
Legislator's Guide to Local Governments in Illinois

SPECIAL DISTRICTS



Illinois Commission on Intergovernmental Cooperation

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ILLINOIS COMMISSION ON INTERGOVERNMENTAL COOPERATION

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PREFACE

This guide is intended to serve as an overview of special districts in Illinois. It is not intended to be a statement of all existing laws as they relate to special districts. Instead, citations are provided so that the reader can consult the Illinois Compiled Statutes for the exact language used. Given the difficulty of interpreting state statutes and attempting to summarize complex details, errors may still exist. It is hoped the readers will bring any discrepancies to the attention of the staff.

By compiling this information, the Commission has attempted to identify a universe of Illinois special districts and to clarify service delivery responsibilities among the various types. It is hoped that this guide will provide a useful resource for legislations and other officials involved in making decisions affecting local governments and, ultimately, will assist in improving state and local coordination in providing essential public services.

INTRODUCTION

With over 6800 independent governmental units in operation, Illinois has the distinction of having more local governments than any other state. According to the latest information available from the U.S. Census Bureau, Illinois has 102 counties, 1,433 townships, 1,288 municipalities, 944 school districts, and 3,068 independent special districts. While the Illinois Constitution establishes the basic framework for local governments, the actual authorization for establishment and organization of such units is provided in the Illinois Compiled Statutes.

Local governments are key partners in our intergovernmental system. They maintain and enhance the quality of life of Illinois residents by providing vital public services. Police, fire, sewer, water, emergency, and road services are among the most visible, but by no means the only services they provide. Local governments are finding themselves squeezed by increasing demands for services at a time when both federal and state aid is declining, and resistance to local tax increases is growing. Many local governments are looking to the state for relief.

In order to determine the best course of action, state policy makers need to know as much as possible about local government operations. This guide is part of the Commission's ongoing mission to provide the reader with a glimpse at the internal structure of local government in Illinois. This guide covers special districts, the most numerous and least understood of all local governments. The guide provides information on the establishment, dissolution, governance, powers, and financing of special districts. It also includes a tentative listing of the districts by county.

Special Districts

Special Districts differ from general-purpose governments such as counties and municipalities in that they provide a single service or group of services. The functions they undertake range from basic services such as fire protection and water supply to more quality-of-life enhancing services like historic preservation and mosquito abatement.

The delegates of the 1970 Illinois Constitutional Convention sought to put the brakes on the increase in the number of special districts by lifting tax limitations on certain municipalities and counties through home rule powers and by promoting intergovernmental cooperation. They reasoned that tax limitations prevented municipalities, and in some cases counties, from providing services the public wanted, thus giving rise to the creation of special districts. Moreover, they believed intergovernmental cooperation would ultimately save money. In spite of the home rule powers granted to larger municipalities and Cook County, and the Intergovernmental Cooperation powers contained in the Constitution later reinforced by law, the proliferation continued.

Since Illinois has more local governments than any other state, it's hardly surprising that it also has more special districts, although it is difficult to fix the precise number. Not only do the numbers change each year, there is no standardized method of keeping track of the total. Two agencies tally special districts in Illinois, the Department of Revenue and the Office of the Comptroller, but each uses a different methodology because they use the data for different purposes. The Department of Revenue counts only taxing districts, which numbered 2,926 for FY 2001. The Office of Comptroller counts special districts that file annual reports or audits, which came to 4,689 in FY 2001.

The U.S. Census Bureau reported 3,068 special districts in Illinois in 1997, the last year for which their data are available. As defined by the Bureau, special districts are "limited purpose governmental units that have

significant fiscal and administrative autonomy from general purpose governments.” This definition results in a slightly higher count than either the Comptroller or the Department of Revenue lists because in addition to taxing districts, the Census Bureau includes districts such as housing authorities, public housing commissions, interstate road and bridge commissions and various other units that may not have the authority to levy property taxes.

Census Bureau data do, however, provide a useful method of comparison with other states. Illinois has the largest number of special districts with 3,068. California comes closest to matching Illinois with 3,010, but the state contains more territory and has a larger population than Illinois. Texas, with 2182, ranks a distant third according to Census Bureau, and is the only other state with more than 2,000 special districts. Indiana (1,236) and Missouri (1,497) are roughly comparable Midwestern states, yet neither have half of the total special districts in Illinois. In fact Cook County, with 244 special districts, according to the Census Bureau, has more special districts than 10 individual U.S. states, or the combined total of special districts in Alaska, Louisiana, Vermont, and Rhode Island.

Methodology

The list of districts at the end of each section of special districts is based on a compilation of three separate and distinct lists: those compiled by the U.S. Census Bureau, the Illinois Department of Revenue, and the Office of the Illinois Comptroller. Each of these lists has built-in strengths and weaknesses for our purposes. Rather than select just one of these lists, we have combined them in order to provide the most comprehensive list possible. Comprehensive does not mean however that the list is 100 percent complete or accurate. Past Commission research projects have disclosed that a small number of special districts exist only on paper, whether defunct but not disbanded or authorized but never organized, some districts remain on the books without apparent activity.

USING THIS GUIDE

OVERVIEW	Briefly summarizes the powers and responsibilities of the district, its governance structure, and its authority to levy taxes and issue bonds.
STATUTE	Specifies the pertinent chapter and paragraphs in the 2000 Illinois Compiled Statutes that relate to the particular special district under consideration. Under each heading in the first column is the paragraph citation containing the statute relating to that particular section.
CITATION	Effective Date: Indicates the effective date of legislation establishing the district.
ESTABLISHMENT	Request: Specifies any stipulations, such as general boundaries or population, which are necessary for incorporation. Usually a petition must be filed by a specified number or percentage of the legal voters residing in the proposed district. Procedure: Identifies any governmental entity that must be notified of the request to form a special district and the process involved to determine if the proposed district meets the provisions of the establishment legislation that governs the district. In most cases, a petition is filed with the circuit court of the county in which all or most of the district is located and a hearing is held. Authorization: Specifies how the establishment of a district is ratified. Usually, the proposed district must be approved by a referendum of the voters, but there are some exceptions where the circuit court has such authority. Annexation: Describes how additional territory can be added to a district.
DISSOLUTION	Request: Describes the petition, ordinance, or resolution that is required to start the process of dissolving a district. Procedure: Identifies any governmental entity that must be notified of the request to dissolve a special district and the process involved to determine if the proposed dissolution meets the provisions of the act that governs the district. In most cases, a petition is filed with the circuit court of the county in which all or most of the district is located and a hearing is held. Authorization: Specifies the final phase of approval to dissolve a special district including any provisions for the distribution of property and monies. Usually the dissolution must be approved by a referendum of the voters but some exceptions exist. Disconnection: Describes how territory within the boundaries of a district may be disconnected from the district.
GOVERNANCE	Governing Body: Specifies the type of governing body that oversees the functions of the district; almost all of the districts have a board of some kind. Members: Designates the number of persons allowed to serve on the board, the length of their term of office, and the amount of compensation they may receive. Selection: Describes the appointment or election process that is used to select board members and, where applicable, the apportionment of board representation by geography or population Key Officials: Lists the main officers chosen to serve on the board and the method of selection. The majority of officers are elected or appointed from among the board members.
POWERS	Summarizes the unique or special powers of the district. All of the districts share many of the same basic powers. The various governing boards may enact ordinances, rules, and regulations to carry out their various duties, and most have police powers to enforce those rules. In most cases, the board controls all the property and expenditures of the district, and may impose fines and collect gifts. Some have the power to levy taxes and issue bonds.

REVENUE

Corporate Tax: Specifies the entity or process that authorizes the tax and rate limit. This tax is levied against the property of the district and is used for general purposes by the district. Other taxes that can be levied by various districts are listed after the corporate tax for each district.

Bonds and Interest Tax: Specifies the entity or process that authorizes the tax and any rate limit. This tax is used to pay the principal and interest on general obligation bonds issued by the district.

Tax Anticipation Warrants: Indicates if there is any provision for the district to use this method of financing. Some districts that do not have enough money to pay all the necessary expenses may issue warrants for up to a certain percentage of the levy in anticipation of revenue from taxes already levied.

Other Revenue: Includes any other method the district may use to raise revenue, including user fees.

DEBT MANAGEMENT

Revenue Bonds: Specifies the entity or process that authorizes the bonds; the indebtedness limit, and maturity timelines.

General Obligation Bonds: Specifies the entity or process that authorizes the bonds; the indebtedness limit, and mature timelines. Other bonds that may be issued by different districts are listed after the general obligation bonds for each district.

Other Debt: Includes any other means the district uses to manage debt, such as special funds, borrowing and bond anticipation notes.

Total Debt Limit: Specifies the percent of the district's Equalized Assessed Valuation (EAV) that total debt may not exceed.

FISCAL PROCEDURE

Fiscal Year: Specifies the fiscal year on which the district operates if specified in the statute.

Financial Reports: Denotes whether the board is required to do an annual report or conduct an annual audit and with which governmental entity they must file.

AIRPORT AUTHORITIES

OVERVIEW	Municipal airport authorities are charged with the establishment, maintenance and operation of safe, adequate and necessary public airports and public airport facilities within the state. Authorities are governed by boards of commissioners and may levy property taxes and issue bonds.
STATUTE CITATION	<i>70 ILCS 5/1 – 5/21</i> Effective Date: July 1, 1945
ESTABLISHMENT <i>70 ILCS 5/2 to 5/5</i>	Request: An authority may be established in areas that are contiguous, have a population of not less than 5,000, contain at least one or more municipalities, and are not currently included in an airport authority or do not have within their corporate limits public airports. Authorities may be established in counties with a population greater than 600,000 but less than three million that are adjacent to a county with a population of at least one million. An authority may be proposed in a petition filed by at least 500 legal voters of the district. Procedure: The secretary of the Department of Transportation is notified and a hearing is held in circuit court. Authorization: The proposed district must be approved by referendum. Annexation: The annexation of contiguous areas not already part of the authority may be accomplished by referendum or resolution depending on whether the land is occupied.
DISSOLUTION <i>5/17 to 5/17.2</i>	Request: An authority may be dissolved if it has never established an airport or ceases to own one and has fully discharged its debts and obligations or has arranged for another public agency to assume them. A dissolution ordinance is drafted by the board. Procedure: The board submits the ordinance to the Department of Transportation and notifies the public regarding the terms of the ordinance. Authorization: The dissolution may be subject to a backdoor referendum if a petition signed by 500 voters is brought within 60 days. Barring such action, the dissolution is final. Disconnection: Under certain circumstances, areas may disconnect from an authority with the concurrence of the governing boards of local governments with populations over 5,000 located within the area to be disconnected. The corporate authorities draft a resolution requesting that the question be put to the voters. The resolution is filed with the appropriate election officials and submitted for referendum.
GOVERNANCE <i>5/3-5/6</i>	Governing Body: Board of Commissioners Members: The number of board members is determined by the number of counties and municipalities in the authority which have a population of 5,000 or more. Board members are compensated according to the population within their authority. Members of authorities with 500,000 or less population receive no more than \$150 per month. Members of authorities with populations in excess of 500,000 receive no more than \$10,000 per year. Selection: Commissioners representing the county are appointed by the county board chair. Commissioners representing municipalities are appointed by the mayor. If the authority is located in more than one county, members of the General Assembly whose legislative districts encompass any part of the authority, appoint at-large commissioners in addition to those appointed by the counties and the municipalities. Key Officials: The board selects a chair from among its members, and a secretary and treasurer, who need not be members of the board.

POWERS

§ 5/8-5/9, 5/10-5/12,
5/14

In addition to the usual powers of special districts (*see page v*), authorities may locate, construct, improve, maintain, operate, and lease a public airport(s) and related facilities within their corporate limits or upon adjacent property. Authorities have the power of eminent domain.

REVENUE

§ 5/8.04, 5/13 to 5/14.5

Corporate Tax: Authorized by the board, the rate limit is 0.075%. Any authority that had already established a maximum annual tax rate less than 0.075% may raise its maximum rate up to 0.075% by referendum. Funds are used to pay the cost of operating and maintaining any public airport facility.

Bonds and Interest Tax: Authorized by the board, there is no rate limit.

Tax Anticipation Warrants: No provision

Other Revenue: An authority may charge and collect reasonable rentals, tolls and fees for the use of any public airport.

DEBT**MANAGEMENT**

5.8.08, 5/14.1 to 5/15.2

Revenue Bonds: Authorized by the board, these bonds may be used for any corporate purpose. An authority may also issue revenue bonds to finance office or other facilities at a public airport for lease to the Department of Transportation. All revenue bonds must be repaid within 30 years.

General Obligation Bonds: These bonds may be authorized by the board unless the bond issue causes the total outstanding general obligation debt to exceed 0.075% of EAV in which case it is subject to a referendum. An authority's total outstanding general obligation debt is limited to 2.0% of EAV. These bonds must mature within 20 years.

Total Debt Limit: 2.3% of EAV

FISCAL**PROCEDURE**

5/11, 5/13, *ch. 50 ILCS*
310/2 to 310/3

Fiscal Year: The board determines the fiscal year.

Financial Reports: An annual audit of all financial records is required, but need not be conducted by a CPA nor be made available to any public office. Authorities also are required to file an annual financial report with the Illinois Comptroller. Those authorities appropriating \$200,000 or more in a fiscal year must file an annual audit with the Comptroller.

AIRPORT AUTHORITIES IN ILLINOIS

Alexander County

Alexander County Airport Authority

Bond County

Greenville Airport Authority

Carroll County

Tri-Township Airport Authority

Clay County

Flora Airport Authority

Coles County

Coles County Airport Authority

Crawford County

Robinson Community Airport Authority

Dupage County

Dupage Airport Authority

Henry County

Kewanee Airport Authority

Jackson County

Southern Illinois Airport Authority

Jefferson County

Mt Vernon Airport Authority

Kane County

Northwest Kane Airport Authority

Kankakee County

Kankakee Valley Airport Authority

Madison County

St. Louis Regional Airport Authority

Marion County

Salem Airport Authority

McDonough County

Macomb Airport Authority

McLean County

Bloomington Normal Airport Authority

Montgomery County

Litchfield Airport Authority

Morgan County

Jacksonville Airport Authority

Peoria County

Greater Peoria Airport Authority

Randolph County

Sparta Airport Authority

Richland County

Olney-Noble Airport Authority

Rock Island County

Metropolitan Airport Authority of
Rock Island County

Saline County

Harrisburg-Raleigh Airport Authority

Sangamon County
Springfield Airport Authority

Shelby County
Shelby County Airport Authority

Vermilion County
Vermilion County Airport Authority

Williamson County
Williamson County Airport Authority

CEMETERY MAINTENANCE DISTRICTS

OVERVIEW	Cemetery maintenance districts acquire land for grave sites, restore neglected or abandoned public cemeteries, and maintain existing cemeteries in the district. Districts are governed by three-member boards of trustees and may levy a property tax. They may borrow money, but they do not have bonding authority.
STATUTE CITATION	<i>70 ILCS 105/1 to 105/12</i> Effective Date: July 1, 1957
ESTABLISHMENT <i>105/1</i>	Request: A cemetery maintenance district may be established in any area that lies entirely within a single county. A cemetery district may be proposed in a petition filed by at least 50 legal voters or a simple majority if there are less than 100 legal voters in the district. Procedure: A hearing is held in circuit court. Authorization: The proposed district must be approved by referendum. Annexation: No provision
DISSOLUTION	Request: No provision Procedure: No provision Authorization: No provision Disconnection: No provision
GOVERNANCE <i>105/3 to 105/5</i>	Governing Body: Board of Trustees Members: Three members serve staggered three-year terms and their compensation may not exceed \$50 a year. Selection: If a district lies wholly within a single township, township trustees appoint board members. No township official is eligible to serve. If a district is wholly contained within a single county, but not a single township, the chairman of the county governing body appoints the members. If the district lies wholly within a municipality, the governing body of the municipality appoints the members. If the district does not conform to any of these patterns, members of the General Assembly, whose legislative districts encompass any part of the cemetery district, appoint the trustees. Key Officials: The board selects a president and a secretary from among its members.
POWERS <i>105/5 to 105/9</i>	In addition to the usual powers of special districts (<i>see page v</i>), districts may acquire land for grave sites, restore neglected or abandoned public cemeteries, and maintain existing cemeteries.
REVENUE <i>105/10</i>	Corporate Tax: Authorized by the board, the rate limit is 0.06%. Bonds and Interest Tax: No provision Tax Anticipation Warrants: No provision
DEBT MANAGEMENT <i>105/5</i>	Revenue Bonds: No provision General Obligation Bonds: No provision Other Debt: A district may borrow money to acquire land for grave sites, and mortgage the land acquired to secure the loan. The loan must be repaid within 20 years. Total Debt Limit: \$50,000

**FISCAL
PROCEDURE**
50 ILCS 310/2 to 310/3

Fiscal Year: No provision

Financial Report: Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

CEMETERY MAINTENANCE DISTRICTS IN ILLINOIS

Carroll County

Mt Carroll Cemetery District
Shannon Cemetery District

Christian County

Assumption Township Cemetery District

Coles County

Oakland Cemetery District

Douglas County

Comargo Cemetery District

Edwards County

Rest Land Cemetery District

Fayette County

Avena Cemetery District

Ford County

Drummer Township Cemetery District
Lyman Township Cemetery District
Patton Township Cemetery District

Fulton County

Astoria Cemetery District
Banner Cemetery District
Buckheart Cemetery District
Cass Cemetery District
Deerfield Cemetery District
Ellisville Cemetery District
Fairview Cemetery District
Farmers Cemetery District
Harris Cemetery Association
Isabel Cemetery District
Joshua Cemetery District

Kerton Cemetery District

Lee Cemetery District

Lewistown Cemetery District

Liverpool Cemetery District

Orion Cemetery District

Pleasant Cemetery District

Putman Cemetery District

Union Cemetery District

Vermont Cemetery District

Waterford Cemetery District

Woodland Cemetery District

Young Hickory Cemetery District

Gallatin County

Gold Hill Cemetery District

Iroquois County

Gilman Cemetery District
Middleport And Belmont Cemetery District
Sugar Creek Cemetery District

Kankakee County

St Anne Cemetery District

Knox County

Haw Creek & Maquon Cemetery District
Victoria Township Cemetery District

Lee County

Lee Center Cemetery Maintenance District

Logan County

Logan County Cemetery
Two Mile Grove Cemetery

Marion County

Odin Cemetery Maintenance District

McHenry County

Nunda Township Cemetery District
Richmond Township Cemetery District

McLean County

Allin Township Cemetery District
Arrowsmith Cemetery District
Bellflower Cemetery District
Bloomington Cemetery District
Chenoa Cemetery District
Dawson Cemetery District
Downs Cemetery District
White Oak Township Cemetery District

Menard County

Menard County Cemetery Maintenance District
Tallula Cemetery District

Monroe County

Waterloo Cemetery Maintenance District

Piatt County

Monticello Township Cemetery District

Tazewell County

Mackinaw Cemetery District

Vermilion County

Georgetown Cemetery Maintenance District

Washington County

Richview Cemetery District

CIVIC CENTER AUTHORITIES

OVERVIEW	Civic center authorities are created either by statute enacted by the General Assembly or by ordinance. They may construct, operate, and maintain public facilities for industrial, commercial, educational, cultural, sports, and scientific exhibitions and activities. Authorities are governed by five-to twelve-member boards and may issue bonds, and in some cases, levy property taxes.
STATUTE CITATION	<i>70 ILCS 200/2-1 to 200/2-155 (see additional citations on pp. 7 and 8)</i> Effective Date: January 1, 1998
ESTABLISHMENT <i>§ 200/2-1</i>	Request: Not applicable Procedure: Civic center authorities may be created by local ordinance in cases where a single county or combination of counties has a total EAV ranging between \$300 million and \$5 billion. They may also be created by state statute (<i>see additional citations on pp. 7 and 8</i>). Authorization: Not applicable Annexation: No provision
DISSOLUTION	Request: No provision Procedure: No provision Authorization: No provision Disconnection: No provision
GOVERNANCE <i>§ 200/2-75, 200/2-76, 200/2-80, 200/2-85, 200/2-90, 200/2-95, 200/2-96, 200/2-97, 200/2-100, 200/2-104</i>	Governing Body: Metropolitan Exposition Auditorium and Office Building Board Members: Nine members serve staggered five-year terms. Authorities created by statute by the General Assembly have five to twelve members, generally serving staggered three-year terms. Board members may not receive compensation, but may be reimbursed for expenses. Board members of most authorities may receive compensation if they serve as secretary or treasurer. Selection: Board members are appointed by the county chairs. In the case of multi-county districts, members are apportioned among the counties by population. Key Officials: The board selects a chairman from among its members and may appoint a secretary and treasurer, who need not be members of the board.
POWERS <i>§ 200/2-15, 200/2-16, 200/2-17, 200/2-20, 200/2-21</i>	With few exceptions, all civic center authorities have the power to plan, sponsor, and finance exhibitions and activities; acquire, own, construct, operate, and maintain real property; appoint and fix compensation of employees; pass ordinances and make rules and regulations; enter into contracts; assess fines and penalties; procure insurance; receive gifts and grants; sue and be sued, except the property of the authority is not executable. Most authorities established by statute have the power of eminent domain. The administrative and personnel expenses of the authority may not exceed available funds and must take competitive bids for goods and services that cost more than \$2,500. An authority is exempt from anti-trust laws and its property is exempt from state and local taxation.
REVENUE <i>§ 200/2-105, 200/2-106,</i>	Corporate Tax: This power varies based on the authorizing legislation. Civic centers created under the Metropolitan Civic Center Act cannot levy a tax. However, statutorily created centers in Springfield and Peoria may levy property taxes. Bonds and Interest Tax: Authorized by referendum, the rate limit is 0.0005% of EAV. Tax Anticipation Warrants: No provision

Other Revenue: An authority may charge for the use of its facilities. The Department of Commerce and Community Affairs (DCCA) determines whether an authority is eligible for state financial assistance. The authority is required to provide 10% of total costs from local sources, and demonstrate that the local share was authorized at a public meeting. The assistance may take the form of annual payments or one lump sum payment, and is limited to the lesser of 75% of total costs, 0.0310 times the authority's EAV, or \$20 million.

**DEBT
MANAGEMENT**
§ 200/2-50, 200/2-51,
200/2-51, 200/2-52,
200/2-55, 200/2-60,
200/2-65

Revenue Bonds: Authorized by the board, these bonds may be issued for general purposes and to repay borrowed money. They must mature within 40 years.

General Obligation Bonds: Authorized by referendum, there is no rate limit.

