



DEBT DISCLOSURE ORDINANCE – DATA PRESENTATION

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Foreword

The current financial condition of governments throughout the world is tenuous. From the European Union struggling with the fragile economies of Greece, Ireland, Italy, Portugal and Spain to the United States economy still reeling from the recession caused by the real estate collapse among other things, governments face a myriad of challenges to maintain economic stability, protect its citizenry, and provide general services.

According to numerous reports published by a variety of sources, the 50 states in the United States have amassed debts totaling over \$1 trillion, and the majority of individual state governments are in deep financial straits. The State of Illinois' perilous financial status has caused many experts to predict its financial burden will increase in the coming years primarily due to skyrocketing pension obligations.

The media has divulged much about the conditions worldwide and domestically at the federal and state levels. But, what about locally? What is the current financial shape of local government?

As Cook County Treasurer, my office is responsible for the collection of real estate property taxes. I have served in government for 21 years and continually people stop me, call me, and write me with one simple question: 'Why are my taxes going up?'

The question is simple, the answer complex.

Never before has anyone attempted to study on a large scale the current financial conditions of local government until I proposed a simple ordinance in Cook County. As Treasurer, I guided the passage of the 'Debt Disclosure Ordinance' through the Cook County Board of Commissioners. The Debt Disclosure Ordinance, or DDO for short, requires all primary taxing agencies to report their financial data each year to my office. I devoted resources on the office website located at cookcountytreasurer.com to house the information and make it available to the public.

The information contained within the data that is entered directly by the agencies on a secure website provides a true, and somewhat startling, picture of the financial condition of every agency in Cook County. The information does not itself provide the answer to why taxes go up, but it does arm the public with the vital data necessary to make informed decisions about their local governments. It provides the public with resources to understand how its governments generate and spend money.

This paper will use this data which has been made available to the public to provide a summary of the current financial position of local government within Cook County.

1) Background

In the State of Illinois, the collection of property taxes serves as the major source of revenue for local government taxing districts.

The State Constitution for Illinois was adopted in 1818 and specifies that the state and local taxing districts may issue a tax in direct proportion to a property's value. The state ceased demanding a property tax in 1932, but local government taxing districts continue to impose and receive property tax revenue.

Property tax bills are issued by the Treasurer's Office according to the calculations performed by the Assessor and Clerk. The Assessor determines the property value and the Clerk extends the tax levy, or amount of money taxing districts annually demand from property owners. The funds collected by the Treasurer are distributed to the local governmental agencies in order to fund schools, police and fire departments, libraries, park districts, and local government.

Illinois has more units of local governments than any other state in the Union. As of October 2007, 6,994 units functioned in Illinois according to U.S. Census data. Illinois has over 2,000 more governments than Pennsylvania, which ranks second with 4,871 units of government.

Figure 1. Units of Government in Illinois (by type) – 6,994 Total

Other (Special Districts)	3,249
Townships	1,432
Municipal	1,299
School Districts	912
County	102

Within Cook County, it should be noted that there are 553 primary government agencies.

In Illinois, according to the Illinois Municipal League, there are 206 Home Rule Municipalities in Illinois as of February 24, 2011. Cook County Government is also a Home Rule entity. 84 of the state's Home Rule municipalities are located entirely or partially in Cook County:

Alsip	Evanston	Oak Forest
Arlington Heights	Evergreen Park	Oak Lawn
Barrington Hills	Forest View	Oak Park
Bartlett	Glenview	Orland Park
Bedford Park	Glenwood	Palatine
Bellwood	Golf	Park Forest
Berkeley	Hanover Park	Park Ridge
Berwyn	Harvey	Phoenix
Bridgeview	Harwood Heights	Posen
Buffalo Grove	Hazel Crest	River Grove
Burbank	Hillside	Riverdale
Burnham	Hodgkins	Robbins
Calumet City	Hoffman Estates	Rolling Meadows
Calumet Park	Homer Glen	Rosemont
Chicago	Inverness	Schaumburg
Chicago Heights	Lansing	Schiller Park
Chicago Ridge	Lincolnwood	Skokie
Cicero	Markham	South Barrington
Country Club Hills	Maywood	South Holland
Countryside	McCook	Stickney
Deerfield	Midlothian	Stone Park
Des Plaines	Morton Grove	Streamwood
Dolton	Mount Prospect	Thornton
East Dundee	Niles	Tinley Park
East Hazel Crest	Norridge	University Park
Elgin	Northbrook	Wheeling
Elk Grove Village	Northfield	Wilmette
Elmwood Park	Northlake	Winnetka

Home Rule status basically gives local government greater discretion to generate revenues through issuing bonds and taxes -- i.e., property and sales taxes, restaurant taxes, real estate transfer taxes, etc. because they are not subject to the tax limitation laws unless they voluntarily chose to do so through local ordinances.

To achieve Home Rule Status, the municipal population must reach a certain level or voters must approve a ballot referendum. Municipalities with populations over 25,000 are automatically granted

Home Rule status. Communities with a population of fewer than 25,000 can put the question on the ballot. If the majority of voters approve, the municipality gains Home Rule status.

2) Process begins with the Levy

Each taxing district's decision-making body, such as school boards, township boards of supervisors, and city councils, must adopt a budget each year. While the expenditures detailed in the budget will be allocated for a variety of items, notably personnel costs, capital equipment and general operating expenses, the revenues will come primarily from a single source: property taxes.

Other types of revenues generated by some units of government include user fees, sales tax proceeds, and federal and state income. The overwhelming majority of revenue, however, is distributed to the taxing districts by the Treasurer's Office as property taxes are paid by owners.

The amount of revenue that a taxing district demands to be raised annually from its share of property taxes is called its levy. When a taxing district levies, it provides a separate amount necessary for each fund it operates. For example, a Home Rule unit of government may have a general corporate fund in addition to a street and bridge fund, bond and interest fund, and a pension fund.

Before filing its levy with the Clerk, all taxing agencies, including Home Rule governments, must follow the provisions of the Truth-in-Taxation Law.

The Truth-in-Taxation Law established procedures that must be followed when agencies adopt their levies. If a taxing district proposes an aggregate levy that is more than 5 percent higher than the total amount of taxes from the previous year, it is required to publish a notice in a local newspaper and hold a public hearing.

At the public hearing, a taxing district must disclose the reasons for its levy and proposed increase. A district must provide any members of the public an opportunity to present testimony at the hearing. After the hearing has been conducted, the taxing district may ultimately adopt the tax levy.

Within 15 days of its levy adoption, a taxing district is required under the law to publish a notice of its final aggregate levy.

Each taxing district must certify to the County Clerk that it has complied with all Truth-in-Taxation publication, notice, and hearing requirements when it files its levy with the Clerk.

If a taxing district does not comply with the requirements of the Truth-in-Taxation Law, the Clerk is obligated to limit the levy increase to 5 percent from the previous year.

Likewise, the Property Tax Extension Limitation Law (PTELL) is designed to limit increases in property tax extensions (total taxes billed) for all non-Home Rule taxing districts. Non-Home Rule agencies include townships, municipalities which do not have Home Rule status, school districts, fire districts, libraries, sanitary districts, and other special districts.

PTELL allows these taxing districts to receive a limited inflationary increase in tax extensions on existing property, plus an additional amount for new construction, annexations to the district, and voter-approved rate or limitation increases.

A partial list of reasons individual tax bills could increase more than 5 percent or the CPI increase:

- i A district on the tax bill is not subject to the PTELL.
- i The property is in a taxing district that is able to increase its extension by more than 5% or the CPI increase because it is a home rule municipality or an overlapping taxing district that is not subject to the PTELL.
- i Voters approved an increase in tax rates or in the limitation.
- i Voters approved a bond issue or an increase in the debt service extension base.
- i New bonds were issued before the cutoff date for bonds to be exempt from the PTELL.
- i The property had been under-assessed in relation to other properties and is reassessed.
- i The property had a homestead exemption or other exemption that was removed.
- i The property has a greater share of the tax burden because the assessed value of other property was decreased.

If the taxing district wishes to increase its levy more than the allowable limit (5% or CPI, whichever is less), it must pose the question to voters and be approved by the voters on the ballot.

Citizens go to the polls to vote and often will find a series of questions on the ballot called referenda. Many of the referenda questions are placed on the ballot by taxing agencies who seek to increase their property tax demands or introduce a bond, which essentially helps government gain immediate revenue now but at a higher cost to be paid over a period of time.

Although there are statutory guidelines regarding the language of the question on the ballot, many voters fully do not comprehend exactly what they are considering nor understand its financial impact.

Consider the following example. The referenda question on the March 20, 2012 ballot regarding the Palos Fire Protection District was:

‘Shall the limiting rate under the Property Tax Extension Limitation Law for the Palos Fire Protection District, Cook County, Illinois, be increased by an additional amount equal to 0.25% above the limiting rate for fire protection and ambulance purposes for levy year 2010 and be equal to 0.803% of the equalized assessed value of the taxable property therein for levy year 2012? 1) The approximate amount of taxes extendable at the most recent extended limiting rate is \$4,280,310, and the approximate amount of taxes extendable if the proposition is approved is \$6,215,351. 2) For the 2012 levy year the approximate amount of the additional tax extendable against property containing a single family residence and having a fair market value of \$100,000 is estimated to be \$82.50. 3) If the proposition is approved, the aggregate extension for 2012 will be determined by the limiting rate set forth in the proposition, rather than the otherwise applicable limiting rate calculated under the provisions of the Property Tax Extension Limitation Law (commonly known as the Property Tax Cap Law).’

The ballot measure allows the fire district to increase its levy by almost \$2 million dollars. The ballot question disclosed the estimated property tax impact on a residence with a market value of \$100,000. However, homeowners will have to do the math to determine the impact of the tax increase if their home value is not \$100,000. For example, the property owner of a home with a market value of \$250,000 will see an estimated \$206.25 increase on the property tax bill for that year. Finally, the district would maintain a baseline levy of \$6.2 million figure from this year to the next.

For the March 20, 2012 primary election, voters rejected 13 of 16 referenda questions pertaining to increasing the limiting rate, issuing bonds, or become a Home Rule government.

Every taxing district must file its levy with the Clerk by the last Tuesday in December.

To raise the money demanded in levies, county clerks must calculate a tax rate for each fund for which the taxing district levied.

A recent analysis by an independent think tank found that the tax demands of governments within the county increased by twice the rate of inflation from 2000 to 2010. A chart displaying the suburban increases by service type is displayed in Figure 2.

Figure 2. Rise in suburban property taxes/levy increases

District Type	2000 Total	2010 Total	% Change (2000-2010)
Fire	\$50,482,722	\$93,243,256	84.7%
Municipality	\$755,658,278	\$1,325,615,369	75.4%
Library	\$59,303,302	\$99,945,536	68.5%
Township	\$92,852,995	\$151,046,674	62.7%
Education	\$2,841,131,700	\$4,500,762,145	58.4%
Park	\$183,854,054	\$283,873,646	54.4%
Sanitary	\$1,939,957	\$2,426,591	25.1%
Special	\$9,197,660	\$8,211,955	-10.7%

The total levy over the period for all governments in Cook County increased by 48.3% (from \$7.88 billion in 2000 to \$11.69 billion in 2010).

By district type, Fire Protection Districts had the highest aggregate increase of 84.7%.

Palos Fire Protection District

The Palos Fire Protection District, according to the Palos Park website, maintains two fire houses and serves 24,000 residents in Palos Township. The district levied \$2,635,166 in 2000.

Fast forward to 2010 and the district's levy has increased by 63.6% to \$4,311,271.

On April 5, 2011, 55.7% of voters voted to reject a ballot referendum to increase the Fire District's levy.

As mentioned earlier, on March 20, 2012, voters again considered an increase of the district's levy. The district's desire to increase its levy passed by a 74-vote margin (unofficial results: 1,892 to 1,818). The levy will rise to \$6,215,351, or 135.9% more than the levy in 2000.

County of Cook

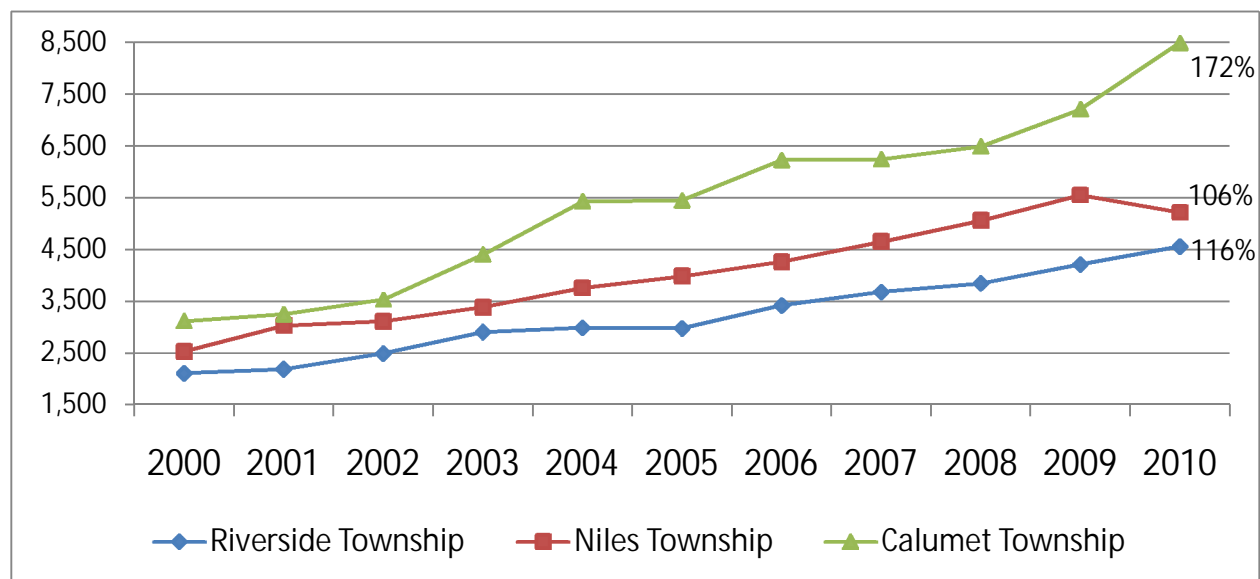
Cook County is the second most populous county in the nation and the 19th largest government in the United States. The County of Cook property tax levy, however, has remained flat for 17 years.

3) Property tax increases

The amount of an individual property tax bill is determined by three things — a property's equalized assessed value (its share of the total tax base), any property tax exemptions, and the applicable tax rates, which depend on the levy – the amount of revenue demanded by local taxing districts from property owners.

An analysis of the average residential property taxes in Calumet (South), Niles (North) and Riverside (West) townships from 2000 to 2010 showed triple-digit tax increases:

Figure 3. Average Property Tax Increases in Three Townships



The study used residential properties with the following criteria:

- i Homes with market value in 2010 between \$245,000 and \$270,000.
- i Classified as 2-03, which is one story residence, any age, 1,000 to 1,800 square feet.
- i Total taxes due (before exemptions).

Given that there are between 12 to 20 taxing districts listed on the 2nd installment property tax bill, an increase in taxes likely comes from multiple sources. Increases initiated by more than one taxing agency contribute to sizable increases in property taxes. As the market values of housing declines, however, one would assume that property tax bills would be reduced. "My house is worth less than last year; my property taxes should be less," is the common sentiment of taxpayers. Taxing districts nevertheless

demand the same amount, or an increased amount, to fund operations. As a result, property taxes increase.

By the time property owners receive the property tax bill in the mail, and react to the increase, the ability to challenge the property tax demands of their agencies has passed. Taxpayers instead should take an active role in the budgetary process of their associated taxing agencies and challenge proposed levy increases if they are unwilling to foot the bill.

4) Debt Disclosure Ordinance

The Cook County Board of Commissioners passed the Debt Disclosure Ordinance on September 1, 2009. The Debt Disclosure Ordinance or "DDO" specifies that the Treasurer of Cook County create an electronic repository of all financial information regarding taxing districts. This electronic repository is available to all taxpayers and provides a transparent view of the agencies who receive the proceeds of property taxes.

Since the ordinance was passed, the Board of Commissioners amended the ordinance twice. On January 19, 2011 and September 20, 2011, the board adopted amendments to the Debt Disclosure Ordinance which required taxing districts to upload additional financial data. Taxing districts now provide even more useful information that taxpayers can use to determine the current financial conditions of the agencies who receive their property taxes.

Many taxpayers have the common misconception that property taxes paid twice a year stay within the Cook County government. In fact, the largest portion of the property tax bill is distributed to schools. Cook County government currently receives roughly 6% of the property tax bill and Cook County's levy has remained flat for 17 years.

Consider that in 2010, all agencies demanded a total of \$11.7 billion. Of that, the County Government's portion was \$720,626,174, or merely 6.16%.

As per the Debt Disclosure Ordinance, taxing districts in Cook County must supply the following data:

- i Sum total of all debts and liabilities
- i Sum total of gross tax levy for the most recent tax year

- i Gross operating budget revenue for the most recent fiscal year
- i Total Pension Liability
- i Total Unfunded Pension Liability
- i Actuarial cost method used to calculate Total Pension Liability and Total Unfunded Pension Liability
- i Asset valuation method used to calculate Total Unfunded Pension Liability
- i Actuarial assumptions of Total Pension Liability and Total Unfunded Pension Liability:
 - o Investment rate of return
 - o Annual rate of salary increases
 - o Participant mortality rate
 - o Healthcare cost trend rate for OPEB benefits
- i Name and contact information for the chief elected official and chief financial official
- i Population (for county, city, village, or incorporated town)

I first presented the compiled DDO Data in June 2011 at a meeting of the Civic Federation. According to the figures uploaded by the compliant agencies to my website, local government agencies across the county amassed \$108 billion in total debt. Agencies at that time reported \$24.6 billion in unfunded pension liabilities.

An analysis of the figures indicated that many of the taxing bodies in Cook County did not include their Other Post-Employment Benefits, or OPEB, in their total funded and unfunded pension figures.

