

December 20, 2004

Honorable Members of the General Assembly and County Clerks:

Pursuant to the Fiscal Responsibility Report Card Act [35 ILCS 200/30-30 and 200/30-31] enclosed is the FY 2003 Fiscal Responsibility Report Card detailing the financial activity of Illinois' local governments.

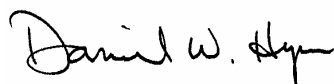
The FY 2003 Fiscal Responsibility Report Card contains summarized financial data for counties, municipalities, townships, and special purpose districts in the State of Illinois. Highlighted in this report are the sources of revenue, programmatic expenditures, and fund balances retained by local governments in FY 2003. Also included are Individual Data Summaries for each unit of government which includes: an administrative profile summarizing each unit's revenue, expenditures, fund balance and debt with per capita breakdowns; and fiscal indicators calculating averages and medians based on the population served or the financial position of the unit of government.

The FY 2003 Report Card contains illustrative text and information relating to the fiscal health and responsibility of Illinois' local governments. Also included is user-friendly data and statistical groupings regarding local government revenue. Additionally, several appendices provide more extensive graphical illustrations of FY 2003 revenue and expenditures and historical data comparisons for local governments. The FY 2003 and Historical Data for the City of Chicago are specifically detailed in Appendix E.

My office will continue to offer Illinois' local governments educational programs and seminars to assist them in meeting their financial reporting requirements. Additionally, we will continue enhancing the on-line filing program Comptroller Connect, to improve the efficiency and accuracy of the financial data used to produce the Fiscal Responsibility Report Card.

It is my privilege to provide you and the taxpayers of Illinois with this comprehensive assessment of local governments' finances. I hope you find this information useful in future deliberation on issues that affect local governments.

Sincerely,

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

Daniel W. Hynes
Illinois State Comptroller

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INTRODUCTION

Pursuant to local government statutes [*Governmental Account Audit Act*¹, *Counties Code*², and *Municipal Code*³] the Office of the Comptroller collects Annual Financial Reports [AFRs] from approximately 5,200 local governments representing financial information for more than 6,500 primary and component units of government for FY 2003. The *Fiscal Responsibility Report Card Act*⁴ requires the Office of the Comptroller to provide a report to the General Assembly and county clerks regarding the collection of revenue and the expenditures of local governments, excluding school districts, community colleges and other types of governments that do not collect property tax. The *Fiscal Responsibility Report Card* is being distributed to the General Assembly and county clerks in fulfillment of this requirement.

While the *Fiscal Responsibility Report Card Act*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 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 *Public Records Act*.⁶

The FY 2003 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; historical revenue and expenditure data, including the Average Annual Growth Rate [AGR] over a three-year period from FY 2000 & FY 2003; and several appendices, one of which details the finances of the City of Chicago. In addition, Individual Data Summaries are available for all local governments submitting an AFR before the FY 2003 report card deadline. The Individual Data Summaries provide comparative data for similar units of government including summaries of total revenue, expenditures, fund balances, and debt.

The FY 2003 Fiscal Responsibility Report Card includes the Methodology, Governmental Fund Revenue, Expenditures, and Fund Balance data for fiscal year 2003 and historical data [FY 2000 & 2003]. The information in the Report Card is supported by the data in Appendices A – E, which were generated from the data contained in the Local Government Division Database.

LOCAL GOVERNMENTS IN ILLINOIS

The State of Illinois is comprised of over 8,400 units of local government, each of which is required to register with the Office of the Comptroller as prescribed by the *Local Government Registry Act*⁷. Additionally, Illinois statutes require more than 6,500 units of local governments to submit Annual Financial Reports [AFRs], and in some cases a CPA audit to the Office of the Comptroller. The financial data reported on the AFR is used to prepare the Fiscal Responsibility Report Card, which the Office of the Comptroller submits annually to the General Assembly and Illinois' 102 county clerks.

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

Government Type
Airport Authority
Cemetery District
City
Community College*
Conservation District
County
Drainage District*
Electric Agency
Exposition and Auditorium
Fire Protection District
Forest Preserve District
Home Equity Program
Housing Authority*
Hospital District
Mass Transit District
Mosquito Abatement District
Multi-Township Assessment District
Museum District
Park District
Port District
Public Building Commission
Public Health District

Government Type
Public Library District
Public Water District
Rescue Squad District
River Conservancy District
Road & Bridge District**
Road District
Sanitary District
School District*
Soil and Water Conservation District
Solid Waste Agency
Special Recreation
Street Lighting District
Surface Water District
T.B. Sanitarium District
Town
Township
Transportation Authority
Village
Water Authority
Water Commission
Water Reclamation District
Water Service

*These units of government are not required to file annual financial data with the Illinois Office of the Comptroller.

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

METHODOLOGY

The financial data in the FY 2003 Fiscal Responsibility Report Card has been generated from the Local Government Division Database, which contains non-audited, self-reported, financial data from 4,928 units of local governments via their FY 2003 Annual Financial Reports [AFRs].

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 Report Card Act*⁴, *Governmental Account Audit Act*¹, *Counties Code*², and the *Municipal Code*³, further prescribe local governments' reporting requirements to the Office of the Comptroller.

Based on Illinois statutes and the Governmental Accounting Standards Board [GASB], more than 5,200 primary governments were required to file annual financial data with the Office of the Comptroller for FY 2003. All municipalities, counties, townships and special purpose governments with appropriations over \$5,520 must file an Annual Financial Report [AFR]. Special purpose governments with an appropriation below \$5,520 are exempt from filing an AFR, but are required to file a Verification of Appropriation Form.

Exclusions

The FY 2003 compliance rate was 95.4% with more than 200 units of governments failing to comply with their annual financial reporting requirements.

The City of Chicago, Chicago Park District, Regional Transit Authority (RTA) and Metropolitan Water Reclamation District's financial data has been included in the *FY 2003 All Government Governmental Fund Revenue, Expenditure and Fund Balance* sections. However, these governments have been excluded from their respective FY 2003 data tables, the Historical Tables and the Individual Data Summaries. The inclusion of these governments' data would considerably skew the averages and medians provided on the Individual Data Summaries and the data contained in the FY 2003 and Historical Data tables.

Fiscal Responsibility Report Card Executive Summary

In the Fiscal Responsibility Report Card's Executive Summary, governmental funds have been combined to indicate the total revenue, expenditures and fund balance for FY 2003.

The following indicate the funds, which constitute governmental funds:

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

Tables and Graphs

Appendices A – E include all of the tables and graphs associated with the FY 2003 Fiscal Responsibility Report Card. In an effort to provide a more functional Fiscal Responsibility Report Card, several revenue and expenditure categories have been combined to simplify the presentation of this data in tables and graphs. For example, the expenditure categories, Corrections and Judiciary have been combined in the category Public Safety unless otherwise indicated. The only exception to this modified/combined presentation can be found in the *All Government* tables and graphs, as each category is identified and its corresponding financial data provided.

In some instances, categories were further expanded or consolidated based on the percentages represented in a revenue or expenditure category. Many categories were merged into the “Other” category and are detailed in the text boxes in *Appendices A & B*.