Total Debt Limit: No provision

**FISCAL
PROCEDURE**
§ 50 ILCS 310/2-3

Fiscal Year: No provision

Financial Report: Each authority that receives state financial support must submit annual statements of assets and expenses and annual audit reports to DCCA and the Legislative Audit Commission. Annual reports are required to be prepared and submitted to the county clerk. Districts are also required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

<i>Civic Center Name</i>	<i>Jurisdiction</i>	<i>Authorization</i>	<i>Effective Date</i>
Aledo	Mercer Township in Mercer County	§ 200/5	1/1/98
Aurora	City of Aurora and the area of Waubonsee Community College District. 516 not served by another civic center	§ 200/10	1/1/98
Benton	City of Benton	§ 200/15	1/1/98
Bloomington	City of Bloomington	§ 200/20	1/1/98
Bowdre Township	Bowdre Township	§ 200/30	1/1/98
Brownstown Park District.	Brownstown Park District in Fayette County	§ 200/35	1/1/98
Bureau County	Established by county board		
Carbondale	City of Carbondale	§ 200/40	1/1/98
Cave In Rock	Cave In Rock Township		
Centre East	Niles Township, and all municipalities lying entirely or partially within Niles Township		
Chicago South Civic Center	City of Harvey and the villages of Flossmoor, Lansing, South Holland, Homewood, East Hazel Crest and Glenwood	§ 200/55	1/1/98
Collinsville	City of Collinsville	§ 200/60	1/1/98
Columbia	City of Columbia	§ 200/65	1/1/98
Crystal Lake	School District #47 in McHenry County	§ 200/70	1/1/98
Decatur	City of Decatur	§ 200/75	1/1/98
DeKalb County	Established by county board		
DuPage County	DuPage County., except areas served by other civic centers	§ 200/80	1/1/98
Elgin	City of Elgin	§ 200/85	1/1/98
Forest Park	Village of Forest Park	§ 200/90	1/1/98
Harvey (S. Chicago)	City of Harvey		

Herrin	City of Herrin	§ 200/95	1/1/98
Illinois International Convention Center	Village of Schaumburg	§ 200/100	1/1/98
Illinois--Michigan Canal National Heritage Corridor	Municipalities of Lyons, McCook, Hodgins, Countryside, Indianhead Park, Willow Springs, Justice, Bridgeview, Bedford Park, Summit, Lemont, Burr Ridge, and some unincorporated area of Cook and Dupage Counties	§ 200/105	1/1/98
Illinois Valley	Cities of LaSalle, Oglesby, Peru, and Spring Valley	§ 200/110	1/1/98
Jasper County	Jasper County	§ 200/115	1/1/98
Jefferson County	Jefferson County	§ 200/120	1/1/98
Jo Daviess County	Jo Daviess County	§ 200/125	1/1/98
Katherine Dunham	City of East St. Louis	§ 200/130	1/1/98
Knox County	Established by county board		
Lake County	Lake County, except for the City of Waukegan	§ 200/135	1/1/98
LaSalle County	Established by county board		
Lee County	Established by county board		
Leydon Township	Leydon township in Cook County	§ 200/140	1/1/98
Madison County	Established by county board		1/1/98
Marengo	School District #154 in McHenry County	§ 200/145	1/1/98
Mason County	Mason County	§ 200/150	1/1/98
Matteson	Village of Matteson	§ 200/155	1/1/98
Maywood	Village of Maywood	§ 200/160	1/1/98
Melrose Park	Village of Melrose Park	§ 200/165	1/1/98
Metropolitan Civic Center	Established by County Board	§ 200/170	1/1/98
Milford	Village of Milford	§ 200/175	1/1/98
Normal	City of Normal	§ 200/180	1/1/98
Oak Park	Village of Oak Park	§ 200/185	1/1/98
Ogle County	Established by county board		
Orland Park	Village of Orland Park	§ 200/190	1/1/98
Ottawa	City of Ottawa	§ 200/195	1/1/98
Pekin	City of Pekin	§ 200/205	1/1/98
Peoria	City of Peoria	§ 200/210	1/1/98
Pontiac	City of Pontiac	§ 200/215	1/1/98
Quad City	Rock Island County, except areas served by another civic center		1/1/98
Quincy	City of Quincy	§ 200/220	1/1/98
Randolph County	Randolph County	§ 200/225	1/1/98
River Forest	River Forest Township	§200/230	1/1/98
Riverside	Village of Riverside	§ 200/235	1/1/98
Rockford	Winnebago County	§ 200/240	1/1/98
Salem	City of Salem	§ 200/245	1/1/98
Schaumburg	Village of Schaumburg		
Sheldon	Village of Sheldon	§ 200/250	1/1/98
Springfield	Capital, Springfield, and Woodside Townships	§ 200/255	1/1/98
Sterling	City of Sterling	§ 200/260	1/1/98
Vermilion County	Vermilion County	§ 200/265	1/1/98
Waukegan	City of Waukegan	§ 200/270	1/1/98
West Frankfort	City of West Frankfort	§ 200/275	1/1/98
Whiteside County	Established by county board		
Will County	Will County	§ 200/280	1/1/98

Adams County

Quincy MEAA

Bureau County

Bureau County Civic Center
Authority

Cook County

McCormick Place
Orland Park Civic Center Authority
River Forest MEAA

Dekalb County

DeKalb County Civic Center Authority

Douglas County

Bowdre Township MEAA

Franklin County

West Frankfort Civic Center Authority

Kane County

Aurora Civic Center Authority

Knox County

Knox County Civic Center Authority

LaSalle County

LaSalle County

Macon County

Decatur Civic Center Authority

Madison County

Collinsville Civic Center Authority

Mercer County

Aledo Community Center Authority

Ogle County

Ogle County Civic Center Authority

Peoria County

Peoria Civic Center Authority

Rock Island County

Quad-City Civic Center Authority

Sangamon County

Springfield MEAA

Tazewell County

Pekin Civic Center Authority

Vermilion County

Vermilion County Civic Center Authority

Will County

Will County Civic Center Authority

Williamson County

Herrin Civic Center Authority

Winnebago County

Rockford Metropolitan Center

METROPOLITAN PIER AND EXPOSITION AUTHORITY

OVERVIEW	The Metropolitan Pier and Exposition Authority operates McCormick Place and promotes fairs, expositions and conventions in metropolitan Cook County. It also arranges industrial, cultural, educational trade, and scientific exhibits. The Authority is governed by the 13-member Metropolitan Pier and Exposition Board and may impose sales taxes, but it may not levy a property tax. It may issue bonds.
STATUTE CITATION	<i>70 ILCS 210/1 to 215/10</i> Effective Date: July 7, 1955
ESTABLISHMENT § 210/3	Request: Not applicable Procedure: The Metropolitan Pier and Exposition Authority was created by state statute. Authorization: Not applicable Annexation: No provision
DISSOLUTION	Request: No provision Procedure: No provision Authorization: No provision Disconnection: No provision
GOVERNANCE § 210/14 to 210/17	Governing Body: Metropolitan Pier and Exposition Board Members: Thirteen members serve staggered five year terms. With the exception of the secretary-treasurer, board members serve without compensation, but may be reimbursed for their expenses. Selection: The governor and the mayor of the city of Chicago each appoint six members. The mayor appoints the board chair subject to the approval of the governor. Key Officials: A board chair is appointed by the mayor. The board selects a secretary-treasurer from among its members.
POWERS § 210/5 to 210/9	In addition to the usual powers of special districts (<i>see page v</i>), the Metropolitan Pier and Exposition Board has the authority to provide for the recreational, cultural, commercial or residential development of Navy Pier. It also may promote, operate and maintain expositions and conventions in metropolitan Cook County and construct, equip and maintain auditoriums and exposition buildings necessary for such purposes.
REVENUE § 210/13	Corporate Tax: Prohibited Retailers' Occupation Tax: Authorized by the authority, the rate is 1.0% of gross receipts. Hotel Operators' Occupation Tax: Authorized by the authority, the rate is 2.5% of gross rental receipts. Automobile Renting Occupation and Use Tax: Authorized by the authority, the rate is 6% of gross receipts. Occupation Tax on Ground Transportation Providers: Authorized by the authority, the rates vary with the size of the conveyance. Bonds and Interest Tax: Prohibited Tax Anticipation Warrants: No provision
DEBT MANAGEMENT §210/10 to 210/12	Revenue Bonds: Authorized by the board, these bonds may be used for corporate purposes. The bonds must be repaid solely from the revenue derived from fairs, exhibitions and exhibits and from funds received from other government entities. They must be repaid within 35 years. General Obligation Bonds: No provision

Refunding Bonds: Authorized by the board, these bonds may be issued to retire any outstanding bonds or notes.

Total Debt Limit: No provision

FISCAL

PROCEDURE

*§ 210/26, 50 ILCS
310/2-3*

Fiscal Year: Determined by the board

Financial Report: The board is required to prepare an annual report to be filed with the governor, the comptroller, the General Assembly, the mayor of Chicago, and the Chicago park district president.

CONSERVATION DISTRICTS

OVERVIEW	Conservation districts acquire, maintain, and preserve wild lands and other open lands including scenic roadways and pathways for the pleasure and recreation of the public and for use by future generations. Districts are governed by five-or seven-member boards of trustees and may levy property taxes and issue bonds.
STATUTE CITATION	70 ILCS 410/1, to 410/19 Effective Date: August 16, 1963
ESTABLISHMENT § 410/4	Request: A conservation district may be established in any county or up to five adjoining counties—excluding Cook County—that are not already organized as a forest preserve district. The boundaries of the district are coterminous with the boundaries of the county(ies). A conservation district may be proposed in a petition filed by at least 1% of the voters in the proposed district. Procedure: A hearing is held in circuit court. Authorization: The proposed district must be approved by referendum. Annexation: No provision
DISSOLUTION § 410/18	Request: At least 10% of the voters in the district may file a petition requesting its dissolution if the district has been in existence for at least three years. Procedure: A hearing is held in circuit court. Authorization: The dissolution of the district must be approved by referendum. If the referendum fails, the question may not be brought to another vote for at least three years. Disconnection: No provision
GOVERNANCE § 410/5 to 410/6	Governing Body: Board of Trustees Members: Five members serve five-year terms except in the case of counties with populations under 200,000, contiguous to a county with over two million, that is authorized to incur indebtedness over 0.575% but not to exceed 1.725%. Such counties have seven-member boards. In districts that embrace more than one county, the number of trustees from each county is based on population. Trustees may not hold other public office or be officers of any political party. Trustees serve without compensation, but may be reimbursed for their expenses. Selection: Trustees are appointed by the chairs of the relevant county board(s). Key Officials: The board selects a president, secretary and treasurer from among its members.
POWERS § 410/12	In addition to the usual powers of special districts (<i>see page v</i>), conservation districts are authorized to undertake studies and adopt plans pertaining to the resources and facilities of the district. These may include studies of the natural history, archaeology, history, or conservation of the county. Districts may also classify, develop, administer, and maintain all of its areas and facilities and construct, alter, equip, and maintain buildings and other structures. Proposals and plans for the acquisition and development of real property and the exercise of eminent domain, however, must be submitted to and approved, in writing, by the Department of Conservation.
REVENUE § 410/13, 410/13.1, 410/15	Corporate Tax: Authorized by the board, the rate limit is 0.025%. Funds may be used for general purposes including land acquisition. They may accumulate from year to year, but excess tax collection may not exceed 0.075% of EAV. Land Acquisition Tax: Authorized by the board, the rate limit is 0.075%. Funds may accumulate from year to year, but excess tax collections may not exceed 0.25 % of EAV.

Endangered Species Tax: Authorized by referendum, the rate limit is 0.01%. Funds are earmarked for research on endangered species of flora and fauna. Funds may be used to support research by not-for-profit organizations by providing them with facilities and/or staff and maintenance.

Bonds and Interest Tax: Authorized by the board for property acquisition, and by referendum for property development, there is no rate limit.

Tax Anticipation Warrants: Permitted, up to 85% of the corporate levy.

**DEBT
MANAGEMENT**
§ 410/15 to 410/15.9

Revenue Bonds: Authorized by the board, these bonds may be used to construct, improve, or operate recreational facilities. Bonds must be repaid from revenue generated from recreational facilities and must be retired within 40 years.

General Obligation Bonds: When authorized by the board, these bonds may be issued for the acquisition of real property. For the development of property they must be authorized by referendum. Bonds must be repaid within 20 years.

Total Debt Limit: 0.575% of EAV (except in counties of under 200,000 inhabitants contiguous to a county of over 200,000 where the limit can be increased to 1.725% by referendum).

**FISCAL
PROCEDURE**
§ 410/6, 410/13, 50
ILCS 310/2-3

Fiscal Year: April 1 to March 31

Financial Report: A certified copy of the appropriation ordinance is to be filed with the clerk of each county in which the district is located. Districts are required to file an annual report with the appropriate county board(s), the Department of Conservation and the Illinois Comptroller. The report must include a full statement of cash receipts and disbursements. The board must also provide for an annual audit of its records. Districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

CONSERVATION DISTRICTS IN ILLINOIS

Boone County

Boone County Conservation District

Macon County

Long Point Slough Conservation District
Macon County Conservation District

Vermilion County

Vermilion County Conservation District

McHenry County

McHenry County Conservation District

Putnam County

Putnam County Conservation District

DRAINAGE DISTRICTS

OVERVIEW	Drainage districts construct, maintain and repair drains and levees, and engage in other drainage or levee work for agricultural, sanitary, or mining purposes. Districts are governed by a board of commissioners. They do not levy property taxes, however, they may collect assessments and they have bonding authority.
STATUTE	70 ILCS 605/3-1 to 605/12-24
CITATION	Effective Date: January 1, 1956 (repealed earlier laws)
ESTABLISHMENT § 3-3 to 3-9, 3-16, 8-2 to 8-7, 8-14	Request: A drainage district may be proposed in a petition filed by 20% of the adult landowners owning more than one-fourth of the land, or more than 25% of the adult landowners owning a majority of the land. Procedure: A hearing is held in circuit court. Authorization: The court makes the final determination. Annexation: Annexation is possible under certain circumstances. A petition to annex may be brought by 20% of landowners owning one-fourth of the land in the proposed addition, or by the board. A hearing is held in circuit court. The court makes the final determination.
DISSOLUTION § 8-8 to 8-13, 8-15 to 8-22, 10-5 to 10-11	Request: A request for dissolution may be filed in a petition signed by at least 75% of the adult landowners owning not less than three-fourths of the district's land. Alternatively, the board may petition the court for dissolution. Procedure: A hearing is held in circuit court. Authorization: The court makes the final determination. Disconnection: Disconnection is possible under certain circumstances. The proportion of owners required to request the disconnection varies with the circumstances. A hearing is held in circuit court. The court makes the final determination.
GOVERNANCE § 4-1 to 4-13, 4-37 to 4-38	Governing Body: Board of Commissioners Members: Three members serve staggered three-year terms, although landowners in the district may petition for a reduction to one member if no construction is underway. Commissioners are paid a sum not to exceed \$30 per day for each day while conducting district business and may be reimbursed for their expenses. Selection: Commissioners of districts organized under the Farm Drainage Act are elected by the adult landowners. In other districts, commissioners are appointed by the chair of the county board or the chief executive officer in home rule counties. Landowners may petition for the appointment of commissioners. Key Officials: The county clerk serves as chairman of the district and the county treasurer as district treasurer. Commissioners may petition the court for authorization to appoint a separate treasurer.
POWERS § 4-14, 4-16, 4-17	In addition to the usual powers of special districts (<i>see page v</i>), these districts may acquire property through eminent domain, construct, maintain and repair drains, levees, or other works, and sell its real estate and property. When authorized by the circuit court the board may construct additional drains, alter any drains or pumping plants, purchase necessary equipment, and abandon any drain or levee that is no longer of value to the district. Under some circumstances, the district may construct and operate sewerage treatment facilities.
REVENUE § 5-1 to 5-31	Corporate Tax: No provision Bonds and Interest Tax: No provision Tax Anticipation Warrants: No provision

Other Revenue: Commissioners may levy three types of assessments on property in the district that will be benefited, taken, or damaged by proposed drainage work. Original assessments are levied for the construction of the original work of the district. Annual maintenance assessments are levied for the performance of the annual maintenance of the district, the operation of pumping plants, and to pay the current expenses of the district. Additional assessments are levied for the performance of additional or repair work and the construction or repair of pumping plants.

**DEBT
MANAGEMENT**
§ 6-5 to 6-10

Revenue Bonds: No provision

General Obligation: No provision

Other Debt: Districts may incur debt greater than uncollected assessments only for: operating expenses, completion of work already approved by the court, and expenses arising as a result of a flood or other emergency. Districts may issue bonds or notes for up to 90% of uncollected assessments, or more than 90% of uncollected assessments with the approval of the court. The bonds or notes must be paid within one year of the date the assessments will fall due. These districts may also issue bonds or notes for up to 75% of uncollected annual maintenance assessments. The bonds or notes must be paid within one year of the date they are issued.

Total Debt Limit: No provision

**FISCAL
PROCEDURE**
§ 4-32,
50 ILCS 310/2-3

Fiscal Year: No provision

Financial Report: The commissioners must file a sworn financial report with the circuit court every November. Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

DRAINAGE DISTRICTS IN ILLINOIS

Adams County

Indian Grave Drainage District
Lima Lake Drainage District
South Quincy Drainage Levee District

Alexander County

Clear Creek Drainage District
East Cape Girardeau & Clear Creek Drainage District
Len Small Drainage District
North Alexander Drainage District
Cairo Drainage Levee District

Brown County

Mcgee Creek Levee Drainage District
Little Creek Drainage District

Bureau County

Devils Slough Mutual Drainage District 1
Fairfield #3 Sub #1 Drainage District
Fairfield Drainage District 3
Green River Special Drainage District
Greenville Drainage District 1

Hickory Creek Special Drainage District
Manlius Drainage District 1
Manlius Drainage District 4
Manlius Drainage District 5
Manlius Drainage District 6
Mineral Marsh Special Drainage District
Pond Creek Union Drainage District 1
Union Special Drainage District
Fairfield Drainage District 2
Fairfield Mutual Drainage District
Gold Township Drainage District 1

Carroll County

Savanna-York Drainage District

Cass County

Clear Creek Special Drainage District
Hager Slough Special Drainage District
Lost Creek Levee Drainage District
Meredosia Lake Drainage Levee District
Mud Creek Drainage Levee District
Clear Lake Drainage District

Job's Creek Drainage District
Old River Drainage District
Schick-Schack Drainage District
South Beardstown Drainage District
Valley Drainage District
New Pankeys Pond Special Drainage District

Champaign County

Beaver Lake Drainage District
Blackford Slough Drainage District
Camp Creek Special Drainage District
Condit Township Drainage District 1
Conkey Branch Special Drainage District
Conrad-Fisher Mutual Drainage District
Crittenden Township Drainage District 1
Dillsburg Special Drainage District
Dry Fork Mutual Drainage District
East Lake Fork Special Drainage District
Embarrass River Mutual Drainage District
Embarrass River Special Drainage District
Flatville Special Drainage District
Fountain Head Drainage District
Harwood Kerr Drainage District
Hillsbury Slough Special Drainage District
Kankakee Drainage District
Kaskaskia Special Drainage District
Kerr Compromise Mutual Drainage District
Little Vermillion Special Drainage District
Long Point Slough Special Drainage District
Lotus Special Drainage District
Lower Big Slough Drainage District
Ludlow Special Drainage District
Murdock-Camargo Drainage District 2
Nelson Moore Fairfield Drainage District
Newcomb Special Drainage District
Oakley Township Drainage District 1
Ogden Town Drainage District 10
Okaw Drainage District
Okaw Sub #8 Drainage District
Owl Creek Drainage District
Pesotum Drainage District 1
Pesotum Drainage District 2
Pesotum Slough Special Drainage District
Philo & Grittenden Drainage District 1
Phinney Branch Mutual Drainage District
Prairie Creek Drainage District
Raup Drainage District
Raymond & Murdock Drainage District 1
Saline Branch Drainage District

Salt Fork Drainage District
Sangamon Drummer Drainage District
Scott Drainage District 2
Scott Drainage District 1
Sidney Drainage District #1
Sidney Drainage District 2
Silver Creek Drainage District Docket #20
Somer Township Drainage District 1
South Fork Drainage District
South Homer Drainage District 1
South Homer Drainage District 2
South Homer-Sidell Drainage District 1
South Homer-Sidney Township Drainage District 2
South Home-Sidney Drainage District 3
Spoon River Drainage District
St Joseph Drainage District 4
St Joseph & Ogden Drainage District 7
St Joseph Drainage District 3
St Joseph-Ogden Drainage District 7
St Joseph-Philo Rd Drainage District 3
St Joseph-Thomas Paine Drainage District 3
Stanton Special Drainage District
Stanton Township Drainage District 1
Triple Fork Drainage District
Tuscola & Pesotum Drainage District 12
Two Mile Slough Drainage District
Union Drainage District 1 Of Ogden And Oakwood
Union Drainage District 1 Of Philo-Urbana
Union Drainage District 1
Union Drainage District 2 Of Philo & Crittenden
Union Drainage District 2 Of St Joseph
Union Drainage District 2 Of Towns Of Somer
Union Drainage District 3 Of Towns Of South
Union Drainage District Of Ogden Stanton
Upper Embarras River Basin Drainage District
Upper Salt Fork Drainage District
West Branch Drainage District
Wildcat Special Drainage District
Willow Branch Drainage District
Wrisk Drainage District

Christian County

Assumption Drainage District 3
Assumption Drainage District 4
Assumption Drainage District 7
Assumption Drainage District 1
Assumption Drainage District 2
Assumption Drainage District 6
Assumption-Locust-Pana Drainage District

Assumption-May Township Union Drainage District 1
 Assumption-Prairie Townships Union Drainage District 1
 Buckhart Drainage District 1
 Buckhart-Mt Auburn Drainage District 2
 Clear Creek Special Drainage District
 Glover Special Drainage District
 King & Bois D'arc Union Drainage District 1
 King & Harvel Drainage District 2
 King & Harvel Drainage District 3
 King Township Drainage District 1
 King Township Drainage District 2
 King/Bear Creek Union Drainage District 1
 King-Harvel Townships Union Drainage District 2
 Kings-Ricks Townships Union Drainage District 1
 May Drainage District 1
 May & Locust Drainage District 1
 May-Locust Townships Union Drainage District 2
 May-Locust Townships Union Drainage District 3
 May-Taylorville Union Drainage District 1
 Meridian Special Drainage District
 Meridian Special Drainage District of Assumption-Locust-Pana
 Mosquito Township Drainage District 1
 Mosquito Township Drainage District 2
 Mosquito-Stonington Drainage District 1
 Mosquito-Stonington Drainage District 2
 Mt Auburn Drainage District 1
 Northfork Outlet Drainage District
 Pana Rural Township Union Drainage District 1
 Pana Assumption Union Drainage District 1
 Pana-Assumption Union Drainage District 3
 Prarie-ton-Pleasantview Union Drainage District 1
 Ricks Rountree Township Drainage District 1
 Ricks Rountree Township Drainage District 2
 Ricks Rountree Township Drainage District 3
 Ricks Township Drainage District 1
 Rosamond Drainage District 2
 South Fork Drainage District 2
 South Fork Township Drainage District 3
 Stonington Drainage District 1
 Stonington Drainage District 2
 Stonington Drainage District 6
 Stonington Township Drainage District 3
 Stonington Township Drainage District 5
 Stonington-Buckhart Drainage District 1
 Stonington-Pleasant View Townships Union Drainage District 1
 Taylorville Drainage District 1
 Taylorville Drainage District 3
 Union Drainage District 3

Clark County

Coles Clark Drainage District

Clinton County

Germantown Levee Drainage District

Hanover Drainage Levee District

Heimann Drainage District

Santa Fe Levee Drainage District

Coles County

Brewster-Rice Drainage District

Charleston Seven Hickory Township Union Drainage District 1

Coles & Moultrie Union Special Drainage District

Coles-Clark Drainage District

Crabapple Creek Union Drainage District 1

Humboldt And Lafayette Union Drainage District 10

Humboldt Drainage District 12

Humboldt Drainage District 3

Humboldt Drainage District 4

Humboldt Drainage District 5

Humboldt Mutual Drainage District 1

Humboldt Mutual Drainage District 2

Humboldt-Lafayette Drainage District 10

Humboldt-North Okaw 1

Kansas & Ashmore Union Drainage District

Kickapoo Drainage District

Lafayette Drainage District 1

Little Wabash Drainage District

Loxa Drainage District

Majors Drainage District

Mattoon And Lafayette Union Drainage District 1

Mattoon Drainage District 2

Mattoon Lafayette Union Drainage District 2

Mattoon Whitley Union Drainage District 1

North Okaw & Humboldt Union Drainage District 2

North Okaw Drainage District

North Okaw Drainage District 3

North Okaw Drainage District 8

North Okaw Drainage District 9

Paradise Township Drainage District 1

Riley Creek Drainage District

Seven Hickory Drainage District 4

Seven Hickory & Morgan Union Drainage District 2

Seven Hickory Drainage District 1-A

Seven Hickory Drainage District 2

Seven Hickory Drainage District 6

Seven Hickory Humboldt Union Drainage District 2

Seven Hickory Township Drainage District 1

Seven Hickory-Humboldt Union Drainage District 3

Seven Hickory-Morgan Union Drainage District 1
Seven Hickory-Morgan Union Drainage District 3
Shellhammer Drainage District

Cook County

Bremen 2 & Orland 3 Drainage District
Calumet Union 1 Drainage District
Lincoln-Lansing Drainage District
Orland Frankfort Union Drainage District 3
Southwest Chicago Drainage District
Union 3 Bremen Drainage District

Crawford County

Frog Pond Drainage District
Green Briar Drainage District

Cumberland County

Cottonwood Drainage District 1
Neoga Drainage District 1
Neoga Drainage District 2
Neoga Drainage District 3

De Kalb County

Afton And De Kalb Union Drainage District 1
Afton Milan Union Drainage District 1
Afton, Milan & Dekalb Township Drainage District 1
Clinton-Shabbona Drainage District 1
Coon Creek Drainage District
Cortland & Pierce Union Drainage District 1
Malta De Kalb Union Drainage District 1
Malta Milan Afton De Kalb Special District
Mayfield-De Kalb Drainage District
Normal Drainage District
Northville Sandwich Little Rock Special Drainage
Serena-Freedom 10 Drainage District
Shabbona And Milan Union Drainage District 1
Squaw Grove Drainage District 1
Victor & Somonauk Union Drainage
Victor Clinton Township Drainage District 1
Victor Drainage District 1
Wallace Drainage District 2