OPEB, which in the majority of pension plans refers to the health care costs for retirees, is an inherent liability and must be included in the figures. I sought an amendment to the original debt disclosure ordinance, and it passed on September 20, 2011 to include language directing districts to include OPEB obligations.

Taxing districts within the county were given a deadline of November 30, 2011 to submit their most recent figures, and comply with the new disclosure requirements.

As of April 30, 2012, the most recent figures as uploaded by agencies reveal a total debt of over \$140 billion, or over \$31 billion more than agencies provided in June 2011. Figures indicate the total unfunded pension liability is \$33.8 billion.

The \$140 billion figure translates into debt per household figures of \$87,721 in the City of Chicago and \$35,774 in Suburban Cook County:

Figure 4. Per Household Summary (April 30, 2012):

Area	Households*	Total Debt	Debt Per Household
City Agencies	1,194,337	\$ 91,202,873,006	\$ 76,362.76
Suburbs Agencies	986,022	\$ 24,075,354,977	\$ 24,416.65
Countywide Agencies	2,180,359	\$ 24,763,979,677	\$ 11,357.75
<hr/>			
Average City Household (City and County)	\$ 87,721		
Average Suburban Household (Suburbs and County)	\$ 35,774		

* According to 2010 Census data

I should note that the financial data provided in this report is that which the agencies themselves upload. Any discrepancy or inaccuracy in the figures is the responsibility of the taxing agency and not that of my office. The Debt Disclosure Ordinance directs my office to house the financial data from agencies.

The chart that follows details the comparison in figures between what taxing agencies provided in June 2011 and April 2012:

Figure 5. DDO Comparison

	As of June 14, 2011	As of April 30, 2012	Difference	Difference (%)
Compliant Agencies	499	489	(10)	
Debts and Liabilities	\$57,939,872,627	\$67,081,592,093	\$9,141,719,466	15.8%
Total Pension Debt	\$50,372,804,314	\$72,960,615,567	\$22,587,811,253	44.8%
Total Unfunded Pension	\$24,674,402,275	\$33,831,561,564	\$9,157,159,289	37.1%
% Funded	51.0%	53.6%	2.6%	

The original date to comply with DDO amendments was November 30, 2011 and 266 agencies failed to comply on-time. As of April 30, 2012, 64 agencies remain non-compliant.

Note that the difference in pension figures can be attributed to two points. First, many agencies failed to include their OPEB obligations in both the total pension debt and total unfunded pension debt. Secondly, it was brought to my attention that the Chicago Board of Education entered an erroneous

figure of \$1.9 billion as their total pension debt for the June 2011 figures. The Board's most recent submission reports their total pension debt to be \$19.1 billion.

As of April 30, 2012 a total of 489 out of 553 agencies have complied with the September 2011 ordinance amendments. The entire data set for each compliant agency may be found within Appendix I at the end of this paper. Of the agencies that uploaded:

- i 157 are Education Districts
- i 113 are Municipalities
- i 87 are Parks
- i 47 are Libraries
- i 30 are Fire Districts
- i 29 are Townships
- i 10 are Sanitary Districts
- i 7 are Special Districts
- i 6 are City of Chicago
- i 2 are Countywide Agencies (Forest Preserve and Metropolitan Water Rec)
- i 1 is the Cook County Government

Additionally:

- i The sum total of all debts and liabilities is \$67,081,592,093.
- i The total gross operating budget revenue is \$28,359,178,907.
- i The total pension liability is \$72,960,615,567.
- i The total unfunded pension liability is \$33,831,561,564.

The average pension fund percent funded is 53.6%.

Only 17% of compliant taxing agencies (83 agencies of the 489 compliant taxing bodies), reported their pension funding level to be greater than 80%, or what the Pew Center on States and most experts deem to be considered "healthy."

" The benchmark of 80 percent has been identified by the Government Accountability Office and other experts as the threshold for adequate pension funding."

– Pew Center on the States, February 2010

Other agencies, such as School District 117 (located in Palos Hills) and the Park Ridge Recreation and Park District, reported an unfunded pension liability but failed to upload a total pension liability. Although there are inaccuracies in the reporting of the figures, my office simply cannot verify and fact check the data provided. It is up to the public to question the validity of the figures as uploaded and direct any specific concern to the entity in question.

I should also note that the debt figures stated are not offset by any assets. Moody's, Standard & Poor's, Fitch, and the Government Finance Officers Association (GFOA) evaluate debt without offsetting assets which may or may not be used in the future to pay bills. In comparison, a homeowner who has a \$200,000 mortgage and \$15,000 in a bank account would not consider their own personal debt to be \$185,000.

Assumed Rate of Return on Investment

Agencies are required under the DDO to enter the actuarial assumed rate of return on investment, or basically the yield they expect from pension fund investment.

In Joshua Rauh's testimony before Congress in February 2011, he stated, " A portfolio with an 'expected return' of 8% has only about a 1/3 probability of achieving that return over the next 30 years, and has a 50% chance of achieving a return of 6% or lower." Rauh is an Associate Professor of Finance at the Kellogg School of Management.

Governments are under tremendous pressure to keep their rate of return high because the lower the rate of return on investment, the greater the pension obligations appear. Basically, if the assumed rate of return is lowered by 1%, the total liabilities are projected to increase by 25%.

Prior to the recession when the stock market was high, many governments failed to make the necessary contributions to their pension plans. Perhaps they incorrectly were under the assumption that solid economic trends would continue. Even today, as governments operate in a fragile economy, they have also neglected to make appropriate contributions to those plans.

"Just as failing to meet a monthly payment on a personal loan can result in higher payments down the road, a [government's] failure to pay the annual bill for retirement benefits can mean it will have to pay more in the future," stated the Pew Center on the States in an April 2011 report.

According to the data which taxing agencies entered as of April 30, 2012, the average assumed rate of return on investment for the 489 compliant governments is 7%. The most common rate is 7.5%, which is used by 279 agencies.

Figure 6. Rate of Return

Rate of Return	Quantity
18.00%	1
9.28%	1
8.00%	9
7.75%	6
7.50%	279
7.35%	1
7.25%	4
7.10%	1
7.00%	62
6.95%	1
6.83%	1
6.75%	1
6.74%	1
6.50%	2
6.25%	1
6.00%	2
5.00%	29
4.50%	3
4.00%	2
3.50%	2
3.00%	1
2.50%	2
2.00%	3
1.00%	1
0.55%	1
0.50%	1
0.25%	1
0.20%	1
0.05%	1

Rate of Salary Increases

Generally, personnel costs comprise the majority of spending of local governments. For certain municipalities, personnel costs consume the majority of funds within the entire operating budget.

Steven Malanga, senior editor of City Journal and a senior fellow at the Manhattan Institute, stated that "in the typical city, town, or school district, ... compensation costs generally range from 70 to 80 percent of the budget."

In addition to budgeting annually for personnel costs, high salaries contribute to the strain on pension funds when employees retire from service. Experts also point out that research indicates a discrepancy among those workers in private sector jobs and those within government (the public sector).

Chris Edwards, Director of Tax Policy Studies at the Cato Institute, wrote that, "While private sector wages and benefits have stagnated during the recession, many governments continue to increase compensation for public sector workers."

Furthermore, he states, "Public officials often succumb to pressure to make short-term concessions that end up damaging public finances in the long run."

According to the data as of April 30, 2012, the average rate of return on investment for the 489 compliant agencies is 4.3%. The most common rate is 4.0%, which is used by 249 agencies.

Figure 7. Annual Rate of Salary Increases

Annual Rate of Salary Increases	Quantity
10.00%	3
6.00%	4
5.50%	51
5.25%	2
5.00%	58
4.79%	1
4.68%	1
4.53%	1
4.50%	4
4.40%	2
4.25%	1
4.00%	249
3.60%	1
3.50%	5
3.17%	1
3.10%	1
3.00%	17
2.99%	1
2.75%	1
2.50%	3
2.25%	1
2.00%	6
0.40%	3
0.20%	1

In agencies such as Cook County government, employees are compensated according to a set pay schedule. After a period of time, the employee's compensation automatically increases to a higher level. This "step" system functions as a financial reward to employees as they gain institutional knowledge. Union employees are awarded "step" increases after one, two, three, four, six, 10, 15 and 20 years of service and the increases range from 1% to 5%. Non-union employees receive a "step" increase each year of 2%.

In addition, however, employees earn the additional benefit of a cost-of-living-adjustment (COLA) periodically awarded by the Board of Commissioners.

In the County of Cook, the combination of "steps" and COLA's over the years has dramatically increased employee compensation levels in a relatively short period of time.

For example, the Cook County Board of Commissioners approved COLA's for union employees in 2006. The COLA's, which retroactively covered the period from December 1, 2004 through June 1, 2008, called for a cumulative increase of 12.75%. When compounded, however, the increases calculated to 13.46%. Non-union employees were also awarded COLA's which totaled a compounded increase of 7.95%.

A chart displaying the COLA's that have been awarded since the start of Fiscal Year 1998 can be found in Figure 8.

Figure 8. History of COLA's in Cook County Government since 1998

Implemented	COLA	Note
FY1998 December 1, 1997		
FY1999 June 1, 1999	4.0%	
FY2000 December 1, 1999	3.0%	
FY2001 December 1, 2000	3.0%	Plus \$.10/hour increase
FY2002 June 1, 2002	2.5%	
FY2003 December 1, 2002	2.0%	
FY2003 June 1, 2003	1.0%	
FY2004 December 1, 2003	3.0%	
FY2005 December 1, 2004*	1.0%	
FY2006 December 1, 2005*	1.0%	
FY2006 June 1, 2006*	2.0%	Plus \$500 Cash Bonus
FY2007 December 1, 2006*	1.5%	
FY2007 June 1, 2007	2.5%	3% for Non-Union Employees and \$1,000 Cash Bonus
FY2008 December 1, 2007	2.0%	
FY2008 June 1, 2008	2.75%	
FY2012 December 1, 2011**	2.25%	
FY2012 June 1, 2012**	3.75%	

*COLA awarded to Union employees only.

**COLA awarded to Non-Union employees only.

As mentioned, employees in Cook County earn COLA increases on top of the "step" increases which are based on years of service in County Government. My office maintains the chart below which displays the salary of an employee beginning at the first step in 1998 and the salary of the same employee in 2011. As illustrated in the chart, employee salary compensation increase by arrange from 76% to 87% from 1998 to 2012.

Figure 9. Compensation Increases in Cook County since 1998 (Steps and COLAs)

GRADE	STEP	Salary of an Employee in FY1998	Salary of same Employee in FY2012 (including STEP and COLA increases)	INCREASE (over FY1998)	% of INCREASE (over FY1998)
11	1	\$ 22,599	\$ 40,023	\$ 17,424	77%
12	1	\$ 24,215	\$ 42,852	\$ 18,637	77%
13	1	\$ 25,950	\$ 46,044	\$ 20,094	77%
14	1	\$ 27,869	\$ 49,439	\$ 21,570	77%
15	1	\$ 30,020	\$ 53,154	\$ 23,134	77%
16	1	\$ 32,240	\$ 56,817	\$ 24,577	76%
17*	1	\$ 34,611	\$ 64,267	\$ 29,656	86%
18*	1	\$ 37,092	\$ 69,260	\$ 32,168	87%
19*	1	\$ 40,701	\$ 75,391	\$ 34,690	85%
20*	1	\$ 44,711	\$ 82,472	\$ 37,761	84%
21*	1	\$ 49,158	\$ 90,668	\$ 41,510	84%
22*	1	\$ 53,963	\$ 99,682	\$ 45,719	85%
23*	1	\$ 56,609	\$ 104,260	\$ 47,651	84%

*Non-Union

As Chris Edwards stated, "Nearly all public sector defined-benefit [pension] plans calculate benefits based on earnings during the last one to three years of work. By contrast, private sector defined benefit plans are more likely to use a lower-cost approach, such as basing benefits on career-average earnings."

Current employee salary increases have a detrimental impact on pension funds, and this spiking of salaries should be a point of concern for all governments. Governments across the country should take a hard look at employee compensation by studying technological solutions to streamline functions.

Many experts advise that the state of Illinois has too many taxing agencies. Statewide, as mentioned earlier, there are 6,994 taxing districts. The notion that there are too many districts perhaps should be trumped by the question, are the districts doing everything in their power to provide services in the most efficient, cost-effective manner? Is there unnecessary "paper pushing" instead of automation?

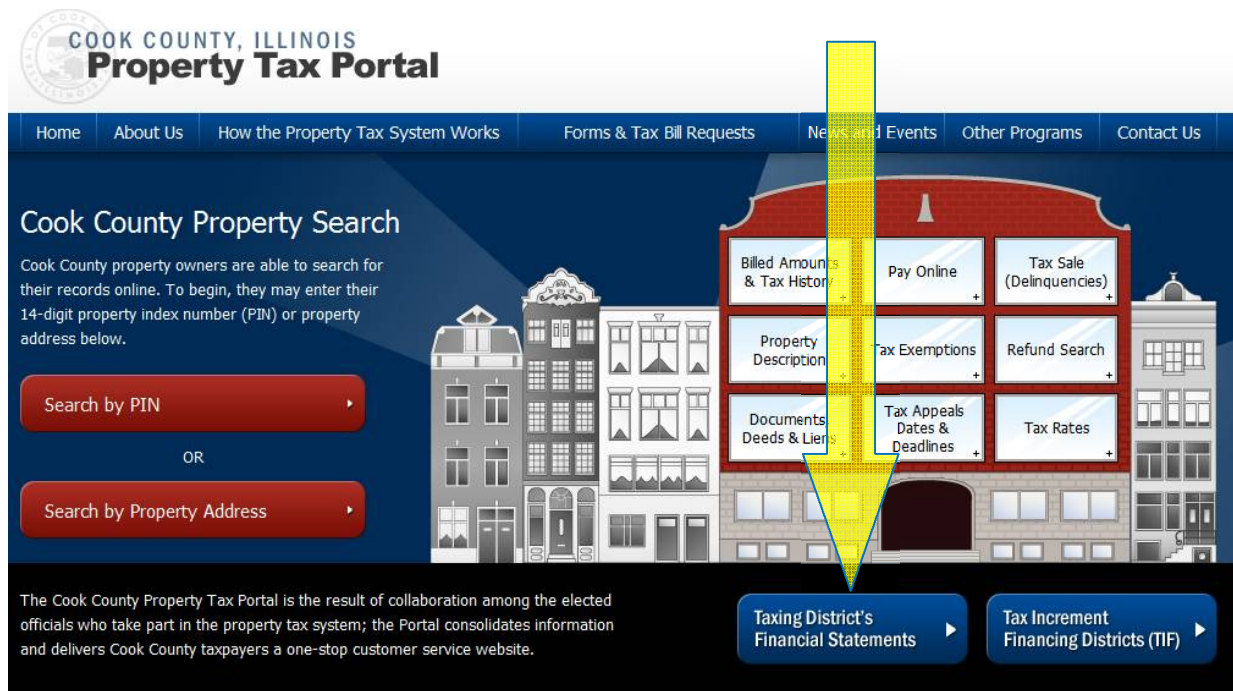
The subject of consolidation is a hot-button issue at the present time. I believe that consolidation should occur only when there are benefits to the citizenry.

In my office, the Cook County Treasurer's Office, we have reduced our headcount from 250 in 1998 to 110 positions in 2012. This 56% reduction was achieved by automation and embracing technology to provide and expand services to taxpayers. Simply put, we are doing more and reducing our need for taxpayer funds.

5) Online data on Cook County Property Tax Portal

Numerous examples of efficiency can be found by accessing the new Cook County Property Tax Portal located at cookcountypropertyinfo.com. The portal is a collaborative effort initiated by Cook County Board President Toni Preckwinkle that combines information from various county offices into one unified site, saving time and promoting efficiency. The portal allows residents access to information such as appeal or exemption opportunities or liens on their properties.

Figure 10. Portal functionality and link to Taxing District's Financial Statements



By clicking the "Taxing District's Financial Statements" link on the portal, user can access brand-new search function to view the financial information for the 12 to 20 governments to whom receive a share of the property taxes.

Taxpayers can simply enter their 14-digit Property Identification Number (PIN), and their most current year's total taxes will be displayed on screen in the same appearance of the Second Installment tax bill. The listing will contain the name of each agency, and the amount of the taxpayer's taxes which were sent to each agency.

If a visitor to the site wishes to view the financial data as uploaded by the agency, they simply click the 'plus' icon to the left of the agency name and the expanded information is populated on the screen.

The screen will also display a 10-year history of the agency's property tax levy as well. Please see Appendix III for detailed instructions.

Figure 11. Sample Financial and Tax Information

TOTAL TAXES DUE IN 2010		2010 Property Tax Bill					
\$	3,404.74	Property Index Number (PIN)	Volume	Code	Tax Year	(Payable In)	Township
			214	37080	2010	(2011)	THORNTON
PAYMENT INFO		Please click this LINK for Payment Status.					LATE PENALTY IS 1.5% PER MONTH, BY STATE LAW.
Property location and classification for this PIN							
SOUTH HOLLAND IL 60473				Property Classification 2-02			
Taxing District	2010 Tax	2010 Rate	2010 %	Pension	2009 Tax	2009 Rate	
MISCELLANEOUS TAXES							
<input checked="" type="checkbox"/> South Cook Mosquito Abatement	3.28	0.010	0.10%		2.76	0.009	
<input checked="" type="checkbox"/> Metro Water Reclamation District	89.82	0.274	2.64%	4.91	79.96	0.261	
Miscellaneous Taxes Total	93.10	0.284	2.74%		82.72	0.270	
SCHOOL TAXES							
<input checked="" type="checkbox"/> South Suburban College Dist 510	118.34	0.361	3.48%	1.31	106.62	0.348	
<input checked="" type="checkbox"/> Thornton Twp High School 205	1,268.99	3.871	37.27%	24.25	1,132.65	3.697	
<input checked="" type="checkbox"/> School District 150	872.66	2.662	25.63%	46.22	790.13	2.579	
School District 150							
FINANCIAL DATA				2011	2010		
Gross Operating Budget Revenue:				11,499,800.00	11,834,229.00		
Total Debts and Liabilities:				4,895,000.00	6,138,551.00		
Total Pension Liability:				0.00	0.00		
Total Unfunded Pension Liability:				0.00	0.00		
Percent Funded:							
Total Debt (Debts, Liabilities and Pension):				4,895,000.00	6,138,551.00		
Annual Rate of Salary Increases:				0.00%	0.00%		
Investment Rate of Return:				0.00%	0.00%		
Annual Financial Report:				View	View		
AGENCY TAX DATA (10-year Trend of Primary Taxing Agency)							
Percent Change Over 10-Year Period: 41.4%							
2010	2009	2008	2007	2006			
7,271,798.21	7,092,523.13	6,814,685.86	6,306,504.03	6,144,954.74			
2005	2004	2003	2002	2001			
5,885,348.11	5,647,604.80	5,523,129.24	5,346,555.11	5,144,015.78			

It is my hope that this transparency effort will be embraced by taxpayers as a way to educate themselves on how local governments spend tax dollars. If an agency is listed on the property tax bill, but has not supplied financial information in compliance with the DDO, it is my hope that taxpayers call their government and demand the information be entered.