FY 2000 & 2003 Historical Data

The historical tables in the Report Card represent data from units of government that have submitted data for both FY 2000 & FY 2003. Governments not providing data for those two years have been excluded from this comparison. The historical comparisons provide a useful tool when measuring governmental growth or reductions over the years. The Average Annual Growth Rate [AGR] has been included in the Historical Data tables, indicating the growth or decrease of each financial category between FY 2000 & 2003.

Individual Data Summaries

Pursuant to the *Fiscal Responsibility Report Card Act*⁴, the Office of the Comptroller has prepared an FY 2003 Individual Data Summary for each local government submitting an Annual Financial Report before its statutory deadline. 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 Annual Financial Report [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, are not required to provide an annual audit to the Office of the Comptroller; counties with a population over 275,000, are statutorily required to elect a County Auditor; and finally, those units with populations between 10,000 and 275,000 are segregated into a third category.

- **Municipalities**

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

Municipalities serving a population above 25,000 generally have home rule power, which allows the government to engage in significantly different fiscal practices than other municipalities. In FY 2003 reporting, 157 municipalities indicated home rule status.

Forty-eight percent of Illinois' municipalities serve a population below 1,000, these governments are referred to as small municipalities. These municipalities differ from the larger ones in two significant ways: they have substantially different service needs for their constituents, and they have substantially fewer professional resources to create budgets and report finances. These two significant differences have led to the segregation of small municipalities.

- **Townships and Special Purpose Governments**

Townships and all other special purpose governments have been segregated into two groups, revenue less than or greater than \$850,000. In FY 2003 reporting townships and special purpose governments with revenue greater than \$850,000 were required to submit a CPA audit to the Office of the Comptroller.

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 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 measurement included. The Fiscal Indicators are divided into four distinct groupings: General and Special Funds, Equity, Debt and Enterprise Funds.

The Individual Data Summaries combine general and special revenue funds in the Fiscal Indicators section. 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 equity section of the Individual Data Summary indicates the amount of 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.”

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

Enterprise funds detail 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]. These amounts have been provided indicating revenue, expenditures and fund balance with various per capita breakdowns.

NOTE: The financial information used to compile this report is self-reported by individual local governments. While there may be mathematical errors or misclassified financial data, the Office of the Comptroller has attempted to reconcile these issues throughout FY 2003 the reporting cycle.

FY 2003 GOVERNMENTAL FUND REVENUE

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, 4,928 units of local governments collected \$17.1 billion in revenue in FY 2003. The FY 2003 financial data from 1,229 municipalities [excluding the City of Chicago] accounted for 35% of *All Government Revenue*, while Illinois counties collected approximately 15% of *All Government Revenue* in FY 2003. The total revenue from townships, park, library, fire protection and special purpose districts combined totaled \$2.5 billion or 15% of *All Government Revenue* in FY 2003. The City of Chicago's \$4.7 billion in revenue accounted for 27% of *All Government Revenue* in FY 2003.

Local and State Taxes accounted for 70% of *All Government Revenue* in FY 2003. The largest source of revenue for all units of government was Property Tax, accounting for nearly 31% of *All Government Revenue*. More than 4,500 of the 4,929 local governments in the FY 2003 data set reported collecting Property Taxes, indicating local governments' dependence on revenue from Property Taxes.

Table 1

FY 2003 Governmental Revenue		
Government Type	# of Governments in Data Set	Total
<i>All Governments (including City of Chicago)</i>	<i>4,928</i>	<i>\$17,125,000,434</i>
<i>Counties</i>	<i>97</i>	<i>\$2,585,533,432</i>
<i>Municipalities (excluding City of Chicago)</i>	<i>1,229</i>	<i>\$6,102,092,830</i>
<i>Townships</i>	<i>1,349</i>	<i>\$491,061,477</i>
<i>Public Library Districts</i>	<i>309</i>	<i>\$220,266,151</i>
<i>Park Districts*</i>	<i>312</i>	<i>\$849,451,480</i>
<i>Fire Protection Districts</i>	<i>782</i>	<i>\$344,065,480</i>
<i>Special Purpose Districts*</i>	<i>846</i>	<i>\$586,142,539</i>

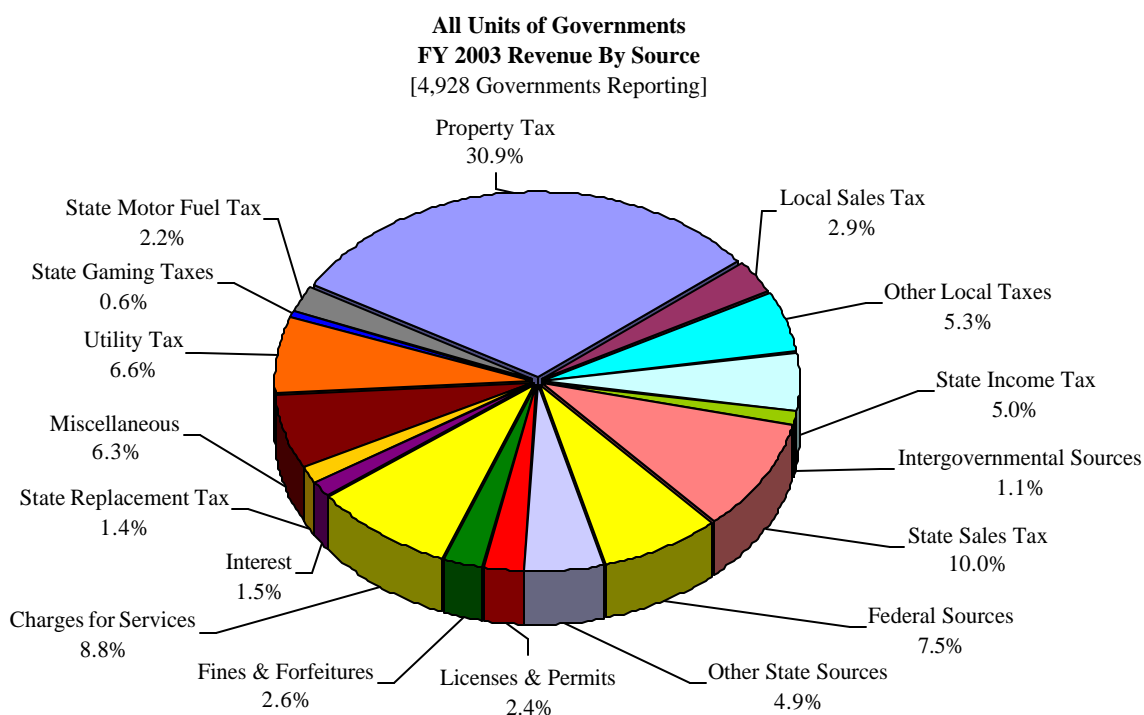
* As a reminder, the City of Chicago, Chicago Park District, Regional Transit Authority (RTA) and Metropolitan Water Reclamation District's financial data has been included in the *FY 2003 All Government Governmental Fund Revenue* section. However, these governments have been excluded from their FY 2003 data tables and the Historical Tables.

