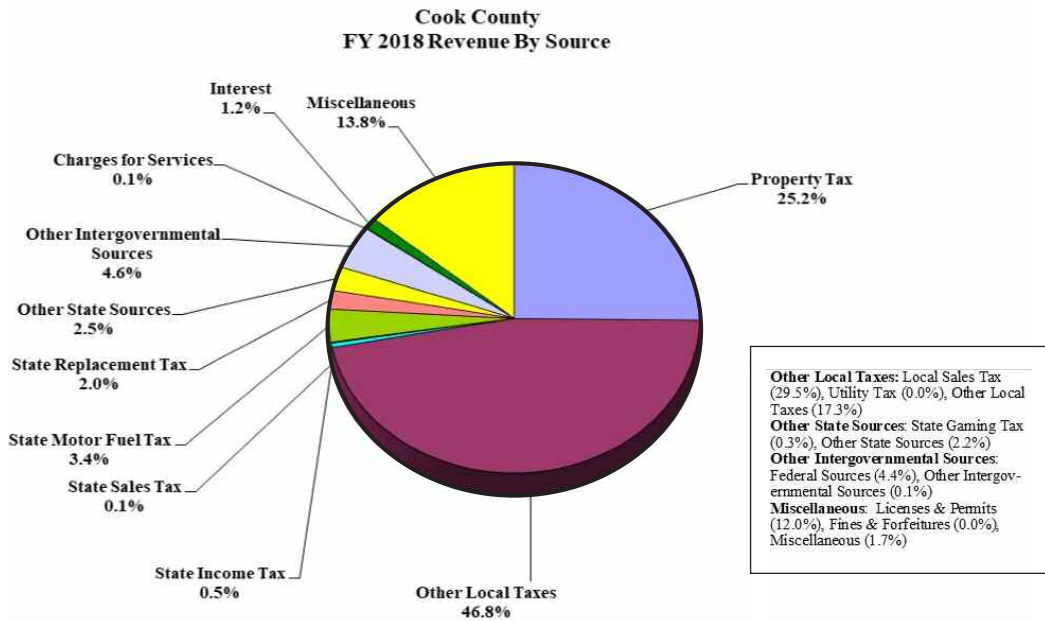
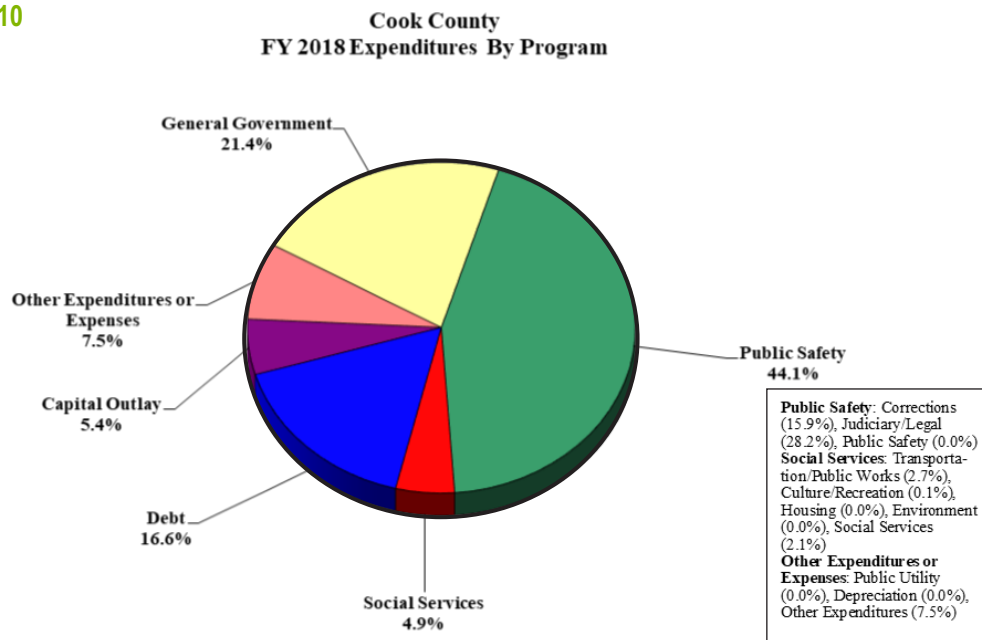


TABLE 10





CONTACTS

OFFICE *contact* INFORMATION

Illinois Office of Comptroller Susana A. Mendoza

Illinois Office of Comptroller - Springfield

State Capitol - 201
Springfield, IL 62706
(217) 782-6000

325 West Adams
Springfield, IL 62704
(217) 782-6000

Illinois Office of Comptroller - Chicago

James R. Thompson Center
100 West Randolph Street
Suite 15-500
Chicago, IL 60601
(312) 814-2451

Local Government Division

(877) 304-3899

Constituent Services

(855) 452-7587

Public Affairs

(312) 814-4981

Smart Consumer Illinois

(312) 814-0034

Smart Business Illinois

(312) 814-0033

PLACE Division

(877) 203-3401

EARS

State Employment Verification Line:

(217) 782-8408



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Illinois Office of Comptroller

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