DeWitt County

Barnett Special Drainage District
Dewitt Special Drainage District
Friends Creek Special Drainage District
Goose Creek Drainage District
Harmony Drainage District
Maroa Mutual Drainage District 1
Nixon Special Drainage District
North Branch Lake Fork Drainage District

Prairie Center Drainage District
Rutledge De Witt Drainage District 1
Rutledge-Empire Drainage District 1
Ten Mile Creek Outlet Drainage District
Texas Creek Union Drainage District
Wapella Union Drainage District 2
Wilson Drainage District

Douglas County

Newman Murdock Union Drainage District 1
Arcola & Tuscola Drainage District 13
Arcola & Tuscola Drainage District 15
Arcola And Humboldt Union Drainage District 8
Arcola Drainage District 1
Arcola Drainage District 10
Arcola Drainage District 2
Arcola Drainage District 4
Arcola-Bourbon Drainage District 13
Arcola-Bowdre Drainage District 3
Bourbon & Arcola Drainage District 1
Bourbon Township Drainage District 3
Bourbon Township Drainage District 5
Bowdre Seven Hickory Union Drainage District 6
Bowdre Union Drainage District 3
Bowdre-Mcdonald Township Drainage District
Camargo & Murdock Drainage District 2
Camargo Bowdre Drainage District 3
Camargo Drainage District 3
Camargo Tuscola Union Drainage District 2
Camargo Tuscola Union Drainage District 6
Craig Drainage District 13
Douglas Garret & Bourbon Drainage District 17
Garrett Bourbon Union Drainage District 1
Garrett Bourbon Union Drainage District 17
Garrett Drainage District
Garrett Drainage District 2 And Subdistricts
Hayes Branch Drainage District
Hayes Branch Drainage District
Huff Drainage District
Kemp Drainage District
Mc Donald Drainage District
Moultrie Coles Douglas Drainage District
Murdock & Camargo Drainage District 2 Towns
Newman 5 & Huff Consolidated Drainage District
Newman Drainage District 2
Newman Drainage District 3 Town
Newman-Murdock Drainage District 10
North Okaw Consolidated Drainage District 4 -12
Sargent Drainage District 3

Sargent Newman Union Mutual Drainage District 1
Sargent Township Drainage District 1
Scattering Fork Drainage District
Shiloh-Sargent Drainage District 1
Southwest Douglas Drainage District
Tuscola Drainage District 4
Tuscola Drainage District 5
Tuscola Township Drainage District 20
Union Drainage District
Union Murdock Drainage District 4

Edgar County

Brocton Drainage District
Brocton-East And West Ditch Drainage District
Buck Drainage District 7
Buck Union Drainage District 9
Burnham Special Drainage District
Edgar Drainage District 1
Embarrass & Kansas Townships Union Drainage District 1
Embarrass Drainage District 7
Embarrass Drainage District 9
Hughes Mutual Drainage District
John Mitchell Drainage District
Kansas Drainage District 2
Kansas-Ashmore Union Drainage District 1
Paris & Buck Union Drainage District 2
Paris Edgar Drainage District 1
Prairie Township Drainage District 1
Prairie Township Drainage District 4
Prairie Township Drainage District 6
Ross Township Drainage District 1
Shiloh & Sargent Consolidated Drainage District 1
Shiloh Drainage District 2
Shiloh Drainage District 6
Shiloh Drainage District 7
Shiloh Edgar Township Union Drainage District 1
Shiloh Special Drainage District
Shiloh Township Drainage District 12
Shiloh Township Drainage District 3
Shiloh Young America Union Drainage District 2
Sims Special Drainage District
Young America #1 Sub #10 Drainage District
Young America #1 Sub #11 Drainage District
Young America #1 Sub #12 Drainage District
Young America Main Drainage District 1
Young America Township Drainage District 2
Young America Union Drainage District 5

Edwards County

Butter Creek Drainage And Levee District
Edwards County Drainage District 1

Effingham County

Lucas Township Drainage District
Saint Francis Drainage District
South Island Creek Drainage District

Fayette County

Avena Drainage District 1
Bear Grove Drainage District
Dively Levee And Drainage District
Hagarstown Drainage District
Meridian Line Drainage District
Pond Lilly Drainage District
Vandalia Levee Drainage District
West Loudon Drainage District

Ford County

Big 4 Drainage District
Little Lyman Drainage District
Lyman & Wall Townships Drainage District No 1
Lyman Township Drainage District
Mona & Pella Townships Union Drainage District 1
Mona-Pella-Sullivan Townships 1
Pella Drainage District 1
Pella Drainage District 2
Pella-Brenton Townships Union Drainage District 1
Sibley Drainage District
Sugar Creek Drainage District
Sullivan-Mona Drainage District
Vermilion River Outlet Drainage District
Vermilion Special Drainage District
Wall Township Drainage District
Walton Drainage District

Fulton County

Banner Special Drainage Levee District
East Liverpool Drainage Levee District
Globe Drainage Levee District
Kerton Valley Drainage Levee District
Lacey Drainage Levee District
Langellier Drainage Levee District
Liverpool Drainage Levee District
Seahorn Drainage And Levee District
Thompson Drainage Levee District
West Matanzas Drainage And Levee District

Gallatin County

Cypress Creek Special Drainage District
Pond Settlement Drainage District
Ridgeway And Asbury Union Drainage District 2
Ridgeway Township Drainage District 1
Rocky Branch Drainage District
Union Drainage District

Greene County

Bluffdale Drainage District
Eldred Drainage Levee District
Hartwell Drainage Levee District
Keach Drainage Levee District
Macoupin Creek Drainage District
Spanky Drainage Levee District

Grundy County

Claypool Drainage District
Dingman Drainage District
Maine Township Drainage Levee District
Southard Drainage District

Hamilton County

Haw Creek Special Drainage District
North Fork Special Drainage District
Rector Special Drainage District
Skillet Fork River Outlet Union Drainage District

Hancock County

Hunt Drainage District

Henderson County

Henderson County Drainage District 1
Henderson County Drainage District 2
Henderson County Drainage District 3

Henry County

Aqueduct Special Drainage District
Atkinson Alba Union Drainage District 1
Atkinson Alba Union Drainage District 1
Bentley Sub #4 Of Green River Drainage District
Big Slough Special Drainage District
Blue Joint Special Drainage District
Central Special Sub #1 Drainage District
Green River Special Drainage District
Harrison #2 South Of Green River Drainage District
Harrison #3 North Of Green River Drainage District
Lower Green River Drainage District
Mud Creek Special Drainage District
North Edwards River W Mud Creek Drainage District
North Edwards Special Drainage District

Penny Slough Drainage District 1
Penny Slough Drainage District 2
Penny Slough Drainage District 3
Penny Slough Drainage District
Shabbona Special Drainage District
Union Drainage District
Whiteside Central Special Drainage District
Whiteside Henry Union Special Drainage District
Yorktown Sub Of Green River Drainage District
Yorktown Township Drainage District 1

Iroquois County

Artesia & Ash Grove Townships Union Mutual Drainage District 3
Artesia Drainage District 3
Artesia Drainage District 4
Artesia Ridgeland Drainage District 1
Artesia Ridgeland Drainage District 3
Artesia-Ash Grover Drainage District 3
Ash Grove #1 Sub #2 Drainage District
Ash Grove #1 Sub #3 Drainage District
Ash Grove #1 Sub #4 Drainage District
Ash Grove Drainage District 1
Ash Grove Main Drainage District 1
Ash Grove Mutual Drainage District 1
Ashkum Danforth Union Drainage District 1
Ashkum Drainage District 1
Beaver Drainage District 1
Beaver Drainage District 2
Beaver Drainage District 3
Belmont Drainage District 1
Belmont Drainage District 2
Bergan Goodman Taylor Drainage District
Big Beaver Drainage Levee District.
Blackson Drainage District 1
Chebanse Drainage District 1
Coon Creek Drainage District
Crescent Drainage District 1
Crescent Iroquois Drainage District 2
Crescent Onarga Ashgrove Mutual Drainage District 1
Danforth And Douglas Union Drainage District 1
Danforth Drainage District 2
Danforth Drainage District 3
Danforth Drainage District 4
Danforth Drainage District 5
Danforth Drainage District 6
Danforth-Ashkum #2 Sub #1 Drainage District
Danforth-Ashkum #2 Sub #10 Drainage District
Danforth-Ashkum #2 Sub #11 Drainage District
Danforth-Ashkum #2 Sub #12 Drainage District

Danforth-Ashkum #2 Sub #13 Drainage District
 Danforth-Ashkum #2 Sub #14 Drainage District
 Danforth-Ashkum #2 Sub #15 Drainage District
 Danforth-Ashkum #2 Sub #2 Drainage District
 Danforth-Ashkum #2 Sub #3 Drainage District
 Danforth-Ashkum #2 Sub #4 Drainage District
 Danforth-Ashkum #2 Sub #5 Drainage District
 Danforth-Ashkum #2 Sub #6 Drainage District
 Danforth-Ashkum #2 Sub #7 Drainage District
 Danforth-Ashkum #2 Sub #8 Drainage District
 Danforth-Ashkum #2 Sub #9 Drainage District
 Eastburn Drainage District 1
 Eastburn Drainage District 2
 Eastburn Drainage District 3
 Fountain Creek Drainage District 1
 Fountain Creek Drainage District 2
 Fountain Creek Love Joy Drainage District
 Iroquois Crescent Drainage District 1
 Iroquois Drainage District 1
 Iroquois Drainage District 2
 La Hogue Drainage District 1
 Martinton #2 Sub #2 Drainage District
 Martinton #3 Drainage District
 Martinton Drainage District 2
 Martinton Drainage District 4
 Martinton Iroquois Union Drainage District 1
 Middleport #1 Sub #1 Drainage District
 Middleport Drainage District 1
 Middleport#1 Mutual Sub #1 Drainage District
 Middleport#1 Mutual Sub #2 Drainage District
 Milford Lovejoy Drainage District
 Milks Grove Special Drainage District 1
 North Sheldon South Concord Drainage District
 Onarga & Ridgeland Townships Union Drainage District 2
 Onarga Douglas Danforth Drainage District
 Onarga Drainage District 2
 Onarga Drainage District 3
 Onarga Drainage District 4
 Onarga Drainage District 5
 Onarga Ridgeland Drainage District 1
 Onarga-Douglas-Danforth #1 Sub #1 Drainage District
 Onarga-Douglas-Danforth #1 Sub #2 Drainage District
 Papineau And Martinton Union Drainage District 1
 Papineau Drainage District 3
 Pigeon Creek Drainage District
 Pigeon Grove Fountain Creek Drainage District 1
 Pond Lily Drainage District
 Possum Trot Drainage District 1
 Ridgeland Drainage District 2

Shavetail Drainage District
 Shavetail-Ash Grove-Crecent-Onarga Drainage District 1
 Sheldon Drainage District 1
 Spring Creek Drainage District
 Union Drainage District 2 Of Artesia-Onarga
 Union Drainage District 2 Towns Of Danforth Ashkum
 Union Drainage District Of Stockland Prairie
 Washington Drainage District 3
 Whiskey Creek Drainage District

Jackson County

Degonia & Fountain Bluff Lever And Drainage District
 Grandtower Levee And Drainage District

Jasper County

North Fork Drainage District
 Marsh Drainage District1
 Mint Creek Drainage District
 Captain Pond Drainage And Levee District

Jersey County

Macoupin Creek Drainage District
 Nutwood Drainage & Levee District
 Panhandle Drainage District

Johnson County

Vienna Drainage District

Kane County

Kaneville And Blackberry Union Drainage District 1

Kanhahee County

B M Lewis Drainage District 1
 Baker Creek Drainage District
 Canavan Drainage District
 Claussen Park Drainage District
 Exline Creek Drainage District
 Exline Drainage District 2
 Gar Creek Drainage District
 Grinnel Special Drainage District
 Joe Benes Drainage District
 Kankakee-Bourbonnais Union #5 Drainage District
 Little Beaver Special Drainage District
 Manteno Drainage District 3
 Manteno Drainage District 9
 Manteno & Bourbonnais Union Drainage District 6
 Manteno Drainage District 10
 Mcgilluray Special Drainage District
 Minnie Creek Drainage Districtist
 Momence Ganeer Townships Union Drainage District 2
 Momence-Pembroke Drainage District
 Momence-Yellowhead Drainage District

Norh Wichert Drainage District
Raymond Drainage District
Rockville Drainage District 2
Snake Creek Drainage District
Spring Creek Drainage District
Sumner And Manteno Union Drainage District 1
West Kankakee Drainage District
Yellowhead Washington Union Drainage District 1
Yellowhead Washington Union Drainage District 2

Kendall County

Big Slough Drainage District
Raymond Drainage District 2

La Salle County

Adams Drainage District 1
Adams Victor Towns Drainage District 86
Eden Drainage District 3
Freedom & Earl Union Drainage District 1
Freedom & Serena Drainage District 10
Freedom & Wallace Union Drainage District 2
Freedom Drainage District 1
Freedom-Wallace Sub #2 Drainage District
Freedom-Wallace-Dayton Drainage District
Manilus-Miller 1 Drainage District
Meriden Drainage District 1
Mutual Union Twins Freedom Wallace Drainage District 1
Ophir & Meriden Union Drainage District 10
Ophir Drainage District 1
Wallace And Dayton Union Drainage District 1
Wallace Drainage District 7
Wallace-Waltham Drainage District 1

Lake County

Avon Fremont Drainage District 1
Beach Park Drainage District
East Skokie Drainage District
Grubb School Drainage District
Slocum Drainage District
Squaw Creek Drainage District
West Deerfield-Northfield Drainage District 1

Lawrence County

Allison Mutual Drainage District
Ambraw Levee Drainage District
Ambraw River Drainage District
Big Slough Drainage District
Birds Drainage District
Eagle Branch Drainage District
Eagle Branch Sub Drainage District

England Pond Drainage District
Lawrence County Consolidated Drainage District
Russell-Allison Sub Drainage District
Russell Allison Levee District
Wolf Prairie Drainage District

Lee County

Brush Grove Drainage District
Hamilton And Hahnman Union Drainage District 2
Hamilton-Hahnman Union Drainage District 1
Harmon Drainage District 1
Harmon Drainage District 2
Harmon-Marion Union Drainage District 1
Harmon-Montmorency Drainage District 1
Inlet Swamp Drainage District
Maple Grove Drainage District
Swan Lake Drainage District
Union #1 Hamilton-East Grove Drainage District

Livingston County

Avoca Drainage District
Belle Prairie Drainage District
Champlin Drainage District
Eastern Indian Creek Drainage District
Eppards Point Drainage District 2
Farmers Cooperative Drainage District
Northeast Sullivan Drainage District
Odell Nevada Drainage District
Owego Drainage District
Sullivan Drainage District 1
Sullivan Township Drainage District 2
Turtle Creek Outlet Drainage District

Logan County

Illini Special Drainage District
Lake Fork Special Drainage District
Lower Salt Creek Drainage District
North Branch Lake Fork Special Main
North Branch Lake Fork Special Sub District 2
North Branch Lake Fork Special Sub District 3
North Branch Lake Fork Special Sub District 4
North Branch Lake Fork Special Sub District 5
Oran & East Lincoln Drainage District 1
Prairie Creek Drainage District
Prairie Creek Drainage District 2
Prarie Creek Sub Drainage District 1

Macon County

Friends Creek Vail Mills And Armstrong Drainage District 10

Austin Drainage District 1
 Friends Creek And Maroa Mutual Drainage District 2
 Friends Creek And Maroa Union Drainage District 10
 Friends Creek And Whitmore Union Drainage District 2
 Friendscreek Drainage District 1
 Friendscreek Drainage District 3
 Friendscreek-Maroa Drainage District 8
 Friendscreek-Maroa Union Drainage District 9
 Friendscreek-Willow Branch Drainage District 5
 Illini Special Drainage District
 Maroa Drainage District 2
 Maroa Drainage District 4
 Mt Zion-Dora Township Drainage District 1
 Mutual Drainage District 1
 Niantic Drainage District
 Niantic Sub Drainage District 1
 Sanner Chapel Drainage District
 South Macon And South Wheatland Union Drainage District 1
 Stevens Creek Special Drainage District
 Union Drainage District 1
 Union Drainage District 1 Long Creek Oakley Townships
 Union Drainage District 2 Long Creek & Oakley Townships
 Union Drainage District 5 Of Cerro Gordo And Long Creek
 Union Drainage District 8 Of Friends Creek & Maroa
 Whitmore Drainage District 1
 Whitmore Drainage District 2
 Whitmore Drainage District 4
 Whitmore Drainage District 5

Macoupin County

Barnett Special Drainage District
 Girard & Virden Drainage District 1
 South Otter Drainage District

Madison County

Cahokia Creek Drainage Levee District
 Canteen Creek Drainage Levee District
 Chouteau Isle Drainage Levee District
 Chouteau-Nameoki-Venice Long Lake Drainage District
 County Ditch Drainage Levee District
 Wood River Drainage District

Marshall County

Centerville Drainage District
 Crow Creek Drainage District

Mason County

Bulls Eye Special Drainage District
 Central Special Drainage District
 Fairview Special Drainage District
 Farmers Drainage District

Farmers Sub A Drainage District
 Garden Special Drainage District
 Havana Drainage District 2
 Herget Drainage Levee
 Hurd Lake Drainage District
 Long Branch Special Drainage District
 Mason Menard Special Drainage District
 Mason Tazewell Drainage District
 Sangamon River Drainage District

Massac County

Cache River Drainage District

McHenry County

Greenwood Drainage District 1
 Hebron Drainage District

McLean County

Adrian Drainage District
 Brokaw Brinning Bailey Drainage District
 Chenoa Drainage District
 Easter Brook Special Drainage District
 Golden Rule Drainage District
 Gridley Drainage District
 Kumler Drainage District
 Lawndale Cropsey Drainage District
 Mackinaw Drainage District
 Martin Township Drainage District
 Mutual Benefit Drainage District
 Normal Towanda Drainage District 5302
 Patton Drainage District
 Prairie Creek Drainage District
 Sabina Drainage District
 Sangamon River Drainage District
 South Empire Drainage District
 Turkey Creek Drainage District
 White Star Drainage District
 Yates Drainage District

Menard County

Grove Creek Drainage District
 North Sangamon-Lattimore Creek Mutual Drainage District
 Oakford Special Drainage District
 Salt Creek Drainage District

Mercer County

Bay Island Drainage Levee District

Monroe County

Columbia Drainage District 3
 Fish Lake Drainage Levee District 8

Fort Chartres Ivy Landing Drainage Levee District 5
Harrisonville Drainage District
Stringrown Drainage District 4

Montgomery County

Blue Grass Creek Drainage District
Bois D'arc Drainage District 34
Bois D'arc Drainage District 4
Bois Darc Girard Townships Union Drainage District 1
Bois Darc Girard Townships Union Drainage District 2
Bois Darc King Union Drainage District 3
Bois Darc Township Drainage District 3
Bois D'arc Union Drainage District 1
Bug River Special Drainage District 2
Drainage District 3
Harvel #2 County #19 Drainage District
Harvel And King Union Drainage District 1
Horse Creek Drainage District 1
Irish Flats Special Drainage District
Irish Flats Sub Drainage District 1
Irish Flats Sub Drainage District 2
King & Bois D'arc Drainage District 1
King And Harvel Drainage District 3
King Bois Darc Townships Union Drainage District 2
Lone Elm Drainage District
Nokomis Drainage District 1
Nokomis Township Drainage District 2
Pitman #5 Drainage District
Pitman & Zanesville Drainage District Union 1
Pitman And Zanesville Union Drainage District 2
Pitman Drainage District 2
Pitman Harvel Union Drainage District 1
Pitman Main Drainage District
Pitman Sub #1 Drainage District
Pitman Sub #3 Drainage District
Pitman Sub #4 Drainage District
Pitman-Zanesville Drainage District 1
Raymond Township Drainage District 1
Raymond-Harvel Drainage District 1
Ricks And Roundtree Drainage District 3
Ricks And Roundtree Drainage District 1
Ricks And Roundtree Drainage District 2
Ricks And Roundtree Drainage District 4
Shoal Creek Drainage District
Shop Creek Drainage District
Zanesville Township Drainage District 3
Zanesville Township Drainage District 4
Zanesville Township Drainage District 5

Morgan County

Coon Run Levee Drainage District
Coon Run Sub #2 Drainage District
Coon Run Sub #3 Drainage District
Indian Creek Drainage District 2
Willow Creek Drainage District

Moultrie County

Asa Creek Drainage District
Cadwell Drainage District
Dora And Lovington Union Drainage District 1
Drainage District 6 Sullivan Township
East Nelson Drainage District 1
Jonathan-Creek-Lowe-Lovington-Sullivan Union Drainage District1
Jonathan Creek Drainage District 4
Lovington Drainage District 3
Lovington Lowe Jonathan Creek Townships Drainage Districts
Lovington Township Drainage District 6
Lovington-Sections 22, 23, 26, 27 & 34
Lowe Drainage District 5
Lowe Drainage District 2
Lowe Drainage District 4
Lowe Drainage District 7
Marrowbone Town Drainage District 1
Marrowbone-Milam Drainage District 1
Moultrie-Coles-Douglas Drainage District
Sullivan Drainage District 2
Sullivan-Jonathon Creek-Lowe-Lovington Drainage District 1
Union Drainage District 1, Towns Of Mt Zion Et Al
Union Special Drainage District
West Okaw River Out Let Drainage District
Whitley Drainage District 2

Ogle County

Kishwaukee Drainage District
Kyte River Drainage District #2
Union Drainage District 1 Lafayette Ashton Township

Peoria County

Banner Special Drainage District
Pekin Lamarsh Drainage Levee District

Piatt County

Bement Drainage District 1
Bement Drainage District 2
Cerro Gordo Drainage District 4
Cerro Gordo And Lovington Union Drainage District 7
Cerro Gordo Township Drainage District 1
Cerro Gordo Township Drainage District. 2

Conolidated Hammond Mutual Union Drainage Districts 1
 Deland Special Drainage District
 East Camp Creek Drainage District
 Garrett & Unity Drainage District. 7
 Goose Creek Drainage District 1
 Goose Creek Drainage District 2
 Goose Creek Drainage District 3
 Lake Fork Drainage District
 Monticello Township Drainage District 2
 Piatt Drainage District 7
 Trenkle Slough Special Drainage District
 Union Drainage District 2
 Union Drainage District 6
 Union Mutual Drainage District 4
 Unity Drainage District 2
 Unity Drainage District 3
 Unity Drainage District 7
 Unity Drainage District 9
 Unity Lowe Townships Drainage District 3
 Unity-Piatt County. Drainage District 9
 Wildcat Creek Drainage District
 Willow Branch Drainage District 1
 Willow Branch Drainage District 12
 Willow Branch Township Drainage District 3
 Willow Branch And Friends Creek Union Drainage District 1
 Willow Branch Drainage District 4
 Wolf Run Drainage District
 Wolf Run Special Drainage District
 Wolf Run Union Drainage District

Pike County

Sny Island Levee Drainage District
 Valley City Drainage District

Pulaski County

Big Creek Drainage District 2

Putnam County

Hennepin Drainage Levee District

Randolph County

Edgar Lake Drainage Levee
 Kaskaskia Island Drainage District
 Prarie Du Rocher-Modoc Levee Drainage District

Rock Island County

Drury Drainage District
 Union #1 Sub #1 Drainage District
 Zuma Hampton Townships Drainage District 1

Saline County

Eldorado Drainage District
 Rector Drainage District

Sangamon County

Booth Drainage District
 Union Drainage District 1 Lanesville

Schuyler County

Big Lake Drainage Levee District
 Coal Creek Drainage Levee District
 Crane Creek Drainage Levee District
 Kelly Lake Drainage Levee District

Scott County

Big Swan Drainage Levee District
 Hillview Drainage Levee District
 Mauvisterre Drainage Levee District
 Scott County Drainage Levee District