FY 2000 & 2003 Historical Data reveals that the revenue category Other State Sources continues to be one of the fastest growing sources of revenue for local governments in FY 2003. In *All Government Historical Data* Other State Sources had a 26.2% Average Annual Growth Rate

[AGR], from \$419 million in FY 2000 to \$842 million in FY 2003 [shown in *Appendix C – Table 1*]. Many units of local government received payments from Illinois FIRST grants in FY 2003, which was a contributing factor in the high growth rate.

In an effort to counterbalance the state and federal economic decline, local governments have increased their use of alternative sources of revenue to minimize reducing and/or eliminating key programs and services to their residents. The revenue category Other Sources [further defined as Fines & Forfeitures, Charges for Services and Licenses & Permits] is one revenue category where this growth is evident. As detailed in the *All Government Historical Revenue* table [Appendix C – Table 1] Fines & Forfeitures, Charges for Services and Licenses & Permits combined grew by nearly 29% between FY 2000 & 2003. This growth resulted in more than \$603 million in increased revenue for local governments throughout the state. Facing increased fees from the state, the elimination of certain shared taxes and reductions in tax distributions, local governments will continue to increase the usage of these categories to offset decreased revenue.

Graph 1



LOCAL TAXES

Local taxes account for nearly 46% of *All Government Revenue*. Local Taxes consist of revenue received through locally imposed taxes including: Property, Local Sales, Utility, and Other Taxes. In FY 2003, local governments collected \$5.3 billion in Property Taxes, \$494 million in Local Sales Taxes, \$1.1 billion in Utility Taxes, and \$913 million in Other Local Taxes.

Table 2 details the amount of Local Taxes collected by local governments in FY 2003.

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 2003, Property Tax accounted for 31% of *All Government Revenue*, approximately \$5.3 billion.

Overwhelmingly, Property Taxes are used to fund basic governmental operations and services, such as infrastructure improvement, maintenance, and pensions. Non-home rule municipalities must have explicit statutory authority to impose Property Taxes for anything except the general corporate fund.

Local governments with the fewest taxing tools and programs are more dependent on Property Tax and local taxes than larger units of government with diverse revenue sources [shown in *Table 2*]. Counties and municipalities rely on Property Taxes for approximately 30% of their total revenue, while townships, libraries and fire protection districts rely on Property Taxes for over 80% of their total revenue.

For more information on FY 2003 county, municipal, township and special purpose district revenue see *Appendix A*.

Table 2

Local Taxes						
Government Type	Property Tax (c201)	Local Sales Tax (c202)	Utility Tax (c203)	Other Local Taxes (c204)	Total Local Taxes	% of Total Revenue
<i>All Governments (including City of Chicago)</i>	\$ 5,291,577,413	\$ 493,783,049	\$1,135,332,539	\$ 913,745,408	\$7,834,438,409	45.7%
<i>Counties</i>	\$ 774,996,046	\$ 42,014,400	\$ 1,391,355	\$ 30,824,667	\$ 849,226,468	32.8%
<i>Municipalities (excluding City of Chicago)</i>	\$ 1,629,049,073	\$ 264,616,649	\$ 348,734,419	\$ 218,484,531	\$2,460,884,672	40.3%
<i>Townships</i>	\$ 371,900,213	\$ -	\$ 4,765	\$ 953,401	\$ 372,858,379	75.9%
<i>Public Library Districts</i>	\$ 189,311,324	\$ -	\$ -	\$ 38,224	\$ 189,349,548	86.0%
<i>Park Districts*</i>	\$ 455,332,292	\$ -	\$ -	\$ 1,656,442	\$ 456,988,734	53.8%
<i>Fire Protection Districts</i>	\$ 289,624,342	\$ -	\$ -	\$ 624,166	\$ 290,248,508	84.4%
<i>Special Purpose Districts*</i>	\$ 190,383,111	\$ -	\$ -	\$ 7,347,977	\$ 197,731,088	33.7%

Local Sales and Use Taxes⁹

Sales and Use Taxes are imposed on the sale or consumption of goods. Approximately 140 counties and municipalities reported Local Sales Tax revenue in FY 2003, totaling \$306 million. The City of Chicago accounted for \$187 million of the total local sales tax reported in the *Table 2 - All Governments*.

Home rule municipalities can levy a rate, in addition to the state-ordered sales tax rate 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 Property Taxes levied.

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

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 \$1.1 billion, or 6.6% of *All Government Revenue* in FY 2003.

Approximately 700 municipalities imposed a Utility Tax in FY 2003, which accounted for approximately 5.7% of *All Municipal Revenue* [Appendix A – Table 3]. Municipalities are authorized without referendum to impose a Utility Tax of up to 5% of a utility’s gross sales within the municipality. There are no restrictions on the use of these tax dollars.

Only eight counties imposed the Utility Tax and ten townships reported a Utility Tax on their FY 2003 Annual Financial Reports.

Since FY 2000, Utility Taxes have increased from \$761 million to \$1.1 billion in FY 2003 reporting, an Average Annual Growth Rate [AGR] of 14.3% [Appendix C - Table I].

Other Local Taxes¹²

This source consists of local taxes imposed on the sale or consumption of selected goods and services, such as motor fuel, alcohol and tobacco products, and taxes on business entities other than public utilities. Local governments reported receiving \$913 million from Other Local Taxes in FY 2003. The City of Chicago reported \$654 million in Other Local Taxes in FY 2003.

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 2003, local governments collected \$4.1 billion in State Sources, accounting for 24% of *All Government Revenue*.

Table 3 details the State Sources collected by local governments in FY 2003.

Income Tax¹³

State Income Taxes are revenues shared with local governments. The tax was enacted in 1969; the current rate is 3% for individuals and 4.8% 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 “sharing” of the state’s income tax revenue takes the form of monthly transfers to counties and municipalities through the state’s Local Government Distributive Fund.

State Income Tax represented \$845 million, or 5% 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 4% of their total income from this source. In FY 2003, the City of Chicago received \$257 million in revenue from State Income Taxes.

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

Table 3

State Sources								
Government Type	State Gaming Tax (c205)	State Income Tax (c211)	State Sales Tax (c212)	State Motor Fuel Tax (c213)	State Replacement Tax (c214)	Other State Sources (c215)	Total State Sources	% of Total Revenue
<i>All Governments (including City of Chicago)</i>	\$ 102,992,575	\$ 845,282,403	\$ 1,706,935,260	\$ 380,338,159	\$ 236,792,271	\$ 842,111,740	\$ 4,114,452,408	24.0%
<i>Counties</i>	\$ 454,770	\$ 101,485,353	\$ 198,640,765	\$ 152,278,723	\$ 33,565,275	\$ 251,713,899	\$ 738,138,785	28.5%
<i>Municipalities (excluding City of Chicago)</i>	\$ 101,678,923	\$ 483,923,836	\$ 1,155,710,466	\$ 218,903,599	\$ 57,313,018	\$ 172,231,141	\$ 2,189,760,983	35.9%
<i>Townships</i>	\$ 8,000	\$ 2,964,189	\$ -	\$ 7,993,589	\$ 22,604,831	\$ 17,891,826	\$ 51,462,435	10.5%
<i>Public Library Districts</i>	\$ 878	\$ -	\$ 29,723	\$ -	\$ 2,824,874	\$ 6,603,349	\$ 9,458,824	4.3%
<i>Park Districts*</i>	\$ 807,211	\$ -	\$ -	\$ -	\$ 13,613,094	\$ 30,542,235	\$ 44,962,540	5.3%
<i>Fire Protection Districts</i>	\$ -	\$ -	\$ -	\$ 886	\$ 5,161,209	\$ 3,445,705	\$ 8,607,800	2.5%
<i>Special Purpose Districts*</i>	\$ 42,793	\$ 1,025	\$ 27,033,306	\$ 1,161,362	\$ 8,689,120	\$ 79,646,307	\$ 116,573,913	19.9%

State Sales Tax¹⁴

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 Illinois Sales Tax consists of two pairs of taxes that have 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 applies 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 taxes. The sales tax rate is higher in Cook, DuPage, and Madison counties due to the additional collection of sales taxes for mass transit, water, and recreation services ¹⁵.

