

# Too much government: Illinois' thousands of local governments

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## The problem

Illinois has the most units of local government of any state in the country. According to the U.S. Census Bureau, with 6,963 local governments, Illinois beats its nearest competitor by more than 1,800. Texas is No. 2 with 5,147 local governments.<sup>1</sup>

The average Illinoisan resides in an area that has at least six layers of local government including county, township, municipality, both a primary and secondary level school district, and a community college district.

It is also quite common to have additional layers of government such as libraries, park districts, forest preserves, fire protection, sanitation, transportation and even mosquito abatement districts. These special districts add unnecessary layers of local government and bureaucracy, leading to expensive duplication of public services.

The result is higher costs for Illinoisans. Local government is primarily financed through local property taxes, and Illinois' high number of governments contributes to the state having the second-highest property tax rates in the nation.

Multiple layers of government also make it harder for citizens to actively participate in the democratic process, which can lead to public corruption. Illinois is the third-most corrupt state in the country.

Illinois' size contributes to its large number of local governments – the state is the fifth-largest by population. But that doesn't explain why Illinois has so many more governments than the nation's four largest states – California, Texas, New York and Florida.

Florida, with a population of nearly 18.8 million as of the 2010 Census, had just 1,650 units. With nearly 6 million more people than Illinois, Florida has far fewer counties, municipalities, school districts and special districts. And that state manages to do without any township-level governments at all.

Residents of Florida also have a much lower property tax burden than homeowners in Illinois. As of 2010, as a percentage of median home value, the average Florida homeowner paid an average property tax rate of 1.09 percent, while in Illinois the rate is 1.93 percent.

For example, a taxpayer with a \$200,000 valued home will see an average annual property tax bill of \$3,860 in Illinois, while a Florida the average bill would only be \$2,180. Additionally, Florida levies no personal income tax.

Here's a look at the states with the most units of local governments – and how Illinois compares to its neighbors.

## Number of local government units

### Top 5 states in the nation

State	Local governments
Illinois	6,963
Texas	5,147
Pennsylvania	4,897
California	4,425
Kansas	3,826

### Illinois compared to its neighbors

State	Local governments
Illinois	6,963
Missouri	3,768
Wisconsin	3,128
Michigan	2,875
Indiana	2,709
Iowa	1,947
Kentucky	1,338

Source: U.S. Census of Governments

Though the U.S. Census Bureau tallied 6,963 units of local government, the true number is even higher.

The Illinois Comptroller is in charge of collecting information, and in some cases financial reports, on local governments in Illinois. The comptroller's office keeps a database of local government entities.

As of March 2013, the comptroller counted 8,466 units of local government in Illinois.<sup>2</sup> The difference from the Census

Bureau's number is largely due to the way these two agencies collect information.

A full breakdown of units of local government in Illinois by type can be found in Appendix A.

## **Case study: Kane County portion of Elgin has 16 local government agencies**

For a look at just how many units of local government a citizen can have, consider the example the city of Elgin. There are some residents in the Kane County portion of the city<sup>3</sup> who have no less than 16 local government agencies operating in their area, including the following special purpose districts:

1. Forest Preserve District of Kane County
2. Plato Township Road District
3. Plato Township Cemetery District
4. Ella Johnson Memorial Public Library
5. Fox River Water Reclamation District
6. Northwest Kane Airport Authority
7. Pingree Grove & Countryside Fire Protection District
8. Plato Township Solid Waste Disposal District
9. Metra
10. Pace Suburban Bus Service
11. Regional Transportation Authority

Those general purpose entities in that same area are:

12. Kane County
13. Plato Township
14. City of Elgin
15. Central School District 301
16. Elgin Community College

How can any citizen, let alone local media, possibly keep track of all 16 local government agencies and related activities? Most citizens would feel overwhelmed trying to track the various laws of each entity, tax rates, meeting times, and the names of elected officials and key administrators of each agency. When local government agencies number in the teens, many citizens are left scratching their heads in confusion.