Shelby County

Ash Grove Drainage District
 Ash Grove-Duck Creek Drainage District 1
 Clarksburg Drainage District 1
 Drainage District 2 Flat Branch
 Flat Branch And Assumption Union Drainage District 1
 Oconee Township Drainage District 1
 Okaw Drainage District 1 Sub-District 1
 Penn Drainage District 1 Pickaway-Penn Townships
 Prairie Township Drainage District 1
 Prairie Township Drainage District 2 & 4
 Shelbyville-Clarksburg Union Drainage District 1
 Todds Point Okaw of Union Drainage District 1
 Tower Hill Combined Drainage District 2

St Clair County

Prarie Dupont Levee and Sanitary District

Tazewell County

Cincinatti Sub Drainage District
 Cincinatti Drainage District
 East Peoria Drainage District
 Hickory Grove Drainage District
 Mackinaw River Levee & Drainage District 1-Spring Lake Township
 Spring Lake Drainage Levee District
 West Fork Drainage District Tazewell County

Union County

Miller Pond Drainage District
 Preston Drainage District

Vermillion County

Bean Creek Drainage District
Bridgeman Drainage District
Brougher Drainage District
Butler Branch Drainage District
Center Creek Drainage District
Eight Mile Drainage District
Ellis Drainage District
Fairview Special Drainage District
Fayette Special Drainage District
Feather Creek 2 Drainage District
Grape Creek Drainage District
Hastings Drainage District
Henning Drainage District
Hodgson Drainage District
Hoopeston Drainage District
Jamaica And Carroll Drainage District
Jamaica Sidell Community Drainage District
Jamaica Special Drainage District
Jamesburg Special Drainage District
Johnson Drainage District
Jordan Spec Drainage District
Little Vermilion Drainage District
Maple Grove Drainage District
Oakwood Drainage District 1
Pleasant Hill Drainage District
Pleasant View Drainage District
Sandusky Branch Drainage District
Sidell, Jamaica, Carroll Twnshps Drainage District 2
Sinking Hole Drainage District
Stony Creek Drainage District
Union Drainage District 1
Union Drainage District No 1 Of Catlin-Vance
Vermilion Grove Drainage District

Wabash County

Rochester-Mc Clearys Bluff Levee District
Wabash County Special Drainage District 1
Wabash County Special Drainage District 2
Wabash County Special Drainage District 3
Wabash County Special Drainage District 5
Wabash County Special Drainage District 6
Wabash County Special Drainage District 7
Wabash County Special Drainage District 8
Wabash County Special Drainage District 10
Wabash County Special Drainage District 11
Wabash County Special Drainage District 14
Wabash County Special Drainage District 17
Wabash County Special Drainage District 9

Wayne County

Elm River Drainage District
Golden Gate Drainage District
Leech And Massilon Townships Union Drainage District 1
Leech Grover Drainage District 1
Skillet Fork River Outlet
Union Drainage District Of Wayne Edwards County
Woods Drainage District

White County

Granny Tweedle Drainage District
Half Moon Drainage District
Hawthorne Drainage District 2
Mill Shoals Drainage District 3
Mud Creek Drainage District
Randolph Drainage District

Whiteside County

Cattail Drainage District
Coloma And Montmorency Townships Union Drainage District 5
Erie-Fenton Drainage District 1
Erie-Fenton Sub #1 District 1
Hahnman And Montmorency Townships Union Drainage District 2
Hahnmanam Drainage District 2
Hahnman Drainage District 1
Hahnman Township Drainage District 3
Hopkins Township Drainage District 2
Hume Prophetstown Union Drainage District 1
Johnson Creek Levee Drainage District
Johnson Creek Sub #1 Drainage District
Meredosia Levee And Drainage District
Montmorcy Coloma Union Drainage District 2
Montmorency Township Drainage District 3
River Road Drainage District
Sharon Levee And Drainage District
Summit Drainage District
Tampico And Hahnman Townships Union Drainage District 2
Union Special Drainage District Tampico Prophetstown Hume
Whiteside And Rock Island Drainage District

Will County

Black Walnut Creek Drainage District
Cenagewine Drainage District 1
Drainage District 1 Crete Monee Will Township
Frankfort Mutual Drainage District 4
Gorman -Monee Township Drainage District 6
Monee Drainage District 5
Monee-Grenn Garden Drainage District 2
Monee-Will Drainage District 1
Union Drainage District 1

Washington & Will Drainage District 3
Washington & Will Subdistrict Drainage District 3
Washington Drainage District 3
Will And Washington Union Drainage District 1

Winnebago County
Rockford –Winnebago Drainage District

Woodford County
Clayton Bennington Drainage District
Mud Creek Drainage District

FIRE PROTECTION DISTRICTS

OVERVIEW

Fire protection districts are created to provide fire prevention, protection and control services for the people and property within its boundaries. They may also be called upon to assist the underwater recovery of drowning victims and may provide ambulance service. Districts are governed by boards of trustees and may levy property taxes and issue bonds.

STATUTE

70 ILCS 705/0.01 to 705/24

CITATION

Effective Date: July 8, 1927

ESTABLISHMENT

§ 705/1 to 705/3.1

Request: Fire protection districts may be composed of up to five counties so long as the territory is contiguous, does not divide existing cities or towns, and is not located in another fire protection district. A fire protection district may be proposed in a petition signed by at least 50 legal voters, or a majority if there are fewer than 100 voters in the proposed district.

Procedure: A hearing is held in circuit court.

Authorization: The proposed district must be approved by referendum. The vote in incorporated and unincorporated areas is tallied separately, and only those areas that approve the district are included therein.

Annexation: Annexation is permitted under certain circumstances. Annexation may be requested in a petition signed by at least 1% of legal voters residing in the proposed addition. A hearing is held in circuit court and the proposed annexation must be approved by referendum.

DISSOLUTION

§ 705/14.14, 705/18 to 705/21.1

Request: Dissolution may be requested in a petition filed by 50 or more legal voters, or a majority if there are less than 100 voters.

Procedure: A hearing is held in circuit court.

Authorization: The dissolution must be approved by referendum.

Disconnection: Eligible territories included within the limits of a fire protection district and a municipality in counties with a population of one million or more may disconnect from the district. A request for disconnection may be proposed in a petition filed by at least 5% or more of the legal voters residing within the limits of the territory which wishes to disconnect. A court hearing is held and the proposed disconnection must then be approved by referendum. The disconnected territory remains liable for its share of the bonded indebtedness outstanding at the date of disconnection.

GOVERNANCE

§ 705/4 to 705/6

Governing Body: Board of Trustees

Members: The board consists of three members who are appointed to serve staggered three-year terms. The number of board members may be increased from three to five or from five to seven or decreased from five to three. The term of office can also be changed from three to six years. Trustees may be paid from \$1,000 to \$2,000 a year depending on the size of the district. That amount may be increased up to 50% in districts that have ambulance service.

Selection: If the district is totally contained within a single municipality, the governing body of the municipality appoints the trustees. If the district lies within a single township but not within one municipality the township board of trustees appoints the trustees for the district. No township official is eligible to serve. If the district lies within one county but not within one township or municipality, the trustees for the district are appointed by the chair of the county board. If the district is located in more than one county, representation on the board is proportional.

Key Officials: The board selects a president and secretary from among its members and a treasurer, who need not be a member of the board.

POWERS

§ 705/6, 705/9 to
705/11e, 705/16.01 to
705/16.18

In addition to the usual powers of special districts (*see page v*), these districts may take the necessary steps to provide fire protection and rescue service. In districts that have a fire department which has full-time, paid members, the board of trustees may appoint a board of fire commissioners to administer the provisions found in §705/16.01 to §705/16.18 (a district with 12 or more full-time, paid members in its fire department must appoint such a board). No member of a board of trustees of any fire protection district may be appointed to any board of fire commissioners. However, in a fire protection district which does not have a board of fire commissioners, but is subject to those provisions, the board of trustees has the powers and duties of that board.

REVENUE

§ 705/13, 705/14,
705/24, 40 ILCS 5/4-
118

Corporate Tax: Authorized by the board, the rate limit is 0.125% but may be increased by backdoor referendum to 0.30% and by front door referendum to 0.40%.

Ambulance Services Tax: Authorized by referendum, the rate limit is 0.30%. Boards authorized to levy up to 0.25% prior to January 1, 1978, may increase the maximum to 0.30% with some limitations; however, if 10% of the voters in the district sign a petition, the increase is subject to referendum.

Ambulance Services-Intergovernmental Cooperation Agreements Tax: Authorized by the board in districts meeting specific criteria, the rate limit is 0.095%. This tax may not be levied on any property which is already taxed for ambulance services.

Emergency Rescue Crews and Equipment Tax: Authorized by referendum, the rate limit is 0.05%.

Fireman's Pension Tax: Required by state law, the board must levy an amount which will meet the annual actuarial requirements of the pension fund, or 17.5% of the salaries and wages to be paid to firefighters for the year, whichever is greater.

Bonds and Interest Tax: Authorized by referendum, there is no rate limit.

Tax Anticipation Warrants: No provision

Other Revenue: The board may charge a fee for services provided to a non-resident of the district. The charge is \$75 per hour for each vehicle and \$20 per hour for each firefighter responding to a call for assistance.

DEBT

MANAGEMENT

§ 705/12

Revenue Bonds: No provision

General Obligation Bonds: Authorized by referendum, these bonds may be issued for any corporate purpose and must be retired within 20 years.

Total Debt Limit: 5.75% of EAV

FISCAL

PROCEDURE

§ 705/6.1, 705/11a,
50 ILCS 310/2-3

Fiscal Year: No provision

Financial Report: An annual audit of all accounts and funds controlled by the board must be conducted by a CPA and filed with the county clerk. The audit must be conducted in accordance with generally accepted auditing standards and the *Governmental Audit Account Act*. When the board contracts with a public or private corporation to provide fire protection services, an annual audit of that corporation must be conducted by a CPA. Districts also are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

FIRE PROTECTION DISTRICTS IN ILLINOIS

Adams County

Camp Point Fire District
Central Fire Protection District
Clayton Fire Protection District
Golden Fire Protection District

Liberty Fire Protection District
Lima Tioga Fire Protection District
Loraine Fire Protection District
Mendon Fire Protection District
Payson Fall Creek Fire Protection District

Tri Township Fire Protection District
Ursa Fire Protection District

Alexander County

84 Fire Protection District
North Cairo Fire Protection District

Bond County

Greenville Fire Protection District
Keyesport Fire Protection District
Mulberry Grove Fire Protection District
Pocahontas Old Ripley Fire Protection District
Shoal Creek Fire Protection District
Smithboro Fire Protection District

Boone County

Boone County Fire Protection District 1
Boone County Fire Protection District 2
Boone County Fire Protection District 3
Boone County Fire Protection District 4
Boone County Fire Protection District 5
Manchester-Rural Fire Protection District 5
North Boone Fire Protection District 3

Brown County

Brown County Fire Protection District
Versailles Fire Protection District

Bureau County

Arlington Fire Protection District
Buda Fire Protection District
Bureau Fire Protection District
Cherry Fire Protection District
Dalzell Fire Protection District
La Moille Fire Protection District
Ladd Fire Protection District
Malden Fire Protection District
Manlius Fire Protection District
Mineral Fire Protection District
Neponset Fire Protection District
Ohio Fire Protection District
Princeton Rural Fire Protection District
Seatonville Fire Protection District
Sheffield Fire Protection District
Tiskilwa Rural Fire Protection District
Wyanet Fire Protection District

Calhoun County

Hardin Fire Protection District
North Calhoun Fire District
Point Fire Protection District

Richwoods Fire Protection District

Carroll County

Chadwick Fire Protection District
Lanark Fire Protection District
Milledgeville Fire Protection District
Mount Carrol Fire Protection District
Savanna Fire Protection District
Shannon Fire Protection District
Thomson Fire Protection District

Champaign County

Broadlands Longview Fire Protection District
Broadlands-Longview Fire Protection District
Carroll Fire Protection District
Corn Belt Fire Protection District
Eastern Prairie Fire Protection District
Edge-Scott Fire Protection District
Gifford Fire Protection District
Homer Fire Protection District
Ivesdale Fire Protection District
Lincolnshire Fire Protection District
Ludlow Fire Protection District
Oakford Fire Protection District
Ogden Royal Fire Protection District
Pesotum Fire Protection District
Philo Fire Protection District
Rolling Acres Fire Protection District
Sadorus Fire Protection District
Sangamon Valley Fire Protection District
Scott Fire Protection District
Sidney Fire Protection District
St Joseph Stanton Fire Protection District
Thomasboro Fire Protection District
Tolono Fire Protection District
Windsor Park Fire Protection District

Christian County

Assumption Fire Protection District
Edinburg Fire Protection District
Midland Fire Protection District
Morrisonville-Palmer Fire Protection District
Mt Auburn Fire Protection District
Owaneco Fire Protection District
Stonington Fire Protection District
Taylorville Fire Protection District

Clark County

Marshall Fire Protection District
Martinsville Fire Protection District
West Union Community Fire Protection District

Westfield Fire Protection District

Clay County

Clay City Fire District

Edgewood Bi-County Fire Protection District

Harter-Stanford Fire Protection District

North Clay Fire District

Xenia Fire Protection District

York Fire Protection District

Clinton County

Aviston Fire Protection District

Beckemeyer-Wade Township Fire Protection District

Breese Township Rural Fire Protection District

Carlyle Fire Protection District

Clin Clair Fire Protection District

Germantown Rural Fire Protection District

Hoffman Fire Protection District

Huey-Ferrin Fire Protection District

Keyesport Fire Protection District

Santa Fe Fire Protection District

St Rose Fire Protection District

Sugar Creek Ambulance Service

Sugar Creek Fire Protection District

Wade Township Fire Protection District

Wheatfield Fire Protection District

Coles County

Arthur Fire District

Ashmore Fire Protection District

Cooks Mills Fire Protection District

Humboldt Community Fire Protection District

Hutton Fire Protection District

Lincoln Fire Protection District

Oakland Community Fire Protection District

Seven Hickory-Morgan Fire Protection District

Wabash Fire Protection District

Cook County

Barlett-Countryside Fire Protection District

Barrington Countryside Fire Prot District

Central Stickney Fire Protection District

Chicago Ridge Fire Protection District

Country Club Hills Fire Protection District

Elk Grove Rural Fire Protection District

Forest River Fire Protection District

Forest View Fire Protection District

Garden Homes Fire Protection District

Glenbrook Fire District

Hanover Park Fire Protection District

Hoffman Estates Fire Protection District 1

Holbrook Fire Protection District

Hometown Fire Protection District

Lemont Fire Protection District

Leyden Fire Protection District

Miller Woods Fire Protection District

North Lake Fire Protection District

North Maine Fire Protection District

North Palos Fire Protection District

Northbrook Rural Fire Protection District

Northlake Fire Protection District

Norwood Park Fire Protection District

Olympia Gardens Fire Protection District

Ontarioville Fire Protection District

Orland Park Fire Protection District

Palatine Rural Fire Protection District

Palos Fire Protection District

Palos Heights Fire Protection District

Palwaukee Area Fire Protection District

Park Ridge Manor Fire Protection District

Pleasantview Fire Protection District

Prospect Heights Rural Fire Protection District

Riverside Lawn Fire Protection District

Roberts Park Fire Protection District

Roselle Fire Protection District

Sunnycrest Fire Protection District

Wheeling Township Rural Fire Protection District

Crawford County

Flat Rock Area Fire Protection District

Hutsonville Fire Protection District

La Motte Fire Protection District

Oblong Township Fire Protection District

Prairie-Licking Fire Protection District

Robinson Fire Protection District

Cumberland County

Montrose Fire Protection District

Neoga Fire Protection District

Sigel Fire Protection District

De Kalb County

Cortland Fire Protection District

De Kalb Community Fire Protection District

Genoa-Kingston Fire Protection District

Hinckley Community Fire Protection District

Kirkland Community Fire District

Malta Fire Protection District

Sandwich Community Fire Protection District

Shabbona Fire Protection District

Somonauk Fire Protection District
Sycamore Fire Protection District
Waterman Community Fire Protection District
Waterman Fire Protection District

Dewitt County

Arthur Fire District
Clinton Community Rural Fire District
Farmer City Fire Protection District
Kenney Fire Protection District
Leroy Community Fire Protection District
Maroa Fire District
North Piatt Fire District
Tunbridge Fire Protection District
Wapella Fire Protection District
Waynesville Community Fire District
Weldon Community Fire Protection District

Douglas County

Arcola Fire Protection District
Atwood Fire Protection District
Camargo Fire Protection District
Hindsboro Community Fire Protection District
Newman Fire Protection District

Dupage County

Addison Fire Protection District 1
Bartlett-Countryside Fire Protection District
Bensenville Fire Protection District 1
Bloomingdale Fire Protection District 1
Carol Stream Fire Protection District
Clarendon Heights Fire Protection District
Darien-Woodridge Fire Protection District
Fairview Fire Protection District
Glenbard Fire Protection District
Glenside Fire Protection District
Golfview Hills Fire Protection District
Itasca Fire Protection District 1
Lisle-Woodridge Fire Protection District
Marywood Fire Protection District
Naperville Fire Protection District
North Westmont Fire Protection District
Oakbrook Terrace Fire Protection District
Roselle Fire Protection District 1
South Westmont Fire Protection District
Tri State Fire Protection District
Warrenville Fire Protection District
West Chicago Fire Protection District
Winfield Fire Protection District
Woodale Fire Protection District 1

York Center Fire Protection District
Yorkfield Fire Protection District

Edgar County

Brocton Fire Protection District
Chrisman Fire Protection District
Hume Fire Protection District
Kansas Township Volunteer Fire Protection District
Metcalf Fire Protection District
Paris Community Fire Protection District

Edwards County

Albion Rural Fire Protection District
Bone Gap Rural Fire Protection District 1
Browns Rural Fire Protection District
Little Wabash Fire Protection District
West Salem Fire Protection District

Effingham County

Altamont Fire Protection District
Dieterich Fire Protection District
Edgewood Bi-County Fire Protection District
Edgewood Bi-County Fire Protection District
Montrose Fire Protection District
Shumway Fire Protection District
Sigel Fire Protection District
Teutopolis Fire Protection District
Tri-County Fire Protection District
Watson Fire Protection District

Fayette County

Brownstown Fire Protection District
Farina Fire Protection District
St Elmo Fire Protection District
St Peter Fire Protection District
Tri County Fire Protection District

Ford County

Elliot Fire Protection District
Gibson City Fire Protection District
Kempton Fire Protection District
Paxton Fire Protection District
Piper City Fire Protection District
Roberts Melvin Fire Protection District
Sullivan Fire Protection District

Franklin County

Ewing-Northern Fire Protection District
Sesser Fire Protection District

Fulton County

Astoria Fire Protection District

Avon Fire Protection District
Bryant Fire Protection District
Buckheart Fire Protection District
Coppera Creek Fire Protection District
Cuba Fire Protection District
Fairview Fire Protection District
Farmington Community Fire Protection District
Hickory Fire Protection District
Ipava Fire Protection District
Lewistown Fire Protection District
London Mills Community Fire Protection District
Smithfield Fire Protection District
Table Grove Fire Protection District
Vermont Fire Protection District

Greene County

Carrollton Fire Protection District
Greenfield Fire Protection District
Roodhouse Fire Protection District

Grundy County

Braceville Fire Protection District
Coal City Fire Protection District
Gardner Fire Protection District
Mazon Fire Protection District
Minooka Fire Protection District
Morris Rural Fire & Ambulance District
South Wilmington Fire Protection District
Verona-Kinsman Fire Protection District

Hamilton County

Dahlgren Fire Protection District

Hancock County

Augusta Fire Protection District
Bowen Fire Protection District
Dallas Rural Fire Protection District
La Harpe Fire Protection District
Nauvoo Fire Protection District
Tri County Fire Protection District
Warsaw Fire Protection District
West Point Fire Protection District

Henderson County

Biggsville Fire Protection District
Gulfport-Gladstone Fire District
Media Stronghust Terre Haute Fire Protection District

Henry County

Annawan Alba Fire Protection District
Atkinson Fire Protection District

Bishop Hill Community Fire Protection District
Cambridge Fire District
Clover Fire Protection District
Colona Community Fire Protection District
Galva Fire District
Geneseo Fire Protection District
Hillsdale Fire Protection District
Kewanee Fire Protection District
Orion Fire Protection District
Osco Fire Protection District
Oxford Fire Protection District

Iroquois County

Ash-Clif Fire Protection District
Ashkum Township Fire Protection District
Beaver Fire Protection District
Beaverville Fire Protection District
Buckley Fire Protection District
Chebanse Fire Protection District
Cissna Park Fire Protection District
Concord Fire Protection District
Crescent Iroquois Fire Protection District
Danforth Fire Protection District
Gilman Community Fire Protection District
Iroquois Ford Fire Protection District
Loda Fire Protection District
Martinton Fire Protection District
Milford Fire Protection District
Onarga Fire Protection District
Papineau Fire Protection District
Sheldon Fire Protection District
Stockland Fire Protection District
Wellington Greer Fire Protection District
Woodland Fire Protection District

Jackson County

Murphysboro, Pomona, Somerset Fire Protection District
Tower Rock Fire Protection District

Jasper County

Montrose Fire Protection District.
South Island Creek Drainage District
Wade Community Fire District

Jefferson County

Jefferson Fire Protection District
Webber Fire Protection District
Woodlawn Fire Protection District

Jersey County

Otter Creek Fire Protection District

Q. E. M. Fire Protection District
Rosedale Fire District

Jo Daviess County

Apple River Fire Protection District
Dunleith Menominee Fire Protection District
Elizabeth Community Fire Protection District
Galena Rural Fire District
Hanover Fire Protection District
Scales Mound Fire Protection District
Stockton Fire Protection District
Warren Area Ambulance Service

Kane County

Batavia Fire Protection District
Batavia Township & Countryside Fire Protection District
Big Rock Fire Protection District
Burlington Community Fire Protection District
Carpentersville Countryside Fire Protection District
East Dundee Countryside Fire Protection District
Elburn Countryside Fire Protection District
Hampshire Fire Protection District
Kaneville Fire Protection District
Maple Park Countryside Fire Protection District
Marywood Fire Protection District
Moecherville Countryside Fire Protection District
Montgomery Countryside Fire Protection District
North Aurora Fire Protection District
Pingree Grove And Countryside Fire Protection District
Rutland Dundee Township Fire Protection District
South Elgin Countryside Fire Protection District
South Park Fire Protection District
St Charles Fire Protection District
Sugar Grove Fire Protection District
West Dundee Fire Protection District

Kankakee County

Aroma Fire Protection District
Bourbonnais Fire Protection District
Cabery Area Fire Protection District
Essex Fire Protection District
Grant Park Fire Protection District
Greater Momence Fire Protection District
Kankakee Township Fire Protection District
Limestone Township Fire Protection District
Manteno Community Fire Protection District
Momence Fire Protection District
Otto Township Fire Protection District
Pembroke Fire Protection District
Pilot Fire Protection District

St Anne Township Fire Protection District
Salina Fire Protection District
Reddick Fire District

Kendall County

Bristol Kendall Fire Protection District
Lisbon Seward Fire Protection District
Little Rock Fox Fire Protection District
Newark Fire Protection District
Oswego Fire Protection District

Knox County

Abingdon Fire Protection District
Altona Fire Protection District
Copley Victoria Fire Protection District
Elba Salem Fire Protection District
Galva Community Fire Protection District
Henderson Township Fire Protection District
Knoxville Community Fire Protection District
Maquon Fire Protection District
Oneida Fire Protection District
Oneida-Wataga Fire Protection District
Rio Fire Protection District
Special Fire District 1
Special Fire District 2
Williamsfield Fire Protection District

La Salle County

Allen Fire Protection District
Dana Fire Protection District
Dimmick Peru Fire Protection District
Earlville Fire Protection District
Leland Fire Protection District
Lostant Fire Protection District
Marseilles Fire Protection District
Mendota Troy Grove Fire Protection District
Oglesby Fire Protection District
Rutland Fire Protection District
Seneca Fire Protection District
Serena Fire Protection District
Sheridan Fire Protection District
Utica Fire Protection District

Lake County

Antioch Fire Protection District
Arden Shore North Fire Protection District
Arden Shore South Fire Protection District
Bonnie Brook Fire Protection District
Countryside Fire Protection District
Deerfield Bannockburn Fire Protection District