Revenue from Sales Taxes represented \$1.7 billion, or 10% of *All Government Revenue* in FY 2003. Illinois' municipalities are heavily reliant on State Sales Taxes, accounting for \$1.1 billion or 19% of *All Municipal Revenue* [Appendix A – Table 3]. The City of Chicago collected \$227 million in State Sales Tax in FY 2003. State sales tax accounted for 7.7% or \$199 million of *All County Revenue* in FY 2003 [Appendix A – Table 2].

Motor Fuel Tax¹⁶

The Motor Fuel Tax is distributed to local governments in the form of shared revenue, grants, entitlements, or payments in lieu of taxes. The tax is imposed on the privilege of operating motor vehicles on public highways or waterways in Illinois. The state imposes a 19-cent per gallon tax on motor fuel and 21.5-cent per gallon 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 collection¹⁷] 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%
- Cook County receives 16.74%
- Other 101 counties receive 18%
- Townships and road districts receive 15%

The uses of motor fuel tax funds are statutorily restricted to purposes relating to maintenance and construction of transportation and related facilities. Motor Fuel Tax accounted for \$380 million or 2.2% of *All Government Revenue* in FY 2003.

Personal Property Replacement Tax¹⁸

Before 1970, property taxes were levied on personal property [cars, furniture, etc.] and real property [land and buildings] for both individuals and businesses. The 1970 Illinois Constitution abolished the individual personal Property Tax and gave the legislature until 1979 to abolish the business personal Property Tax and replace the revenue lost by units of local government with a new tax or set of taxes. In 1979, the General Assembly replaced the Personal Property Tax on businesses with an Income Tax on corporations and an Invested Capital Tax on public utilities. These funds were distributed based on shares of Personal Property Tax collections in 1976 for units in Cook County and on the 1977 share for the remaining counties.

In FY 2003 reporting local governments reported receiving \$237 million in State Replacement Taxes, representing 1.4% of *All Government Revenue*.

Gaming Taxes

Three different Gaming Taxes can be distributed to local governments:

The Charitable Games Tax¹⁹ is a 3% tax on gross proceeds received from the operator license fees of charitable games. 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 Tax²⁰ are revenue received from the operator license fees and the five percent tax on gross proceeds of pull-tabs and jar games. These revenues are divided equally between the Common School Fund and the Illinois Gaming Law Enforcement [IGLE] Fund. One-third of the fund is distributed annually for law enforcement purposes to municipalities and counties in proportion to the number of licenses issued in each municipality or county.

Riverboat Gambling Taxes and License Fees²¹ allow local governments to collect 50 percent 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 \$103 million in Gaming Taxes in FY 2003, representing 0.6% of *All Government Revenue*. Municipalities received \$102 million and counties, townships, and park districts reported receiving the remaining \$1 million.

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. Revenue local governments received from Illinois FIRST has contributed to the increased amount of Other State Sources reported in FY 2003.

Other State Sources accounted for \$842 million, or 4.9% of *All Government Revenue* in FY 2003. *All Government Historical Data* indicates that Other State Sources grew by 26.2% or \$423 million between FY 2000 & 2003.

Intergovernmental Funds from Federal and Other Local Governments

In FY 2003, local governments reported receiving \$1.3 billion from the federal government [shown in *Table 4*]. More than \$956 million of this federal assistance was received by the City of Chicago; all other units of government combined received \$243 million in FY 2003. Traditionally, this revenue source represents grants for which a unit of government applies or qualifies.

Between FY 2000 & 2003, local governments saw a 9.8% Average Annual Growth Rate [AGR] increase in the total amount of federal funds received. Counties reported Federal revenue increasing by more than \$71 million between FY 2000 & 2003 [shown in *Appendix C – Table2*].

Funds received from other local governments typically come from a joint funded program. More than 600 units of governments reported receiving funds from intergovernmental sources in FY 2003, representing \$186 million, or 1.1% of all receipts.

Table 4

Intergovernmental Sources				
Government Type	Federal (c225)	Intergovernmental (c226)	Total Intergovernmental Sources	% of Total Revenue
<i>All Governments (including City of Chicago)</i>	\$ 1,286,380,395	\$ 186,890,510	\$ 1,473,270,905	8.6%
<i>Counties</i>	\$ 183,734,947	\$ 75,744,988	\$ 259,479,935	10.0%
<i>Municipalities (excluding City of Chicago)</i>	\$ 100,398,030	\$ 74,484,354	\$ 174,882,384	2.9%
<i>Townships</i>	\$ 5,421,657	\$ 3,959,119	\$ 9,380,776	1.9%
<i>Public Library Districts</i>	\$ 339,094	\$ 900,890	\$ 1,239,984	0.6%
<i>Park Districts*</i>	\$ 2,694,234	\$ 7,387,288	\$ 10,081,522	1.2%
<i>Fire Protection Districts</i>	\$ 3,383,435	\$ 1,960,094	\$ 5,343,529	1.6%
<i>Special Purpose Districts*</i>	\$ 19,687,998	\$ 22,453,777	\$ 42,141,775	7.2%

OTHER SOURCES

Other Sources include all other revenue sources not derived from taxes including the following: Licenses & Permits, Fines & Forfeitures, Charges for Services, Interest, Miscellaneous, and Other Revenue.

Other Sources accounted for \$3.7 billion or 21.6% of all FY 2003 revenue. Charges for Services were the largest portion of Other Sources, representing \$1.5 billion or 8.8% of all revenue. Historical data indicates that each government type reported an increase in the amount of revenue from Charges for Services between FY 2000 & 2003. In the revenue category, Charges for Services, townships reported a 48% annual increase, while public library districts reported a 13.6% annual increase, and municipalities reported a 18% annual increase. Nearly 16% of all county revenue was received from Charges for Services in FY 2003.

Table 5 details the amount of Other Sources collected by local governments in FY 2003.