## **Types of government**

### **Townships**

One of the most prevalent layers of government in Illinois is townships. Illinois has 1,431 township governments. The funding to pay for townships comes primarily from local property taxes, with the secondary source of revenue being the state. According to the Illinois Comptroller, as of fiscal year 2003, 75

percent of a township's revenue came from local property taxes and slightly more than 10 percent of revenue came from state government.<sup>4</sup>

Townships are considered a general purpose local government, along with counties and municipalities. Illinois is one of only 10 states with three layers of general purpose local governments. The other 40 states only have one or two layers, and most do without township-level local government altogether. Of these 10 states, Illinois has the highest concentration of population with exactly three layers of general purpose local government at 61 percent. Indiana is the next closest with 49.7 percent, and no other state has more than 14.2 percent of the population represented by three layers of local government.<sup>5</sup> This triple-layering of local government often leads to a replication of services and higher costs for taxpayers.

By state statute, townships provide primarily only three basic services: general assistance welfare, property assessments, and road and bridge maintenance.<sup>6</sup> In most areas of the state, township functions are entirely redundant to services provided at either the county or municipal level, especially in urban and suburban areas.

For example, townships are responsible for roads in unincorporated areas but often provide these services at a much higher cost to taxpayers than municipal or county authorities.

According to the Better Government Association:

"In Cook County, the 20 townships have 280 miles of roads in unincorporated areas and the average 'cost-per-mile' to maintain them is \$80,509 ... In comparison, the average cost to eight north and northwestern Chicago suburbs was \$16,030 per mile ... most of these suburbs have four to five times the number of road miles as any township."<sup>7</sup>

That means it's about four times more expensive for townships to maintain these roads.

Not all counties have townships, however. Seventeen counties and Chicago operate without township governments.<sup>8</sup> All of the township-free counties are in southern Illinois.

One of the justifications for keeping townships in Illinois is that they provide essential services in rural areas. Considering that almost all of the counties without townships in Illinois have significant rural areas, this argument doesn't hold up.

### **Single-school districts**

There are more than 200 single-school districts in Illinois. An analysis done by the Chicago Tribune showed that single school districts in the Chicago region cost taxpayers \$2,000 more per student than multi-school districts, and single-school districts in downstate Illinois cost taxpayers \$600 more per student on average.<sup>9</sup> Statewide, single-school districts spent \$230 more per student on administrative costs than multi-school districts.

Currently, the signature requirements for petitions to consolidate a school district aren't burdensome in comparison to other types of government in Illinois. According to section 11E of the Illinois School Code, a petition to convert or consolidate a school district only needs to be signed by 50 legal resident voters residing within each affected district for the question to be eligible to be placed on the ballot.

In fact, from 1984 to 2010 the number of individual school districts has decreased from 1,008 to 870 in Illinois.<sup>10</sup> Still, Illinois has more school districts than all but two states: California and Texas. Further school district consolidation efforts are still needed in Illinois to help reduce administrative inefficiencies and lower costs for taxpayers.

### Special districts

Another redundant unit of local government prevalent in Illinois is "special districts." This classification can cover anything from transportation to public safety to water sanitation to parks and libraries.

Illinois has 2,889 special districts, not including townships or school districts.

#### Number of special districts in Illinois, by type

Type of special district	# of units
Health	25
Library	331
Parks/nature	372
Public safety	828
Water/sanitary	1,170
Other	163
<b>Total</b>	<b>2,889</b>

*\*Source: Illinois Comptroller. See Appendix A for full details.*

### Too many units of government are costly

Illinois has 8,466 units of local government, according to the Illinois comptroller.

All of these taxing districts add up to high property tax burdens for the people of Illinois. Local governments in Illinois are primarily funded through property and sales taxes in Illinois. With Illinois' high number of local governments it should be no surprise Illinois' tax burden is very high at the local level.