Fox Lake Fire Protection District
Grayslake Fire Protection District
Greater Round Lake Fire Protection District
Lake Villa Fire Protection District
Lake Zurich Rural Fire Protection District
Libertyville Fire Protection District
Lincolnshire Riverwoods Fire Protection District
Long Grove Rural Fire Protection District
Newport Township Fire Protection District
Rockland Fire Protection District
Vernon Fire Protection District
Warren Waukegan Fire Protection District
Wauconda Fire Protection District
Winthrop Harbor Fire Protection District

Lawrence County

Bridgeport Fire Protection District
Christy Fire Protection District
Denison Fire Protection District
Lawrence-Allison Fire Protection District

Lee County

Amboy Fire Protection District
Ashton Fire Protection District
Compton Community Fire Protection District
Dixon Community Fire Protection District
Franklin Grove Fire Protection District
Lee Community Fire Protection District
Paw Paw Fire Protection District
Sublette Fire Protection District
West Brooklyn Fire Protection District

Livingston County

Chatsworth Fire Protection District
Cullom Fire Protection District
Dwight Fire Protection District
Emington Campus Fire District
Fairbury Rural Fire Protection District
Flanagan Fire Protection District
Forrest-Strawn-Wing Fire Protection District
Long Point Fire Protection District
Odell Fire Protection District
Pontiac Fire Protection District
Reading Fire Protection District
Reddick Fire District
Saunemin Fire Protection District

Logan County

Atlanta Rural Fire Protection District
Beason Fire District

Elkhart Fire Protection District
Emden Fire Protection District
Hartsburg Fire Protection District
Latham Fire Protection District
Lincoln Rural Fire Protection District
Middletown Fire Protection District
Mt Pulaski Fire Protection District
New Holland Fire Protection District
San Jose Fire Protection District

Macon County

Argenta Oreana Fire Protection District
Blue Mound Countryside Fire Protection District
Harristown Fire Protection District
Hickory Point Fire Protection District
Long Creek Fire Protection District
Maroa Countryside Fire Protection District
Mt Zion Fire Protection District
Niantic Fire Protection District
South Macon Fire Protection District
South Wheat Land Fire Protection District
Warrensburg Fire Protection District

Macoupin County

Brighton-Betsey Ann Fire District
Bunker Hill Fire Protection District
Girard Fire Protection District
Mt Olive Fire Protection District
Scottville-Modesto Fire Protection District
Staunton Fire District
Virden Fire Protection District

Madison County

Alhambra Community Fire Protection District
Cloverleaf East Madison Fire Protection District
Collinsville Fire Protection District
Cottage Hills Fire Protection District
Eagle Park Acres Fire District
Fosterburg Fire Protection District
Ft Russell Fire Protection District
Glen Carbon Fire Protection District
Godfrey Fire Protection District
Grantfork Fire Protection District
Hamel Community Fire Protection District
Highland Pierron Fire Protection District
Holiday Shores Fire Protection District
Kendall Hill Fire Protection District
Long Lake Fire Protection District
Marine Community Fire Protection District
Maryville Fire Protection District

Meadowbrook Fire Protection District
Mitchell Fire Protection District
Mitchell Fire Protection District
Moro Fire Protection District
Moro Fire Protection District
New Douglas Community Fire Protection District
Olive Fire Protection District
Prairie Fire Protection District
Rosewood Heights Fire Protection District
South Roxana Fire Protection District
St Jacob Township Fire Protection District
State Park Place Fire District
Troy Fire Protection District
Worden Fire Protection District

Marion County

Centralia Fire Protection District
Iuka Fire Protection District
Kell Fire Protection District
Kinmundy Alma Fire Protection District
Odin Fire Protection District
Patoka Fire Protection District
Salem Fire Protection District
Sandoval Fire Protection District

Marshall County

Henry Fire Protection District
Lacon-Sparland Fire Protection District
Toluca Fire Protection And Ambulance District
Varma Community Fire Protection District
Wenona Fire Protection District

Mason County

Bath Fire Protection District
Easton Rural Fire Protection District
Forman Fire Protection District
Havana Rural Fire Protection District
Kilbourne Rural Fire District
Mason City Fire District Protection District
Ridge Lake Fire Protection District
San Jose Fire Protection District

Massac County

Massac County Fire District

McDonough County

Blandinsville Hire Township Fire Protection District
Bushnell Fire Protection District
Colchester Fire Protection District
Emmet-Chalmers Fire District
Good Hope-Sciota Fire Protection District

Industry Fire Protection District
New Salem Fire Protection District
New Salem Fire Protection District

McHenry County

Algonquin-Lake In The Hills Fire Protection District
Cary Fire Protection District
Crystal Lake Rural Fire Protection District
Fox River Grove Fire Protection District
Harvard Community Fire Protection District
Hebron Alden Greenwood Fire Prot District
Huntley Fire Protection District
Marengo Fire Protection District
Mchenry Fire Protection District
Nunda Rural Fire Protection District
Richmond Township Fire Protection District
Spring Grove Fire Protection District
Union Fire Protection District
Wonderlake Fire Protection District
Woodstock Rural Fire Protection District

McLean County

Allin Township Fire Protection District
Bellflower Fire Protection District
Bloomington Township Fire Protection District
Carlock Fire Protection District
Chenoa Fire Protection District
Dale Fire Protection District
Danvers Fire Protection District
Downs Old Town Fire Protection District
El Paso Fire Protection District
Ellsworth Fire Protection District
Gridley Fire Protection District
Hudson Fire Protection District
Leroy Fire Protection District
Lexington Community Fire Protection District
Mt Hope Funks Grove Fire Protection District
Octavia Fire Protection District
Randolph Township Fire Protection District
Saybrook Arrowsmith Fire Protection District
Towanda Community Fire Protection District

Menard County

Athens Fire Protection District
Athens/Fancy Fire Protection District
Greenview Community Fire Protection District
Petersburg Community Fire Protection District
Tallula Community Fire Protection District

Mercer County

Aledo Fire Protection District
Green Township Fire & Ambulance Protection District
Joy Community Fire & Ambulance District
New Boston-Eliza Fire Protection District
Rivoli Fire & Ambulance Protection District
Seaton Fire & Ambulance Protection District
Sherrard Community Fire And Ambulance Protection District

Monroe County

Columbia Fire Protection District
Hecker Fire Protection District
Maeystown Fire District
Valmeyer Fire Protection District
Waterloo Rural Fire Protection District

Montgomery County

Coffeen Fire District
Farmersville-Waggoner Fire Protection District
Fillmore Fire Protection District
Raymond Fire Protection District

Morgan County

Franklin Fire Protection District
Meredosia Fire Protection District
Woodson Fire Protection District

Moultrie County

Arthur Rural Fire Protection District
Bethany Fire Protection District
Dora Township Fire Protection District
Lovington Fire Protection District
Sullivan Fire Protection District

Ogle County

Byron Fire Protection District
Forreston Fire Protection District
Leaf River Fire Protection District
Lynnville Fire Protection District
Monroe Township Fire Protection District
Mount Morris Fire Protection District
Ogle-Lee Fire Protection District
Oregon Fire Protection District
Polo Fire Protection District
Stillman Fire Protection District

Peoria County

Akron Princeville Fire Protection District
Brimfield Fire Protection District
Dunlap Fire Protection District
Elmwood Fire Protection District

Limestone Township Fire Protection District
Logan Trivoli Fire Protection District
Oak Grove Fire Protection District
Richwoods Fire Protection District
Timber Hollis Fire Protection District
Tuscarora Fire Protection District
West Peoria Fire Protection District

Perry County

Cutler Fire Protection District
Pinckneyville Fire Protection District
Tamaroa Fire Protection District

Piatt County

Bement Fire Protection District
Cerro Gordo Fire Protection District
Cisco Fire Protection District
Coulterville Community Fire Protection District
Deland Fire Protection District
Hammond Fire Protection District
Mid-Piatt Fire Protection District
Monticello Fire Protection District
Northern Piatt Fire Protection District

Pike County

Barry Fire Protection District
Baylis Fire Protection District
East Pike Fire Protection District
Hull-Kinderhook Fire Protection District
New Canton Fire Protection District
North Pike Fire Protection District
Pleasant Hill Fire Protection District
Rural Griggsville Fire Protection District
Rural Pittsfield Fire Protection District
Spring Creek Fire District

Pope County

Rural Pope County Fire Protection District

Puntnam County

Granville Hennepin Fire Protection District
Magnolia Fire Protection District
Mcnabb Fire Protection District
Standard Fire Protection District

Randolph County

Baldwin Fire District
Coulterville Community Fire Protection District
Marissa Fire Protection District
Tilden Fire Protection District

Richland County

Christy Fire Protection District
Noble Fire District
Olney Township Fire Protection District

Rock Island County

Andalusia Fire Protection District
Barstow Fire Protection District
Blackhawk Fire Protection District
Bowlesburg Fire Protection District
Buffalo Prairie Fire Protection District
Campbell Island Fire Protection District
Coal Valley Fire Protection District
Cordova Fire Protection District
Coyne Center Fire Protection District
East Moline Rural Fire Protection District
Four Way Fire Protection District
Hillsdale Fire Protection District
Rapids City Fire Protection District
Reynolds Fire Protection District
South Moline Fire Protection District

Sangamon Country

Auburn Fire Protection District
Buffalo Fire Protection District
Chatham Fire Protection District
Curran Fire Protection District
Divernon Fire Protection District
Eastside Fire Portection District
Illioplis Fire Protection District
Island Grove Fire Protection District
Lake Springfield Fire Protection District
Loami Fire Protection District
Mechanicsburg Fire Protection District
New Berlin Fire Protection District
Northside Fire Protection District
Pawnee Fire Protection District
Pleasant Plains Fire Protection District
Riverton Area Fire Protection District
Rochester Fire Protection District
Sherman Fire Protection District
South Lawn Fire Protection District
Southoak Knolls Fire Protection District
Southside Fire Protection District
Western Fire Protection District
Williamsville Fire Protection District
Woodside Fire Protection District 1

Schuyler County

Browning Fire Protection District

Hickory-Kerton Fire Protection District
Schuyler Fire District

Scott County

North Scott Fire Protection District

Shelby County

Cowden Fire Protection District
Findlay Fire Protection District
Moweaqua Fire Protection District
Shelbyville Fire Protection District
Sigel Fire Protection District
Stewardson Fire Protection District
Strasburg Fire Protection District
Tower Hill Fire Protection District
Windsor Fire Protection District

St Clair County

Brooklyn Fire Protection District
Cahokia Fire Protection District
Camp Jackson Fire Protection District
Churchroad Fire Protection District
Columbia Rural Fire Protection District
Dupo Fire Protection District
East Side Fire Protection District
Emerald Mound Fire Protection District
Fairview Caseyville Fire Protection District
Freeburg Fire Protection District
French Village Fire District
Golden Gardens Fire District
Hollywood Heights Fire Protection District
Marissa Fire Protection District
Mascoutah Rural Fire Protection District
Midway Fire Protection District
Millstadt Rural Fire Protection District
New Athens Fire Protection District
Norwest St Clair Fire District
O'Fallon Shiloh Valley Caseyville Fire Protection District
Prairie Du Pont Fire Protection District
Signal Hill Fire Protection District
Smithton Fire Protection District
South Side Fire Protection District
St Clair Fire Protection District
St. Libory Fire Protection District
State Park Place Fire Protection District
Summerfield Fire Protection District
Villa Hills Fire Protection District
West Side Fire Protection District

Stark County

Bradford Community Fire District
Lafayette Community Fire Protection District
Toulon Community Fire Protection District
Wyoming Community Fire Protection District

Stephenson County

Cedarville Fire Protection District
Dakota Fire Protection District
Davis Fire Protection District
Freeport Rural Fire Protection District
German Valley Fire Protection District
Lena Fire Protection District
Orangeville Fire Protection District
Pearl City Fire Protection District
Rock City Fire Protection District
Winslow Fire Protection District

Tazewell County

Armington Community Fire Protection District
Brush Hill Fire Protection District
Central Fire Protection District 1
Central Groveland Fire Protection District
Cincinnati Fire Protection District
Deer Creek Fire Protection District No 1
Delavan Fire Protection District
Gardena Fire Protection District
Green Valley Fire Protection District
Groveland Central Fire Protection District
Hopedale Fire Protection District
Little Mackinaw Fire Protection District
Mackinaw Fire Protection District
Morton Area Farmers Fire Protection District
Normandale Fire Protection District
Northern Tazewell Fire And Rescue District
Pleasantview Fire Protection District
Powerton Fire Protection District
Schaeferville Fire Protection District
Spring Bay Fire District
Tremont Fire Protection District

Union County

Wolf Lake Fire District

Vermilion County

Allerton Fire Protection District
Bismarck Fire District
Bluegrass Fire Protection District
Carroll Fire Protection District
Catlin Fire Protection District

F M C Fire District
Georgetown Fire Protection District
Kickapoo Fire Protection District
Lynch Fire Protection District
Rankin Fire Protection District
Ridgefarm Fire Protection District
Westville Fire Protection District

Wabash County

Allendale Rural Fire Protection District
Bellmont Rural Fire District
Greater Wabash Rural Fire District

Warren County

Alexis Fire Protection District
Central Warren County Fire Protection District
Little York Fire Protection District
Roseville Fire Protection District
Roseville-Swan-Point Pleasant-Ellison Fire Protection District

Washington County

Addieville Fire Protection District
Ashley Fire Protection District
Hoyleton Community Fire Protection District
Irvington Fire Protection District
Nashville Fire District
Okawville Fire Protection District

Wayne County

Bedford Township Fire Protection District
Fairfield Rural Fire Protection District
Lamard Township Fire Protection District
Mill Shoals Fire Protection District
Orchardville Fire Protection District
Wayne Fire Protection District

White County

Enfield Fire Protection District
Mill Shoals Fire Protection District
Norris City Fire Protection District

Whiteside County

Albany Fire Protection District
Erie Fire Protection District
Fulton Fire Protection District
Prophetstown Fire Protection District
Rock Fall Fire Protection District
Sterling Fire Protection District
Tampico Rural Fire Protection District

Will County

Beecher Fire Protection District

Braidwood Fire Protection District
Channahon Fire Protection District
Crete Fire Protection District
Custer Fire Protection District
East Joliet Fire Protection District
Elwood Fire Protection District
Frankfort Fire Protection District
Homer Fire Protection District
Lemont Fire Protection District
Lockport Fire Protection District
Manhattan Fire Protection District
Mokena Fire Protection District
Monee Fire District
New Lenox Fire Protection District
Northwest Homer Fire District
Peotone Fire Protection District
Plainfield Fire Protection District
Rockdale Fire Protection District
Steger Estate Fire Protection District
Troy Fire Protection District
Wilmington Fire Protection District

Williamson County

Lake Egypt Fire Protection District
Williamson County Fire Protection District

Winnebago County

Blackhawk Fire Protection District
Cherry Valley Fire Protection District
Durand Fire 1 Fire Protection District
Edgebrook Bradley Heights Fire Protection District

German Valley Fire Protection District
Harlem Roscoe Fire Protection District
New Milford Fire Protection District
North Park Fire Protection District
Northwest Fire Protection District
Pecatonica Fire Protection District
Rock River Fire Protection District
Rockton Fire Protection District
Stillman Fire Protection District
West Suburban Fire Protection District
Win-Bur-Sew Fire Protection District
Winnebago County Fire Protection District 1

Woodford County

Benson Fire Protection District
Congerville Rural Fire Protection District
El Paso Fire District
Eureka Fire Protection District
Germantown Fire Pro District
Metamora Rural Fire Protection District
Minonk Fire Protection District
Roanoke Fire Protection District
Secor Fire Protection District
Spring Bay Fire District

FOREST PRESERVE DISTRICTS

OVERVIEW	Downstate forest preserve districts protect and preserve the flora, fauna, and scenic beauty of Illinois forest lands outside of Cook County. These districts maintain such lands in their natural state for the education, pleasure, and recreation of the public. In addition, areas in some districts may be used for flood control and wastewater treatment. Districts are governed by five-member boards of commissioners and may levy property taxes and issue bonds.
STATUTE	<i>70 ILCS 805/0.001 to 855/2</i>
CITATION	Effective Date: October 1, 1977
ESTABLISHMENT <i>§ 805/1 to 805/2, 805/14</i>	Request: Any contiguous area lying totally within one county that contains one or more natural forests or parks and one or more cities, towns or villages may be incorporated as a downstate forest preserve district. A forest preserve district may be proposed in a petition filed by 500 legal voters residing in the proposed district. Procedure: A hearing is held in circuit court. Authorization: The proposed district must be approved by a referendum. Annexation: Territory located in the same county and contiguous to the district may be annexed. Annexation may be proposed in a petition filed by 10% of the legal voters residing in the proposed addition and must be approved by a referendum.
DISSOLUTION <i>§ 805/14.1</i>	Request: No provision Procedure: No provision Authorization: No provision Disconnection: A petition must be signed by at least 5% of the legal voters residing within the district. A hearing is held in circuit court, and the proposed disconnection must be approved by referendum.
GOVERNANCE <i>§ 805/3a, 805/8</i>	Governing Body: Board of Commissioners Members: Five members serve staggered five-year terms. Commissioners may be paid a per diem fee not to exceed \$36 per day or an annual salary as set by the board, but not to exceed \$3,000. Selection: The county board chair appoints commissioners. When the boundaries of any district are co-extensive with the boundaries of a county, city, village, incorporated town, or sanitary district, the corporate authorities of that government perform the duties of the commissioners. Key Officials: The board selects a president, secretary and treasurer from among its members.
POWERS <i>§ 8005/5 to 805/9, 805/18.1, 830/1, 835/1</i>	In addition to the usual powers of special districts (<i>see page v</i>), a downstate forest preserve district may acquire land containing natural forests or waterways. It may construct, and operate recreational and cultural facilities, including swimming pools, ice skating rinks, tennis courts, golf courses, ski areas, museums, and botanical gardens. The district has the power of eminent domain. Districts with 100,000 or more population may establish a botanic garden or contract with an existing botanic garden to operate on forest preserve lands with forest preserve monies. Districts that contain a population of 150,000 or more may establish a zoo or contract with an existing zoological society to establish and maintain a zoo on forest preserve land with forest preserve monies.
REVENUE	Corporate Tax: Authorized by the board, the rate limit is 0.06%.

§ 805/13, 805/13.1,
830/2, 835/2, 40 ILCS
5/10-107

Development of Forests Tax: Authorized by the board, the rate limit is 0.025% in districts with a population between 100,000 and three million. It is to be used for constructing, restoring, improving, and developing forests.

Botanic Garden Tax: Authorized by the board, the rate limit is 0.0048% in districts or counties with a population between 200,000 and three million.

Zoological Park Tax: Authorized by the board, the rate limit is 0.0058% in districts with a population between 150,000 and three million. Districts in Rock Island county may levy at a rate up to 0.01%.

Employee's Annuity and Benefit Fund Tax: Authorized by the board, the rate limit is an amount equal to the employee contributions to the fund two years prior to the tax levy year, multiplied by 1.30.

Bonds and Interest Tax: Authorized by the board, there is no limit, but a referendum may be required under certain circumstances.

Tax Anticipation Warrants: No provision

DEBT MANAGEMENT

§ 805/13, 805/13.2,
805/18.1 to 805/18.5,
820/1 to 820/8

Revenue Bonds: Authorized by the board, these bonds may be used for the construction and operation of recreational and cultural facilities and must be repaid within 40 years.

General Obligation Bonds: Authorized by the board, these bonds may be used for the acquisition and development of land up to a total of 55,000 acres and must be repaid in 20 years.

Refunding Bonds: Authorized by the board, these bonds may be issued to retire a variety of unpaid bonds and must be repaid within 20 years.

Other Debt: A district may establish funds for the acquisition of land, the operation of a landfill, or to service refunding bonds. Additional debt may be incurred, but must be authorized by referendum.

Total Debt Limit: 2.3% of EAV

FISCAL PROCEDURE

§ 805/10, 805/13.3,
805/18.5, 50 ILCS
310/2-3

Fiscal Year: Determined by the board

Financial Report: Districts are required to file an annual report, including a financial audit, with the county board. An annual financial report must also be filed with the Illinois Comptroller. Districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

FOREST PRESERVE DISTRICTS IN ILLINOIS

Champaign County
Champaign County Forest Preserve

Cook County
Cook County Forest Preserve

DeKalb County
De Kalb County Forest Preserve District

DuPage County
Du Page County Forest Preserve

Kane County
Kane County Forest Preserve

Kankakee County
Kankakee Valley Forest Preserve

Kendall County
Kendall Forest Preserve District

Lake County
Lake County Forest Preserve

Ogle County
Byron Forest Preserve District

Piatt County
Piatt County Forest Preserve District

Rock Island County
Rock Island County Forest Preserve

Will County
Will County Forest Preserve District

Winnebago County
Winnebago County Forest Preserve

COOK COUNTY FOREST PRESERVE DISTRICT

OVERVIEW	The Cook County Forest Preserve District creates forest preserves in order to protect and preserve the flora, fauna, and natural forests of the area within Cook County. It also consolidates preserves into areas of size and form that are convenient and desirable for public use and economical maintenance. The District may aid in the containment of flood waters and the treatment of wastewater. It is governed by a board of commissioners and may levy taxes and issue bonds.
STATUTE CITATION	<i>70 ILCS 810/0.01 to 810/45</i> Effective Date: October 1, 1977
ESTABLISHMENT <i>§810/3, 810/7, 810/8.3, 810/26</i>	Request: Any contiguous area lying totally within one county which has a population of three million or more and contains one or more natural forests or parks and one or more cities, towns or villages may be incorporated as a forest preserve district. A district may be proposed in a petition filed by 500 legal voters residing in the proposed district. Procedure: A hearing is held in circuit court. Authorization: The proposed district must be approved by a referendum. Annexation: Any territory adjoining the district and located in the same county may become part of the district. Annexation may be requested in a petition signed by at least 10% of the legal voters in the proposed addition.
DISSOLUTION	Request: No provision Procedure: No provision Authorization: No provision Disconnection: No provision
GOVERNANCE <i>§ 810/5, 810/20</i>	Governing Body: Board of Commissioners Members: The Cook County Board of Commissioners is the governing body of the Cook County Forest Preserve District and the president of the county board is the president of the board for the district. The members are not paid an additional amount for serving on the district board. Selection: Not applicable Key officials: The president of the board is the executive officer of the district.
POWERS <i>§810/7 to 810/15, 810/40, 810/43</i>	The Cook County district has powers similar to downstate districts. The district may acquire land and construct, improve, and maintain wells, power plants, comfort stations, paths, public roads, and other facilities that are necessary or desirable for its purposes. It may also acquire, improve, and maintain waterways. The district may construct, equip, acquire, improve, and operate recreational facilities, including but not limited to swimming pools, ice skating rinks, tennis courts, golf courses, ski areas, and all necessary related facilities. The district has the power of eminent domain and its own property is not subject to eminent domain or condemnation proceedings. The district is authorized to prepare and maintain grounds for a botanic garden; acquire, plant, and display botanic material; and conduct research. It may erect and maintain buildings to be used for the collection and display of animals as customary in zoological parks.
REVENUE <i>§810/21, 810/22, 810/39, 810/42, 810/44, 810/44.1 40 ILCS 5/11-107</i>	Corporate Tax: Authorized by the board, the rate limit is 0.06%. Development of Forests Tax: Authorized by the board, the rate limit is 0.021%. This tax is used for constructing, restoring, reconditioning, improving and developing the district's forests and lands. Botanic Garden Tax: Authorized by the board, the rate limit is 0.015%.

**DEBT
MANAGEMENT**
*§ 810/21, 810/28,
810/31 to 810/33,
810/42 to 810/42.2,
810/44.1, 820/1*

**FISCAL
PROCEDURE**
*§ 810/24, 50 ILCS
310/2-3*

Zoological Park Tax: Authorized by the board, the rate limit is 0.035%.

Employee's Annuity and Benefit Fund Tax: Authorized by the board, the rate limit is an amount equal to the employee contributions to the fund two years prior to the tax levy year, multiplied by 1.30.

Bonds and Interest Tax: Authorized by the board, there is no rate limit. Referendum is required under certain circumstances.

Tax Anticipation Warrants: No provision

Other Revenue: The district may charge or allow a zoological society to charge an admission fee for entering the district zoo. The proceeds of such a fee must be devoted exclusively to the operation and maintenance of the zoo. All zoos under the control of the forest preserve district must be open to the public for free admission for a period equivalent to 52 days each year.

Revenue Bonds: Authorized by the board, these bonds may be issued to construct, equip, improve and operate recreational facilities. These bonds must mature within 40 years.