6) Enforcement

Although the Debt Disclosure Ordinance requires taxing agencies to comply by uploading their financial data, the ordinance does not contain an enforcement mechanism. The most recent date to comply with the ordinance was November 30, 2011, and at that time 266 agencies failed to comply.

On January 12, 2012, the Cook County Treasurer's Office sent letters to taxing districts that did not comply with the deadline. As of April 30, 2012, 64 agencies remain non-compliant. The list of non-compliant agencies may be found within Appendix II at the end of this paper.

As a result of this inability for taxpayers to gain a true understanding of the financial condition of each taxing district, State Representative Sara Feigenholtz introduced H.B. 4564 in Springfield that requires agencies to upload their financial data. If the agency fails to comply, the legislation stipulates that the Treasurer withhold distribution of tax funds until the point at which agencies comply.

7) Conclusion

In testimony before Congress, Joshua Rauh stated that, "many pension systems are approaching a day of reckoning. Even assuming 8% returns the assets of the systems in seven states [including Illinois] ... would be insufficient to pay for today's already-promised benefits past the year 2020."

I wrote this paper not with the aim of trying to solve the debt and pension crisis, but instead want property taxpayers to understand the problems that local governments are facing. The issues of Illinois, the City of Chicago, and Cook County have been the subject of many reports and news stories. The problems, however, permeate the small villages and towns, school districts and libraries across the country.

The public needs to propel their local leaders to act. Property owners cannot alone bear the escalating costs of government through property tax increases.

For more information, please contact Cook County Treasurer Maria Pappas at (312) 603-6202.

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Appendix I – Debt Disclosure Ordinance Data (as of April 30, 2012)

DISCLAIMER: The Cook County Treasurer's Office (CCTO) does not guarantee the accuracy or completeness of any of the information contained in this report. The information contained in this report comes from many sources, none of which are in the control of the Cook County Treasurer's Office. As such, it is the user's responsibility to evaluate the content and usefulness of the information. The information is provided "as is." CCTO makes no warranty of any kind, express or implied, including the warranty of merchantability and fitness for a particular purpose and freedom from contamination from computer viruses, and assumes no liability or responsibility for the accuracy, completeness, legality, reliability or usefulness of such information or for any omissions from the information. CCTO assumes no liability for any damages incurred, whether directly or indirectly, actual, incidental, punitive or consequential, as a result of any errors, omissions or discrepancies in any information set forth in this report or any use of such report. CCTO is not liable for any improper or incorrect use of the information in this report and assumes no liability for anyone's use of such information.

Office of the Cook County Treasurer
Debt Disclosure Compliance as of 4/30/2012
(sorted Alphabetically)

Count	Agency Name	Agency Type	Total Debts And Liabilities	Gross Operating Budget Revenue	Total Pension Liability	Total Unfunded Pension Liability	% Funded	Investment Rate Of Return	Annual Rate Of Salary Increases	Participant Mortality Rate	Health Care Cost Trend Rate
1	ACORN PUBLIC LIBRARY DIST OAK FOREST	Library	\$765,354	\$1,927,100	\$1,194,145	\$619,602	48.11%	7.50%	4.00%	0.00%	0.00%
2	ALSIP MERRIONETTE PARK PUBLIC LIBRARY DIST	Library	\$5,221,186	\$7,644,000	\$2,277,205	\$670,328	70.56%	7.50%	4.00%	0.00%	0.00%
3	ALSIP PARK DISTRICT	Park	\$4,819,331	\$3,288,758	\$2,885,574	\$512,727	62.23%	7.50%	4.00%	0.00%	0.00%
4	ARLINGTON HTS PARK DIST	Park	\$9,401,360	\$24,321,339	\$22,644,527	\$7,619,349	66.35%	7.50%	3.00%	100.00%	8.00%
5	BARR.COUNTRYSIDE PARK DIST	Park	\$3,789	\$299,313	\$0	\$0		0.00%	0.00%	0.00%	0.00%
6	BARRING-CTRYSIDE FIRE DIST	Fire	\$6,168,682	\$5,106,000	\$0	\$0		0.00%	0.00%	0.00%	0.00%
7	BARRINGTON LIBRARY DIST	Library	\$0	\$6,108,441	\$7,479,170	\$2,422,821	67.61%	7.50%	4.00%	0.00%	0.00%
8	BARRINGTON PARK DISTRICT	Park	\$31,629,606	\$7,416,412	\$2,839,761	\$688,797	75.74%	7.50%	4.00%	0.40%	10.00%
9	BARTLETT FIRE DISTRICT	Fire	\$210,320	\$6,673,428	\$10,498,991	\$4,379,740	58.28%	7.50%	5.00%	1.59%	0.00%
10	BARTLETT PARK DISTRICT	Park	\$42,269,272	\$10,594,871	\$286,402	\$1,681,500	-487.11%	7.50%	2.00%	0.00%	0.00%
11	BARTLETT PUBLIC LIBRARY	Library	\$47,014	\$2,652,715	\$1,070,777	\$2,723,362	-154.34%	7.50%	4.00%	3.00%	0.00%
12	BEDFORD PARK PARK DISTRICT	Park	\$4,273,120	\$1,994,515	\$2,348,688	\$483,587	79.41%	7.50%	4.00%	0.00%	0.00%
13	BEDFORD PARK PUBLIC LIBRARY DIST	Library	\$141	\$1,144,100	\$1,689,341	\$503,157	70.22%	7.50%	4.00%	0.00%	0.00%
14	BENSENVILLE COMMUNITY PUBLIC LIBRARY	Library	\$0	\$1,556,655	\$76,422	\$620,348	-711.74%	7.50%	4.00%	0.00%	12.00%
15	BENSENVILLE FIRE PROTECTION DISTRICT #2	Fire	\$20,615	\$4,873,500	\$320,000	\$125,000	60.94%	7.50%	5.00%	0.00%	110.20%
16	BENSENVILLE PARK DISTRICT	Park	\$11,345,891	\$8,055,653	\$7,187,485	\$1,618,830	77.48%	7.50%	4.00%	0.00%	0.00%
17	BERKELEY PARK DISTRICT	Park	\$91,173	\$205,224	\$0	\$0		0.00%	0.00%	0.00%	0.00%
18	BERWYN CICERO STICKNEY HIGH SCHOOL 201	Education	\$51,956,272	\$90,796,104	\$26,483,050	\$2,004,068	92.43%	0.00%	0.00%	0.00%	0.00%
19	BERWYN PARK DISTRICT	Park	\$1,765,902	\$1,248,928	\$1,054,082	\$107,189	89.83%	7.50%	4.00%	0.00%	0.00%
20	BLOOM TOWNSHIP HIGH SCHOOL 206 CHICAGO HEIGHTS	Education	\$18,286,734	\$48,559,280	\$19,476,630	\$3,903,512	79.96%	7.50%	4.00%	0.00%	0.00%
21	BLUE ISLAND PARK DISTRICT	Park	\$698,318	\$1,602,905	\$894,978	\$111,675	87.52%	7.50%	4.00%	0.00%	0.00%
22	BOARD OF EDUCATION CHICAGO	City	\$11,370,824,665	\$5,110,210,000	\$19,111,888,101	\$8,159,613,376	57.31%	8.00%	4.00%	0.34%	8.00%
23	BRIDGEVIEW PARK DISTRICT	Park	\$9,049,685	\$1,142,975	\$814,622	\$306,706	62.35%	7.50%	4.00%	0.00%	0.00%
24	BROADVIEW PARK DISTRICT	Park	\$552,522	\$1,173,535	\$377,437	\$0	100.00%	7.50%	4.00%	0.00%	0.00%
25	BROADVIEW PUBLIC LIBRARY DIST	Library	\$1,315,752	\$938,175	\$730,176	\$253,767	65.25%	7.50%	4.00%	0.00%	0.00%
26	BUFFALO GROVE PARK DIST	Park	\$23,023,152	\$19,780,370	\$8,627,681	\$3,764,023	56.37%	7.50%	4.00%	0.00%	8.00%
27	BURBANK PARK DISTRICT	Park	\$2,627,183	\$1,700,000	\$798,923	\$66,140	91.72%	7.50%	4.00%	0.00%	0.00%
28	BURR RIDGE PARK DISTRICT	Park	\$3,686,250	\$2,877,733	\$0	\$0		0.00%	0.00%	0.00%	0.00%
29	CALUMET MEMORIAL PARK DIST	Park	\$2,827,601	\$2,141,000	\$1,521,677	\$918,828	39.62%	7.50%	4.00%	0.00%	0.00%
30	CENTRAL STICKNEY FIRE DIST	Fire	\$394,287	\$685,934	\$97,294	\$93,354	4.05%	7.00%	5.50%	0.00%	0.00%
31	CENTRAL STICKNEY PARK DIST	Park	\$674,107	\$469,000	\$791,237	\$127,730	83.86%	7.50%	4.00%	0.00%	0.00%
32	CHICAGO COMMUNITY COLLEGE DIST	City	\$182,688,775	\$308,610,842	\$0	\$0		4.50%	0.00%	75.00%	2.51%
33	CHICAGO PARK DISTRICT	City	\$1,385,905,000	\$397,569,544	\$878,825,948	\$360,243,347	59.01%	8.00%	4.50%	0.53%	9.00%
34	CHICAGO RIDGE PARK DIST	Park	\$5,753,024	\$2,424,930	\$561,886	\$100,345	82.14%	7.50%	6.00%	0.73%	0.00%
35	CITY OF BERWYN	Municipality	\$143,389,452	\$73,426,726	\$159,765,551	\$95,180,692	40.42%	7.25%	5.00%	1.59%	8.00%
36	CITY OF BLUE ISLAND	Municipality	\$18,177,125	\$24,237,000	\$3,651,512	\$23,985,222	-556.86%	7.50%	4.00%	1.00%	0.00%
37	CITY OF CALUMET CITY	Municipality	\$86,410,330	\$32,633,741	\$169,153,203	\$93,991,275	44.43%	7.50%	4.00%	0.00%	9.00%
38	CITY OF CHICAGO	City	\$30,535,327,000	\$6,152,677,000	\$27,735,103,000	\$15,285,240,000	44.89%	8.00%	3.00%	0.53%	12.00%
39	CITY OF CHICAGO HEIGHTS	Municipality	\$75,798,876	\$54,563,076	\$128,648,897	\$44,146,263	65.68%	8.00%	5.00%	2.00%	6.00%
40	CITY OF COUNTRY CLUB HILLS	Municipality	\$5,508,000	\$35,636,388	\$1,668,100	\$10,735,197	-543.56%	7.00%	5.50%	0.00%	0.00%
41	CITY OF COUNTRYSIDE	Municipality	\$27,821,638	\$11,767,504	\$23,740,796	\$9,349,899	60.62%	7.00%	5.00%	2.00%	6.00%
42	CITY OF DES PLAINES	Municipality	\$119,397,674	\$95,249,040	\$243,567,883	\$108,493,812	55.46%	7.75%	5.00%	2.00%	4.74%
43	CITY OF ELGIN	Municipality	\$109,858,744	\$141,600,000	\$265,139,396	\$127,404,139	51.95%	7.50%	5.00%	8.00%	6.00%
44	CITY OF EVANSTON	Municipality	\$331,393,773	\$73,873,482	\$388,377,476	\$205,683,794	47.04%	7.00%	5.00%	0.05%	8.50%
45	CITY OF HARVEY	Municipality	\$23,253,941	\$39,161,044	\$58,047,427	\$30,063,462	48.21%	7.00%	5.50%	0.00%	0.00%
46	CITY OF HOMETOWN	Municipality	\$400,035	\$3,400,442	\$0	\$0		0.00%	0.00%	0.00%	0.00%
47	CITY OF MARKHAM	Municipality	\$58,184,135	\$19,229,985	\$23,925,516	\$6,471,158	72.95%	7.00%	5.50%	0.00%	0.00%
48	CITY OF NORTH LAKE	Municipality	\$60,614,154	\$25,473,150	\$25,136,646	\$8,792,210	65.02%	7.00%	5.50%	0.00%	0.00%
49	CITY OF OAK FOREST	Municipality	\$40,302,443	\$29,677,989	\$60,839,925	\$20,052,881	67.04%	7.50%	5.50%	2.00%	8.00%
50	CITY OF PALOS HEIGHTS	Municipality	\$9,218,351	\$16,467,835	\$23,326,812	\$10,578,287	54.65%	7.50%	4.00%	0.00%	0.00%
51	CITY OF PALOS HILLS	Municipality	\$11,938,308	\$11,795,148	\$2,674,174	\$11,827,461	-342.28%	7.00%	4.00%	5.00%	5.00%
52	CITY OF PARK RIDGE	Municipality	\$50,165,927	\$56,744,636	\$133,952,135	\$53,222,969	60.27%	7.00%	3.50%	0.00%	9.00%
53	CITY OF PROSPECT HEIGHTS	Municipality	\$18,621,141	\$8,587,615	\$19,938,893	\$10,645,627	46.61%	6.50%	4.53%	0.00%	9.00%
54	CITY OF ROLLING MEADOWS	Municipality	\$46,606,345	\$57,310,085	\$131,967,346	\$71,014,122	46.19%	7.00%	5.50%	5.00%	8.00%