According to the Tax Foundation, Illinois' residents pay the second-highest property taxes in the entire nation. The average homeowner in Illinois pays a 1.93 percent property tax on the value of their home each year.<sup>11</sup>

### Median effective property tax rates by state in region

*(owner occupied)*

State	Median effective property tax rate	National rank (1 is worst)
<b>Illinois</b>	<b>1.93%</b>	<b>2</b>
Wisconsin	1.85%	5
Iowa	1.34%	16
Indiana	0.84%	31
Kentucky	0.78%	34
Missouri	0.73%	38

*Source: Tax Foundation*

Out of more than 3,000 counties nationwide, a number of Illinois counties have property tax rates that put them in the top 100 highest owner-occupied property tax rates in the country.<sup>12</sup>

### Top median effective property tax rate by Illinois county

*(owner occupied)*

Illinois county	Median effective property tax rate	National rank
Kendall County	2.53%	16
Lake County	2.46%	17
DeKalb County	2.45%	19
Winnebago County	2.43%	22
McHenry County	2.37%	24
Kane County	2.33%	32
Will County	2.31%	33
LaSalle County	2.23%	41
McLean County	2.16%	47
Peoria County	2.13%	51
Macon County	2.11%	54
Champaign County	2.08%	57
Vermilion County	2.08%	58
Rock Island County	2.07%	62
St. Clair County	2.02%	71
Kankakee County	1.99%	79
DuPage County	1.98%	84

*Source: Tax Foundation*

These high property tax rates are only used to fund units of local government in Illinois; the state of Illinois collects no property taxes.

Local property taxes also often fund single-school school districts and small school districts that could easily be consolidated into larger districts. For example, New Trier Township High School District 203 is coterminous with six feeder school districts that serve the K-8 grades. This includes small districts such as Kenilworth School District 38, whose

only school is Joseph Sears School. With six different K-8 school districts feeding into a single high school district, it means seven different superintendents, seven office managers and seven different payroll systems. This ends up creating additional costs for taxpayers in the area.

In 2012, the average superintendent in the area had a compensation package of more than \$250,000, not including pensions.<sup>13</sup>

### Average administrator salary by Illinois school district (2012)

School district	Enrollment	Average administrator salary	Superintendent	Superintendent compensation
New Trier Township High School District 203	4,237	\$154,053	Linda Yonke	\$320,452
Sunset Ridge School District 29	495	\$202,228	Linda Vieth	\$295,686
Glencoe School District 35	1,287	\$128,739	Cathlene Crawford	\$273,179
Winnetka Public School District 36	1,811	\$181,729	Thomas Hagerman	\$271,262
Avoca School District 37	656	\$176,750	Kevin Jauch	\$241,220
Kenilworth School District 38	570	\$182,338	Kelley Kalinich	\$240,523
Wilmette School District 39	3,679	\$136,806	Ray Lechner	\$270,600

Source: Illinois State Board of Education

Each one of the 8,466 units of local government in Illinois needs funds from taxpayers to survive. Local government is a big contributor to our state's high-tax environment. As of 2010, Illinois' state and local per capita tax rate was the 11th-highest in the country at 10.2 percent of income, which doesn't include the historic income tax increase of 2011.

### Too many government units invites corruption and hurts the democratic process

The sheer number of local governments in Illinois makes it harder for state and federal authorities to provide meaningful oversight of local governments. A study by the University of Illinois-Chicago that examined local government corruption in Illinois stated, "Since there are more than 1,200 separate units of government in the Chicago metropolitan region, there are too many jurisdictions and officials for the U.S. Attorney adequately to police."<sup>14</sup>

It's even harder for citizens to keep watch over local government. Citizens play an active part in fighting corruption through their participation in the democratic process. But when the number of local governments for any given area number is in the teens, it becomes extremely difficult for any citizen to be able to name them all, let alone participate in them actively and hold them accountable. One of the most crucial forms of public participation in local government is voting in elections. A

study from the University of California shows that poor timing of elections is the single most determinant factor of low turnout in municipal elections.<sup>15</sup>