Table 5

Other Sources							
Government Type	Licenses & Permits (c231)	Fines & Forfeitures (c233)	Charges For Services (c234)	Interest (c235)	Miscellaneous (c236)	Total Other Sources	% of Total Revenue
<i>All Governments (including City of Chicago)</i>	\$ 419,006,425	\$ 438,317,835	\$ 1,504,345,881	\$ 252,235,717	\$ 1,085,758,791	\$ 3,699,664,649	21.6%
<i>Counties</i>	\$ 51,511,923	\$ 124,365,982	\$ 403,578,941	\$ 34,349,098	\$ 124,882,300	\$ 738,688,244	28.6%
<i>Municipalities (excluding City of Chicago)</i>	\$ 258,761,250	\$ 115,963,224	\$ 448,039,393	\$ 103,675,431	\$ 347,106,069	\$ 1,273,545,367	20.9%
<i>Townships</i>	\$ 497,171	\$ 466,818	\$ 22,122,760	\$ 11,157,782	\$ 23,114,749	\$ 57,359,280	11.7%
<i>Public Library Districts</i>	\$ 218,154	\$ 2,663,023	\$ 2,289,292	\$ 5,620,590	\$ 9,396,501	\$ 20,187,560	9.2%
<i>Park Districts*</i>	\$ 363,868	\$ 129,670	\$ 258,525,136	\$ 9,979,907	\$ 68,420,103	\$ 337,418,684	39.7%
<i>Fire Protection Districts</i>	\$ 293,070	\$ 165,506	\$ 17,298,560	\$ 5,671,821	\$ 16,436,686	\$ 39,865,643	11.6%
<i>Special Purpose Districts*</i>	\$ 8,506,989	\$ 101,612	\$ 149,227,970	\$ 25,463,539	\$ 46,271,856	\$ 229,571,966	39.2%

FY 2003 GOVERNMENTAL FUND EXPENDITURES

Expenditures represent the amounts local governments spend for various programs and/or services. Local governments should report financial data for at least two expenditure categories, including General Government [the expenses incurred for general operation of the unit of government] and the category which best describes the purpose/function [or program] 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 three 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 2003, *All Governments Expenditures* totaled \$19.8 billion as detailed in *Table 6*. Municipalities [excluding City of Chicago] expended \$6.9 billion, accounting for more than one-third of *All Governments Expenditures*. The City Of Chicago's \$5.7 billion expenditures accounted for more 28% of total local government expenditures.

Table 6

FY 2003 Governmental Expenditures		
Government Type	# of Governments in Data Set	Total
<i>All Governments (including City of Chicago)</i>	<i>4,928</i>	<i>\$19,888,498,811</i>
<i>Counties</i>	<i>97</i>	<i>\$2,638,962,249</i>
<i>Municipalities (excluding City of Chicago)</i>	<i>1,229</i>	<i>\$6,931,143,751</i>
<i>Townships</i>	<i>1,349</i>	<i>\$511,424,488</i>
<i>Public Library Districts</i>	<i>309</i>	<i>\$234,568,572</i>
<i>Park Districts*</i>	<i>312</i>	<i>\$1,066,251,580</i>
<i>Fire Protection Districts</i>	<i>782</i>	<i>\$364,419,371</i>
<i>Special Purpose Districts*</i>	<i>846</i>	<i>\$672,649,068</i>

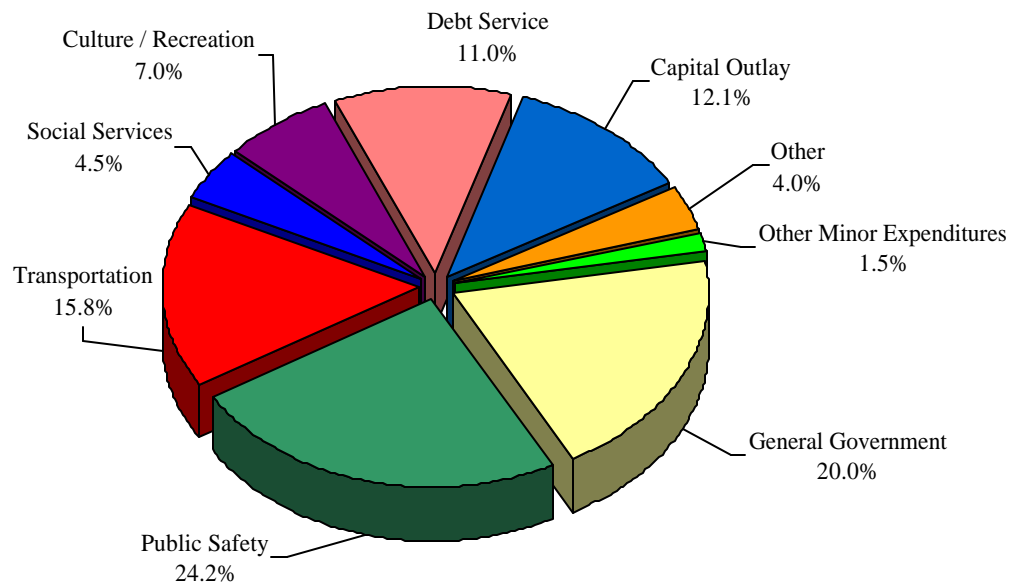
* As a reminder, the City of Chicago, Chicago Park District, Regional Transit Authority (RTA) and Metropolitan Water Reclamation District's financial data have been included in the *FY 2003 All Government Governmental Fund Expenditure* section. However, these governments have been excluded from their FY 2003 data tables and the Historical Tables.

The largest expenditure category for local governments was Public Safety, accounting for 24% [shown in *Graph 2*] of *All Government Expenditures* in FY 2003. General Government accounted for 20% of *All Government Expenditures*.

Historical Data indicates that the Average Annual Growth Rate [AGR] of *All Government Expenditures* have been 6.9% since FY 2000 [shown in *Appendix D - Table I*]. The largest categories of growth were Depreciation [70.2%], Social Services [12%], and Transportation [9.6%].

Graph 2

**All Units of Government
FY 2003 Expenditures By Program
[4,928 Governments Reporting]**



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 top-level auxiliary and staff agencies in the administrative branch. 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 population served, the type of programs/services offered, the amount of funding available, and the personnel required determine the local governments' administrative expenses. 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 2003, accounting for \$4 billion [shown in *Table 7*] or 20% [shown in *Graph 2*] of *All Government Expenditures*. Municipalities accounted for 30% of the total General Government expenditures. In FY 2003, the City of Chicago expended \$1.5 billion in 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 the 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 \$4.4 billion [shown in *Table 7*], or 24.2% of *All Government Expenditures*. Municipalities spent \$2.2 billion for Public Safety, accounting for half of all Public Safety expenditures. The Average Annual Growth Rate [AGR] for Public Safety for municipalities has been 6.8% since FY 2000 [shown in *Appendix D - Table 3*].

Corrections*

The Corrections category includes costs related to the confinement and correction of adults and minors 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 \$149 million [shown in *Table 7*] or 0.7% of total FY 2003 spending.

Judiciary and Legal*

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

Expenditures for judiciary represented \$274.3 million or 1.4% of total FY 2003 spending [shown in *Table 7*]. Counties reported \$265 million of Judiciary and Legal expenses, while various government types reported the remaining \$9 million.

<p>*In some cases, the Corrections, and Judiciary and Legal categories have been merged together into a Public Safety category when not represented in a specific table or chart.</p>
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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 third largest expenditure in FY 2003, totaling \$3.1 billion [shown in *Table 7*], or 15.8% [shown in *Graph 2*] of *All Government Expenditures*. More than 2,600 units of government reported expenditures in the Transportation and Public Works expenditure category.