Count	Agency Name	Agency Type	Total Debts And Liabilities	Gross Operating Budget Revenue	Total Pension Liability	Total Unfunded Pension Liability	% Funded	Investment Rate Of Return	Annual Rate Of Salary Increases	Participant Mortality Rate	Health Care Cost Trend Rate
55	COMBINED SCHOOL DIST CC 113A LEMONT	Education	\$49,205,596	\$28,389,206	\$389,912	\$3,157,775	-709.87%	3.00%	0.00%	0.00%	6.00%
56	COMMUNITY HIGH SCHOOL 212 FRANKLIN PARK	Education	\$62,714,772	\$71,786,505	\$32,915,071	\$16,322,757	50.41%	7.50%	4.00%	0.00%	9.30%
57	COMMUNITY HIGH SCHOOL 228 MIDLOTHIAN	Education	\$33,522,356	\$82,839,345	\$20,272,716	\$5,152,701	74.58%	7.50%	4.00%	0.17%	8.00%
58	COMMUNITY UNIT SCHOOL DISTRICT 205 ELMHURST	Education	\$89,772,913	\$103,565,323	\$41,632,544	\$19,127,126	54.06%	2.50%	2.50%	2.80%	10.90%
59	COMMUNITY UNIT SCHOOL DISTRICT 220 BARRINGTON	Education	\$92,460,540	\$122,914,974	\$28,033,690	\$8,213,125	70.70%	4.50%	4.00%	1.60%	4.50%
60	CONSOLIDATED HIGH SCHOOL 230 ORLAND PARK	Education	\$69,632,166	\$121,158,441	\$36,024,527	\$24,612,664	31.68%	7.50%	4.00%	0.00%	9.00%
61	COUNTRY CLUB HILLS PARK DISTRICT	Park	\$4,562,236	\$1,931,166	\$0	\$0		0.00%	0.00%	0.00%	0.00%
62	COUNTY OF COOK	County	\$6,599,732,917	\$2,942,825,481	\$12,023,222,885	\$4,040,854,226	66.39%	7.50%	5.00%	0.00%	8.00%
63	CRESTWOOD LIBRARY DISTRICT	Library	\$14,228	\$534,276	\$421,849	\$67,452	84.01%	7.50%	4.00%	0.00%	0.00%
64	DEERFIELD PARK DISTRICT	Park	\$11,634,349	\$14,245,824	\$8,742,374	\$1,952,637	77.66%	7.50%	4.00%	0.40%	0.00%
65	DES PLAINES PARK DISTRICT	Park	\$14,821,655	\$13,677,437	\$7,704,675	\$3,145,882	59.17%	7.50%	3.00%	100.00%	8.00%
66	DES.PL.VALL.MOSQUITO DIST Lyons	Special	\$1,342,568	\$1,321,538	\$1,733,973	\$37,818	97.82%	7.50%	0.40%	0.00%	10.00%
67	DOLTON PARK DISTRICT	Park	\$1,380,013	\$1,861,103	\$561,279	\$78,892	85.94%	7.50%	4.00%	0.00%	0.00%
68	DUNDEE TWN PARK DISTRICT	Park	\$32,763,697	\$29,358,085	\$9,449,818	\$2,258,357	76.10%	0.00%	0.00%	0.00%	0.00%
69	DUPAGE COLLEGE DIST 502 GLEN ELLYN Classes in Roselle, Burr Ridge	Education	\$314,955,759	\$151,726,091	\$48,107	\$12,013,103	-24871.63%	5.00%	5.00%	2.00%	0.00%
70	DUPAGE WATER COMMISSION Elmhurst	Special	\$152,313,078	\$63,080,982	\$5,873,738	\$1,731,265	70.53%	7.50%	4.00%	3.00%	8.00%
71	E DUNDEE-CNTRYSIDE FIRE	Fire	\$1,587,083	\$1,940,164	\$2,056,645	\$877,787	57.32%	1.00%	2.00%	0.00%	1.00%
72	EAST HAZELCREST LIBRARY	Library	\$0	\$84,145	\$0	\$0		0.00%	0.00%	0.00%	0.00%
73	EISENHOWE PUBLIC LIBRARY DIST HARWOOD HEIGHTS	Library	\$9,024,258	\$4,542,863	\$2,754,554	\$178,156	93.53%	7.50%	4.00%	0.00%	0.00%
74	ELGIN COLLEGE DISTRICT 509	Education	\$235,264,499	\$76,126,570	\$0	\$0		0.00%	0.00%	0.00%	0.00%
75	ELK GROVE PARK DISTRICT	Park	\$24,994,804	\$20,633,990	\$11,912,954	\$2,329,210	80.45%	7.50%	4.00%	0.00%	8.00%
76	ELK GROVE RURAL FIRE PROTECTION DISTRICT	Fire	\$12,753	\$2,265,750	\$0	\$0		0.00%	0.00%	0.00%	0.00%
77	ELMHURST PARK DISTRICT	Park	\$19,188,602	\$13,129,305	\$10,984,902	\$2,557,006	76.72%	7.50%	4.00%	0.00%	8.00%
78	EVANSTON TOWNSHIP HIGH SCHOOL 202	Education	\$54,968,112	\$72,718,807	\$27,550,967	\$6,729,613	75.57%	7.50%	4.00%	0.40%	8.00%
79	FOREST PARK PARK DISTRICT	Park	\$4,275,352	\$3,601,255	\$661,927	\$661,927		7.50%	10.00%	0.00%	0.00%
80	FOREST PRESERVE DISTRICT	County	\$231,197,671	\$84,757,135	\$295,980,106	\$111,902,590	62.19%	7.50%	5.00%	0.00%	8.00%
81	FOREST RIV ST.LIGHT DIST (MT PROSPECT)	Special	\$627	\$22,553	\$0	\$0		0.00%	0.00%	0.00%	0.00%
82	FOREST RIVER FIRE PROTECTION DISTRICT	Fire	\$22,593	\$50,058	\$0	\$0		0.00%	0.00%	0.00%	0.00%
83	FOREST VIEW PARK DISTRICT	Park	\$12,564	\$150,803	\$0	\$0		0.00%	0.00%	0.00%	0.00%
84	FOX RIVER WATER RECLAMATION DISTRICT ELGIN	Sanitary	\$6,363,868	\$8,891,472	\$9,278,983	\$4,973,640	46.40%	5.00%	5.00%	5.00%	6.00%
85	FRANKFORT PARK DISTRICT	Park	\$952,049	\$2,690,000	\$554,792	\$325,807	41.27%	7.50%	4.00%	58.00%	0.00%
86	FRANKFORT PUBLIC LIBRARY DISTRICT	Library	\$589,315	\$2,212,830	\$1,323,865	\$592,774	55.22%	7.50%	4.00%	0.00%	0.00%
87	FRANKFORT SQUARE PARK DISTRICT	Park	\$9,365,203	\$4,154,472	\$0	\$0		0.00%	0.00%	0.00%	0.00%
88	FRANKLIN PARK PARK DIST	Park	\$2,840,589	\$4,896,531	\$3,225,839	\$440,084	66.36%	7.50%	4.00%	4.00%	0.00%
89	GAIL BORDEN LIBRARY DIST (ELGIN)	Library	\$23,709,389	\$13,180,834	\$11,099,447	\$4,327,820	61.01%	7.50%	4.00%	0.00%	0.00%
90	GARDEN HOME FIRE DISTRICT (ALSIP)	Fire	\$293,189	\$126,355	\$0	\$0		0.00%	0.00%	0.00%	0.00%
91	GARDEN HOMES SANITARY DIST.	Sanitary	\$1,621,102	\$2,303,788	\$0	\$0		0.00%	0.00%	0.00%	0.00%
92	GLENBROOK FIRE DISTRICT Glenview	Fire	\$3,504,972	\$2,875,472	\$0	\$0		0.00%	0.00%	0.00%	0.00%
93	GLENBROOK SANITARY DISTRICT (Northbrook)	Sanitary	\$27,255	\$247,500	\$0	\$0		0.00%	0.00%	0.00%	0.00%
94	GLENCOE PARK DISTRICT	Park	\$13,673,577	\$8,455,636	\$5,940,296	\$2,594,220	56.33%	7.50%	4.00%	0.50%	0.00%
95	GLENVIEW PARK DISTRICT	Park	\$61,787,416	\$32,114,777	\$18,599,973	\$4,654,026	74.98%	7.50%	4.00%	3.00%	0.00%
96	GLENWOOD LYNWOOD LIBRARY	Library	\$7,514,298	\$1,918,700	\$770,268	\$208,635	72.91%	7.50%	4.00%	100.00%	0.00%
97	GOLF MAINE PARK DISTRICT NILES	Park	\$1,425,059	\$1,106,800	\$637,974	\$399,218	37.42%	7.50%	4.00%	0.00%	0.00%
98	GRANDE PRAIRIE LIBRARY (HAZEL CREST)	Library	\$797,795	\$1,949,220	\$1,351,392	\$457,152	66.17%	7.50%	10.00%	3.00%	0.00%
99	GREEN HILLS LIBRARY DIST (PALOS HILLS)	Library	\$5,534,857	\$2,285,713	\$1,670,953	\$401,807	75.95%	7.50%	4.00%	0.07%	8.00%
100	HANOVER PARK FIRE PROTECTION DISTRICT	Fire	\$42,445,682	\$65,907,386	\$73,428,871	\$29,368,756	60.00%	7.50%	3.00%	0.75%	8.00%
101	HANOVER PARK PARK DISTRICT	Park	\$6,457,877	\$441,471	\$3,328,070	\$917	99.97%	7.50%	4.00%	0.00%	0.00%
102	HARPER COLLEGE DIST 512 PALATINE	Education	\$259,441,374	\$108,902,007	\$15,063,432	\$15,063,432		5.00%	5.00%	5.00%	8.00%
103	HARVEY PARK DISTRICT	Park	\$6,687,464	\$1,300,339	\$81,015	\$0	100.00%	0.00%	0.00%	0.00%	6.00%
104	HAWTHORNE PARK DISTRICT CICERO	Park	\$1,315,695	\$880,155	\$0	\$0		0.00%	0.00%	0.00%	0.00%

Count	Agency Name	Agency Type	Total Debts And Liabilities	Gross Operating Budget Revenue	Total Pension Liability	Total Unfunded Pension Liability	% Funded	Investment Rate Of Return	Annual Rate Of Salary Increases	Participant Mortality Rate	Health Care Cost Trend Rate
105	HAZELCREST PARK DISTRICT	Park	\$2,876,138	\$1,460,485	\$1,070,496	\$227,997	78.70%	7.50%	6.00%	0.73%	0.00%
106	HICKORY HILLS PARK DIST	Park	\$3,855,569	\$1,598,112	\$1,411,373	\$578,893	58.98%	7.50%	3.10%	0.00%	0.00%
107	HIGH SCHOOL DISTRICT 200 OAK PARK	Education	\$60,382,163	\$74,996,762	\$21,448,496	\$6,653,939	68.98%	7.50%	4.00%	0.00%	5.00%
108	HIGH SCHOOL DISTRICT 208 RIVERSIDE	Education	\$67,946,662	\$19,237,246	\$215,467	\$587,893	-172.85%	7.50%	4.00%	3.00%	8.00%
109	HIGH SCHOOL DISTRICT 214 ARLINGTON HTS	Education	\$64,559,184	\$230,500,000	\$111,984,450	\$52,827,254	52.83%	5.00%	3.00%	0.10%	8.00%
110	HIGH SCHOOL DISTRICT 217 SUMMIT	Education	\$30,887,340	\$28,943,056	\$8,185,467	\$2,051,063	74.94%	7.50%	4.00%	0.00%	3.00%
111	HIGH SCHOOL DISTRICT 218 OAK LAWN	Education	\$82,324,918	\$93,716,610	\$33,314,529	\$17,025,883	48.89%	7.50%	4.00%	0.17%	6.00%
112	HIGH SCHOOL DISTRICT 219 SKOKIE	Education	\$198,025,058	\$157,984,115	\$29,070,810	\$12,720,308	56.24%	7.50%	4.00%	0.00%	0.00%
113	HIGH SCHOOL DISTRICT 220 BURBANK	Education	\$14,537,575	\$28,009,001	\$7,729,667	\$2,600,187	66.36%	7.50%	4.00%	1.00%	4.00%
114	HIGH SCHOOL DISTRICT 225 GLENVIEW	Education	\$119,840,000	\$104,102,810	\$42,492,644	\$19,910,234	53.14%	5.00%	5.00%	2.00%	8.00%
115	HIGH SCHOOL DISTRICT 229 OAK LAWN	Education	\$5,285,851	\$25,160,212	\$8,873,637	\$3,539,429	60.11%	7.50%	4.00%	0.17%	9.00%
116	HIGH SCHOOL DISTRICT 231 EVERGREEN PARK	Education	\$1,531,325	\$13,139,984	\$3,335,806	\$662,880	80.13%	7.50%	4.00%	0.17%	8.00%
117	HIGH SCHOOL DISTRICT 233 FLOSSMOOR	Education	\$16,046,289	\$48,262,038	\$0	\$0		0.00%	0.00%	0.00%	0.00%
118	HIGH SCHOOL DISTRICT 234 NORRIDGE	Education	\$42,678,132	\$15,729,853	\$2,875,475	\$0	100.00%	7.50%	4.00%	0.00%	0.00%
119	HINSDALE TOWNSHIP HIGH SCHOOL 86	Education	\$50,194,885	\$80,656,916	\$35,893,308	\$23,146,716	35.51%	2.00%	2.00%	2.00%	8.00%
120	HODGKINS PARK DISTRICT	Park	\$639,272	\$1,322,339	\$1,347,648	\$278,066	79.37%	7.50%	4.00%	0.04%	0.00%
121	HODGKINS PUBLIC LIBRARY DISTRICT	Library	\$0	\$471,500	\$266,339	\$128,358	51.81%	7.50%	4.00%	0.04%	0.00%
122	HOFFMAN ESTATES FIRE DIST 1	Fire	\$0	\$68,000	\$0	\$0		0.00%	0.00%	0.00%	0.00%
123	HOFFMAN ESTATES PARK DIST	Park	\$98,675,830	\$18,410,467	\$10,218,602	\$1,208,418	88.17%	7.50%	4.00%	4.00%	4.00%
124	HOLBROOK FIRE PROTECTION DISTRICT CHICAGO HEIGHTS	Fire	\$10,927	\$11,068	\$0	\$0		0.00%	0.00%	0.00%	0.00%
125	HOMEWOOD FLOSSMOOR PARK DISTRICT	Park	\$21,078,307	\$13,970,423	\$8,904,398	\$3,983,362	55.27%	7.50%	4.00%	0.05%	5.00%
126	HOMEWOOD PUBLIC LIBRARY	Library	\$1,266,229	\$1,800,000	\$2,878,371	\$941,918	67.28%	7.50%	4.00%	0.00%	0.00%
127	INDIAN PRAIRIE LIBRARY DISTRICT DARIEN	Library	\$4,631,912	\$3,818,228	\$3,108,068	\$1,308,956	57.89%	7.50%	4.00%	0.00%	0.00%
128	INDIAN TRAILS PUBLIC LIBRARY DIST WHEELING	Library	\$297,098	\$6,040,002	\$5,871,678	\$1,511,724	74.25%	7.50%	4.00%	0.07%	0.00%
129	INVERNESS PARK DISTRICT	Park	\$710,660	\$542,901	\$0	\$0		0.00%	0.00%	0.00%	0.00%
130	IVANHOE PARK DISTRICT	Park	\$5,616	\$510,947	\$0	\$0		0.00%	0.00%	0.00%	0.00%
131	JOLIET COMMUNITY COLLEGE DIST Campus in Frankfort	Education	\$207,163,000	\$80,431,500	\$0	\$0		0.00%	0.00%	0.00%	0.00%
132	JUSTICE PUBLIC LIBRARY DIST	Library	\$15,995	\$319,450	\$554,800	\$137,317	75.25%	7.50%	4.00%	0.00%	0.00%
133	KENILWORTH LIBRARY DIST	Library	\$130,816	\$259,320	\$0	\$0		0.00%	0.00%	0.00%	0.00%
134	KENILWORTH PARK DISTRICT	Park	\$411,129	\$555,588	\$869,706	\$218,657	74.86%	7.50%	4.00%	2.00%	7.00%
135	KIMBERLY HEIGHTS SANITARY DISTRICT TINLEY PARK	Sanitary	\$0	\$64,637	\$0	\$0		0.00%	0.00%	0.00%	0.00%
136	LA GRANGE HIGHLANDS SANITARY DISTRICT	Sanitary	\$1,413,130	\$1,753,000	\$1,249,981	\$173,661	86.11%	7.50%	4.00%	0.04%	0.00%
137	LA GRANGE PARK DISTRICT	Park	\$11,613,275	\$3,948,576	\$1,999,639	\$414,955	79.25%	7.50%	4.00%	0.00%	0.00%
138	LA GRANGE PARK PUBLIC LIBRARY DIST	Library	\$3,121,538	\$1,461,498	\$1,855,151	\$423,183	77.19%	7.50%	4.00%	0.00%	0.00%
139	LAN OAK PARK DISTRICT	Park	\$3,581,700	\$2,552,299	\$1,113,625	\$177,132	84.09%	7.50%	4.00%	0.00%	0.00%
140	LEMONT FIRE PROTECT. DIST.	Fire	\$14,856,440	\$13,229,356	\$16,829,661	\$6,317,758	62.46%	7.00%	5.50%	2.00%	6.00%
141	LEMONT HIGH SCHOOL DIST 210	Education	\$48,975,498	\$24,440,445	\$2,195,494	\$2,195,494		3.50%	0.00%	0.00%	7.67%
142	LEMONT PARK DISTRICT	Park	\$18,893,043	\$6,769,749	\$2,084,647	\$1,422,505	31.76%	7.50%	2.50%	5.00%	0.00%
143	LEMONT PUBLIC LIBRARY DIST	Library	\$3,903,362	\$1,524,069	\$1,085,988	\$453,938	58.20%	7.50%	4.00%	0.63%	0.00%
144	LEYDEN FIRE PROTECTION DISTRICT FRANKLIN PARK	Fire	\$1,492,827	\$2,741,084	\$11,306,121	\$5,224,835	53.79%	7.00%	5.50%	1.00%	0.00%
145	LINCOLNWOOD LIBRARY DIST	Library	\$1,010,390	\$2,354,855	\$0	\$0		0.00%	0.00%	0.00%	0.00%
146	LONG GROVE FIRE PROTECTION DIST	Fire	\$4,318,962	\$4,091,350	\$3,643,620	\$247,647	93.20%	9.28%	4.40%	0.53%	6.00%
147	LYONS TWN HIGH SCHOOL 204	Education	\$38,484,280	\$58,324,985	\$34,070,956	\$7,494,429	78.00%	7.50%	4.00%	0.00%	3.00%
148	MAINE TOWNSHIP HIGH SCHOOL 207 PARK RIDGE	Education	\$77,538,230	\$140,003,718	\$43,655,474	\$10,788,938	75.29%	7.50%	4.00%	30.00%	8.00%
149	MAYWOOD PUBLIC LIBRARY	Library	\$1,608,041	\$5,867,489	\$1,797,558	\$288,332	83.96%	7.50%	4.00%	0.00%	0.00%
150	MC COOK PARK DISTRICT	Park	\$565,000	\$497,661	\$218,600	\$137,196	37.24%	7.50%	4.00%	0.05%	3.00%
151	MC COOK PUBLIC LIBRARY DIS	Library	\$1,504,140	\$1,403,410	\$245,415	\$96,100	60.84%	7.50%	4.00%	0.00%	0.00%
152	MEMORIAL PARK DISTRICT BELLWOOD	Park	\$7,736,953	\$3,630,750	\$4,069,857	\$902,762	77.82%	7.50%	4.00%	0.32%	0.00%
153	METRO WATER RECLAMATION DIST OF GR CHICAGO	County	\$3,117,851,000	\$1,040,949,849	\$2,495,995,098	\$1,343,601,892	46.17%	7.75%	5.00%	0.38%	8.50%
154	MIDLOTHIAN PARK DISTRICT	Park	\$315,198	\$1,601,095	\$418,598	\$168,606	59.72%	7.50%	4.00%	0.17%	0.00%
155	MISSION BRK SANITARY DIST (NORTHBROOK)	Sanitary	\$671,244	\$293,460	\$0	\$0		0.00%	0.00%	0.00%	0.00%