Statewide almost all municipal elections are not held concurrently with presidential or congressional mid-term elections. This is called off-cycle voting. Illinois off-cycle general elections for most local offices are held the first Tuesday after the first Monday in April of odd-numbered years. The University of California study found that presidential elections have voter turnout that's on average 36 percent higher than off-cycle elections, and voter turnout mid-term congressional elections is 26 percent better. This phenomenon is also seen in Illinois. For example, turnout for the 2012 general election in suburban Cook County netted 70.7 percent of registered voters; fewer than six months later, the 2013 consolidated elections only turned out 18.9 percent of registered voters.<sup>16</sup>

While it is often said the local government is "closest to the people," because of Illinois' sprawling local government structure and limited media coverage on local issues, the average citizen is much more in tune with what happens at the state or federal levels.

## The failures of existing consolidation laws

Consolidation of local government is one avenue that allows local government to eliminate duplication of services, provide better economies of scale and reduce costs to taxpayers.

Existing law provides for some ways to consolidate local government, but these consolidations are horizontal consolidation (park district with park district) and not vertical (consolidating a municipality with a library district and/or a park district).

Additionally, consolidation law is often antiquated and in serious need of an update.

The Illinois Drainage Code stipulates that only certain landowners may petition the government for consolidation of multiple drainage districts: "A consolidated district may be formed upon petition signed by at least one-tenth of the adult owners who own at least one-fifth of the land in each of the districts proposed to be merged."<sup>17</sup> All citizens should be equal before the law. Large landowners shouldn't have special consolidation rights not afforded to other citizens who have to pay taxes to support the district.

## The solution

The state of Illinois must do more to consolidate its numerous units of local government. Increased government consolidation can happen in three different ways.

- Citizen-initiated referendum
- Legislative-initiated referendum
- Elimination of unelected "dependent" government

Local government consolidation should be considered any time there is a duplication of services or when consolidation would result in a more efficient government.

## Citizen-initiated referendum

A good place to start looking at consolidation cost-saving opportunities would be by expanding citizen-initiated referendum powers to consolidate or eliminate governments.

For example, the consolidation of a township is often brought up as the low-hanging fruit candidate for local government consolidation.

Counties or municipalities could easily take over functions such as road building for a much lower cost to taxpayers.

Other township functions that can be taken over by other entities include assessments. For example, in Cook and St. Clair counties, townships still elect and employ township assessors even though they don't actually perform the assessments, which are instead done by county assessors. Already, in some rural areas of the state townships have created multi-township assessment districts to help create efficiencies in providing assessment services. This consolidation makes economic sense, but performing these services at the county level entirely would save even more.

Many citizens would love to organize consolidation efforts, but the current law makes it nearly impossible to eliminate townships in Illinois, regardless of the will of the people. Voters must get petitions signed by 10 percent of the registered voters in each township of their county for a referendum question to be put on the ballot, and they must do so in less than 90 days.<sup>18</sup>

By comparison, for citizens to initiate a constitutional referendum in Illinois, they only need to gather signatures 8 percent of the total votes cast for governor in the last election and have an 18 month timeframe in which they can collect signatures.<sup>19</sup> In Illinois, only a little more than 50 percent of registered voters voted in the 2010 general election, meaning the signature requirement of 8 percent of the total votes cast is equivalent to obtaining signatures of slightly more than 4 percent of registered voters.

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## Referendum process

Step in process	Township elimination	State constitutional referendum
Petition signature requirement	10% of registered voters in each township	8% of total votes cast statewide (slightly more than 4% of registered voters) in previous gubernatorial election
Time frame to collect signatures	90 days	540 days
Vote requirement to pass	Majority of voters in 3/4 of townships	3/5 majority of those voting on the amendment, or a majority of those voting in the election.

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The citizen-initiated process to consolidate or eliminate township government should be no more difficult than the process to amend the state constitution.