Social Services

The category Health and Welfare was redefined and named Social Services in FY 2000. Social service expenditures are related to the preservation and improvement of public health, public assistance, and institutional care for economically disadvantaged individuals. Welfare, public health, hospitals and operations and cemeteries are all included under this expenditure category.

Social Services expenditures were reported by nearly 1,400 units of government in FY 2003 and totaled \$895 million [shown in *Table 8*] representing 4.5% of *All Government Expenditures*.

Table 7

FY 2003 Governmental Expenditures					
Government Type	General Government (c251)	Public Safety (c252)	Corrections (c253)	Judiciary / Legal (c254)	Transportation (c255)
<i>All Governments (including City of Chicago)</i>	\$ 3,969,360,544	\$ 4,387,076,971	\$ 148,864,013	\$ 274,305,385	\$ 3,138,056,270
<i>Counties</i>	\$ 604,293,962	\$ 347,038,332	\$ 148,776,163	\$ 265,049,503	\$ 372,231,728
<i>Municipalities (excluding City of Chicago)</i>	\$ 1,155,780,392	\$ 2,178,465,191	\$ 84,610	\$ 8,949,720	\$ 945,145,830
<i>Townships</i>	\$ 186,279,357	\$ 2,015,014	\$ -	\$ 142,421	\$ 166,216,594
<i>Public Library Districts</i>	\$ 29,190,114	\$ 16,088	\$ -	\$ 15,184	\$ -
<i>Park Districts*</i>	\$ 221,329,568	\$ 3,412,111	\$ -	\$ 56,591	\$ 3,084,467
<i>Fire Protection Districts</i>	\$ 38,987,151	\$ 251,524,680	\$ -	\$ 58,940	\$ 67,469
<i>Special Purpose Districts*</i>	\$ 116,577,644	\$ 10,272,555	\$ -	\$ 33,026	\$ 101,530,182

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, libraries, museums, civic centers, swimming pools, and other cultural and recreational entities. Special purpose governments such as libraries and parks list the majority, if not all, of their spending in this category.

More than 1,400 local governments recorded Culture and Recreation expenditures in FY 2003. Local governments spent \$1.4 billion, or 7% of *All Government Expenditures* on Culture and Recreation in FY 2003 [shown in *Table 8*]. Public library districts reported 66% of *All Government Expenditures* in Culture and Recreation while park districts reported 37% of its FY 2003 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 the category. Approximately 100 counties and municipalities reported \$84 million in housing expenditures in FY 2003.

Debt Service

Debt Service includes interest and principal payments on general long-term obligations and interest amounts applicable to other debt instruments. Total spending for Debt Service was \$2.2 billion in FY 2003, or 11% of *All Government Expenditures*. Between FY 2000 & 2003, *All Governments* reported a 9% increase in Debt Service expenditures. Illinois' townships [21.7%] and public library districts [18.4%] reported the largest Average Annual Growth Rate [AGR] in Debt Service expenditures since FY 2000 reporting.

Other Expenditures

Other Expenditures should be used to record expenditures that do not fit into any other expenditure program. In FY 2003, Other Expenditures totaled \$800 million or 4% of total spending.

Table 8

FY 2003 Governmental Expenditures					
Government Type	Social Services (c256)	Culture / Recreation (c257)	Housing (c258)	Debt Service (c259)	Other (c260)
<i>All Governments (including City of Chicago)</i>	\$ 894,938,874	\$ 1,384,640,574	\$ 86,672,107	\$ 2,188,020,911	\$ 799,427,760
<i>Counties</i>	\$ 410,641,020	\$ 10,467,091	\$ 19,651,162	\$ 121,603,744	\$ 102,949,433
<i>Municipalities (excluding City of Chicago)</i>	\$ 171,622,290	\$ 433,225,401	\$ 64,677,271	\$ 631,309,820	\$ 247,757,158
<i>Townships</i>	\$ 74,791,481	\$ 6,353,718	\$ 576,950	\$ 18,052,426	\$ 9,423,964
<i>Public Library Districts</i>	\$ -	\$ 155,776,825	\$ -	\$ 27,502,308	\$ 2,794,567
<i>Park Districts*</i>	\$ 193,826	\$ 391,531,483	\$ -	\$ 211,666,837	\$ 18,662,269
<i>Fire Protection Districts</i>	\$ 230,281	\$ 2,184	\$ -	\$ 28,110,390	\$ 6,144,376
<i>Special Purpose Districts*</i>	\$ 63,047,976	\$ 62,577,928	\$ 1,766,724	\$ 108,812,497	\$ 39,601,993

Public Utilities

Public Utilities category is intended to capture expenditures for the administrative costs of any publicly owned water, electric, transit or other utility companies. The category was added in FY 2000. However, many local governments incorrectly report expenses associated with payments to utility companies in this category. In FY 2003, local governments spent \$47 million for Public Utilities.

Environment

An expenditure category added in FY 2000, Environment reflects the costs for the provisions and maintenance of clean land and water supplies. The two leading categories of Environment are sewage and solid waste management. In FY 2003, 450 local governments spent \$152 million to maintain or improve the environment [as shown in *Table 9*].

Capital Outlay

Capital Outlay is defined as the costs associated with capital programs such as construction and/or the cost to purchase land, structures, and equipment. In previous years local governments included costs associated with construction and land acquisition in the expenditure category for which the projects were being completed. The addition of this category allows for easier identification of local governments annual expenditures for capital projects. Nearly 1,700 units of government reported spending \$2.4 billion or 12.1% of total expenditures for capital projects in FY 2003.

Table 9

FY 2003 Governmental Expenditures				
Government Type	Public Utility (c271)	Depreciation (c272)	Environment (275)	Capital Outlay (c280)
<i>All Governments (including City of Chicago)</i>	\$ 46,928,986	\$ 19,137,211	\$ 152,334,513	\$ 2,398,734,692
<i>Counties</i>	\$ -	\$ 9,843,255	\$ 21,171,940	\$ 205,244,916
<i>Municipalities (excluding City of Chicago)</i>	\$ 42,030,530	\$ 8,011,033	\$ 100,640,099	\$ 943,444,406
<i>Townships</i>	\$ 193,966	\$ 957,330	\$ 613,871	\$ 45,807,396
<i>Public Library Districts</i>	\$ 66,506	\$ -	\$ -	\$ 19,206,980
<i>Park Districts</i>	\$ 36,771	\$ -	\$ 591,955	\$ 215,685,702
<i>Fire Protection Districts</i>	\$ 26,863	\$ 67,868	\$ 12,194	\$ 39,183,735
<i>Special Purpose Districts</i>	\$ 4,574,350	\$ 257,725	\$ 29,304,454	\$ 134,292,014

FY 2003 GOVERNMENTAL FUND BALANCE

Fund balance is defined as the difference between current year expenditures and current year revenue; including the previous year fund balance. A unit of local government's fund balance can be used to measure the overall financial condition of a unit of local government.

The FY 2003 ending fund balance for local governments was \$11.8 billion, a \$4.6 million decrease from the beginning fund balance. For the second year in a row, local government reporting indicates a decrease in *All Governments Ending Year Fund Balance*. In addition, counties, municipalities, townships, libraries, and special purpose districts reported decreased ending fund balances from their beginning fund balance.