Count	Agency Name	Agency Type	Total Debts And Liabilities	Gross Operating Budget Revenue	Total Pension Liability	Total Unfunded Pension Liability	% Funded	Investment Rate Of Return	Annual Rate Of Salary Increases	Participant Mortality Rate	Health Care Cost Trend Rate
156	MOKENA COMMUNITY PARK DIST	Park	\$3,927,337	\$4,005,024	\$1,344,199	\$466,651	65.28%	7.50%	4.00%	0.00%	0.00%
157	MOKENA FIRE PROTECT. DIST.	Fire	\$7,847,944	\$5,501,505	\$5,326,573	\$1,731,902	67.49%	7.00%	5.50%	0.00%	0.00%
158	MORAIN VALLEY COMM COLL DIST 524 PALOS HILLS	Education	\$116,333,993	\$79,906,515	\$0	\$0		0.00%	0.00%	0.00%	0.00%
159	MORTON COLLEGE DIST 527 CICERO	Education	\$16,407,272	\$36,576,534	\$205,920	\$0	100.00%	0.00%	0.00%	0.00%	0.00%
160	MORTON GROVE PARK DIST	Park	\$1,249,701	\$4,680,190	\$5,125,448	\$2,059,578	59.82%	7.00%	3.00%	5.00%	6.00%
161	MT PROSPECT PARK DISTRICT	Park	\$19,532,725	\$17,072,238	\$14,284,102	\$2,731,271	80.88%	7.50%	4.00%	0.40%	9.00%
162	NANCY L MCCONATHY PUBLIC LIBRARY DIST SAUL VILLAGE	Library	\$901,995	\$399,107	\$392,768	\$123,600	68.53%	7.50%	4.00%	43.00%	0.00%
163	NEW TRIER TOWNSHIP HIGH SCHOOL 203 NORTHFIELD	Education	\$76,138,243	\$92,809,679	\$35,170,212	\$11,762,829	66.55%	4.50%	4.00%	0.09%	5.00%
164	NILES PARK DISTRICT	Park	\$16,819,014	\$10,417,490	\$41,240	\$41,240		7.50%	3.00%	1.42%	0.00%
165	NO.MAINE FIRE PROTECT.DIST (DES PLAINES)	Fire	\$336,433	\$4,350,451	\$22,938,193	\$9,886,634	56.90%	7.00%	5.50%	2.00%	6.00%
166	NORRIDGE PARK DISTRICT	Park	\$2,618,756	\$3,692,649	\$2,624,990	\$69,391	97.36%	7.50%	4.00%	100.00%	8.00%
167	NORTH BERWYN PARK DIST	Park	\$235,790	\$1,903,944	\$1,048,182	\$149,377	85.75%	7.50%	4.00%	0.00%	0.00%
168	NORTH LAKE FIRE PROTECTION DISTRICT	Fire	\$204,017	\$4,073,562	\$15,862,568	\$6,053,700	61.84%	5.00%	3.50%	0.00%	9.00%
169	NORTH PALOS FIRE PROTECTION DISTRICT PALOS HILLS	Fire	\$7,125,803	\$6,316,631	\$9,327,000	\$2,485,880	73.35%	18.00%	4.00%	1.00%	5.00%
170	NORTH RIVERSIDE LIBRARY DIST	Library	\$2,182,370	\$1,307,800	\$0	\$0		0.00%	0.00%	0.00%	0.00%
171	NORTH SHORE MOSQUITO ABATEMENT DISTRICT NORTHFIELD	Special	\$0	\$1,450,205	\$888,260	\$0	100.00%	5.00%	5.00%	0.00%	6.00%
172	NORTHBROOK PARK DISTRICT	Park	\$24,254,581	\$7,993,784	\$9,331,143	\$2,920,255	68.70%	7.50%	4.00%	0.50%	0.00%
173	NORTHBROOK RURAL FIRE DIST	Fire	\$3,480,686	\$5,615,282	\$0	\$0		0.00%	0.00%	0.00%	0.00%
174	NORTHFIELD PARK DISTRICT	Park	\$1,597,452	\$1,752,613	\$424,054	\$88,922	79.03%	7.50%	4.00%	0.00%	0.00%
175	NORTHLAKE PUBLIC LIBRARY	Library	\$8,762,679	\$1,725,164	\$1,431,436	\$508,898	64.45%	7.50%	4.00%	0.07%	7.00%
176	NORTHWEST HOME EQUITY ASSURANCE CHICAGO	City	\$132,812	\$155,000	\$0	\$0		0.00%	0.00%	0.00%	0.00%
177	NORTHWEST MOSQUITO ABATEMENT DISTRICT WHEELING	Special	\$2,683,293	\$2,508,644	\$3,331,013	\$598,073	82.05%	7.50%	4.00%	0.00%	6.00%
178	NORW. PK.FIRE PROTECT.DIST. Harwood Hts	Fire	\$3,631,764	\$5,690,000	\$25,765,118	\$15,380,069	40.31%	7.00%	5.50%	1.00%	8.00%
179	NORWOOD PARK STREET LIGHTING NORWOOD PARK	Special	\$0	\$21,740	\$0	\$0		0.00%	0.00%	0.00%	0.00%
180	NW HOMER FIRE PROTECT.DIST Lockport	Fire	\$0	\$2,640,671	\$3,031,968	\$699,753	76.92%	7.00%	5.00%	0.00%	0.00%
181	OAK BROOK PARK DISTRICT	Park	\$1,211,018	\$6,521,592	\$2,280,980	\$711,375	68.81%	7.50%	4.00%	0.00%	0.00%
182	OAK FOREST PARK DISTRICT	Park	\$5,040,594	\$4,318,053	\$2,713,945	\$1,343,207	50.51%	6.00%	4.00%	0.00%	3.00%
183	OAK LAWN PARK DISTRICT	Park	\$5,929,825	\$12,740,160	\$6,081,579	\$724,966	88.08%	7.50%	4.00%	3.00%	7.00%
184	OAK PARK PARK DISTRICT	Park	\$0	\$11,933,917	\$5,823,807	\$1,017,487	82.53%	7.50%	4.00%	6.00%	8.00%
185	OAKTON COLLEGE DISTRICT SKOKIE DESPLAINES	Education	\$11,843,837	\$131,295,380	\$0	\$0		0.00%	0.00%	0.00%	0.00%
186	OLD TOWN SANITARY DISTRICT Arlington Hts	Sanitary	\$12,253	\$89,000	\$379,803	\$392,902	-3.45%	0.00%	0.00%	0.00%	0.00%
187	OLYMPIA FIELDS PARK DIST	Park	\$2,295,244	\$3,202,735	\$178,995	\$222,923	-24.54%	7.50%	4.00%	0.00%	0.00%
188	OLYMPIA GDNS FIRE DIST. Chicago Heights	Fire	\$12,300	\$22,000	\$0	\$0		0.00%	0.00%	0.00%	0.00%
189	ORLAND FIRE PROTECT.DIST.	Fire	\$32,275,069	\$27,716,012	\$78,216,004	\$23,112,512	70.45%	7.00%	5.00%	0.45%	5.00%
190	ORLAND HILLS LIBRARY DIST.	Library	\$83,305	\$186,400	\$0	\$0		0.00%	0.00%	0.00%	0.00%
191	PALATINE PARK DISTRICT	Park	\$27,618,591	\$22,407,850	\$15,416,410	\$3,309,452	78.53%	7.50%	4.00%	110.00%	0.00%
192	PALATINE PUBLIC LIBRARY	Library	\$2,288,445	\$7,321,819	\$8,186,789	\$1,782,128	78.23%	5.00%	5.00%	0.17%	8.00%
193	PALATINE RURAL FIRE PROTECTION DISTRICT	Fire	\$4,369,378	\$3,739,159	\$8,491,753	\$2,326	99.97%	7.00%	5.50%	1971.00%	6.00%
194	PALATINE TOWNSHIP HIGH SCHOOL 211	Education	\$142,120,296	\$226,129,000	\$133,758,632	\$64,307,478	51.92%	7.50%	4.00%	5.00%	6.00%
195	PALOS FIRE PROTECT. DIST.	Fire	\$125,719	\$6,055,202	\$9,703,570	\$2,300,042	76.30%	7.00%	5.50%	0.53%	8.00%
196	PALOS HTS.FIRE PROT. DIST.	Fire	\$3,183,143	\$3,006,000	\$7,615	\$2,480,994	-32480.35%	7.00%	5.50%	2.00%	6.00%
197	PARK DIST OF LAGRANGE PARK	Park	\$2,569,507	\$1,691,700	\$0	\$214,918		7.50%	4.00%	100.00%	0.00%
198	PARK RIDGE RECREATION AND PARK DIST	Park	\$9,680,702	\$10,733,335	\$0	\$2,626,484		8.00%	3.00%	0.00%	3.00%
199	PHOENIX PARK DISTRICT	Park	\$0	\$23,311	\$0	\$0		0.00%	0.00%	0.00%	0.00%
200	PLEASANT VIEW FIRE DIST (LaGrange Highlands, Burr Ridge, Hodgkins)	Fire	\$12,648,296	\$11,429,077	\$48,413,773	\$24,722,560	48.93%	6.74%	4.79%	0.50%	10.75%
201	PLUM GROVE WOODLANDS SANITARY DISTRICT PALATINE	Sanitary	\$27,967	\$60,825	\$0	\$0		0.00%	0.00%	0.00%	0.00%
202	POPLAR CREEK PUBLIC LIBRARY DISTRICT STREAMWOOD	Library	\$22,108,824	\$5,193,590	\$5,941,792	\$1,365,698	77.02%	7.50%	4.00%	0.00%	0.00%
203	PRAIRIE STATE COMM COLLEGE DISTRICT 515 CHICAGO HEIGHTS	Education	\$27,366,097	\$4,216,561	\$3,398,259	\$0	100.00%	7.75%	2.75%	0.53%	0.00%

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204	PRAIRIE TRAILS PUBLIC LIBRARY DISTRICT BURBANK	Library	\$70,911	\$3,420,000	\$1,674,099	\$435,442	73.99%	7.50%	4.00%	0.00%	0.00%
205	PROSPECT HEIGHTS FIRE PROTECTION DISTRICT	Fire	\$1,033,399	\$4,108,836	\$1,616,289	\$0	100.00%	7.00%	5.50%	0.00%	0.00%
206	PROSPECT HEIGHTS PARK DIST	Park	\$12,973,984	\$4,514,086	\$2,359,142	\$403,553	82.89%	7.50%	4.00%	0.00%	0.00%
207	PROSPECT HEIGHTS PUBLIC LIBRARY DISTRICT	Library	\$199,105	\$2,898,347	\$2,400,254	\$522,394	78.24%	7.50%	4.00%	0.00%	0.00%
208	RICH TOWNSHIP HIGH SCHOOL 227 OLYMPIA FIELDS	Education	\$55,033,931	\$60,929,169	\$16,534,923	\$4,103,595	75.18%	7.50%	4.00%	0.00%	0.00%
209	RICHTON PARK PUBLIC LIBRARY DISTRICT	Library	\$408,708	\$992,100	\$422,248	\$528,550	-25.18%	7.50%	4.00%	0.00%	0.00%
210	RIDGEVILLE PARK DISTRICT	Park	\$68,305	\$640,990	\$646,537	\$49,820	92.29%	7.50%	4.00%	0.00%	0.00%
211	RIVER FOREST PARK DIST	Park	\$315,707	\$3,068,863	\$1,026,203	\$121,145	88.19%	7.50%	4.00%	0.00%	0.00%
212	RIVER GROVE PUB LIB DIST	Library	\$34,095	\$508,425	\$395,364	\$170,354	56.91%	7.50%	4.00%	0.00%	0.00%
213	RIVER TRAILS PARK DIST PROSPECT HEIGHTS	Park	\$8,384,217	\$5,719,408	\$173,911	\$787,726	-352.95%	7.50%	4.00%	0.00%	0.00%
214	RIVERDALE PUBLIC LIBRARY	Library	\$13,545	\$646,000	\$1,852,736	\$67,919	96.33%	7.50%	4.00%	43.00%	0.00%
215	ROLLING MEADOWS PARK DIST	Park	\$3,665,297	\$7,669,140	\$6,000,648	\$2,245,278	62.58%	5.00%	5.00%	0.00%	6.00%
216	ROSELLE PUBLIC LIBRARY	Library	\$1,780,252	\$1,765,468	\$2,469,872	\$870,285	64.76%	7.50%	4.00%	0.00%	0.00%
217	ROSEMONT PARK DISTRICT	Park	\$1,443,953	\$1,612,386	\$592,027	\$497,459	15.97%	7.50%	4.00%	0.00%	0.00%
218	S COOK MOSQUITO ABATEMENT Harvey	Special	\$1,707,292	\$2,529,053	\$2,949,175	\$843,933	71.38%	7.00%	5.00%	100.00%	0.00%
219	SALT CREEK RURAL PARK DIST PALATINE	Park	\$5,126,807	\$3,427,232	\$1,889,195	\$249,927	86.77%	7.50%	4.00%	0.00%	0.00%
220	SCH DISTRICT 35 GLENCOE	Education	\$32,743,329	\$23,521,828	\$1,866,813	\$1,866,813		0.50%	5.50%	1.25%	4.50%
221	SCH DISTRICT 36 - WINNETKA	Education	\$64,872,560	\$40,781,544	\$8,728,742	\$2,190,716	74.90%	7.50%	4.00%	2.00%	6.00%
222	SCH DISTRICT 37 WILMETTE	Education	\$17,053,744	\$15,810,299	\$3,916,238	\$317,715	91.89%	7.50%	4.00%	0.00%	11.00%
223	SCH DISTRICT 38 KENILWORTH	Education	\$10,760,000	\$11,974,350	\$931,276	\$232,758	75.01%	7.50%	3.50%	1.00%	12.00%
224	SCH DISTRICT 39 WILMETTE	Education	\$18,780,000	\$55,420,269	\$643,856	\$89,855	86.04%	7.50%	4.00%	0.00%	7.80%
225	SCHAUMBURG PARK DISTRICT	Park	\$58,675,659	\$34,050,858	\$18,669,095	\$4,758,004	74.51%	7.50%	4.00%	0.00%	0.00%
226	SCHAUMBURG TWP LIBRARY	Library	\$10,686,900	\$14,685,350	\$0	\$0		0.00%	0.00%	0.00%	0.00%
227	SCHOOL DIST 21 WHEELING COMM CONSOLIDATED	Education	\$90,563,739	\$111,640,701	\$24,991,734	\$10,508,767	57.95%	7.50%	4.00%	0.00%	0.00%
228	SCHOOL DIST 23 PROSPECT HTS	Education	\$3,633,389	\$20,381,755	\$0	\$0		0.00%	0.00%	0.00%	0.00%
229	SCHOOL DISTRICT 100 BERWYN	Education	\$47,091,729	\$35,676,020	\$722,912	\$722,912		5.00%	5.00%	0.00%	8.00%
230	SCHOOL DISTRICT 101 WESTERN SPRINGS	Education	\$17,251,833	\$1,376,300	\$2,299,406	\$1,173,669	48.96%	7.50%	4.00%	0.00%	3.00%
231	SCHOOL DISTRICT 102 LAGRANGE PARK	Education	\$47,602,346	\$3,015,598	\$7,406,093	\$2,120,001	71.37%	7.50%	4.00%	0.00%	3.00%
232	SCHOOL DISTRICT 103 LYONS	Education	\$20,573,808	\$25,358,756	\$7,606,325	\$4,422,612	41.86%	7.50%	4.00%	0.00%	3.00%
233	SCHOOL DISTRICT 105 LAGRANGE	Education	\$43,171,825	\$19,541,105	\$4,152,207	\$1,314,439	68.34%	7.50%	4.00%	0.00%	3.00%
234	SCHOOL DISTRICT 106 LAGRANGE HIGHLANDS	Education	\$11,077,200	\$11,271,825	\$3,727,831	\$1,269,414	65.95%	7.50%	4.00%	0.00%	3.00%
235	SCHOOL DISTRICT 107 BURR RIDGE	Education	\$18,093,206	\$10,966,236	\$1,963,435	\$608,056	69.03%	7.50%	4.00%	0.00%	3.00%
236	SCHOOL DISTRICT 109 INDIAN SPRINGS JUSTICE	Education	\$21,113,945	\$28,793,655	\$2,146,801	\$7,269,299	-238.61%	7.50%	4.00%	0.00%	3.00%
237	SCHOOL DISTRICT 110 CENTRAL STICKNEY	Education	\$7,431	\$4,735,685	\$1,297,289	\$55,803	95.70%	7.50%	4.00%	0.00%	3.00%
238	SCHOOL DISTRICT 111 BURBANK	Education	\$12,763,685	\$41,988,576	\$7,161,579	\$3,171,074	55.72%	7.10%	4.00%	0.00%	0.00%
239	SCHOOL DISTRICT 117 PALOS HILLS	Education	\$19,966,961	\$36,906,575	\$0	\$2,711,362		5.00%	6.00%	0.05%	6.00%
240	SCHOOL DISTRICT 122 OAK LAWN	Education	\$40,466,388	\$20,602,607	\$6,742,013	\$4,353,274	35.43%	7.50%	4.00%	0.17%	8.00%
241	SCHOOL DISTRICT 144 MARKHAM	Education	\$37,225,955	\$34,757,173	\$7,704,137	\$3,519,880	54.31%	7.50%	4.00%	0.17%	9.00%
242	SCHOOL DISTRICT 147 HARVEY DIXMOOR	Education	\$7,194,088	\$23,295,726	\$3,964,016	\$1,583,714	60.05%	0.00%	0.00%	0.00%	0.00%
243	SCHOOL DISTRICT 151 SOUTH HOLLAND	Education	\$14,516,041	\$17,640,548	\$4,926,216	(\$193,255)	103.92%	7.50%	4.00%	0.00%	3.00%
244	SCHOOL DISTRICT 152 HARVEY	Education	\$2,970,698	\$32,294,128	\$0	\$0		0.00%	0.00%	0.00%	0.00%
245	SCHOOL DISTRICT 167 GLENWOOD	Education	\$3,130,000	\$13,073,027	\$3,979,927	\$692,487	82.60%	7.50%	4.00%	0.00%	0.00%
246	SCHOOL DISTRICT 169 FORD HEIGHTS	Education	\$3,585,000	\$8,230,453	\$4,253,023	\$0	100.00%	7.50%	4.00%	0.00%	8.00%
247	SCHOOL DISTRICT 170 CHICAGO HEIGHTS	Education	\$8,123,738	\$38,742,000	\$14,096,633	\$3,260,179	76.87%	7.50%	4.00%	0.00%	0.00%
248	SCHOOL DISTRICT 171 LANSING	Education	\$9,372,822	\$13,456,177	\$2,815,688	\$904,348	67.88%	7.50%	4.00%	0.00%	0.00%
249	SCHOOL DISTRICT 172 CHICAGO HEIGHTS	Education	\$1,055,000	\$4,772,839	\$761,177	\$82,589	89.15%	7.50%	4.00%	0.00%	0.00%
250	SCHOOL DISTRICT 194 STEGER	Education	\$4,525,000	\$14,920,506	\$4,223,116	\$967,465	77.09%	7.50%	4.00%	0.00%	0.00%
251	SCHOOL DISTRICT 26 MOUNT PROSPECT	Education	\$25,269,253	\$21,935,398	\$8,864,404	\$4,194,415	52.68%	5.00%	5.00%	2.00%	6.00%
252	SCHOOL DISTRICT 27 NORTHBROOK	Education	\$84,204	\$22,922,859	\$1,995,099	\$1,995,099		5.00%	5.00%	1.00%	6.00%
253	SCHOOL DISTRICT 28 NORTHBROOK	Education	\$15,253,463	\$33,092,405	\$7,484,808	\$4,654,520	37.81%	7.50%	4.00%	0.00%	8.00%
254	SCHOOL DISTRICT 30 NORTHBROOK	Education	\$10,421,342	\$22,879,293	\$3,984,433	\$915,130	77.03%	7.50%	4.00%	5.00%	8.00%