Current laws make it virtually impossible for any township consolidation or elimination efforts to be initiated by citizens. To eliminate townships countywide in Illinois, petitions must include signatures from a minimum of 10 percent of the registered voters in each township in only 90 days. This is an unrealistically high burden that disenfranchises citizens' right to have the local government form of their choosing.

The amount of signatures required on a township consolidation or elimination effort should be no higher than the 8 percent of total votes cast in the last township election. Likewise, if the timeframe for collecting signatures remains at one-sixth of the 540 days to collect signatures for a state constitutional amendment, then the signature requirement for township consolidation or elimination should be reduced proportionately.

In addition to consolidating townships, a citizen-initiated referendum consolidation process should be allowed by state law for other levels of government. For example, citizens may want to consolidate adjacent municipalities or consolidate a municipality with a park district or library. Many municipalities, park districts, libraries and other districts share nearly identical or identical boundaries, and consolidations efforts could help reduce duplicative administrative functions and cut the number of elected officials.

The process to consolidate or eliminate local governments in Illinois should be no harder than the process to amend the Illinois Constitution via referendum.

If the timeframe for collecting signatures for an elimination or consolidation of local government is fewer than the 540 days of a state constitutional amendment, the number of signatures required by law to get the question on the ballot should be reduced proportionately.

Fortunately, policy is slowly starting to move in the right direction. In May 2013 the Illinois General Assembly sent a bill filed by state Sen. Daniel Biss, D-Evanston, to Gov. Pat Quinn that would allow a township within a coterminous municipality to dissolve via a petition and referendum process. While this bill is very narrow in scope and only affects a few communities in Illinois, such as Evanston, it is a good start to consolidate townships.

Aside from townships, there are many more opportunities for local government consolidation.

### **Legislative-initiated referendum**

In addition to a citizen-initiated referendum, the consolidation process could also be started by state, county or local elected officials with the appropriate revisions to state law. The process could mirror the way the state constitution is amended. For example, if three-fifths of elected county officials wanted to

initiate a referendum to consolidate townships and a majority of those voting in the election agree, there is no justifiable reason for the state of Illinois obstruct the will of the people.

Likewise, there should be a formalized process for municipalities to consolidate with special purpose districts such as park districts, library districts, fire protection districts and more. Many municipalities across the state perform the core municipal government services of public safety, roads, water and sewers, while also operating recreational and library programming. In other communities there can be many separate entities performing the same services. There isn't a concrete legal pathway for consolidation of different types of government entities through legislative-initiated referendums and citizen-initiated referendums.

All units of local government should conduct thorough evaluations of each unit of government to see how services and agencies can be consolidated. Local bodies of government should be encouraged to develop comprehensive consolidation proposals that would allow consolidation across entity types.

### **Elimination of unelected 'dependent' governments**

A number of local governments across the state are managed by boards that are appointed entirely by other agencies. Two such examples are the boards of the Wheaton Mosquito Abatement District and the Century Hill Street Lighting District, which are appointed by the DuPage County board chairman.

This year Senate Bill 494, a bill that creates new government consolidation powers for Illinois counties, received bipartisan support and was signed into law by Gov. Pat Quinn. Unfortunately, the law only applies to counties with a population of more than 900,000 people and that share a border with a county with a population of more than 3 million people, meaning the bill only applies to DuPage County. Still, the bill is being hailed by many as a positive "test case" for government consolidation.

SB 494 will allow for up to 13 DuPage County government entities to be eliminated by the county chairman, subject to backdoor referendum.<sup>20</sup>

Quinn is calling the consolidation bill "landmark legislation" and "a great model for other counties all across our state".

Any time a local government's board is unelected, it is a ripe opportunity for consolidation into a government entity with a board elected by the people.

### **Local Government Consolidation Commission Report**

The Local Government Consolidation Commission was due to report back to the Illinois General Assembly by the end of September 2013, and Gov. Pat Quinn has repeatedly advocated in favor of consolidation efforts, including school district consolidation. Hopefully, the commission will report back with workable solutions to reduce the number of local

government entities in Illinois – but it has already missed its fall deadline.