Table 10

FY 2003 Governmental Fund Balance					
Government Type	Previous Year Fund Balance (c307)	Current Fund Balance (c310)	Total Expenditures	Over/Under Beginning Year Fund Balance	Ratio of Fund Balance to Expenditures
<i>All Governments (including City of Chicago)</i>	\$11,788,862,139	\$11,784,201,155	\$19,888,498,811	(\$4,660,984)	59%
<i>Counties</i>	\$2,203,614,372	\$1,965,007,528	\$2,638,962,249	(\$238,606,844)	74%
<i>Municipalities (excluding City of Chicago)</i>	\$4,093,002,183	\$3,950,964,299	\$6,931,143,751	(\$142,037,884)	57%
<i>Townships</i>	\$562,566,246	\$558,499,823	\$511,424,488	(\$4,066,423)	109%
<i>Public Library Districts</i>	\$212,539,507	\$211,320,813	\$234,568,572	(\$1,218,694)	90%
<i>Park Districts*</i>	\$497,806,365	\$504,571,184	\$1,066,251,580	\$6,764,819	47%
<i>Fire Protection Districts</i>	\$233,663,090	\$238,210,995	\$364,419,371	\$4,547,905	65%
<i>Special Purpose Districts*</i>	\$868,370,375	\$863,641,070	\$672,649,068	(\$4,729,305)	128%

The Office of the 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 that local governments, "at minimum...maintain an unreserved fund balance in the General Fund of no less than 5 – 15% of general revenues or no less than two months of regular expenditures."

In addition, it is also recommended that units of government dependent on property taxes maintain a fund balance equal to three to six months of their spending. However, various factors determine the fund balance a unit of local government should retain. A local government's reliance on property taxes, the timeframe 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 Annual Financial Report [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 2003 was 59%, representing a seven-month reserve. It should also be noted that each type of government, with the exception of park districts reported a lower ratio of fund balance to expenditures, compared to FY 2002 reporting.

CHART OF ACCOUNTS

Following is a detailed, line-by-line description of the Annual Financial Report [AFR] which units of local government are required to fill out as prescribed in the *Governmental Account Audit Act*¹, *Counties Code*², and the *Municipal Code*³ to produce the *Fiscal Responsibility Report Card*⁴. All financial data contained in the FY 2003 Report Card has been generated from financial reports based on this Chart of Accounts.

ASSETS/LIABILITY/EQUITY

Assets:

- c101 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.
- c102 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.
- c115 Receivables:** Amounts not yet collected or other amounts that are not included in these detailed descriptions.
- c109 Inventories:** Materials and supplies on hand for future consumption or resale. Goods held for resale rather than for use in operations.
- c111 Fixed Assets:** Land, buildings, improvements and equipment with a life expectancy of greater than one year.
- c112 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.
- c113 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.
- c114 Amount To Be Provided For Payment Of Long-Term Debt:** The amount to be provided from taxes or other general revenue to retire outstanding general long-term debt or other long-term obligations.
- c120 TOTAL ASSETS:** The sum of Codes 101 through 114.

Liabilities:

- c122 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.
- c132 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].
- c133 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.

- c134 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].
- c128 Other Liabilities:** Record all liabilities not listed under other categories. Include accrued wages, vacation and sick pay.
- c135 TOTAL LIABILITIES:** The sum of Codes 125 through 133.

Equity:

- c136 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.
- c137 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.
- c138 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.
- c139 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.
- c140 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.
- c141 Investment In General Fixed Assets:** A general fixed assets account, which represents the government's equity in general fixed assets.
- c142 TOTAL EQUITY:** The sum of Codes 136 through 142.
- c145 TOTAL LIABILITIES AND EQUITY:** The sum of Codes 135 and 142.

REVENUE

Local Taxes:

- c201 Property Tax:** Ad valorem taxes levied on an assessed valuation of real property.
- c202 Local Sales Tax:** Local taxes imposed upon the sale or consumption of goods in addition to the state imposed sales tax.

- c203 Utilities 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:
- c203a Electric Utilities**
 - c203b Water Utilities**
 - c203c Communications Utilities**
 - c203d Other [Explain]**
- c204 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 Receipts and Grants:

- c211 State Income Tax:** Revenue from the state government in the form of grants, entitlements, shared revenue, 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.
- c212 State Sales Tax:** Revenue from the state government in the form of grants, entitlements, shared revenue, 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.
- c213 State Motor Fuel Tax:** Revenue from the state government in the form of grants, entitlements, shared revenue, 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.
- c214 State Replacement Tax:** Revenue from the state government in the form of grants, entitlements, shared revenue, or payments instead of taxes that are derived from the State Personal Property Replacement tax.
- c205 State Gaming Tax [es]:** The amount of revenue received from Riverboat Gaming, Racing Privilege Tax, Charitable Games Tax or Pull-Tabs and Jar Games Tax.
- c215 Other State Sources:** Revenue from the state government in the form of grants, entitlements, shared revenue, 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:
- c215a General Support:** Funds for administrative costs for developing, implementing or supporting program.
 - c215b 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.
 - c215c 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 [c215b]
- c215d** **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]
 - c215e** **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].
 - c215f** **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.
 - c215g** **Water Supply System:** State aid or grants for maintenance, operation, and construction of public water supply systems, water purification plants, etc.
 - c215h** **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.
 - c215i** **Mass Transit:** State aid or grants for maintenance, operation, and construction of public mass transit systems.
 - c215j** **Other [Explain]:** All other state aid or grants that are not classified under any other category.
- c225** **Federal:** Revenue from the federal government in the form of grants, entitlements, shared revenue, or payments instead of taxes. Federal revenue and receipts have been separated into the following ten categories:
- c225a** **General Support:** Federal aid or grants for the administration costs of the government.
 - c225b** **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 and community services block grants; refugee assistance; work incentives program [WIN]; and related administration.
 - c225c** **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.
 - c225d** **Streets and Highways:** Federal aid distributed from the Federal Highway Trust or other funds for approved projects and for highway safety.
 - c225e** **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].

- c225f **Housing and Community Development:** Federal aid or grants for construction or operation of public housing; rent subsidy programs; and rural, urban and community development.
 - c225g **Water Supply System:** Federal aid for maintenance, operation, and construction of public water supply systems, water purification plants, etc.
 - c225h **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.
 - c225i **Mass Transit:** Federal aid for maintenance, operation, and construction of public mass transit systems.
 - c225j **Other [Explain]:** Federal aid or grants that are not classified under any other category.
- c226 Other Intergovernmental Sources:** Revenue from other governments in the form of grants, entitlements, shared revenue, or payments instead of taxes, which are derived from any sources other than those listed above.
- Other Sources:**
- c231 **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.
 - c233 **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.
 - c234 **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:
 - c234a **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 revenue from operations.
 - c234b **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 revenue from operations.
 - c234c **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 revenue from operations.
 - c234d **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 revenue from operations.
 - c234e **Sewer Utilities:** Charges for sewage collection and disposal, including sewer connections.