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255	SCHOOL DISTRICT 31 NORTHBROOK	Education	\$9,335,282	\$13,386,217	\$0	\$0		0.00%	0.00%	0.00%	0.00%
256	SCHOOL DISTRICT 57 MT PROSPECT	Education	\$25,208,775	\$21,842,184	\$11,768	\$1,450,884	-12229.06%	5.00%	5.00%	0.24%	71.60%
257	SCHOOL DISTRICT 63 DES PLAINES	Education	\$39,326,622	\$44,650,207	\$12,043,447	\$2,687,696	77.68%	5.00%	5.00%	0.00%	6.00%
258	SCHOOL DISTRICT 78 ROSEMONT	Education	\$4,319,168	\$4,457,334	\$589,899	\$196,577	66.68%	2.00%	2.00%	0.00%	7.00%
259	SCHOOL DISTRICT 79 NORRIDGE	Education	\$1,885,497	\$4,766,212	\$534,361	\$107,208	79.94%	7.50%	4.00%	0.00%	0.00%
260	SCHOOL DISTRICT 81 SCHILLER PARK	Education	\$36,725,331	\$18,255,817	\$22,602	\$786,226	-3378.57%	5.00%	5.00%	0.21%	8.00%
261	SCHOOL DISTRICT 83 FRANKLIN PARK	Education	\$51,217,678	\$51,279,170	\$13,754,745	\$4,192,995	69.52%	7.50%	4.00%	0.00%	0.00%
262	SCHOOL DISTRICT 84 1/2 RIVER GROVE	Education	\$5,011,868	\$11,250,529	\$3,569,112	\$1,394,929	60.92%	7.50%	4.00%	0.00%	0.00%
263	SCHOOL DISTRICT 84 FRANKLIN PARK	Education	\$9,357,340	\$18,860,630	\$4,922,105	\$1,464,527	70.25%	7.50%	4.00%	0.00%	8.00%
264	SCHOOL DISTRICT 85 1/2 RIVER GROVE	Education	\$8,536,417	\$7,030,312	\$1,469,171	\$359,309	75.54%	0.25%	2.25%	0.00%	11.00%
265	SCHOOL DISTRICT 99 CICERO	Education	\$61,579,857	\$156,270,325	\$34,851,377	\$12,283,636	64.75%	7.50%	4.00%	0.09%	8.62%
266	SCHOOL DISTRICT 104 SUMMIT	Education	\$3,406,889	\$17,879,015	\$5,995,344	\$1,488,525	75.17%	7.50%	4.00%	0.00%	3.00%
267	SCHOOL DISTRICT 123 OAK LAWN	Education	\$56,629,161	\$34,462,934	\$9,660,119	\$6,084,349	37.02%	7.50%	4.00%	0.17%	11.00%
268	SCHOOL DISTRICT 124 EVERGREEN PARK	Education	\$20,154,476	\$20,199,161	\$7,503,519	\$3,474,454	53.70%	7.50%	4.00%	0.17%	8.62%
269	SCHOOL DISTRICT 125 ALSIP	Education	\$4,764,517	\$6,158,628	\$2,494,322	\$1,427,393	42.77%	7.50%	4.00%	0.17%	8.00%
270	SCHOOL DISTRICT 126 ALSIP	Education	\$7,102,880	\$27,387,661	\$7,141,985	\$2,982,706	58.24%	7.50%	4.00%	3.00%	5.00%
271	SCHOOL DISTRICT 127 1/2 CHICAGO RIDGE	Education	\$7,635,000	\$6,612,385	\$1,569,328	\$643,363	59.00%	7.50%	4.00%	0.17%	8.00%
272	SCHOOL DISTRICT 127 WORTH	Education	\$6,675,236	\$8,887,390	\$3,904,578	\$866,298	77.81%	7.50%	4.00%	0.17%	9.50%
273	SCHOOL DISTRICT 128 PALOS HEIGHTS	Education	\$5,311,258	\$8,086,251	\$27,044,494	\$1,047,015	96.13%	7.50%	4.00%	0.17%	8.00%
274	SCHOOL DISTRICT 130 BLUE ISLAND	Education	\$14,487,659	\$40,921,531	\$21,282,006	\$11,737,960	44.85%	7.50%	4.00%	0.17%	9.50%
275	SCHOOL DISTRICT 132 CALUMET PARK	Education	\$5,012,554	\$12,461,909	\$1,472,532	\$0	100.00%	7.50%	4.00%	0.00%	0.00%
276	SCHOOL DISTRICT 133 RIVERDALE	Education	\$1,240,000	\$6,022,478	\$1,093,628	\$5,715	99.48%	7.50%	4.00%	0.00%	0.00%
277	SCHOOL DISTRICT 135 ORLAND PARK	Education	\$71,646,382	\$75,266,698	\$311,047	\$1,861,019	-498.31%	5.00%	0.00%	0.00%	9.00%
278	SCHOOL DISTRICT 140 TINLEY PARK	Education	\$36,087,924	\$45,131,300	\$380,000	\$8,448,115	-2123.19%	5.00%	5.00%	0.12%	8.00%
279	SCHOOL DISTRICT 142 FOREST RIDGE OAK FOREST	Education	\$12,399,834	\$15,996,128	\$3,165,839	\$2,470,863	21.95%	7.50%	4.00%	0.17%	8.00%
280	SCHOOL DISTRICT 143 1/2 POSEN ROBBINS	Education	\$5,400,952	\$17,925,883	\$3,643,749	\$353,002	90.31%	7.50%	4.00%	0.17%	3.00%
281	SCHOOL DISTRICT 143 MIDLOTHIAN	Education	\$1,875,000	\$18,275,300	\$5,472,703	\$1,407,674	74.28%	7.50%	4.00%	0.17%	3.00%
282	SCHOOL DISTRICT 145 OAK FOREST	Education	\$28,514,207	\$16,129,438	\$5,281,565	\$7,618,326	-44.24%	7.50%	4.00%	0.17%	11.00%
283	SCHOOL DISTRICT 148 DOLTON RIVERDALE	Education	\$35,731,706	\$36,942,058	\$11,233,790	\$11,233,790		4.00%	0.00%	0.00%	0.00%
284	SCHOOL DISTRICT 150 SOUTH HOLLAND	Education	\$4,895,000	\$11,499,800	\$0	\$0		0.00%	0.00%	0.00%	0.00%
285	SCHOOL DISTRICT 152 1/2 HAZEL CREST	Education	\$3,681,103	\$15,616,181	\$0	\$0		0.00%	0.00%	0.00%	0.00%
286	SCHOOL DISTRICT 153 HOMEWOOD	Education	\$15,694,530	\$24,038,540	\$1,038,164	\$1,038,164		5.00%	5.00%	0.18%	6.00%
287	SCHOOL DISTRICT 154 1/2 BURNHAM	Education	\$420,076	\$2,125,518	\$609,000	\$79,354	86.97%	7.50%	4.00%	0.00%	0.00%
288	SCHOOL DISTRICT 154 THORNTON	Education	\$1,862,358	\$2,808,730	\$27,517	\$70,365	-155.71%	7.50%	4.00%	0.00%	3.00%
289	SCHOOL DISTRICT 155 CALUMET CITY	Education	\$25,070,826	\$13,135,703	\$3,763,538	\$1,207,580	67.91%	7.50%	4.00%	0.00%	0.00%
290	SCHOOL DISTRICT 156 CALUMET CITY	Education	\$4,938,837	\$11,718,191	\$2,541,099	\$929,168	63.43%	7.50%	4.00%	0.00%	8.00%
291	SCHOOL DISTRICT 157 CALUMET CITY	Education	\$9,408,393	\$11,971,243	\$2,336,769	\$479,137	79.50%	7.50%	4.00%	0.00%	0.00%
292	SCHOOL DISTRICT 157-C FRANKFORT	Education	\$59,020,507	\$29,333,373	\$3,778,061	\$1,101,875	70.83%	7.50%	4.00%	2.00%	3.00%
293	SCHOOL DISTRICT 158 LANSING	Education	\$6,959,682	\$32,748,877	\$12,755,078	\$4,402,315	65.49%	7.50%	4.00%	0.00%	9.52%
294	SCHOOL DISTRICT 159 MATTESON	Education	\$36,336,034	\$26,373,521	\$3,507,906	\$1,120,404	68.06%	7.50%	4.00%	0.00%	0.00%
295	SCHOOL DISTRICT 160 COUNTRY CLUB HILLS	Education	\$12,271,553	\$17,152,651	\$3,229,534	\$502,989	84.43%	7.50%	4.00%	0.17%	3.00%
296	SCHOOL DISTRICT 161 CHICAGO HEIGHTS	Education	\$1,311,167	\$27,241,750	\$6,339,830	\$1,349,910	78.71%	7.50%	4.00%	0.00%	8.62%
297	SCHOOL DISTRICT 162 MATTESON	Education	\$57,052,557	\$39,976,724	\$371,566	\$1,686,805	-353.97%	0.20%	3.00%	2.00%	6.00%
298	SCHOOL DISTRICT 163 PARK FOREST	Education	\$20,645,000	\$22,165,788	\$5,367,333	\$784,779	85.38%	7.50%	4.00%	0.00%	0.00%
299	SCHOOL DISTRICT 25 ARLINGTON HEIGHTS	Education	\$15,426,297	\$58,122,251	\$17,199,521	\$4,674,652	72.82%	7.50%	4.00%	10.33%	8.00%
300	SCHOOL DISTRICT 29 GLENVIEW	Education	\$8,536,971	\$13,400,444	\$122,479	\$111,029	9.35%	7.50%	4.00%	14.81%	8.00%
301	SCHOOL DISTRICT 46 ELGIN	Education	\$623,862,379	\$419,993,025	\$127,285,195	\$38,887,445	69.45%	7.50%	4.00%	1.00%	5.00%

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302	SCHOOL DISTRICT 67 MORTON GROVE	Education	\$6,378,169	\$9,731,241	\$2,387,016	\$501,196	79.00%	7.50%	4.00%	0.00%	0.00%
303	SCHOOL DISTRICT 68 SKOKIE	Education	\$14,783,883	\$33,965,913	\$11,262,081	\$2,484,662	77.94%	7.50%	4.00%	0.02%	6.00%
304	SCHOOL DISTRICT 69 SKOKIE	Education	\$16,645,000	\$25,990,902	\$3,292,431	\$427,089	87.03%	0.00%	0.00%	0.00%	0.00%
305	SCHOOL DISTRICT 70 Morton Grove	Education	\$5,020,000	\$11,800,922	\$1,649,003	\$72,124	95.63%	0.00%	0.00%	0.00%	0.00%
306	SCHOOL DISTRICT 71 NILES	Education	\$475,000	\$9,062,723	\$1,114,299	\$522,686	53.09%	0.00%	0.00%	0.00%	0.00%
307	SCHOOL DISTRICT 72 SKOKIE	Education	\$7,410,000	\$11,301,784	\$2,015,922	\$620,846	69.20%	7.50%	4.00%	0.00%	0.00%
308	SCHOOL DISTRICT 73 1/2 SKOKIE	Education	\$9,118,470	\$17,538,848	\$4,237,421	\$1,380,923	67.41%	0.00%	0.00%	0.00%	0.00%
309	SCHOOL DISTRICT 73 SKOKIE	Education	\$2,089,079	\$7,774,632	\$1,138,857	\$263,616	76.85%	7.50%	4.00%	0.00%	3.00%
310	SCHOOL DISTRICT 74 LINCOLNWOOD	Education	\$13,758,000	\$22,794,327	\$5,028,437	\$1,552,069	69.13%	7.50%	4.00%	0.00%	0.00%
311	SCHOOL DISTRICT 80 NORRIDGE	Education	\$5,744,779	\$10,658,323	\$2,316,718	\$611,723	73.60%	7.50%	4.00%	0.00%	0.00%
312	SCHOOL DISTRICT 86 HARWOOD HEIGHTS	Education	\$4,840,509	\$6,528,908	\$2,117,940	\$903,963	57.32%	7.50%	4.00%	0.00%	3.25%
313	SCHOOL DISTRICT 87 BERKELEY	Education	\$28,242,642	\$26,681,230	\$8,295,596	\$2,280,676	72.51%	7.50%	4.00%	0.00%	3.00%
314	SCHOOL DISTRICT 89 MAYWOOD MELROSE PARK BROADVIEW	Education	\$35,300,740	\$65,280,456	\$5,256,050	\$1,406,594	73.24%	5.00%	5.00%	2.00%	8.00%
315	SCHOOL DISTRICT 90 RIVER FOREST	Education	\$15,430,422	\$19,500,600	\$4,215,470	\$1,390,796	67.01%	5.00%	5.00%	0.49%	5.00%
316	SCHOOL DISTRICT 91 FOREST PARK	Education	\$3,333,062	\$16,600,000	\$5,851,344	\$1,539,756	73.69%	2.50%	4.00%	0.00%	5.00%
317	SCHOOL DISTRICT 92 1/2 WESTCHESTER	Education	\$14,430,650	\$15,216,575	\$3,075,846	\$598,382	80.55%	7.50%	4.00%	0.00%	0.00%
318	SCHOOL DISTRICT 92 BROADVIEW	Education	\$6,927,956	\$6,597,979	\$1,241,674	\$368,479	70.32%	0.00%	0.00%	0.00%	0.00%
319	SCHOOL DISTRICT 93 HILLSIDE	Education	\$6,598,994	\$8,344,393	\$1,089,595	\$623,887	42.74%	5.00%	5.00%	2.00%	6.00%
320	SCHOOL DISTRICT 94 NORTH RIVERSIDE	Education	\$5,235,771	\$5,293,810	\$1,242,180	\$312,692	74.83%	7.50%	4.00%	2.00%	3.00%
321	SCHOOL DISTRICT 95 BROOKFIELD LAGRANGE	Education	\$14,471,351	\$10,134,853	\$4,502,954	\$3,044,562	32.39%	7.50%	4.00%	0.00%	11.00%
322	SCHOOL DISTRICT 96 RIVERSIDE	Education	\$325,257	\$23,149,200	\$3,589,550	\$1,157,448	67.76%	2.00%	2.00%	0.00%	2.00%
323	SCHOOL DISTRICT 97 OAK PARK	Education	\$60,952,533	\$60,102,782	\$24,088,751	\$13,877,923	42.39%	7.50%	4.00%	7.00%	7.00%
324	SCHOOL DISTRICT 98 BERWYN	Education	\$10,818,784	\$40,102,741	\$6,008,501	\$454,774	92.43%	0.05%	3.00%	1.00%	29.00%
325	SCHOOL DISTRICT C C 108 WILLOW SPRINGS	Education	\$7,146,789	\$4,250,950	\$923,060	\$203,527	77.95%	7.50%	4.00%	0.00%	3.00%
326	SCHOOL DISTRICT C C 146 TINLEY PARK	Education	\$43,688,704	\$37,205,050	\$294,580	\$5,090,983	-1628.22%	8.00%	4.00%	2.68%	8.00%
327	SCHOOL DISTRICT C C 15 PALATINE	Education	\$116,761,148	\$143,736,049	\$79,060,625	\$40,379,583	48.93%	5.00%	5.00%	2.00%	6.00%
328	SCHOOL DISTRICT C C 168 SAUK VILLAGE	Education	\$0	\$18,083,636	\$3,836,324	\$456,198	88.11%	7.50%	4.00%	0.00%	0.00%
329	SCHOOL DISTRICT C C 181 HINSDALE WESTMONT	Education	\$84,655,296	\$59,386,015	\$14,441,316	\$7,578,702	47.52%	7.50%	4.00%	0.00%	3.00%
330	SCHOOL DISTRICT C C 54 SCHAUMBURG	Education	\$122,023,627	\$212,763,930	\$62,778,772	\$24,631,163	60.77%	7.50%	4.00%	0.00%	6.00%
331	SCHOOL DISTRICT C C 59 ARLINGTON HEIGHTS	Education	\$69,862,683	\$101,325,207	\$32,742,249	\$10,724,689	67.25%	7.50%	4.00%	0.00%	8.00%
332	SCHOOL DISTRICT C C 62 DES PLAINES	Education	\$120,521,541	\$85,588,319	\$19,339,447	\$7,378,664	61.85%	7.50%	4.00%	0.00%	10.00%
333	SCHOOL DISTRICT C C 64 PARK RIDGE NILES	Education	\$51,478,444	\$78,606,705	\$22,845,353	\$10,771,184	52.85%	5.00%	3.50%	0.00%	9.00%
334	SCHOOL DISTRICT C C 65 EVANSTON	Education	\$53,751,469	\$105,549,270	\$30,741,621	\$4,658,199	84.85%	5.00%	5.00%	2.00%	6.00%
335	SCHOOL DISTRICT C C 180 BURR RIDGE	Education	\$25,446	\$11,368,636	\$101,792	\$376,822	-270.19%	7.50%	0.40%	0.00%	105.00%
336	SCHOOL DISTRICT CC 118 PALOS PARK	Education	\$15,025,669	\$22,345,620	\$9,957,919	\$3,068,591	69.18%	7.50%	4.00%	90.00%	7.50%
337	SCHOOL DISTRICT CC 34 DES PLAINES	Education	\$47,798,108	\$71,946,595	\$12,434,234	\$4,544,282	63.45%	7.50%	4.00%	0.00%	8.00%
338	SCHOOL DISTRICT UNIT 300 CARPENTERSVILLE	Education	\$459,689,148	\$183,384,075	\$50,111,721	\$11,367,522	77.32%	7.50%	4.00%	0.00%	3.00%
339	SCHOOL DISTRICT UNIT 401 ELMWOOD PARK	Education	\$37,962,002	\$34,173,657	\$8,963,283	\$4,179,909	53.37%	7.50%	4.00%	0.00%	8.00%
340	SKOKIE PARK DISTRICT	Park	\$16,875,390	\$32,231,160	\$12,117,302	\$3,166,145	73.87%	7.50%	4.00%	0.16%	9.00%
341	SOUTH BARRINGTON PARK DIST	Park	\$10,123,983	\$3,351,149	\$0	\$0		0.00%	0.00%	0.00%	0.00%
342	SOUTH LYONS TOWNSHIP SANITARY DISTRICT COUNTRYSIDE	Sanitary	\$4,268,989	\$296,441	\$944,681	\$917,020	2.93%	7.50%	4.00%	50.00%	5.00%
343	SOUTH SUBURBAN COLLEGE DIST SOUTH HOLLAND	Education	\$43,156,349	\$34,439,514	\$0	\$0		0.55%	2.00%	0.00%	0.00%
344	STEGEER-S.CHIC.HTS. LIBRARY	Library	\$602,552	\$604,351	\$682,735	\$241,080	64.69%	7.50%	4.00%	100.00%	0.00%
345	STICKNEY FOREST VIEW PUB LIBRARY DIST	Library	\$1,843,229	\$1,261,805	\$459,795	\$385,572	16.14%	7.50%	4.00%	0.00%	0.00%
346	STREAMWOOD PARK DISTRICT	Park	\$11,596,055	\$6,049,821	\$3,109,879	\$1,073,936	65.47%	7.50%	4.00%	0.00%	0.00%
347	SUMMIT PARK DISTRICT	Park	\$255,859	\$1,234,965	\$614,518	\$261,663	57.42%	7.50%	4.00%	0.00%	0.00%
348	SUMMIT PUBLIC LIBRARY DISTRICT	Library	\$5,519,920	\$318,000	\$138,581	\$86,451	37.62%	7.50%	4.00%	0.00%	0.00%
349	SW HOME EQUITY ASSURANCE Chicago	City	\$2,177,705	\$1,120,000	\$0	\$0		0.00%	0.00%	0.00%	0.00%