There's a strong case for the General Assembly to consider abolishing townships statewide, instead having county governments take over the non-redundant township duties. The case is even stronger in higher-populated counties. However, because of state law there are undue burdens on citizens or forward-thinking local legislators to create township consolidation or elimination opportunities in Illinois. Perhaps the commission will explore abolishing townships entirely or at least in urban areas where municipalities and counties provide similar services.

## **Why this works**

Taxpayers should not be on the hook for multiple layers of government that duplicate services and allow local governments to borrow and spend more, resulting in higher taxes. Consolidated local government makes financial sense. By eliminating redundancies and introducing efficiencies, consolidations of local government can save taxpayers money.

When government is complex and convoluted, it is difficult for citizens to actively participate in the decision-making processes that affect their daily lives. To improve voter turnout and increase participation in the democratic process, local governments need to be consolidated and simplified. This will allow the public to better hold local government accountable to the people and help save taxpayers money.

**Number of local governments in Illinois**

The U.S. Census Bureau has uniform rules in classifying what constitutes an independent government and what is a dependent agency of another parent government. For example, the Illinois Comptroller lists 1,391 road and bridge districts. The Census Bureau classifies those units as dependent because they do not have sufficient autonomy to meet the parent government threshold. The census considers townships the parent organization for most road and bridge districts in Illinois, and thus does not include them in its total.

Also, the Illinois Comptroller doesn't list other types of taxing bodies such as tax increment financing, or TIF, districts. There are more than 1,220 TIF districts in Illinois.<sup>21</sup> TIF districts are primarily run by municipalities, but each TIF district has its own board made up of members from the overlapping taxing

districts, which meets annually and has its own independent taxing power, collecting more than \$1 billion in revenue from taxpayers annually.<sup>22</sup> These special districts allow municipalities to raise property taxes more than they normally would be able to. There are no tax caps on TIF districts; they are only limited by the increase in property value within the district.

If TIF districts were included in the state's tally of local governments, Illinois' count would be around 9,680 units of local government.

With the numerous layers of government in Illinois, it's impossible for the average citizen to keep track of all of the various local governments they pay into.

<b>Government type</b>	<b>Government count</b>
<b>Municipalities</b>	<b>1,295</b>
City	309
Town	12
Village	974
<b>County</b>	<b>102</b>
<b>Education</b>	<b>911</b>
School district	867
Community college	44
<b>Township entities</b>	<b>3,133</b>
Townships	1,431
Township road & bridge district	1,391
Multi-township Assessment district	311
<b>Transportation</b>	<b>136</b>
Airport authority	27
Mass transit district	16
Port district	9
Road district	60
Street lighting district	23
Transportation authority	1
<b>Public safety</b>	<b>828</b>
Fire protection district	825
Rescue squad district	3

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<b>Government type</b>	<b>Government count</b>
<b>Water/sanitary</b>	<b>1,170</b>
Drainage district	853
Public water district	10
River conservancy district	16
Sanitary district	108
Soil and water conservation district	98
Surface water district	1
Water authority	7
Water commission	8
Water reclamation district	5
Water service	64
<b>Parks/nature</b>	<b>372</b>
Conservation district	5
Forest preserve district	11
Mosquito abatement district	20
Park district	334
Special recreation	2
<b>Health</b>	<b>25</b>
Public health district	6
Hospital district	19
<b>Public library districts</b>	<b>331</b>
<b>Other</b>	<b>163</b>
Cemetery district	27
Electric agency	1
Exposition and auditorium	4
Home equity program	3
Housing authority	110
Museum district	3
Natural gas agency	2
Planning agency	1
Public building commission	9
Solid waste agency	3
<b>Total local governments</b>	<b>8,466</b>