General Obligation Bonds: Authorized by the board, these bonds may be issued for the acquisition of land up to a total of 75,000 acres. Bonds for acquisition of additional land or other purposes may be issued if approved by referendum. The bonds must be repaid in 20 years.

Zoological Park Bonds: Authorized by the board, bonds may be issued for a zoological park in an amount not to exceed \$27.64 million to make capital improvements. The bonds must mature within 20 years.

Botanical Garden Bonds: Authorized by the board, these bonds may be issued in an amount not to exceed \$7 million to make capital improvements. The bonds must mature within 20 years.

Working Cash Fund Bonds: Authorized by the board, these bonds may be issued up to \$7 million for the purpose of creating a working cash fund to pay necessary expenses. Bonds may also be issued up to \$1.5 million to create a working cash fund to pay expenses related to zoological park operations. These bonds must mature within 20 years.

Refunding Bonds: Authorized by the board, these bonds may be issued to retire a variety of unpaid bonds.

Total Debt Limit: 0.345% of EAV

Fiscal Year: January 1 to December 31

Financial Report: Accounts for revenue bonds issued for recreational facilities must be audited annually. The District is required to file an annual financial report and audit with the Illinois Comptroller.

HOSPITAL DISTRICTS

OVERVIEW	Hospital districts are established to provide and maintain safe and accessible hospitals within the state. Districts are governed by nine-member boards of trustees, and may levy property taxes and issue bonds.
STATUTE CITATION	<i>70 ILCS 910/1, to 910/25</i> Effective Date: July 15, 1949
ESTABLISHMENT <i>§ 910/5 to 910/8, 910/10</i>	Request: A hospital district may be proposed in a petition filed by 2,500 or 10% of the legal voters of a district, whichever is greater. Procedure: A hearing is held in circuit court. Authorization: The proposed district must be approved by referendum. Annexation: Annexation may be proposed in a petition filed by 10% or 50 legal voters of the district, whichever is less. A hearing is held in circuit court.
DISSOLUTION <i>§ 910/10, 910/25</i>	Request: Upon finding that the district is no longer needed, the board may draft a dissolution ordinance. Procedure: The ordinance is sent to the State Comprehensive Health Planning Agency for review and comment and a hearing is held in circuit court. Authorization: Dissolution must be approved by referendum. Disconnection: Disconnection may be requested in a petition filed by at least 50% of the legal voters within the district. A hearing is held in circuit court and the proposed disconnection must be approved by referendum.
GOVERNANCE <i>§ 910/11, 910/14</i>	Governing Body: Board of Directors Members: Nine members serve staggered three-year terms. Board members serve without compensation. Selection: Board members are appointed by the county chair. In the case of multi-county districts, members are apportioned among the counties by population. Key Officials: The board selects a president from among its members and a secretary and treasurer, who need not be members of the board.
POWERS <i>§ 910/14 to 910/16</i>	In addition to the usual powers of special districts (<i>see page v</i>), hospital districts may establish, construct, acquire, expand, improve and maintain a hospital or hospital facilities either inside or outside its corporate limits. Districts have the power of eminent domain. In addition, districts may establish and administer a program of loans for postsecondary students pursuing degrees in accredited public health-related educational programs at public institutions, provided that they agree to accept employment in the district after graduation.
REVENUE <i>§ 910/20, 910/21</i>	Corporate Tax: Authorized by the board, the rate limit is 0.075%. Bonds and Interest Tax: Authorized by the board, there is no rate limit. Tax Anticipation Warrants: No provision
DEBT MANAGEMENT <i>§ 910/21 to 910/22</i>	Revenue Bonds: Authorized by the board, up to a limit of 1.5% and by referendum thereafter, these bonds may be used to acquire, construct, or improve hospital facilities. They may also be used to refund previous issued revenue bonds and must be repaid in 40 years. General Obligation Bonds: Authorized by the board up to a limit of 1.5% and by referendum thereafter, these bonds must be repaid within 20 years.

Other Debt: Authorized by the board, a district may borrow money and issue notes secured by unencumbered accounts. Notes must be repaid in five years, but are not subject to the debt limit.

Total Debt Limit: 1.5% of EAV, but may be increased to 5.75% of EAV by referendum.

**FISCAL
PROCEDURE**
50 ILCS 310/2-3

Fiscal Year: No provision

Financial Reports: An annual audit of all financial records is required, but need not be conducted by a CPA. A copy must be filed with the Illinois Comptroller. Districts appropriating \$200,000 or more in a fiscal year are also required to file an annual audit with the Comptroller.

HOSPITAL DISTRICTS IN ILLINOIS

Cook County

Suburban Cook County
Hospital District

Crawford County

Crawford Hospital District

Du Page County

Edward Hospital District

Fayette County

Fayette County Hospital District

Franklin County

Franklin County Hospital District

Hamilton County

Hamilton Memorial Hospital District

Henry County

Henry Hospital District

Jersey County

Jersey Community Hospital District

Jo Daviess County

Galena Hospital And Skilled
Nursing Care Facility

Madison County

Wood River Township Hospital District

Mason County

Mason Hospital District

Massac County

Massac Memorial Hospital

McDonough County

McDonough County Hospital District

McHenry County

Harvard Community
Memorial Hospital District

Perry County

Pinckneyville Community Hospital District

Randolph County

Randolph Hospital District
Sparta Community Hospital District

Rock Island County

Illini Hospital District

Schuyler County

Sara D Culbertson Hospital District
Schuyler County Hospital District

Union County

Union County Hospital District

Wabash County

Wabash General Hospital District

Washington County

Washington County Hospital District

White County

Carmi Hospital District

Whiteside County

Morrison Community Hospital District

LIBRARY DISTRICTS

OVERVIEW	Library districts establish, support, and maintain public libraries for the general education of Illinois citizens. Districts are governed by seven-member boards of trustees and may levy property taxes and issue bonds.
STATUTE CITATION	<i>75 ILCS 16/1-1 to 16/1-50</i> Effective Date: March 31, 1993
ESTABLISHMENT <i>§ 75 ILCS 16/1-10 to 16/1-15, 75 ILCS 5-10, 16/1545-65</i>	Request: If no tax-supported library exists, a district may be proposed in a petition brought by 100 voters. Procedure: A hearing is held in circuit court. Authorization: The district must be approved by referendum. The vote in incorporated and unincorporated areas is tallied separately, and only those areas that receive majority approval join the district. Alternately, in cases where an existing tax-supported public library of a county, municipality, or township wishes to convert to a library district, a petition by the library board may be approved by the corporate authorities without a referendum. Annexation: Unoccupied territory within the boundaries of a municipality, which consists in whole or in part of private property, may be annexed to the district in a number of ways depending upon the circumstances. In general, annexation may be accomplished by referendum or ordinance.
DISSOLUTION <i>§ 75 ILCS 16/15-15, 15-20, 15-45, 15-50, 15-65, 15-75, 15-80, 15-85</i>	Request: Dissolution may be requested in a petition signed by 25% or 100 voters, whichever is greater. Procedure: A hearing is held in circuit court. Authorization: The proposed dissolution must be approved by referendum. Disconnection: A request for disconnection may be proposed in a petition signed by 100 voters or a majority if there are fewer than 100 voters in the territory. The proposed disconnection must be approved by referendum. After disconnection, the territory remains liable for its proportionate share of the bonded indebtedness and other outstanding obligations incurred by the district.
GOVERNANCE <i>§ 75 ILCS 16/30-5 to 16/30-52</i>	Governing Body: Board of Trustees. Members: Seven members serve staggered four-or six-year terms. Trustees serve without compensation, but may be reimbursed for their expenses. Selection: Trustees are elected by the public unless a referendum is approved authorizing an appointment process by the governing body(ies) of the relevant county(ies). Key Officials: The board selects a president, secretary, and treasurer from among its members.
POWERS <i>§ 75 ILCS 16/30-55</i>	In addition to the usual powers of special districts (<i>see page v</i>), library districts may construct, supervise, and operate library buildings and grounds. In addition, library boards may contract with public or private corporations to provide or receive library service. They may join with the boards of one or more public libraries within Illinois for the maintenance of a common library or common library services for the participants. They have the power of eminent domain.

REVENUE

*§75 ILCS 16/30-55.10,
16/30-55.12, 16/30-
55.20, 16/30-55.25,
16/30-55.30, 15/30-
55.32*

Corporate Tax: Authorized by the board, the rate limit is 0.15%, but may be increased to 0.60% by referendum. A home rule unit library converted to a library district may levy a rate equal to the rate last levied by the home rule unit for library purposes.

Buildings, Equipment and Maintenance Tax: Authorized by the board, the rate limit is 0.02%. The levy is subject to a backdoor referendum at the request of 10% of the voters.

Buildings Tax: Authorized by referendum, the rate limit is 0.0833%. The levy may not exceed costs for construction and renovation of libraries, and may not be made for more than 10 years.

Building Reconstruction Tax: Authorized by referendum, the rate limit is 0.0833%. Funds are used for repair of damage caused by fires or storms.

Working Cash Fund Tax: Authorized by the board, the rate limit is 0.05%, but a petition by the greater of 10% or 1,500 of registered voters may bring about a backdoor referendum. The levy may not be made for more than four years, but they need not be consecutive.

Bonds and Interest Tax: Authorized by referendum, there is no rate limit.

Tax Anticipation Warrants: Permitted, up to 85% of the corporate levy.

DEBT**MANAGEMENT**

*§ 75 ILCS 16/40-5 to
16/40-50*

Revenue Bonds: No provision

General Obligation Bonds: Authorized by referendum, these bonds may be issued for the purchase, construction, expansion, or renovation of library facilities, and for the purchase of equipment for a facility that has been constructed or expanded within the last five years. The bonds must be repaid with 20 years.

Other Debt: Authorized by referendum, a district may borrow money for the purchase or lease of real or personal property, and for construction of appropriate buildings. A district may also refinance loans, provided the principal and interest are repaid within 20 years. A district may also execute a mortgage for up to 75% of the value of a building site, but the loan must be used to purchase the site or renovate the building. The total cost of a library project may be divided into several parts and collected over a specified number of years. The scheduled collection for this fund is appropriated annually, either from the general fund or from a special levy for construction and renovation. The first such levy must be approved by referendum.

Total Debt Limit: No provision

FISCAL**PROCEDURE**

§ 50 ILCS 310/2-3

Fiscal Year: July 1 to June 30

Financial Report: An audit of the treasurer's records must be conducted within 90 days of the end of each fiscal year. Districts with total receipts of \$25,000 or more must be audited by a CPA. On or before October 1 of each year, the board is required to file with the Illinois State Librarian a report that includes the district's most recent financial audit. Districts must also file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

LIBRARY DISTRICTS IN ILLINOIS

Adams County

Camp Point Public Library District
Clayton Public Library District
Four Star Public Library District
Tri-Quincy Area Public Library District

Alexander County

Dodge Memorial Public Library District

Brown County

Brown Co. Public Library District

Bureau County

La Moille-Clarion Public Library District
Ladd Public Library District
Mineral Gold Public Library District
Ohio Public Library District
Selby Public Library District
Walnut Public Library District

Calhoun County

South County Public Library District

Carroll County

Chadwick Public Library District
Savanna Public Library District

Cass County

Ashland Public Library District

Champaign County

Mahomet Public Library District
 Philo Public Library District
 Tolono Public Library District

Christian County

Assumption Public Library District

Clark County

Marshall Area Public Library District
 Martinsville Public Library District
 West Union Public Library District

Clinton County

Germantown Public Library District

Cook County

Acorn Public Library District
 Alsip-Merrionette Park Public Library District
 Barrington Public Library District
 Bartlett Public Library District
 Bedford Park Public Library District
 Broadview Public Library District
 Crestwood Public Library District
 Dixmoor Public Library District
 Dolton Public Library District
 East Hazel Crest Public Library District
 Eisenhower Public Library District
 Franklin Park Public Library District
 Glenwood-Lynwood Public Library District
 Grande Prairie Public Library District
 Green Hills Public Library District
 Harvey Public Library District
 Hodgkins Public Library District
 Homewood Public Library District
 Indian Trails Public Library District
 Justice Public Public Library District
 Kenilworth Public Library District
 La Grange Park Public Library District
 Lemont Public Library District
 Lincolnwood Public Library District
 Maywood Public Library District
 Mc Cook Public Library District
 Nancy L. Mc Conathy Public Library District
 Niles Public Library District
 North Riverside Public Library District
 Northlake Public Library District
 Orland Hills Public Library District
 Palatine Public Library District
 Poplar Creek Public Library District
 Posen Public Library District
 Prairie Trails Public Library District
 Prospect Heights Public Library District
 Richton Park Public Library District
 River Grove Public Library District
 Riverdale Public Library District
 Schaumburg Public Library District
 Steger-So Chicago Heights Public Library District
 Stickney-Forest View Public Library District
 Summit Public Library District
 William Leonard Public Library District
 Wilmette Public Library District

Winnetka Public Library District
 Worth Public Library District

Crawford County

Palestine Public Library District
 Robinson Public Library District

Cumberland County

Neoga Public Library District

Dekalb County

Genoa Public Library District
 Sandwich Public Library District
 Squaw Grove Public Library District

Dewitt County

Vespasian Warner Public Library District
 Weldon Public Library District

Douglas County

Arcola Public Library District
 Camargo Township Public Library District

Dupage County

Bensenville Public Library District
 Glenside Public Library District
 Indian Prairie Public Library District
 Lisle Public Library District
 Roselle Public Library District
 Warrenville Public Library District
 West Chicago Public Library District
 Wood Dale Public Library District

Ford County

Moyer Public Library District
 Piper City Public Library District

Franklin County

Benton Public Library District

Fulton County

Astoria Public Library District
 Farmington Public Library District
 Lewistown-Carnegie Public Library District
 Spoon River Public Library District
 Valley Public Library District

Grundy County

Coal City Public Library District
 Morris Area Public Library District

Hancock County

Carthage Public Library District
 Greater West Central Public Library District
 La Harpe Carnegie Public Library District

Hardin County

Rosiclare Public Library District
 Henderson County
 Henderson Co Public Library District

Henry County

Atkinson Public Library District
 Cambridge Public Library District
 Clover Public Library District
 Galva Public Library District
 Geneseo Public Library District
 Hooppole Public Library District
 Kewanee Public Library District
 Twin Rivers Public Library District
 Western Public Library District

Iroquois County

Central Citizens' Public Library District
 Cissna Park Public Library District
 Clifton Public Library District
 Gilman Area Public Library District
 Milford Public Library District
 Onarga Community Public Library District
 Sheldon Public Library District

Jackson County

Rick Warren Memorial Public Library District

Jefferson County

C. E. Brehm Public Library District

Jo Davies

East Dubuque Public Library District
 Galena Public Library District

Kane County

Batavia Public Library District
 Dundee Public Library District
 Ella Johnson Public Library District
 Gail Borden Public Library District
 Geneva Public Library District
 Kaneville Public Library District
 St. Charles Public Library District
 Sugar Grove Public Library District
 Town & Country Public Library District

Kankakee County

Bourbonnais Public Library District
 Bradley Public Library District
 Edward Chipman Public Library District
 Manteno Public Library District

Kendall County

Oswego Public Library District
 Plano Community Public Library District

Knox County

John Mosser Public Library District
 Maquon Public Library District
 Salem Public Library District
 Williamsfield Public Library District

Lake County

Antioch Public Library District
 Cook Memorial Public Library District
 Ela Area Public Library District
 Fox Lake Public Library District

Fremont Public Library District
Grayslake Public Library District
Lake Villa Public Library District
Round Lake Area Public Library District
Vernon Area Public Library District
Warren-Newport Public Library District
Wauconda Public Library District
Zion-Benton Public Library District

LaSalle County

Graves-Hume Public Library District
Lostant Public Library District
Oglesby Public Library District
Robert W. Rowe Public Library District
Seneca Public Library District
Somonauk Public Library District
Utica Public Library District

Lawrence County

Lawrence Public Library District

Lee County

Paw Paw Public Library District

Livingston County

Forrest Public Library District
Odell Public Library District
Prairie Creek Public Library District

Logan County

Atlanta Public Library District
Elkhart Public Library District
Lincoln Public Library District
Mt. Pulaski Public Library District

Macon County

Argenta-Oreana Public Library District
Barclay Public Library District
Blue Mound Memorial Public Library District
Harristown Public Library District
Maroa Public Library District
Mt. Zion Public Library District
South Macon Public Library District

Macoupin County

Grand Prairie Of The West
Public Library District

Madison County

Bethalto Public Public Library District
East Alton Public Library District
Granite City Public Library District
Hartford Public Library District
Hayner Public Library District
Roxana Public Library District
Tri-Township Public Library District
Worden Public Library District

Marion County

Centralia Public Library District

Marshall County

Toluca Public Library District

Mason County

Havana Public Library District
Manito Public Library District
Mason City Public Library District

McDounough County

Blandinsville-Hire Public Library District
Bushnell Public Library District
Colchester Public Library District
Macomb Public Public Library District

McHenry County

Algonquin Public Library District
Cary Area Public Library District
Fox River Grove Public Library District
Huntley Public Library District
Johnsburg Public Library District
Marengo Public Library District
Mc Henry Public Library District
Mc Henry-Nunda Public Library District
Nippersink Public Library District
Rural Woodstock Public Library District

McLean County

Golden Prairie Public Library District
Gridley Public Library District
Heyworth Public Library District
Hudson Area Public Library District
Lexington Public Library District
Mt. Hope-Funks Grove Public Library District
Towanda Public Library District

Mercer County

Mercer Carnegie Public Library District
New Windsor Public Library District
Seaton Public Library District
Sherrard Public Library District
Viola Public Library District

Monroe County

Valmeyer Public Library District

Montgomery County

Farmersville-Waggoner Public Library District

Morgan County

M-C River Valley Public Library District

Moultrie County

Arthur Public Library District
Lovington Public Library District
Marrowbone Public Library District

Ogle County

Bertolet Memorial Public Library District
Byron Public Library District
Flagg-Rochelle Public Library District
Julia Hull Public Library District
Oregon Public Library District

Peoria County

Alpha Park Public Library District
Brimfield Public Library District
Chillicothe Public Library District
Dunlap Public Library District
Lillie M. Evans Public Library District
Morrison-Mary Wiley Public Library District

Piatt County

Atwood-Hammond Public Library District
Hope Welty Public Library District

Putnam County

Putnam County Public Library District

Randolph County

Steeleville Public Library District

Rock Island County

Cordova Public Library District
Hampton Public Library District
Milan-Blackhawk Public Library District
Moore Memorial Public Library District
River Valley Public Library District
Robert R. Jones Public Library District
Rock River Public Library District

Saline County

Carrier Mills-Stonefort Public Library District
Eldorado Memorial Public Library District
Galatia Public Library District
Harrisburg Public Library District

Sangamon County

Chatham Public Library District
Illiopoli & Niantic Public Library District
Rochester Public Library District
Sherman Public Library District
West Sangamon Public Library District

St Clair County

Cahokia Public Library District
Caseyville Public Library District
Daugherty Public Library District
Freeburg Area Public Library District
New Athens Public Library District
Smithton Public Library District

Stark County

Bradford Public Library District
Ira C. Reed Public Library District
Toulon Public Library District
Wyoming Public Library District

Stephenson County

Lena Public Library District
Pearl City Public Library District

Tazewell County

Ayer Public Library District
Creve Coeur Public Library District

Deer Creek Public Library District
Fondulac Public Library District
Mackinaw Public Library District
Morton Public Library District
South Pekin Public Library District
Tremont Public Library District

Union County

Stinson Memorial Public Library District

Vermillion County

Catlin Public Library District
Hoopeston Public Library District
Oakwood Public Library District
Sidell Public Library District
Westville Public Library District

Warren County

Warren County Public Library District

Washington County

Washington Public Library District

White County

Norris City Memorial Public Library District

Whiteside County

Albany Public Library District
Erie Public Library District
Rock Falls Public Library District
Schmaling Memorial Public Library District

Will County

Beecher Public Library District
Crete Public Library District
Des Plaines Valley Public Library District
Fossil Ridge Public Library District
Fountaindale Public Library District
Frankfort Public Library District
Homer Township Public Library District
Manhattan Public Library District
Mokena Public Library District
New Lenox Public Library District
Peotone Public Library District

Plainfield Public Library District
Shorewood-Troy Public Library District
Three Rivers Public Library District
University Park Public Library District
Wilmington Public Library District

Williamson County

Crab Orchard Public Library District

Winnebago County

Cherry Valley Public Library District
North Suburban Public Library District
Pecatonica Public Library District
Talcott Free Public Library District
Winnebago Public Library District

Woodford County

Eureka Public Library District
Illinois Prairie Public Library District

MASS TRANSIT DISTRICTS

OVERVIEW	Mass transit districts provide public transportation by acquiring, constructing, operating, and maintaining mass transit lines or by subsidizing the service of mass transit. Districts are governed by boards of trustees and may levy a property tax and issue bonds.
STATUTE CITATION	70 ILCS 3610/1 to 3610/9 Effective Date: July 21, 1959
ESTABLISHMENT § 3610/3 to 3610/3.1 3610/8.5	Request: A mass transit district may be established by any municipality or county, or by any combination of adjoining municipalities and/or counties. A district may be established by resolution or referendum. By resolution, a proposed district must be approved by the governing bodies of the local governments included in the district. By referendum, a district must be proposed in a petition filed by at least 500 voters. Procedure: A hearing is held in circuit court. Authorization: The proposed district must be approved by referendum. Annexation: Annexation may take place when the district has no tax levy in effect and has no bonded indebtedness. A petition for annexation may be adopted by resolution. It must be approved by a majority vote of the corporate authorities of the municipality or the county board, as well as two-thirds of the members of the district board of trustees.
DISSOLUTION § 3610/8.4, 3610/9	Request: Upon determining that there is no longer a public need for its transportation services, the board may enact a resolution to dissolve. Procedure: The adopted resolution is sent to the participating counties and municipalities for review. Authorization: The proposed dissolution must be approved by ordinance or resolution by the participating counties and municipalities. Disconnection: Under certain circumstances, landowners may petition the circuit court to disconnect their land from the district. A hearing is held in circuit court and the court makes the final determination.
GOVERNANCE § 3610/3.1 to 3610/4	Governing Body: Board of Trustees Members: Three, five, or seven-member boards serve staggered four-year terms. Selection: In districts created by a single county or municipality, municipal authorities or the county board chair, with the advice and consent of the county board, appoint members. If the district is created by multiple municipalities and/or counties, each appoints one trustee for every 100,000 inhabitants or fraction thereof. Trustees receive compensation of \$50 for each day devoted to district business (not to exceed \$200 per month), and are reimbursed for their expenses. Key Officials: The board selects a chairman and vice-chairman from among its members.
POWERS § 3610/3, 3610/5, 3610/5.05	In addition to the usual powers of special districts (<i>see page v</i>), mass transit districts may determine the disposition of transportation routes and ancillary facilities, and establish and amend rate schedules. They may, after establishing or acquiring mass transit facilities, contract with any person or corporation to operate those facilities. These districts have the power of eminent domain.
REVENUE § 3610/5.1, 3610/5 3610/5(11)	Corporate Tax: Authorized by the board, the rate limit is 0.05%. It may be increased to 0.25% by referendum. A referendum is required to levy this tax if the district was created after July 1, 1967. Bonds and Interest Tax: No provision Tax Anticipation Warrants: Permitted

**DEBT
MANAGEMENT**
§ 3610/5(9)

Revenue Bonds: Authorized by the board, these bonds must be repaid solely from revenues derived from operations and within 40 years.
General Obligation Bonds: No provision
Total Debt Limit: No provision

**FISCAL
PROCEDURE**
§ 3610/7, 50 ILCS
310/2-3

Fiscal Year: No provision
Financial Report: An audit must be conducted by a CPA within four months of the end of each fiscal year and filed with the Secretary of State and the governing body or bodies that created the district. Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

MASS TRANSIT DISTRICTS IN ILLINOIS

Champaign County

Champaign-Urbana Mass Transit District

Cook County

Chicago South Suburban Mass Transit District
Chicago Transit Authority
Metra Commuter Rail Board
North Suburban Mass Transit District
Nw Suburban Mass Transit District
Pace Suburban Board
Regional Transportation Authority
West Suburban Mass Transit District

Hardin County

Rides Mass Transit District

Macon County

Decatur Public Transit District

Madison County

Madison Mass Transit District

Peoria County

Greater Peoria Mass Transit District 1

Rock Island County

Rock Island County Metro
Mass Transit District

Sangamon County

Springfield Mass Transit District

St Clair County

Metro-East Transit District

Tazewell County

East Peoria Mass Transit District

Winnebago County

Rockford Mass Transit District

METRO EAST MASS TRANSIT DISTRICT

OVERVIEW	The Metro East Mass Transit District (now known as the Madison County Transit District) may be composed of Madison, St. Clair or Monroe Counties or any combination thereof. The district may establish or acquire mass transit facilities. The district is governed by a five-member board of trustees and may levy a sales tax and issue bonds.
STATUTE CITATION	70 ILCS 3610/1 to 3610/9 Effective Date: July 21, 1959
ESTABLISHMENT § 3610/3, 3610/3.01	Request: A Metro East Mass Transit District may be created in one or more of the following counties: Madison, St. Clair, and Monroe. It must include those townships and municipalities which were served by regularly scheduled mass transit routes operated by an interstate transportation authority on June 1, 1980. It may also include other townships, municipalities and unincorporated areas. Procedure: A district may be created by ordinance passed by a majority of the members of the corporate bodies wishing to participate. Authorization: The proposed district must be approved by referendum. Annexation: Territory contiguous to the metropolitan area may be annexed to the authority. The county board of the county in which the proposed addition is located drafts an ordinance which is then subject to referendum in the area to be annexed.
DISSOLUTION § 3610/3, 3610/8.4, 3610/9	Request: The board may request dissolution when it determines that there is no longer a public need for its transportation services. Procedure: The board passes a resolution to propose termination of the district to the participating counties and municipalities that created the district. Authorization: If those counties and municipalities authorize the discontinuance of the district by resolution or ordinance, the district is dissolved. Disconnection: Under certain circumstances, landowners may petition the circuit court to disconnect their land from the district. The court holds a hearing and determines whether the land may be disconnected. Any county may end its participation in a Metro East Mass Transit District by resolution which must be approved by a majority vote of the applicable county board.
GOVERNANCE § 3610/4	Governing Body: Board of Trustees Members: Five members serve staggered four-year terms. Selection: In a district created by a single county, the trustees must include: a mayor of a municipality within the county; a township supervisor from the county; or in a Commission county, another mayor; the county board chairman another county board member he or she designates; and two members of the general public. Key Officials: The board selects a chairman and vice-chairman from among its members.
POWERS § 3610/5	In addition to the usual powers of special districts (<i>see page v</i>), the board may determine the disposition of transportation routes and ancillary facilities, and establish and amend rate schedules. It may, after establishing or acquiring mass transit facilities, contract with any person or corporation to operate those facilities. The board has the power of eminent domain.
REVENUE § 3610/5, 3610/5.01	Corporate Tax: Authorized by referendum, the rate limit is 0.25%. Retailers' Occupation Tax: Authorized by the board, the rate limit is 0.25% of gross receipts. Replacement Vehicle Tax: Authorized by the board, the rate is \$50 per passenger car.