- c234f **Refuse and Disposal Charges:** 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 cogeneration facilities.
- c234g **Parking:** Revenue from on-street and off-street parking meters and charges and rentals from locally owned parking lots or public garages.
- c234h **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].
- c234i **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.
- c234j **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.
- c234k **Other [Explain]:** Charges for any other services not provided in other categories.
- c235 **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.
- c236 **Miscellaneous:** Amounts earned or charged by the government for purposes other than those described above.
- c240 **TOTAL RECEIPTS/REVENUE:** The sum of Codes 201 through 236.

EXPENDITURES AND EXPENSES

- c251 **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:
 - c251a **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, are generally paid from this resource.
 - c251b **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].
 - c251c **Central Administration:** Government-wide executive, administrative and staff service agencies other than financial, judicial, legal, and federal or state legislative activities.

- c251d Other [Explain]:** 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.
- c252 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:
- c252a Police:** Cost of police departments including all forensic services, police communications, building or other facilities used exclusively for police purposes.
 - c252b Fire:** Cost of prevention, avoidance, and suppression of fires and provision of ambulance, medical, rescue, or auxiliary services provided by fire protection agencies.
 - c252c 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.
 - c252d Other [Explain]:** All other costs related to public safety that are not classified in other functions.
- c253 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.
- c254 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.
- c255 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:
- c255a 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.
 - c255b Airports:** Provisions, operation, construction, and support of airport facilities serving the public-at-large.
 - c255c Parking Meters:** Purchase and maintenance of parking meters, on street and off street parking lots, and collection of monies from them.
 - c255d Parking Facilities:** Provision, construction, maintenance, and operation of local government public parking facilities operated on a commercial basis.
 - c255e Other [Explain]:** All other transportation or public works projects related to transportation that is not included in other functions.
- c256 Social Services:** Public welfare and public health services for assistance and health care. This function has been separated into the following five categories:

- c256a 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.
 - c256b 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.
 - c256c Hospitals Operations:** Hospital facilities providing in-patient medical care and institutions primarily for care and treatment of the 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.
 - c256d Cemeteries:** Provision or maintenance, improvement or upkeep of public cemeteries. Also includes any costs with acquiring the cemetery.
 - c256e Other [Explain]:** All other costs associated with services not provided in other categories.
- c257 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 [Explain]:** 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.
- c258 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.
- c275 Environment:** Provisions and maintenance of clean land and water supplies. The function has been separated into the following three categories:
- c275a 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.

- c275b **Solid Waste Management:** Collection, removal, and disposal of garbage, refuse, hazardous and other solid wastes, and cleaning of streets, alleys and sidewalks.
 - c275c **Other[Explain]:** All other environmental activities related to maintaining clean land, air and water supplies, not listed in other categories.
- c259 **Debt:** Amount paid for outstanding debt in the current fiscal year. This function has been separated into the following two categories:
 - c259a **Interest:** Amount of interest paid on outstanding debt.
 - c259b **Principal:** Amount of principal paid on outstanding debt.
- c271 **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:
 - c271a **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.
 - c271b **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.
 - c271c **Transit:** Operation, maintenance, and construction of public mass transit systems.
 - c271d **Other [Explain]:** All other utility costs not listed in other functions.
- c272 **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.
- c280 **Capital Outlay:** Costs associated with capital programs such as construction and/or the cost to purchase land, structures, and equipment.
- c260 **Other Expenditures or Expenses:** Expenditures and expenses for miscellaneous activities, which cannot be properly reported elsewhere.
- c270 **TOTAL:** The sum of all expenditures and expenses.

FUND BALANCE

- c301 **Excess of Receipts/Revenue Over [Under] /Expenditures/Expenses: [C240-C270].**
- c302 **Operating Transfers-In:** All inter-fund 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].
- c303 **Operating Transfers-Out:** All inter-fund 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].
- c304 **Bond Proceeds:** All revenue from bonds sold by the unit of government.
- c305 **Other [Explain]:** Other financing sources resulting from transactions that are liabilities recorded in the general long-term debt accounting group, such as capital leases.

- c306 Net Increase [Decrease] In Fund Balance:** [301+ 302- 303 +304+ 305].
- c307 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.
- c308 Other [Explain]:** 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.
- c310 Current Year Ending Fund Balance:** [306+ 307+ 308]. Amount of funds available at the end of the fiscal year.

STATEMENT OF INDEBTEDNESS

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.

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.

Outstanding End of Year Debt [Fourth Column]: Equals debt outstanding for the government.

CAPITAL OUTLAY

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.

c601 - c617 Numerous Functions: Refer to the Expenditures section to determine how each individual function should be reported.

ENDNOTES

1. 50 ILCS 310/1-9 - [*Government Account Audit Act*].
2. 55 ILCS 5/6-31001-31011 - [*County Code*].
3. 65 ILCS 5/8-8-2 - [*Municipal Code*].
4. 35 ILCS 200/30 - 30 and 200/30/31 - [*Fiscal Responsibility Law*].
5. 5 ILCS 140/3 - [*Freedom of Information Act*].
6. 15 ILCS 405/16.1 - [*Public Records Act*].
7. 15 ILCS 405/23.7 - [*Comptroller Act: Local Government Registry*].
8. 35 ILCS 200/ - [*Property Tax Code*].
9. 35 ILCS 105/1 ff. - [*Use Tax*]; 120/1 ff. - [*Retailers' Occupation Tax*]; 110/1 ff. [*Service Use Tax*]; and 115/1 ff. - [*Service Occupation Tax*].
10. 65 ILCS 5/8-11-1 - [*HR Municipal Service Occupation Tax*]; 65 ILCS 5/8-1006 [*HR Municipal Service*]. 65 ILCS 5/8-11-1.7 [*Taxation of occupation or privileges*].
11. 35 ILCS 610/2a.1 Telephone and Telegraph Companies; 615/2a.1 Gas Distribution Companies; 620/2a.1 Electric Companies; and 625/3 Water Companies [*Messages Tax 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. 5 ILCS 5/ - [*Income Tax Act*].
13. 35 ILCS 5/ [*Income Tax Act*].
14. 35 ILCS 105/1 ff. [*Use Tax*]; 120/1 ff. [*Retailers' Occupation Tax*]; 110/1 ff. [*Service Use Tax*]; and 115/1 ff. - [*Service Occupation Tax*].
15. 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*].
16. 35 ILCS 505/1 ff. [*Motor Fuel Tax*].
17. Illinois Department of Revenue: Annual Report of Collections and Distributions: FY 2001.
18. 35 ILCS 5/201 [*Income Tax Act: Personal Property Replacement Tax*].

19. 230 ILCS 30/1 to 30/15 - [*Charitable Games Act*].
20. 230 ILCS 20/ - [*Illinois Pull Tabs and Jar Games Act*].
21. 230 ILCS 10/ - [*Riverboat Gambling Act*].

APPENDICES A- E

APPENDIX A – FY 2003 GOVERNMENTAL FUND REVENUE: Tables 1 - 8

APPENDIX B – FY 2003 GOVERNMENTAL FUND EXPENDITURES: Tables 1 - 8

APPENDIX C – FY 2000 & 2003 HISTORICAL REVENUE: Tables 1 - 8

APPENDIX D – FY 2000 & 2003 HISTORICAL EXPENDITURES: Tables 1 - 8

APPENDIX E – CITY OF CHICAGO: Tables 1 - 4