## ENDNOTES

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- <sup>1</sup> United States Census Bureau, "2012 Census of Governments," Retrieved July 06, 2013 from <http://www.census.gov/govs/cog2012/>.
- <sup>2</sup> State of Illinois Comptroller, "Types of Local Governments in Illinois," Retrieved Aug. 6, 2013 from <http://www.ioc.state.il.us/index.cfm/departments/local-government-division/about-the-local-government-division/types-of-local-governments-in-illinois/>.
- <sup>3</sup> Elgin has territory in both Kane and Cook County.
- <sup>4</sup> State of Illinois Comptroller, "FY 2003 Township Revenue," retrieved Aug. 28, 2013 from <http://www.ioc.state.il.us/index.cfm/departments/local-government-division/local-governments-in-illinois/townships/fy-2003-township-revenue/>.
- <sup>5</sup> Donald Boyd, "Layering of Local Governments & City-County Mergers," Nelson A. Rockefeller Institute of Government, March 21, 2008. Retrieved October 17, 2013 from [http://www.nyslocalgov.org/pdf/Layering\\_Local\\_Govts\\_City-County\\_Mergers.pdf](http://www.nyslocalgov.org/pdf/Layering_Local_Govts_City-County_Mergers.pdf)
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- <sup>10</sup> Illinois State Board of Education, "Consolidation," Retrieved Oct. 9, 2013 from <http://www.isbe.state.il.us/sfms/pdf/consolidation.pdf>
- <sup>11</sup> Tax Foundation, "Property Taxes on Owner-Occupied Housing as Percentage of Median Home Value, by State, Calendar Year 2010," Retrieved Sept. 14, 2013 from <http://taxfoundation.org/article/property-taxes-owner-occupied-housing-percentage-median-home-value-state-calendar-year-2010>.
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- <sup>13</sup> Illinois State Board of Education, "Administrator and Teacher Salary and Benefits Lookup," Retrieved Sept. 14, 2013 from [http://www.isbe.state.il.us/research/htmls/salary\\_report.htm](http://www.isbe.state.il.us/research/htmls/salary_report.htm).
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- <sup>16</sup> David Orr, "Turnout history, Suburban Cook County Registration and Voter Turnout 1990-2012," Cook County Clerk. Retrieved Aug. 8, 2013 from <http://www.cookcountyclerk.com/elections/electiondata/Pages/TurnoutHistory.aspx>.
- <sup>17</sup> Illinois Drainage Code, (70 ILCS 605/9-2) (from Ch. 42, par. 9-2), retrieved Aug. 28, 2013 from <http://www.ilga.gov/legislation/ilcs/ilcs5.asp?ActID=869&ChapterID=15>.

<sup>18</sup> Townships (60 ILCS 1/) Township Code. Illinois General Retrieved Aug. 06, 2013 from <http://www.ilga.gov/legislation/ilcs/ilcs4.Assemble.asp?DocName=006000010HArt%2E+25&ActID=770&ChapterID=13&SeqStart=5600000&SeqEnd=6200000>.

<sup>19</sup> Article XIV of the Constitution of the State of Illinois. Retrieved Aug. 28, 2013 from <http://www.ilga.gov/commission/lrb/con14.htm>.

<sup>20</sup> A “backdoor” referendum refers to the process in which a referendum is initiated by citizens in regard to action taken by a government body. In each of the 13 agencies, board members are unelected and appointed by the County Chairman. To eliminate the agencies there are a number of steps the County must go through including performing an audit and demonstrating potential cost savings from consolidations.

<sup>21</sup> State of Illinois Comptroller, “TIF Requirements,” Retrieved Aug. 6, 2013 from <http://www.ioc.state.il.us/index.cfm/departments/local-government-division/tif-districts/tif-requirements/>.

<sup>22</sup> Illinois Department of Revenue, “Report on the Feasibility of Printing Tax Increment Financing (TIF) District Information on Individual Tax Bills,” Illinois Department of Revenue. Retrieved Aug. 6, 2013 from <http://tax.illinois.gov/localgovernment/PropertyTax/TaxIncrement.pdf>.

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