**DEBT
MANAGEMENT**
§ 3610/5(9)

Bonds and Interest Tax: No provision
Tax Anticipation Warrants: Permitted

**FISCAL
PROCEDURE**
*§ 3610/7, 50 ILCS
310/2-3*

Revenue Bonds: Authorized by referendum, bonds must be repaid solely from revenues derived from operations and within 40 years.

General Obligation Bonds: No provision

Total Debt Limit: No provision

Fiscal Year: No provision

Financial Report: An audit must be conducted by a CPA within four months of the end of each fiscal year and filed with the Secretary of State and the governing body or bodies that created the district. Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

REGIONAL TRANSPORTATION AUTHORITY

OVERVIEW

The Regional Transportation Authority (RTA) was created by a special referendum to provide public transportation in Cook, DuPage, Kane, Lake, McHenry and Will Counties. The RTA is governed by a 13-member board of directors and it may levy numerous sales taxes and issue a variety of bonds and notes. It does not levy property taxes. Within the RTA are three service boards: the Suburban Bus Division (3615/3B.01), the Commuter Rail Division (3615/3A.01), and the Chicago Transit Authority (3605/3). All the service boards have their own governing bodies and may direct the RTA board to issue working cash notes on their behalf.

STATUTE

70 ILCS 3615/1.01 to 3615/5.05

CITATION

Effective Date: December 12, 1973

ESTABLISHMENT

§ 3615/1.04, 3615/1.05,
3615/3.06

Request: Not applicable

Procedure: Not applicable

Authorization: The RTA was created by a special referendum of the electors in the metropolitan region.

Annexation: Any other territory contiguous to the metropolitan region may be annexed by the authority after the county board of the county where the territory is located adopts an ordinance and a referendum is approved by voters in the area to be annexed.

DISSOLUTION

§ 3615/5.05

Request: No provision

Procedure: No provision

Authorization: No provision

Disconnection: The county board of the county of DuPage, Kane, Lake, McHenry, or Will may adopt an ordinance that terminates the powers of the authority and the suburban bus division in that county and that proposition must be approved by referendum.

GOVERNANCE

§ 3615/3.01 to
3615/3.05, 3615/3A.02
to 3615/3A.07,
3615/3B.02 to
3615/3B.07,
3615/4.01a

Governing Body: Board of Directors

Members: Thirteen members serve staggered five-year terms. Each director including the chairman is paid \$25,000 annually.

Selection: Four members are appointed by the mayor of Chicago; four members are appointed by the Cook County Board from outside of Chicago; two members are appointed through the concurrence of the chairs of the county boards of Kane, Lake, McHenry and Will Counties; one member is appointed by the DuPage County Board; and the chair of the Chicago Transit Authority is a board member.

Key Officials: The first chairman was appointed by the governor, but now the board appoints a non-board member as chair by concurrence of three-fourths of the directors. The board also selects a secretary and a treasurer who need not be members of the board.

POWERS

3615/2.01 to 3615/2.13
3615/2.20 to 3615/2.22

A service board may provide public transportation by operating public transportation facilities or it may enter into agreements with public or private entities to operate those facilities. A service board or the authority may for the benefit of a service board, construct or acquire any public transportation facility. The authority may enter into agreements that help to provide transportation between places in and outside the metropolitan region including Indiana and Wisconsin. The authority has the power of eminent domain.

REVENUE

§3615/4.02 to
3615/4.03.1

Corporate Tax: No provision

Public Transportation Tax: Authorized by the board, the rate limit is 5% of gross receipts. the tax is imposed on all persons in the metropolitan region selling motor fuel at retail.

Motor Fuel Tax: Authorized by the board, the rate limit is 5% of gross receipts. The tax is imposed on the privilege of using motor fuel for the operation of a motor vehicle in the metropolitan region.

Parking Tax: Authorized by the board, there is no rate limit. The tax is imposed on the privilege of parking motor vehicles at off-street parking facilities in the metropolitan region at which a fee is charged.

Retailers' Occupation Tax: Authorized by the board, the tax rate for food consumed off-the-premises is 1% while the rate for other taxable sales is 0.75% in Cook County and 0.25% in Dupage, Kane, Lake, McHenry, and Will Counties.

Replacement Vehicle Tax: Authorized by the board, the rate is \$50 on any passenger car purchased within the metropolitan region by or on behalf of an insurance company to replace a passenger car of an insured person in settlement of a total loss claim.

Auto Rental Tax: Authorized by the board, the rate is 1% of gross receipts in Cook County and 0.25% of gross receipts in DuPage, Kane, Lake, McHenry, and Will Counties. The tax is imposed upon all persons engaged in the business of renting automobiles in the metropolitan region.

Bonds and Interest Tax: No provision

Tax Anticipation Warrants: The board may issue working cash notes in anticipation of its tax receipts up to \$100 million. The notes must mature within 18 months.

Other Revenue: The board may apply for, receive, and expend grants, loans, or other funds from any agency or department of the State of Illinois, the federal government, or any unit of local government.

DEBT

MANAGEMENT
§3615/4.04

Revenue Bonds: No provision

General Obligation Bonds: Authorized by the board, these bonds may be issued for several purposes including: paying for construction or acquisition of any public transportation facilities and any related expenses. They must mature within 40 years.

Total Debt Limit: \$500 million

FISCAL

PROCEDURE
§ 3615/4.01, 3615/4.05

Fiscal Year: January 1 to December 31

Financial Report: The board must prepare a detailed report that consolidates the audits of the service boards; includes evaluations of public transportation in the metropolitan region and of the authority's activities, and financial statements of the authority's and the service boards' which must be audited by an independent CPA. A copy must be filed with numerous entities including the governor, comptroller, speaker and minority leader of the House of Representatives, president and minority leader of the Senate, mayor of Chicago, and the president or chairman of the county board of each county in the metropolitan region.

MOSQUITO ABATEMENT DISTRICTS

OVERVIEW	Mosquito abatement districts are responsible for the extermination of mosquitoes, flies or other insects within the district. Districts are governed by five-member boards and may levy a property tax, but they do not have bonding authority.
STATUTE CITATION	<i>70 ILCS 1005/0.01 to 1005/13A</i> Effective Date: July 7, 1927
ESTABLISHMENT <i>§ 1005/1 to 1005/3, 1005/10</i>	Request: A mosquito abatement district may be established in any territory with over 300 inhabitants so long as none of the territory is located in an already existing abatement district. A district may be proposed in a petition signed by at least 25 legal voters residing in the proposed district and 5% of the legal voters in each of the cities, villages and incorporated towns to be included in the district. Procedure: A hearing is held in circuit court. Authorization: The proposed district must be approved by referendum. Annexation: Annexation may be requested in a petition signed by a majority of the legal voters and by the owners of record of more than half of the taxable property in the territory. The petition is filed with the trustees of the district. The proposed annexation may be approved by resolution or referendum.
DISSOLUTION <i>§ 1005/11 to 1005/13A</i>	Request: Dissolution may be requested in a petition signed by at least 25 legal voters in the district and 5% of the legal voters in each of the cities, villages, and incorporated towns of the district. Procedure: A hearing is held in circuit court. Authorization: Proposed dissolution is subject to a referendum. A district that exists wholly within a county of under one million in population and that levies a tax for mosquito abatement may be dissolved by action of the county board. Disconnection: Owner(s) of record within the district, under certain circumstances, may withdraw from the district by filing a petition with the court, which then conducts a hearing and makes a final determination.
GOVERNANCE <i>§ 1005/5 to 1005/7</i>	Governing Body: Board of Trustees Members: Five-member boards serve staggered four-year terms. Selection: Trustees are appointed by the presiding officer of the township, county or municipality, depending upon the district's location. When the district is located in multiple counties or municipalities representation is proportional. Key Officials: The board selects a president, secretary and treasurer from among its members.
POWERS <i>§ 1005/6 to 1005/7</i>	In addition to the usual powers of special districts (<i>see page v</i>), mosquito abatement districts may take all necessary steps for the extermination of mosquitoes, flies, or other insects within the district. These may include constructing, repairing, and maintaining levees, cuts, canals, or channels within the district. Districts have the power of eminent domain.
REVENUE <i>§ 1005/9</i>	Corporate Tax: Authorized by the board, the rate limit is 0.025% or the limit in effect on July 1, 1967, whichever is greater. Bonds and Interest Tax: No provision Tax Anticipation Warrants: No provision

**DEBT
MANAGEMENT**
§ 1005/9.1

Revenue Bonds: No provision
General Obligation Bonds: No provision
Other Debt: A district may establish a fund by accumulating part of its tax levy—up to 0.005% of EAV—for capital improvements, repairs, and replacements.
Total Debt Limit: No provision

**FISCAL
PROCEDURE**
§ 1005/6, 50 ILCS
310/2-3

Fiscal Year: No provision
Financial Report: Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

MOSQUITO ABATEMENT DISTRICTS IN ILLINOIS

Alexander County

Cairo Mosquito Abatement District

Cook County

Des Plaines Valley Mosquito Abatement District
North Shore Mosquito Abatement District
Northwest Mosquito Abatement District
South Cook County Mosquito Abatement District

Du Page County

Clarendon-Blackhawk Mosquito Abatement District
Glen Ellyn Mosquito Abatement District
West Chicago Mosquito District
Wheaton Mosquito Abatement District

Fayette County

Fayette Mosquito Abatement District

Franklin County

West Frankfort Mosquito Abatement District

Jackson County

Carbondale Mosquito Abatement District

Lake County

Lake Bluff Mosquito Abatement
South Lake Mosquito Abatement District

Macon County

Macon Mosquito Abatement District

St Clair County

Dupo Mosquito Abatement District

Stephenson County

Freeport Mosquito Abatement District

Will County

Romeoville Mosquito Abatement District

Williamson County

Herrin Mosquito Abatement District

MULTI-TOWNSHIP ASSESSMENT DISTRICTS

OVERVIEW	Multi-township assessment districts are responsible for the assessment of real property in townships with less than 1,000 population and other townships electing to use these provisions. Districts are governed by boards of trustees and may levy a property tax, but they do not have bonding authority.
STATUTE	<i>35 ILCS 200/2-5 to 2-80</i>
CITATION	Effective Date: January 1, 1980
ESTABLISHMENT <i>§ 200/2-10 to 200/2-15</i>	Request: Not applicable Procedure: Following a decennial census, townships of less than 1,000 in population are required to form multi-township assessment districts. If two or more such townships are contiguous and have a combined population of at least 1,000 residents, they must form a multi-township assessment district. If one such township is not contiguous to another or if two such townships are contiguous but have a combined population of less than 1,000 residents, the township(s) must form a multi-township assessment district with a contiguous township having a population of at least 1,000 residents. Any two or more contiguous townships may at any time form a multi-township assessment district by a majority vote of their respective boards of trustees. Authorization: Not applicable Annexation: No provision
DISSOLUTION <i>§ 200/2-35, 200/2-40</i>	Request: No provision Procedure: No provision Authorization: No provision Disconnection: Following a decennial census, a township with 1,000 or more population may be disconnected from a district—provided the district still contains two or more townships or a combined population of at least 1,000 residents. A petition for disconnection must be signed by 10% of the registered voters of the township, and approved by the township board of trustees.
GOVERNANCE <i>§ 200/2-20</i>	Governing Body: Board of Trustees Members: The board is made up of the township supervisors and township clerks of the townships composing the district. Selection: Not applicable Key Officials: Members of the governing body select a chairman, clerk, and treasurer. In addition, the multi-township assessor is elected by the voters of the townships composing the multi-township assessment district.
POWERS <i>§ 200/2-20</i>	The board has no powers and duties with respect to property tax assessment except to determine and approve the budget of the multi-township assessor and to levy property taxes for that budget. It does not have the power to approve or disapprove personnel of the multi-township assessor. The assessor may expend monies for the preparation, establishment, and maintenance of a detailed property record system.
REVENUE <i>§ 200/2-30, 200/2-70, 200/2-80</i>	Corporate Tax: Authorized by the board, there is no rate limit. The levy must be sufficient to meet the needs of the multi-township assessor. Bonds and Interest Tax: No provision Tax Anticipation Warrants: No provision

**DEBT
MANAGEMENT**

Revenue Bonds: No provision
General Obligation: No provision
Total Debt Limit: No provision

**FISCAL
PROCEDURE**

§35 ILCS 200/2-70 to
80, 50 ILCS 310/2-3

Fiscal Year: The multi-township assessor must submit a budget to the board at least 60 days before township taxes are levied.

Financial Report: Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

MULTI-TOWNSHIP ASSESSMENT DISTRICTS IN ILLINOIS

Adams County

Multi-Township District #1
Multi-Township District #2
Multi-Township District #3
Multi-Township District #4
Multi-Township District #5
Multi-Township District #6
Multi-Township District #7

Bond County

Multi-Township District #1
Multi-Township District #2

Boone County

Multi-Township District #1
Multi-Township District #2

Brown County

Multi-Township District #1
Multi-Township District #2

Bureau County

Multi-Township District #1
Multi-Township District #2
Multi-Township District #3
Multi-Township District #4
Multi-Township District #5
Multi-Township District #6
Multi-Township District #10
Multi-Township District #12
Multi-Township District #13

Carroll County

Multi-Township District #1
Multi-Township District #2
Multi-Township District #3

Cass County

Multi-Township District #2
Multi-Township District #3
Multi-Township District #4
Multi-Township District #5

Champaign County

Multi-Township District #1
Multi-Township District #2
Multi-Township District #3
Multi-Township District #4
Multi-Township District #5
Multi-Township District #6
Multi-Township District #7

Christian County

Multi-Township District #1
Multi-Township District #2
Multi-Township District #3
Multi-Township District #4

Clark County

Multi-Township District #1
Multi-Township District #2
Multi-Township District #3

Clay County

Multi-Township District #1
Multi-Township District #2
Multi-Township District #3
Multi-Township District #4

Clinton County

Multi-Township District #1
Multi-Township District #2
Multi-Township District #3
Multi-Township District #4

Coles County

Multi-Township District #1
Multi-Township District #2
Multi-Township District #3
Multi-Township District #4

Crawford County

Multi-Township District #1
Multi-Township District #2
Multi-Township District #3

Cumberland County

Multi-Township District #1
Multi-Township District #2

DeKalb County

Afton-Pierce Multi-Township
Milan-Malta Multi-Township
Paw Paw-Shabbona Multi-Township
South Grove-Mayfield Multi-Township
Victor-Somonauk Multi-Township

DeWitt County

Barnett-Waynesville Multi-Township District
Creek-Nixon Multi-Township District
DeWitt-Harp-Rutledge Multi-Township District

Texas-Tunbridge Multi-Township District
Wapella-Wilson Multi-Township District

Douglas County

Multi-Township District #1
Multi-Township District #2

Edgar County

Multi-Township District #1
Multi-Township District #2
Multi-Township District #3
Multi-Township District #4
Multi-Township District #5

Effingham County

Banner-Liberty-Moccasin Townships
Jackson-Mason Townships
Lucas-Union Townships
Mound-West Townships

Fayette County

Multi-Township District #1
Multi-Township District #3
Multi-Township District #5
Multi-Township District #7
Multi-Township District #9

Ford County

Multi-Township District #1
Multi-Township District #3
Multi-Township District #4
Multi-Township District #5
Multi-Township District #6
Sullivant-Peach Orchard #4

Franklin County

Cave-Eastern Assessment District
Ewing-Northern Assessment District
Goode-Barren Assessment District

Fulton County

Banner-Orion MTAD
Cass-Farmers-Bernadotte MTAD
Ellisville-Young Hickory MTAD
Fairview-Joshua MTAD
Isabel-Woodland-Kerton MTAD
Lee-Deerfield-Harris MTAD
Liverpool-Waterford MTAD

Gallatin County

Multi-Township District #1
 Multi-Township District #2
 Multi-Township District #3

Greene County

Multi-Township District #1
 Multi-Township District #2
 Multi-Township District #3
 Multi-Township District #4

Grundy County

Felix-Maine Multi-Township Assessment District
 Garfield-Goodfarm Multi-Township Assessment District

Hamilton County

Multi-Township Tax Assessment District

Hancock County

Multi-Township District #1
 Multi-Township District #2
 Multi-Township District #3
 Multi-Township District #4
 Multi-Township District #5
 Multi-Township District #6
 Multi-Township District #7
 Multi-Township District #8
 Multi-Township District #9

Henderson County

Multi-Township District #1
 Multi-Township District #2
 Multi-Township District #3

Henry County

Multi-Township District #1
 Multi-Township District #2
 Multi-Township District #3
 Multi-Township District #4
 Multi-Township District #5
 Multi-Township District #6

Iroquois County

Ash Grove-Crescent Multi-Township District
 Ashkum-Milks Grove Multi-Township District
 Beaver-Concord Multi-Township District
 Beaverville-Papineau Multi-Township District
 Danforth-Iroquois Multi-Township District
 Fountain Creek-Pigeon Grove Multi-Township District
 Lovejoy-Prairie Green Multi-Township District
 Milford-Stockland Multi-Township District
 Onarga-Ridgeland Multi-Township District

Jackson County

Multi-Township District #1
 Multi-Township District #2
 Multi-Township District #3

Jasper County

Multi-Township District #1

Multi-Township District #2
 Multi-Township District #3

Jefferson County

Multi-Township District #1
 Multi-Township District #2
 Multi-Township District #3
 Multi-Township District #4
 Multi-Township District #5

Jersey County

Multi-Township District #1
 Multi-Township District #2
 Multi-Township District #3

JoDaviess County

Multi-Township District #1
 Multi-Township District #2
 Multi-Township District #3
 Multi-Township District #4
 Multi-Township District #5
 Multi-Township District #6
 Multi-Township District #7

Kankakee County

Multi-Township District #1
 Multi-Township District #2
 Multi-Township District #3

Kendall County

Multi-Township District #1

Knox County

Multi-Township District #1
 Multi-Township District #2
 Multi-Township District #3
 Multi-Township District #4
 Multi-Township District #5
 Multi-Township District #6
 Multi-Township District #7
 Multi-Township District #8

LaSalle County

Multi-Township District #1
 Multi-Township District #2
 Multi-Township District #3
 Multi-Township District #4
 Multi-Township District #5
 Multi-Township District #6
 Multi-Township District #7
 Multi-Township District #8
 Multi-Township District #9

Lawrence County

Multi-Township District #1
 Multi-Township District #2
 Multi-Township District #3

Lee County

Alto-Reynolds-Viola-Willow Creek Multi-Township District
 Amboy-Lee Center Multi-Township District
 Ashton-Bradford Multi-Township District
 China-Nachusa Multi-Township District
 East Grove-Hamilton-Marion Harmon-Nelson Harmon-Nelson Multi-Township District
 May-Sublette Multi-Township District

Livingston County

Multi-Township District #1
 Multi-Township District #2
 Multi-Township District #3
 Multi-Township District #4
 Multi-Township District #5
 Multi-Township District #6
 Multi-Township District #7
 Multi-Township District #8
 Multi-Township District #9
 Multi-Township District #10

Logan County

Multi-Township District #1
 Multi-Township District #2
 Multi-Township District #3
 Multi-Township District #4
 Multi-Township District #5
 Multi-Township District #6
 Multi-Township District #7

McDonough County

Multi-Township District #1
 Multi-Township District #2
 Multi-Township District #3
 Multi-Township District #4
 Multi-Township District #5
 Multi-Township District #6
 Multi-Township District #7
 Multi-Township District #8

McLean County

Multi-Township District #1
 Multi-Township District #2
 Multi-Township District #3
 Multi-Township District #4
 Multi-Township District #5
 Multi-Township District #6
 Multi-Township District #7

Macon County

Multi-Township District #1
 Multi-Township District #2
 Multi-Township District #3
 Multi-Township District #4

Macoupin County

Multi-Township District #1
 Multi-Township District #2
 Multi-Township District #3
 Multi-Township District #4
 Multi-Township District #5

Madison County

Leef-New Douglas Multi-Township District

Marion County

Multi-Township District #1
 Multi-Township District #2
 Multi-Township District #3
 Multi-Township District #4
 Multi-Township District #5
 Multi-Township District #6

Marshall County

Multi-Township District #1

Multi-Township District #2
Multi-Township District #3

Mason County

Multi-Township District #1
Multi-Township District #2
Multi-Township District #3
Multi-Township District #4
Multi-Township District #5

Mercer County

Abington-Keithsburg-Ohio Grove
Multi-Township District
Perryton-Duncan-Eliza
Multi-Township District
North Henderson-Suez
Multi-Township District

Montgomery County

Multi-Township District #1
Multi-Township District #2
Multi-Township District #3
Multi-Township District #4
Multi-Township District #5
Multi-Township District #6

Moultrie County

Multi-Township District #1
Multi-Township District #2
Multi-Township District #3

Ogle County

Multi-Township District #1
Multi-Township District #2
Multi-Township District #3
Multi-Township District #4
Multi-Township District #5
Multi-Township District #6
Multi-Township District #7
Multi-Township District #8

Peoria County

Multi-Township District #1
Multi-Township District #2
Multi-Township District #3
Multi-Township District #4

Piatt County

Multi-Township District #1

Pike County

Atlas-Martinsburg Multi-Township District
Detroit-Montezuma Multi-Township District
Fairmount-Perry-Chambersburg
Multi-Township District
Griggsville-Flint Multi-Township District
Hadley-New Salem Multi-Township District
Levee-Kinderhook-Cincinnati
Multi-Township District
Newburg-Hardin Multi-Township District

Pearl-Spring Creek Multi-Township District
Pleasant Hill-Ross Multi-Township District
Pleasant Vale-Derry Multi-Township District