Count	Agency Name	Agency Type	Total Debts And Liabilities	Gross Operating Budget Revenue	Total Pension Liability	Total Unfunded Pension Liability	% Funded	Investment Rate Of Return	Annual Rate Of Salary Increases	Participant Mortality Rate	Health Care Cost Trend Rate
350	THORN CREEK BASIN SANITARY DISTRICT CHICAGO HEIGHTS	Sanitary	\$6,935,524	\$5,988,789	\$5,099,723	\$1,446,621	71.63%	7.50%	4.00%	0.10%	6.00%
351	THORNT.FR.HIGH SCHOOL 215 CALUMET CITY	Education	\$17,066,379	\$47,971,939	\$11,235,358	\$3,219,815	71.34%	0.00%	4.00%	0.00%	9.52%
352	TINLEY PARK PARK DISTRICT	Park	\$12,699,372	\$8,157,000	\$3,563,954	\$1,190,502	66.60%	7.50%	4.00%	0.00%	0.00%
353	TOWN NOTHFIELD	Township	\$3,168,813	\$4,100,700	\$2,246,121	\$239,914	89.32%	7.50%	4.00%	0.00%	0.00%
354	TOWN OF BARRINGTON	Township	\$0	\$360,000	\$226,341	\$0	100.00%	7.50%	4.00%	0.00%	0.00%
355	TOWN OF BERWYN	Township	\$12,576	\$311,650	\$354,015	\$529,842	-49.67%	7.50%	4.00%	2.00%	10.00%
356	TOWN OF BLOOM	Township	\$1,937,721	\$2,811,400	\$0	\$0	100.00%	0.00%	0.00%	0.00%	0.00%
357	TOWN OF BREMEN	Township	\$1,920,722	\$1,640,200	\$493,612	\$0	100.00%	7.50%	4.00%	0.00%	0.00%
358	TOWN OF CALUMET	Township	\$579,005	\$1,338,416	\$828,424	\$836,150	-0.93%	7.50%	4.00%	0.00%	0.00%
359	TOWN OF CICERO	Township	\$166,622,936	\$120,660,492	\$254,230,637	\$167,735,495	34.02%	7.00%	5.50%	2.00%	6.00%
360	TOWN OF ELK GROVE	Township	\$66,466	\$2,286,506	\$22,981	\$0	100.00%	7.50%	4.00%	0.00%	0.00%
361	TOWN OF EVANSTON	Township	\$140,735	\$1,902,546	\$305,956	(\$25,092)	108.20%	7.50%	4.00%	0.00%	0.00%
362	TOWN OF HANOVER	Township	\$147,586	\$4,693,085	\$2,791,697	\$1,097,354	60.69%	7.50%	6.00%	0.73%	0.00%
363	TOWN OF LEMONT	Township	\$7,849,826	\$2,537,106	\$0	\$351,617	100.00%	7.50%	4.00%	0.00%	0.00%
364	TOWN OF LEYDEN	Township	\$4,468,513	\$13,340,310	\$6,186,495	\$2,287,227	63.03%	0.00%	0.00%	0.00%	9.00%
365	TOWN OF LYONS	Township	\$14,543,760	\$928,031	\$2,443,692	\$625,543	74.40%	7.50%	4.00%	0.00%	0.00%
366	TOWN OF MAINE	Township	\$4,554,161	\$3,440,000	\$17,956	\$0	100.00%	3.50%	4.00%	0.00%	0.00%
367	TOWN OF NILES	Township	\$35,085	\$2,154,720	\$0	\$0	100.00%	0.00%	0.00%	0.00%	0.00%
368	TOWN OF NORWOOD PARK	Township	\$5,502	\$603,000	\$425,033	\$4,008	99.06%	7.50%	4.00%	0.25%	0.00%
369	TOWN OF OAK PARK	Township	\$2,241,663	\$3,665,536	\$3,450,147	\$450,443	86.94%	7.50%	4.00%	0.00%	3.00%
370	TOWN OF ORLAND	Township	\$960,470	\$2,419,745	\$0	\$0	100.00%	0.00%	0.00%	0.00%	0.00%
371	TOWN OF PALATINE	Township	\$1,629,588	\$1,806,458	\$3,260,186	\$1,046,664	67.90%	7.50%	4.00%	0.00%	9.00%
372	TOWN OF PALOS	Township	\$714,891	\$2,045,437	\$678,521	\$432,328	36.28%	7.50%	4.00%	0.00%	0.00%
373	TOWN OF PROVISO	Township	\$3,367,771	\$4,472,495	\$3,490,485	\$305,342	91.25%	7.50%	4.00%	0.00%	0.00%
374	TOWN OF SCHAUMBURG	Township	\$660,745	\$5,786,415	\$4,329,329	\$950,557	78.04%	7.00%	3.50%	0.93%	0.00%
375	TOWN OF STICKNEY	Township	\$2,337,510	\$6,444,372	\$5,943,716	\$893,920	84.96%	7.50%	4.00%	0.00%	0.00%
376	TOWN OF THORNTON	Township	\$10,037,969	\$10,198,944	\$7,859,183	\$2,233,072	71.59%	5.00%	5.00%	0.00%	10.00%
377	TOWN OF WHEELING	Township	\$2,352,352	\$2,672,759	\$1,710,279	\$362,744	78.79%	7.50%	4.00%	0.05%	7.00%
378	TOWN OF WORTH	Township	\$4,459,278	\$2,393,757	\$3,262,508	\$375,071	88.50%	7.50%	4.00%	0.00%	0.00%
379	TOWN RICH	Township	\$694,860	\$4,561,789	\$4,739,813	\$1,305,317	72.46%	7.50%	4.00%	0.00%	0.00%
380	TOWN RIVER FOREST	Township	\$368,549	\$518,674	\$459,853	\$44,099	90.41%	7.50%	4.00%	0.10%	3.00%
381	TOWN RIVERSIDE	Township	\$17,673	\$1,065,600	\$314,748	(\$32,782)	110.42%	7.50%	4.00%	0.00%	0.00%
382	TRITON COMM COLL DISTR 504 RIVER GROVE	Education	\$22,319,396	\$55,307,248	\$1,950,792	\$1,950,792	100.00%	5.00%	5.00%	6.00%	8.00%
383	UNIV PARK PUBLIC LIBRARY	Library	\$512,909	\$718,780	\$397,899	\$210,749	47.03%	7.50%	10.00%	3.00%	0.00%
384	VETERANS PARK DISTRICT MELROSE PARK	Park	\$11,194,842	\$6,129,452	\$3,493,378	\$306,381	91.23%	0.00%	0.00%	0.00%	0.00%
385	VIL OF ARLINGTON HEIGHTS	Municipality	\$108,446,609	\$135,589,864	\$284,378,967	\$97,748,291	65.63%	7.50%	5.50%	0.47%	9.00%
386	VILL. OF INDIAN HEAD PARK	Municipality	\$1,992,353	\$3,701,140	\$4,049,733	\$805,494	80.11%	7.50%	4.40%	0.31%	0.00%
387	VILL. OF SOUTH BARRINGTON	Municipality	\$4,706,268	\$5,866,225	\$10,100,154	\$5,375,590	46.78%	7.00%	5.50%	2.00%	6.00%
388	VILLAGE BELLWOOD	Municipality	\$95,761,097	\$37,350,121	\$78,069,358	\$27,888,750	64.28%	7.25%	5.00%	75.00%	8.00%
389	VILLAGE OF ALSIP	Municipality	\$21,930,550	\$15,726,835	\$73,703,981	\$38,721,467	47.46%	7.00%	5.50%	1.30%	9.00%
390	VILLAGE OF BARRINGTON	Municipality	\$36,527,999	\$24,641,274	\$36,913,430	\$14,770,257	59.99%	7.50%	5.50%	1.87%	8.00%
391	VILLAGE OF BARTLETT	Municipality	\$57,171,235	\$37,508,577	\$58,409,342	\$18,602,219	68.15%	7.50%	5.50%	0.47%	8.00%
392	VILLAGE OF BEDFORD PARK	Municipality	\$116,849,272	\$50,342,121	\$53,402,457	\$32,447,881	39.24%	4.00%	4.00%	25.87%	13.60%
393	VILLAGE OF BENSENVILLE	Municipality	\$59,918,890	\$68,427,143	\$39,551,109	\$15,130,747	61.74%	7.50%	4.00%	0.74%	9.00%
394	VILLAGE OF BERKELEY	Municipality	\$2,511,833	\$4,506,075	\$8,892,605	\$2,956,301	66.76%	7.50%	4.00%	0.05%	0.00%
395	VILLAGE OF BRIDGEVIEW	Municipality	\$216,788,388	\$52,179,119	\$8,610,348	\$33,254,267	-286.21%	7.00%	5.50%	65.00%	8.00%
396	VILLAGE OF BROADVIEW	Municipality	\$38,169,231	\$21,143,284	\$62,887,961	\$21,893,258	65.19%	7.00%	3.00%	125.00%	8.00%
397	VILLAGE OF BROOKFIELD	Municipality	\$29,781,998	\$14,634,248	\$42,319,695	\$14,968,864	64.63%	7.00%	5.00%	3.00%	8.00%
398	VILLAGE OF BUFFALO GROVE	Municipality	\$31,030,223	\$33,361,192	\$137,720,196	\$51,589,455	62.54%	7.00%	5.00%	0.90%	8.00%
399	VILLAGE OF BURR RIDGE	Municipality	\$14,583,419	\$15,597,135	\$22,113,173	\$6,253,840	71.72%	7.50%	5.50%	0.00%	9.00%
400	VILLAGE OF CHICAGO RIDGE	Municipality	\$19,260,626	\$19,422,525	\$51,124,772	\$29,467,488	42.36%	6.83%	5.25%	0.14%	6.00%
401	VILLAGE OF CRESTWOOD	Municipality	\$47,145,748	\$12,332,500	\$819,731	\$588,592	28.20%	7.00%	5.50%	0.00%	0.00%
402	VILLAGE OF DEER PARK	Municipality	\$463,195	\$3,300,275	\$0	\$0	100.00%	0.00%	0.00%	0.00%	0.00%
403	VILLAGE OF DEERFIELD	Municipality	\$29,022,214	\$30,524,127	\$57,700,390	\$19,373,610	66.42%	7.50%	5.00%	0.10%	9.00%
404	VILLAGE OF DOLTON	Municipality	\$30,629	\$25,624	\$2,181,315	\$416,297	80.92%	0.00%	3.00%	1.50%	0.00%
405	VILLAGE OF EAST DUNDEE	Municipality	\$13,456,919	\$8,102,313	\$10,103,755	\$3,594,381	64.43%	7.50%	4.00%	5.00%	8.00%
406	VILLAGE OF ELK GROVE	Municipality	\$93,586,312	\$77,355,774	\$227,095,944	\$100,887,599	55.57%	7.25%	5.00%	2.00%	6.00%
407	VILLAGE OF ELMWOOD PARK	Municipality	\$12,337,632	\$45,490,095	\$75,053,638	\$38,532,469	48.66%	7.00%	5.50%	1.59%	6.00%
408	VILLAGE OF FLOSSMOOR	Municipality	\$13,557,653	\$14,840,155	\$25,727,409	\$9,209,346	64.20%	7.00%	5.50%	2.00%	6.00%
409	VILLAGE OF FOREST PARK	Municipality	\$23,456,850	\$22,029,561	\$62,484,903	\$21,106,077	66.22%	7.50%	5.00%	1971.00%	8.00%
410	VILLAGE OF FORESTVIEW	Municipality	\$2,464,411	\$5,598,400	\$1,403,787	\$24,401	98.26%	7.50%	4.00%	0.00%	0.00%

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411	VILLAGE OF FRANKFORT	Municipality	\$13,684,031	\$52,398,900	\$690,604	\$10,561,074	-1429.25%	7.00%	5.50%	0.00%	8.00%
412	VILLAGE OF FRANKLIN PARK	Municipality	\$59,618,310	\$25,175,115	\$7,414,197	\$66,237,805	-793.39%	7.00%	5.50%	1.00%	4.40%
413	VILLAGE OF GLENCOE	Municipality	\$25,026,941	\$19,612,236	\$35,633,310	\$14,975,309	57.97%	7.00%	5.50%	53.00%	54.22%
414	VILLAGE OF GLENVIEW	Municipality	\$192,015,741	\$137,803,471	\$181,205,026	\$52,023,770	71.29%	7.50%	4.50%	0.86%	6.00%
415	VILLAGE OF GLENWOOD	Municipality	\$21,698,757	\$11,763,095	\$13,500,611	\$6,029,143	55.34%	7.00%	5.50%	0.00%	52.40%
416	VILLAGE OF GOLF	Municipality	\$3,070,470	\$1,040,920	\$0	\$0		0.00%	0.00%	0.00%	0.00%
417	VILLAGE OF HANOVER PARK	Municipality	\$42,445,682	\$65,907,386	\$73,428,871	\$29,368,756	60.00%	7.50%	3.00%	0.75%	8.00%
418	VILLAGE OF HARWOOD HEIGHTS	Municipality	\$9,047,908	\$6,604,685	\$18,245,876	\$3,089,212	63.07%	7.50%	3.60%	8.00%	8.00%
419	VILLAGE OF HAZELCREST	Municipality	\$9,970,518	\$10,189,170	\$33,979,465	\$13,719,481	59.62%	7.50%	4.00%	2.50%	3.00%
420	VILLAGE OF HILLSIDE	Municipality	\$10,891,389	\$14,694,027	\$46,140,655	\$25,233,713	45.31%	7.00%	4.00%	0.00%	0.00%
421	VILLAGE OF HINSDALE	Municipality	\$18,786,644	\$32,803,416	\$15,715,542	\$11,091,790	29.42%	7.50%	4.00%	0.00%	0.00%
422	VILLAGE OF HODGKINS	Municipality	\$37,047,507	\$10,975,731	\$13,545,339	\$5,537,617	59.12%	6.95%	3.17%	0.10%	6.80%
423	VILLAGE OF HOFFMAN ESTATES	Municipality	\$21,135,897	\$45,524,668	\$34,328,423	\$10,977,076	68.02%	5.00%	5.00%	0.74%	8.00%
424	VILLAGE OF HOMEWOOD	Municipality	\$9,361,787	\$27,707,904	\$47,545,136	\$16,898,507	64.46%	7.00%	5.00%	2.00%	6.00%
425	VILLAGE OF INVERNESS	Municipality	\$9,164,690	\$6,473,700	\$1,111,275	\$398,035	64.18%	7.50%	4.00%	0.33%	0.00%
426	VILLAGE OF JUSTICE	Municipality	\$15,618,271	\$5,461,400	\$18,095,332	\$9,018,209	50.16%	7.00%	3.00%	0.00%	10.00%
427	VILLAGE OF KENILWORTH	Municipality	\$10,004,197	\$5,450,347	\$9,253,525	\$4,065,023	56.07%	7.00%	5.50%	3.00%	6.00%
428	VILLAGE OF LA GRANGE	Municipality	\$19,368,307	\$14,998,405	\$54,546,408	\$22,941,841	57.94%	7.50%	5.00%	2.00%	6.00%
429	VILLAGE OF LAGRANGE PARK	Municipality	\$6,340,569	\$11,950,905	\$24,907,876	\$9,980,503	59.93%	7.00%	5.50%	1971.00%	0.00%
430	VILLAGE OF LANSING	Municipality	\$37,198,932	\$53,162,754	\$111,779,673	\$62,398,580	44.18%	7.50%	4.00%	200.00%	6.00%
431	VILLAGE OF LEMONT	Municipality	\$39,026,728	\$11,235,100	\$14,018,093	\$4,246,895	69.70%	7.00%	5.50%	0.00%	0.00%
432	VILLAGE OF LINCOLNWOOD	Municipality	\$21,714,561	\$26,015,393	\$41,571,460	\$18,530,171	55.43%	7.00%	5.00%	0.00%	3.00%
433	VILLAGE OF LYNWOOD	Municipality	\$16,605,566	\$8,029,500	\$3,246,365	\$1,364,351	57.97%	0.00%	0.00%	0.00%	0.00%
434	VILLAGE OF LYONS	Municipality	\$32,107,204	\$17,115,872	\$24,853,403	\$10,885,048	56.20%	7.50%	5.00%	0.50%	8.00%
435	VILLAGE OF MATTESON	Municipality	\$62,363,991	\$29,795,600	\$1,746,233	\$10,043,797	-475.17%	7.00%	2.99%	2.50%	0.00%
436	VILLAGE OF MELROSE PARK	Municipality	\$101,977,083	\$45,079,492	\$168,185,480	\$117,510,826	30.13%	7.50%	5.50%	0.00%	8.00%
437	VILLAGE OF MIDLOTHIAN	Municipality	\$23,204,760	\$57,316,080	\$25,167,496	\$6,594,672	73.80%	7.25%	5.00%	1.59%	8.00%
438	VILLAGE OF MORTON GROVE	Municipality	\$34,151,590	\$44,281,213	\$121,509,158	\$64,131,310	47.22%	7.50%	5.00%	1.00%	3.00%
439	VILLAGE OF MOUNT PROSPECT	Municipality	\$52,716,019	\$86,419,465	\$180,586,469	\$63,117,497	65.05%	8.00%	5.50%	0.00%	8.00%
440	VILLAGE OF NILES	Municipality	\$47,555,120	\$38,954,125	\$108,495,026	\$50,078,848	53.84%	7.50%	4.50%	5.00%	8.00%
441	VILLAGE OF NORRIDGE	Municipality	\$2,870,543	\$16,629,862	\$43,019,599	\$20,068,922	53.35%	7.00%	5.50%	1.00%	8.00%
442	VILLAGE OF NORTH RIVERSIDE	Municipality	\$16,857,626	\$22,158,580	\$10,693,359	\$19,010,790	-77.78%	8.00%	5.00%	1.70%	8.00%
443	VILLAGE OF NORTHBROOK	Municipality	\$84,338,893	\$69,091,646	\$41,466,121	\$13,048,859	68.53%	7.50%	0.40%	2.00%	6.00%
444	VILLAGE OF NORTHFIELD	Municipality	\$10,974,404	\$13,079,250	\$32,277,488	\$13,833,711	57.14%	7.00%	4.25%	0.75%	8.00%
445	VILLAGE OF OAK BROOK	Municipality	\$15,750,046	\$19,867,380	\$90,267,801	\$29,801,253	66.99%	7.00%	4.00%	0.69%	14.00%
446	VILLAGE OF OAK LAWN	Municipality	\$121,764,852	\$41,237,562	\$284,366,369	\$126,499,899	55.52%	7.00%	3.00%	2.00%	5.00%
447	VILLAGE OF OAK PARK	Municipality	\$126,746,882	\$50,266,170	\$220,555,586	\$94,722,712	57.05%	7.50%	5.00%	1984.00%	3.00%
448	VILLAGE OF OLYMPIA FIELDS	Municipality	\$13,415,509	\$13,026,061	\$15,153,420	\$9,191,931	39.34%	7.00%	5.00%	0.38%	8.50%
449	VILLAGE OF ORLAND HILLS	Municipality	\$2,753,036	\$7,937,510	\$7,218,117	\$3,652,685	49.40%	6.75%	3.00%	5.00%	9.00%
450	VILLAGE OF ORLAND PARK	Municipality	\$103,457,525	\$89,086,693	\$114,943,078	\$27,383,290	76.18%	7.50%	5.50%	0.74%	8.00%
451	VILLAGE OF PALATINE	Municipality	\$150,322,758	\$102,390,760	\$160,948,024	\$49,964,437	68.96%	7.75%	4.68%	0.05%	8.00%
452	VILLAGE OF PALOS PARK	Municipality	\$5,462,208	\$7,517,941	\$5,966,116	\$3,097,190	48.09%	7.50%	4.00%	3.72%	0.00%
453	VILLAGE OF PARK FOREST	Municipality	\$39,394,667	\$43,213,976	\$73,748,554	\$33,324,548	54.81%	7.00%	5.50%	16.00%	8.00%
454	VILLAGE OF POSEN	Municipality	\$3,222,387	\$6,227,041	\$4,509,815	\$1,786,641	60.38%	6.00%	5.00%	0.00%	8.00%
455	VILLAGE OF RICHTON PARK	Municipality	\$38,744,876	\$18,010,214	\$16,833,735	\$6,412,120	61.91%	7.00%	5.50%	1.00%	7.50%
456	VILLAGE OF RIVER FOREST	Municipality	\$7,661,690	\$26,176,266	\$60,236,974	\$28,696,281	52.36%	7.50%	5.50%	1971.00%	8.00%
457	VILLAGE OF RIVER GROVE	Municipality	\$20,212,911	\$14,519,955	\$21,683,013	\$12,692,066	41.47%	7.00%	5.50%	5.00%	6.00%
458	VILLAGE OF RIVERDALE	Municipality	\$20,849,747	\$45,183,168	\$35,574,982	\$17,570,554	50.61%	7.50%	5.50%	0.00%	0.00%
459	VILLAGE OF RIVERSIDE	Municipality	\$16,134,226	\$12,770,611	\$16,823,081	\$8,887,586	47.17%	7.75%	4.00%	0.78%	0.00%
460	VILLAGE OF ROSELLE	Municipality	\$26,606,324	\$31,393,368	\$46,180,733	\$13,230,068	71.35%	7.50%	5.00%	20.00%	6.00%
461	VILLAGE OF ROSEMONT	Municipality	\$355,580,517	\$172,725,149	\$138,936,156	\$72,419,071	47.88%	7.00%	4.00%	5.00%	7.00%
462	VILLAGE OF SCHAUMBURG	Municipality	\$350,391,921	\$177,193,745	\$319,632,845	\$105,266,197	67.07%	7.50%	4.50%	1.70%	8.00%
463	VILLAGE OF SCHILLER PARK	Municipality	\$26,692,441	\$27,101,773	\$55,230,049	\$27,075,293	50.98%	7.00%	5.25%	0.00%	6.00%
464	VILLAGE OF SKOKIE	Municipality	\$93,579,736	\$114,409,860	\$254,903,374	\$62,106,999	75.64%	8.00%	5.50%	1.70%	8.00%
465	VILLAGE OF SOUTH HOLLAND	Municipality	\$17,129,178	\$20,172,385	\$10,213,963	\$7,707,800	24.54%	7.50%	4.00%	0.00%	3.00%
466	VILLAGE OF STEGER	Municipality	\$4,230,030	\$8,933,633	\$2,664,562	\$27,373	98.97%	7.50%	4.00%	0.00%	0.00%
467	VILLAGE OF STICKNEY	Municipality	\$13,302,806	\$13,915,321	\$17,776,044	\$10,843,931	39.00%	7.00%	5.50%	0.74%	8.00%
468	VILLAGE OF STREAMWOOD	Municipality	\$27,405,070	\$42,781,532	\$85,708,773	\$28,095,068	67.22%	7.50%	5.50%	2.00%	4.50%
469	VILLAGE OF SUMMIT	Municipality	\$9,039,135	\$10,738,325	\$48,003,092	\$36,906,895	23.12%	7.00%	3.00%	1.00%	9.00%
470	VILLAGE OF THORNTON	Municipality	\$3,226,486	\$6,310,486	\$62,981	\$283,625	-350.33%	5.00%	5.00%	1.00%	6.00%
471	VILLAGE OF TINLEY PARK	Municipality	\$78,400,480	\$91,684,206	\$84,233,686	\$28,804,402	65.80%	7.00%	5.50%	0.00%	15.00%
472	VILLAGE OF WESTCHESTER	Municipality	\$8,255,754	\$20,191,934	\$57,915,945	\$14,090,568	75.67%	7.00%	2.50%	5.00%	6.00%
473	VILLAGE OF WESTERN SPRINGS	Municipality	\$24,233,776	\$8,783,113	\$17,619,887	\$7,326,735	58.42%	6.50%	5.00%	0.02%	2.00%

Count	Agency Name	Agency Type	Total Debts And Liabilities	Gross Operating Budget Revenue	Total Pension Liability	Total Unfunded Pension Liability	%Funded	Investment Rate Of Return	Annual Rate Of Salary Increases	Participant Mortality Rate	Health Care Cost Trend Rate
474	VILLAGE OF WHEELING	Municipality	\$95,989,433	\$28,514,036	\$107,598,350	\$30,338,578	71.80%	7.75%	5.00%	1.00%	10.00%
475	VILLAGE OF WILLOW SPRINGS	Municipality	\$26,686,333	\$5,220,222	\$1,807,142	\$5,096,257	-182.01%	7.00%	5.50%	20.00%	6.00%
476	VILLAGE OF WILMETTE	Municipality	\$102,256,784	\$55,677,967	\$134,214,299	\$43,355,867	67.70%	7.35%	5.50%	0.00%	0.00%
477	VILLAGE OF WINNETKA	Municipality	\$18,696,798	\$49,762,818	\$99,216,132	\$41,710,695	57.96%	6.25%	5.50%	0.74%	8.00%
478	VILLAGE OF WORTH	Municipality	\$11,730,280	\$12,686,875	\$24,264,609	\$8,052,586	66.81%	7.00%	5.00%	0.00%	0.00%
479	WESTCHESTER PARK DISTRICT	Park	\$3,025,239	\$2,981,677	\$11,533	\$634,941	-5405.43%	7.50%	4.00%	0.00%	0.00%
480	WESTERN SPRINGS PARK DISTRICT	Park	\$2,229,161	\$2,154,675	\$539,128	\$66,262	87.71%	7.50%	4.00%	0.00%	0.00%
481	WHEELING PARK DISTRICT	Park	\$22,172,646	\$16,438,814	\$7,753,089	\$1,130,245	85.42%	7.50%	4.00%	0.00%	8.00%
482	WILLIAM LEONARD LIBRARY (ROBBINS)	Library	\$175,217	\$307,977	\$235,178	\$22,862	90.28%	7.50%	4.00%	10.00%	0.00%
483	WILMETTE PARK DISTRICT	Park	\$8,952,503	\$23,304,737	\$18,217,480	\$6,140,146	66.30%	7.50%	4.00%	1.55%	0.00%
484	WILMETTE PUBL LIBRARY DIST	Library	\$0	\$5,372,586	\$4,896,949	\$1,334,167	72.76%	7.50%	0.20%	0.08%	0.00%
485	WINNETKA LIBRARY DISTRICT	Library	\$1,800,040	\$4,004,711	\$3,960,648	\$615,475	84.46%	7.50%	4.00%	0.00%	3.00%
486	WINNETKA PARK DISTRICT	Park	\$3,864,167	\$10,866,273	\$8,703,718	\$1,840,163	78.86%	7.50%	4.00%	3.00%	0.05%
487	WORTH PARK DISTRICT	Park	\$324,844	\$1,053,157	\$387,422	\$24,767	93.61%	7.50%	4.00%	0.00%	0.00%
488	WORTH PUBLIC LIBRARY DIST	Library	\$48,189	\$1,519,155	\$691,070	\$163,465	76.35%	7.50%	4.00%	0.11%	0.00%
489	YORKFIELD FIRE PROTECTION DISTRICT ELMHURST	Fire	\$0	\$148,072	\$0	\$0		0.00%	0.00%	0.00%	0.00%
			\$67,081,592,093	\$28,359,178,907	\$72,960,615,567	\$33,831,561,564					

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Funded over 80%
Funded between 50% and 80%
Funded below 50%

Appendix II – Debt Disclosure Ordinance – Non-Compliant Agencies (as of April 30, 2012)

Office of the Cook County Treasurer
Debt Disclosure Non Compliance as of 4/30/2012
Primary Governments

Count	Agency Number	Agency Name
1	13-0040-000	ADDISON CREEK RIVER CONSERVANCY DISTRICT NORTHLAKE
2	08-0030-000	CENTRAL STICKNEY SANITARY DISTRICT CHICAGO
3	05-0190-000	CHICAGO HEIGHTS PARK DIST
4	03-0160-000	CITY OF BURBANK
5	03-0540-000	CITY OF HICKORY HILLS
6	05-0220-000	CLYDE PARK DISTRICT CICERO
7	08-0050-000	CRAWFORD COUNTRYSIDE SANITARY DISTRICT MATTESON
8	06-0100-000	DIXMOOR PUBLIC LIBRARY DISTRICT
9	06-0110-000	DOLTON PUBLIC LIBRARY DISTRICT
10	06-0140-000	FORD HEIGHTS PUBLIC LIBRARY DIST
11	08-0070-000	FOREST RIVER SANITARY DISTRICT MT PROSPECT
12	07-0120-000	FOREST VIEW FIRE PROTECTION DIST
13	06-0160-000	FRANKLIN PARK LIBRARY DIST
14	06-0210-000	HARVEY PUBLIC LIBRARY DIST
15	04-2110-000	HIGH SCHOOL DISTRICT 209 MAYWOOD
16	07-0210-000	HOMETOWN FIRE PROTECTION DISTRICT
17	05-0520-000	JUSTICE PARK DISTRICT
18	08-0140-000	KIMBER TRAIL SANITARY DISTRICT PALOS PARK
19	05-0570-000	LIGHTHOUSE PARK DISTRICT OF EVANSTON
20	04-2125-000	LINCOLNWAY HIGH SCHOOL 210
21	05-0580-000	MARKHAM PARK DISTRICT
22	05-0600-000	MAYWOOD PARK DISTRICT
23	07-0250-000	MILLER WOODS FIRE PROTECTION DISTRICT STEGER
24	06-0330-000	NILES PUBLIC LIBRARY DIST
25	08-0200-000	NORTHFIELD WOODS SANITARY DISTRICT GLENVIEW
26	08-0220-000	OAK MEADOW SANITARY DISTRICT DES PLAINES
27	06-0380-000	PHOENIX PUBLIC LIBRARY DISTRICT
28	05-0830-000	PLEASANTDALE PARK DISTRICT BURR RIDGE
29	05-0840-000	PLUM GROVE COUNTRYSIDE PARK DIST PALATINE
30	08-0260-000	PLUM GROVE ESTATES SANITARY DISTRICT ROLLING MEADOWS
31	05-0850-000	POSEN PARK DISTRICT
32	06-0400-000	POSEN PUBLIC LIBRARY DISTRICT
33	05-0910-000	RIVERDALE PARK DISTRICT
34	07-0470-000	RIVERSIDE LAWN FIRE DIST.
35	05-0920-000	ROBBINS PARK DISTRICT
36	07-0480-000	ROBERTS PARK FIRE PROTECTION DISTRICT (HICKORY HILLS/JUSTICE)
37	07-0500-000	ROSELLE FIRE PROTECTION DISTRICT
38	04-1010-000	SCHOOL DISTRICT 149 DOLTON / CALUMET CITY
39	04-0480-000	SCHOOL DISTRICT 88 BELLWOOD
40	08-0330-000	SOUTH PALOS TOWNSHIP SANITARY DISTRICT PALOS PARK
41	08-0340-000	SOUTH STICKNEY SANITARY DISTRICT BURBANK
42	11-0040-000	SOUTHWEST HOME EQUITY ASSURANCE 1 CHICAGO
43	07-0520-000	SUNNYCREST FIRE PROTECTION DISTRICT FLOSSMOOR
44	04-2070-000	THORNTON TOWNSHIP HIGH SCHOOL 205
45	02-0140-000	TOWN OF NEW TRIER
46	13-0030-000	UNION DRAINAGE DISTRICT NO. 1 DEERFIELD
47	03-0040-000	VILL. OF BARRINGTON HILLS
48	03-0170-000	VILLAGE OF BURNHAM
49	03-0200-000	VILLAGE OF CALUMET PARK
50	03-0300-000	VILLAGE OF DIXMOOR
51	03-0330-000	VILLAGE OF EAST HAZELCREST
52	03-0390-000	VILLAGE OF EVERGREEN PARK
53	03-0410-000	VILLAGE OF FORD HEIGHTS

Count	Agency Number	Agency Name
54	03-0780-000	VILLAGE OF MARRIONETTE PARK
55	03-0750-000	VILLAGE OF MAYWOOD
56	03-0760-000	VILLAGE OF MC COOK
57	03-1020-000	VILLAGE OF PHOENIX
58	03-1100-000	VILLAGE OF ROBBINS
59	03-1140-000	VILLAGE OF SAUL VILLAGE
60	03-1190-000	VILLAGE OF SOUTH CHICAGO HEIGHTS
61	03-1230-000	VILLAGE OF STONE PARK
62	03-1280-000	VILLAGE OF UNIVERSITY PARK
63	05-1060-000	WESTDALE PARK DIST MELROSE PARK
64	08-0390-000	WOODLEY ROAD SANITARY DISTRICT WINNETKA

NOTE: The due date for the taxing districts to comply with the DDO Amendments was 11/30/2011.

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Appendix III – Instructions for accessing Property Tax Bill and Debt Disclosure Ordinance Financial Information online

Step 1.

User goes to the Cook County Property Tax Portal (cookcountypropertyinfo.com) OR Cook County Treasurer's website (cookcountytreasurer.com)

Step 2.

User clicks button "Taxing District's Financial Statements" on the home page

Step 3.

User enters the 14-digit Property Index Number and security code, then presses "Search"

Step 4.

The screen displays an image of the property tax bill for the PIN entered

Step 5.

All taxing districts associated with the property are displayed as they appear on the most recent second installment property tax bill

Step 6.

To "drill-down" and view the Debt Disclosure Ordinance financial data and 10-Year Agency Tax History, click on the + icon beside the agency name to expand the field

Step 7.

The user can open as few or as many taxing districts as they would like

Step 8.

To access a PDF file of the agency's Annual Financial Report, click the "View" link.

Step 9.

To search another PIN, use the PIN search function at the bottom of the tax bill

Note: User can also select the "Search by Agency Name" function to review the financial information of a particular district by entering the agency name in the box.