Putnam County

Multi-Township District #1

Richland County

Multi-Township District #1
Multi-Township District #2

Rock Island County

Buffalo Prairie-Drury
Zuma-Canoe Creek

Saline County

Multi-Township District #1
Multi-Township District #2
Multi-Township District #3
Multi-Township District #4

Sangamon County

Multi-Township District #1
Multi-Township District #2
Multi-Township District #3
Multi-Township District #4
Multi-Township District #5
Multi-Township District #6

Schuyler County

Multi-Township District #1
Multi-Township District #2
Multi-Township District #3
Multi-Township District #4

Shelby County

Multi-Township District #1
Multi-Township District #2
Multi-Township District #3
Multi-Township District #4
Multi-Township District #5
Multi-Township District #6
Multi-Township District #7
Multi-Township District #8

Stark County

Multi-Township District #1
Multi-Township District #2
Multi-Township District #3

Stephenson County

Dakota-Rock Grove Multi-Township
Erin-Kent Multi-Township
Loran Jefferson Multi-Township
Waddams-Winslow Multi-Township

Tazewell County

Multi-Township District #1
Multi-Township District #2
Multi-Township District #3
Multi-Township District #4

Vermilion County

Carroll-Jamaica Multi-Assessors District
Love-McKendree Multi-Assessors District
Middlefork-Pilot Multi-Assessors District

Warren County

Multi-Township District #1
Multi-Township District #2
Multi-Township District #3
Multi-Township District #4
Multi-Township District #5

Washington County

Multi-Township District #1
Multi-Township District #2
Multi-Township District #3
Multi-Township District #4
Multi-Township District #5

Wayne County

Multi-Township District #1
Multi-Township District #2
Multi-Township District #3
Multi-Township District #4

White County

Multi-Township District #1
Multi-Township District #2
Multi-Township District #3

Whiteside County

Multi-Township District #2
Multi-Township District #3
Multi-Township District #4
Multi-Township District #10
Multi-Township District #12
Multi-Township District #13
Multi-Township District #15

Will County

Florence-Wilton Multi-Township District

Winnebago County

Burritt-Harrison Multi-Township District
Durand-Laona Multi-Township District

Woodford County

Cazenovia-Partridge Multi-Township District
Greene-Panola-Linn & Clayton Multi-Township District
Olio-Cruger Multi-Township District
Palestine-Kansas Multi-Township District

MUSEUM DISTRICTS

OVERVIEW	Museum districts are established to protect and preserve historical sites and to establish museums in order to promote public awareness and education. Districts are governed by five-member boards of commissioners and may levy property taxes and issue bonds.
STATUTE CITATION	<i>70 ILCS 1105/0.01 to 1105/26</i> Effective Date: September 1, 1989
ESTABLISHMENT <i>§ 1105/3 to 1105/5, 1105/23</i>	Request: A museum district may be created in a contiguous area that has a population of less than two million, lies within a single county and contains at least one historical site and one municipality. A district may be proposed in a petition filed by at least 200 voters. Procedure: A hearing is held in circuit court. Authorization: The proposed district must be approved by referendum. Annexation: Any territory adjoining a museum district and situated in the same county as the district may become a part of the district. Annexation may be requested in a petition filed by not less than 10% of the legal voters residing within the territory to be annexed. It must be approved by referendum.
DISSOLUTION	Request: No provision Procedure: No provision Authorization: No provision Disconnection: No provision
GOVERNANCE <i>§ 1105/6 to 1105/9, 1105/11</i>	Governing Body: Board of Commissioners Members: Five members serve staggered five-year terms. Commissioners do not receive compensation but may be reimbursed for expenses. Selection: Commissioners are appointed by the county board chair. If the boundaries of a district are the same as the boundaries of a county or municipality, the corporate authorities of the county or municipality have the power to perform the duties of the board. Key Officials: The board selects a president, secretary and treasurer from among its members. If the corporate authorities of a county or municipality act as the governing body of a district, the person exercising the powers of the president of the board appoints a secretary and treasurer.
POWERS <i>§ 1105/7 to 1105/9</i>	In addition to the usual powers of special districts (<i>see page v</i>), museum districts have the power to acquire, improve, and maintain an interest in lands containing historical sites. They may construct, improve, and maintain wells, power plants, comfort stations, paths, public roads, and other facilities that are necessary or desirable for its purposes. Districts have the power of eminent domain.
REVENUE <i>§ 1105/17 to 1105/18</i>	Corporate Tax: Authorized by the board, the rate limit is 0.02%. Construction and Development Tax: Authorized by the board, the rate limit is 0.05% in districts with a population between 100,000 and two million. Funds are used to construct, restore, and acquire improvements and develop historical sites with related lands and facilities. Bonds and Interest Tax: Authorized by the board, there is no rate limit. Tax Anticipation Warrants: No provision

**DEBT
MANAGEMENT**
§ 1105/17

Revenue Bonds: No provision

General Obligation Bonds: Authorized by the board, bonds may be issued up to 0.3% of EAV for the development of historical sites, related lands and facilities. The bonds must be repaid within 20 years. Bonds issued for purposes other than the acquisition of historical sites must be approved by referendum.

Total Debt Limit: 1.5% of EAV

**FISCAL
PROCEDURE**
*§ 1105/15, 1105/20, 50
ILCS 310/2-3*

Fiscal Year: The board determines the fiscal year for the district.

Financial Report: The board must file an annual report of its revenues and expenditures with the county board. Districts also are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

MUSEUM DISTRICTS IN ILLINOIS

Ogle County
Byron Museum District

COUNTY HISTORICAL MUSEUM DISTRICTS

OVERVIEW	County historical museum districts collect and curate materials that help establish or illustrate the history of the county with regard to its exploration, settlement, and development. They are responsible for preserving and guaranteeing public access to the collection and take an active role in the preservation of historical buildings, monuments, and markers. The districts are governed by five-member boards of trustees and may levy property taxes and borrow money to acquire real or personal property. They do not have bonding authority.
STATUTE CITATION	55 ILCS 5/5-31001 to 5/5-31021 Effective Date: January 1, 1990
ESTABLISHMENT § 5/5-31004	Request: A county historical museum district may be composed of any county or up to five contiguous counties with the following exceptions: 1) counties with more than one million in population, 2) counties organized as forest preserve districts, and 3) counties that have levied taxes in support of an historical museum (as authorized by §5/6-23001) in any three of the past five years. A county historical museum district may be proposed in a petition signed by at least 1% of the voters in each county comprising the proposed district. Procedure: The Illinois State Museum must approve multi-county districts. A hearing is held in circuit court. Authorization: A proposed district must be approved by referendum. Annexation: No provision
DISSOLUTION § 5/5-31020	Request: If the district has been in existence for at least three years, dissolution may be requested in a petition signed by at least 5% of legal voters. Procedure: A hearing is held in circuit court. Authorization: A proposed dissolution must be approved by referendum. If the proposition is approved, the board must convey all property within 12 months, except real property, to either the Illinois State Museum, or another organization that is approved by the state museum director. Any remaining property may then be conveyed to the county board. The state museum must also approve of any conveyance of real property. Any money remaining after all the debts of the district have been paid must go to the county comprising the district. If the district is located in more than one county then the money is paid to each county on a pro rata basis. Disconnection: No provision
GOVERNANCE § 5/5-31005 to 5/5-31006	Governing Body: Board of Trustees Members: Five members serve staggered five-year terms. Board members serve without compensation, but may be reimbursed for their expenses. Selection: Trustees are appointed by the governing body of each county within the district. In multi-county districts, trustees are apportioned according to population, with each county represented by at least one trustee. Key Officials: The board selects a president, secretary, and treasurer from among its members.
POWERS § 5/5-31012	In addition to the usual powers of special districts (<i>see page v</i>), these districts may acquire or accept land that has historical value or county significance, according to the guidelines of the Illinois State Museum. The property must be of sufficient value to be used for the intended purpose. Additionally, the district may prepare and adopt coordinated plans to preserve its artifacts and other materials. It is also authorized to classify, develop, administer, and maintain all of its areas and facilities and construct, alter, equip, and maintain buildings and other structures.

REVENUE

§ 5/5-31014 to 5/5-31016

Corporate Tax: Authorized by referendum, the rate limit is 0.02%; 0.01% for general purposes and 0.01% for acquisitions. Funds are allowed to accumulate from year to year, but excess tax collections may not exceed 0.05% of EAV for general purposes and 0.10% for acquisitions.

Bonds and Interest Tax: No provision

Tax Anticipation Warrants: Permitted, up to 85% of the corporate levy.

DEBT

MANAGEMENT
§ 5/5-31012(e), 5/5-31016

Revenue Bonds: No provision

General Obligation Bonds: No provision

Other Debt: The board may acquire an interest in real or personal property with a contract for purchase providing for payment in installments over a maximum 10-year period.

Total Debt Limit: 0.25% of EAV

FISCAL

PROCEDURE
*§ 5/5-31006, 5/5-31014
50 ILCS 310/2-3*

Fiscal Year: July 1 to June 30

Financial Report: Districts are required to file an annual report with the appropriate county board(s), the Illinois State Museum and the Illinois Comptroller. The report must include a full statement of cash receipts and disbursements. Districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

COUNTY HISTORICAL MUSEUM DISTRICTS IN ILLINOIS

Wabash County

Wabash County Museum District

PARK DISTRICTS

OVERVIEW

Park districts provide a wide range of recreational programs and facilities including: athletic fields, aquariums, elevated pleasure highways, golf courses, harbor facilities, historical museums and libraries, other museums, playgrounds, skating rinks, swimming pools, tennis courts, and zoos. In addition, districts may provide space for armories, airfields, and landing strips for the national guard, as well as space for military memorials. Districts are governed by boards of commissioners and may levy property taxes and issue bonds.

STATUTE

70 ILCS 1205/1-1 to 1205/13.9, 70 ILCS 1220/1 to 1325/1.1

CITATION

Effective Date: July 1, 1951

ESTABLISHMENT

§ 1205/ 2-1 to 1205/ 2-7.1, 1205/2-20 to 1205/ 2-24, 1205/3-1 to 1205/3-5, 1205/3-8 to 1205/3-10.1

Request: A district may be proposed in a petition filed by not less than 100 legal voters residing within the limits of the proposed district.

Procedure: A hearing is held in circuit court.

Authorization: A proposed district must be approved by referendum. Voters in a township park district or pleasure driveway and park district may reorganize into a general park district. Such a change may be proposed in a petition filed by 10% of the electors who voted in the last district election. The proposed reorganization must be approved by referendum.

Annexation: Any territory adjoining a district or separated only by a body of water, roadway, railroad, or a forest preserve district may be annexed if a majority of voters residing in and a majority of the landowners within the proposed addition petition the board. The board may then annex the territory to the district by ordinance. A second method requires that either the board pass an ordinance or at least 100 voters sign a petition to initiate the annexation process. That proposal must be approved by referendum.

DISSOLUTION

§ 1205/3-6 to 1205/3-7, 1205/13-1 to 1205/13-9e

Request: Dissolution may be requested in a petition signed by two-thirds of the electors voting for park commissioner in the last election.

Procedure: Depending on the circumstances, dissolutions may involve certification by the board to the appropriate election authority, or a hearing in circuit court.

Authorization: Depending on the circumstances, approval for dissolution may be granted either by referendum or judicial action.

Disconnection: Any territory within a district may be disconnected if it is on the border and does not leave a part of the district isolated from the rest. A majority of the landowners (in number and in amount of land) of the territory to be disconnected may petition the board. After 30 days the board may disconnect the territory from the district by ordinance. The procedures to disconnect both territory organized for less than a year and territory in counties with less than one million in population are somewhat different.

GOVERNANCE

§ 1205/2-12a to 1205/2-26

Governing Body: Board of Park Commissioners

Members: Five or seven commissioners serve staggered four- or six-year terms.

Selection: In general, the president of the board and the commissioners are elected at regular elections. The method of selection may be changed to appointment by the county board chair. By referendum, if the districts are located in more than one county, representation is proportional. In township park districts, three commissioners are elected to four-year terms.

Key Officials: Except in cases where the president is elected by voters, the board selects a president and vice-president from among its members. In addition, the board appoints a secretary and a treasurer, who need not be board members. Both offices may be filled by the same person.

POWERS

§1205/2, 1205/8.1 to 1205/8.21, 1205/9.1, 1205/9.2, 1205/10.4, 1205/10.7, 1205/11.1, 1205/11.1-3, 1220/1 to 1325/1

In addition to the usual powers of special districts (*see page v*), park districts may acquire real estate for building, extending, and maintaining parks, boulevards, driveways and any facility that needs to be built for park purposes. Districts may establish and maintain recreational programs and provide musical concerts. They may construct, equip, and maintain any facility that may be appropriate for park purposes including: airports, armories, gymnasiums, indoor and outdoor swimming pools, boat houses, skating rinks, golf courses, tennis courts, aquariums, and museums. Districts may sell or deliver alcoholic beverages. Districts have the power of eminent domain within their boundaries; however, only districts located in more than one county, with the majority of the territory in a county with more than 450,000 in population may exercise this power up to one mile outside the district as long as it is not within the boundaries of another park district.

REVENUE

§ 1205/5, 1205/5-10, 1205/6-6, 1205/7-5, 1205/9-2b, 1205/11.2-2, 1225/3, 1230/3, 1245/2, 1255/2, 1270/2, 1275/10, 1290/2, 1310/4, 1310/9

Corporate Tax: Authorized by the board, the rate limit is 0.10% or the rate limit in effect on July 1, 1967, whichever is greater. The limit does not include the taxes authorized by special referenda.

Recreation Tax: Authorized by the board, the rate limit is 0.075%, but may be raised to 0.12% by a referendum. Funds are used to plan, establish and maintain recreational programs.

Corporate Tax (additional): Authorized by referendum, the rate limit is 0.25%.

Recreation Tax (additional): Authorized by referendum, the rate limit is 0.25%.

Paving and Lighting Tax: Authorized by the board, the rate limit is 0.005% which may be subject to a backdoor referendum. Funds from this tax are used to construct, maintain and illuminate streets and roadways within the district's parks and playgrounds.

Conservatory Tax: Authorized by referendum, the rate limit is 0.05%. Funds from this tax are used to establish, acquire, enlarge, build, improve and operate conservatories on park district property and for ecological and horticultural programming.

Programs for Handicapped Tax: Authorized by the board, the rate limit is 0.04%. It is not included in corporate rate limit and may not be levied if already levied by an area municipality.

Police System Tax: Authorized by the board, the rate limit is 0.025%, which may be subject to a backdoor referendum. It may not be levied by a district if it does not participate in programs under the *Police Training Act*.

Alteration of Physical Facilities Tax: Authorized by the board, the rate limit is 0.10%. The levy must fund alterations and repairs required by lawful order of any agency other than a park district board; otherwise a referendum is required for approval.

Public Benefit Tax: Authorized by referendum, the rate limit is 0.025%. This tax is used to pay any amount that may be assessed for a public benefit. (*See §1205/ 7-1 to 7-5.*)

Constructing/Operating Airports Tax: Authorized by referendum, the rate limit is 0.075%.

Aquariums/Museums Tax: Authorized by the board, the rate is limited 0.03%, but may be increased to 0.07% by backdoor referendum in districts with under 500,000 in population. The limit is 0.15% in park districts with a population over 500,000.

Working Cash Fund Tax: Authorized by the board, the rate limit is 0.025%, which may be subject to a backdoor referendum. It may be levied for a maximum of four years, but they need not be consecutive.

Playground and Recreation Commission Tax: Authorized by a two-thirds vote of the board, the district assumes the rate being levied by the city, village or incorporated town with concurrence of the park board and governing board of the city, village or incorporated town to merge the Playground and Recreational Commission with the park district. The rate limit is 0.09%.

Bonds and Interest Tax: Authorized by the board, there is no rate limit on the taxes levied for all non-revenue bonds.

Tax Anticipation Warrants: No provision

Other Revenue: The district collects user fees on all the facilities it builds with revenue bonds.

**DEBT
MANAGEMENT**

§ 1205/6.1 to
1205/6.6, 1205/9.1-1 to
1205/9.3-6, 1205/11.1-
6 to 1205/11.1-8,
1230/3, 1260/2,
1260/4, 1270/1 to
1270/8, 1275/1 to
1275/9, 1310/6 to
13210/10

Revenue Bonds: Authorized by the board, these bonds may be issued for the acquisition, construction and operation of swimming pools, ice skating rinks, airports, golf courses, tennis courts, zoos, harbors, or other recreational facilities. Bonds must be repaid within the term of "usefulness of the project," except that bonds issued for harbor purposes must be repaid within 40 years. All revenue bond issues may be subject to backdoor referendum. The outstanding principal on bonds issued for airport purposes may not exceed 0.5% of EAV without referendum approval, and in no case may exceed 1.25% of EAV.

General Obligation Bonds: Authorized by the board unless the rate is in excess of 0.575% of EAV, in which case it must be authorized by referendum. Bonds must be repaid within 20 years.

Refunding Bonds: Authorized by the board, these bonds may be issued to retire a variety of unpaid bonds. Refunding bonds must be repaid within 20 years.

Other Debt: Money from tax levies made for bonds and interest may be accumulated to service debt on refunding bonds. 1) A district may issue bonds for construction or repair of public roads. The bonds may be subject to referendum or limited to \$500,000 and must mature within 20 years. 2) A district may issue bonds to match donations of property or money for establishing playgrounds and athletic fields as Living War Memorials. The bonds are subject to a referendum and must mature within 20 years. 3) A district may issue bonds for up to \$20 million for the construction of an elevated pleasure highway or boulevard if approved by referendum.

Total Debt Limit: 2.875% of EAV, but may be increased to 5.75% by referendum. Bonds issued for airport purposes are excluded from the debt limitation.

**FISCAL
PROCEDURE**

§ 1205/4-2, 1205/9-1d,
1205/9.1-5, 1205/9.2-5,
1205/9.3-5, 50 ILCS
310/2-3

Fiscal Year: The board determines the fiscal year for the district.

Financial Report: The board must keep a public record of its proceedings and provide an annual audit of the accounts of swimming pools, ice skating rinks, golf courses, tennis courts, zoos, and other recreational facilities financed by revenue bonds. Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

PARK DISTRICTS IN ILLINOIS

Adams County

Bailey Park District
Beverly Park District
Camp Point/Baily Park District
Quincy Park District

Bond County

Kingsbury Park District

Boone County

Belvidere Park District

Brown County

Mt Sterling Park District

Bureau County

Princeton Park District
Walnut Park District

Carroll County

Milledgeville Park District
Savanna Park District

Cass County

Beardstown Community Park District

Champaign County

Champaign Park District
Rantoul Park District
Tolono Park District
Urbana Park District

Christian County

Prairietown Park District
Stonington Park District
Taylorville Community Pleasure Driveway
Park District

Clark County

Casey Park District
Clark County Park District

Clay County

North Clay Park District

Clinton County

Germantown Park District

Coles County

Charleston Township Park District
East Oakland Park District
Mattoon Township Park District

Cook County

Alsip Park District
Arlington Heights Park District
Barrington Countryside Park District
Barrington Park District

Bartlett Park District
 Bedford Park District
 Berkeley Park District
 Berwyn Park District
 Blue Island Park District
 Bridgeview Park District
 Broadview Park District
 Buffalo Grove Park District
 Burbank Park District
 Calumet Memorial Park District
 Central Area Park District
 Central Stickney Park District
 Chicago Heights Park District
 Chicago Park District
 Chicago Ridge Park District
 Clyde Park District
 Community Park District of Lagrange Park
 Country Club Hills Park District
 Des Plaines Park District
 Dixmoor Park District
 Dolton Park District
 Elk Grove Park District
 Evanston Lighthouse Park District
 Forest View Park District
 Franklin Park Park District
 Glencoe Park Recreation District
 Glenview Park District
 Golf Maine Park District
 Hanover Park District
 Harvey Park District
 Hawthorne Park District
 Hazel Crest Park District
 Hickory Hills Park District
 Hodgkins Park District
 Hoffman Estates Park District
 Homewood-Flossmoor Park District
 Inverness Park District
 Ivanhoe Park District
 Kenilworth Park District
 Lanoak Park District
 Lemont Township Park District
 Markham Park District
 Maywood Park District
 McCook Park District
 Memorial Park District
 Midlothian Park District
 Morton Grove Park District
 Mt Prospect Park District
 Niles Park District
 Norridge Park District
 North Berwyn Park District
 Northbrook Park District
 Northfield Park District
 Oak Forest Park District
 Oak Park Park District
 Oaklawn Park District
 Olympia Fields Park District
 Palatine Park District
 Park District of Forest Park
 Park District of La Grange
 Park Ridge Park District
 Phoenix Park District
 Pleasant Dale Park District

Posen Park District
 Prospect Heights Park District
 Ridgeville Park District
 River Forest Park District
 River Trails Park District
 Riverdale Park District
 Robbins Park District
 Rolling Meadows Park District
 Rosemont Park District
 Salt Creek Rural Park District
 Schaumburg Park District
 Skokie Park District
 South Barrington Park District
 Streamwood Park District
 Summit Park District
 Tinley Park District
 Veterans Park District
 West Maywood Park District
 Westchester Park District
 Westdale Park District
 Western Springs Park District
 Wheeling Park District
 Wilmette Park District
 Winnetka Park District
 Worth-Palos Park District

Crawford County

Hutsonville Park District
 La Motte Township Park District

Cumberland County

Neoga Park District
 Sumpter Park District

De Kalb County

De Kalb Park District
 Franklin Township Park District
 Genoa Park District
 Kingston Park District
 Sandwich Park District
 Sycamore Park District

Douglas County

Arthur Park District

Du Page County

Addison Park District
 Bensenville Park District
 Bloomingdale Park District
 Brookeridge Park District
 Burr Ridge Park District
 Butterfield Park District
 Carol Stream Park District
 Clarendon Hills Park District
 Darien Park District
 Downers Grove Park District
 Elmhurst Park District
 Glen Ellyn Countryside Park District
 Glen Ellyn Park District
 Golfview Hills Park District
 Itasca Park District
 Lisle Park District
 Lombard Park District

Medinah Park District
 Naperville Park District
 Oakbrook Park District
 Oakbrook Terr Community Park District
 Pick Subdivision Park District
 Roselle Park District
 Trails Estates Park District 53
 Tri State Park District
 Wards Creek Park District
 Warrenville Park District
 West Chicago Park District
 Westmont Park District
 Wheaton Park District
 Winfield Park District
 Wood Dale Park District
 Woodridge Park District
 York Center Park District

Edwards County

Albion Park District
 Effingham County Park District
 Effingham Park District
 Teutopolis Park District

Fayette County

Brownstown Greater Park District
 St Elmo Community Park District
 Vandalia Park District

Ford County

Paxton Park District

Franklin County

Benton Community Park District.
 Frankfort Community Park District

Fulton County

Astoria Park District
 Canton Park District
 Farmington Park District
 Lewistown Park District
 Putman Township Park District
 Valley Park District

Hancock County

Carthage Park District
 Chili Township Park District
 Dallas City Park District
 Hamilton Park District
 Laharpe Park District
 Nauvoo Park District
 Pilot Grove Park District
 Warsaw Park District

Henry County

Galva Park District
 Geneseo Community Park District
 Kewanee Park District

Iroquois County

Douglas Park District
 Milford Park District
 Waleska Park District

Jackson County

Carbondale Park District
Grand Tower Park District
Murphysboro Park District

Jo Daviess County

Black Hawk Park District
Dunleith Park District
Stockton Township Park District

Kane County

Batavia Park District
Big Rock Sugar Grove Park District
Big Rock Township Park District
Burlington Park District
Dundee Township Park District
Fox River Valley Pleasure Driveway Park District
Geneva Park District
Hampshire Park District
St Charles Park District
Sugar Grove Township Park District

Kankakee County

Bourbonnais Park District
Kankakee Valley Park District
Limestone Park District
Momence Park District

Kendall County

Oswego Park District
Oswego Land

Knox County

Elba-Salem
Sparta Township Park District

La Salle County

South Prairie

Lake County

Barrington Countryside Park District
Barrington Park District
Deerfield Park District
Foss Park District
Grandwood Park District
Grayslake Community Park District
Gurnee Park District
Highland Park District
Lake Barrington Countryside Park District
Lake Bluff Park District
Lindenhurst Park District
Long Grove Park District
Mundelein Park-Recreation District
Round Lake Area Park District
Vernon Hills Park District
Wauconda Park District
Waukegan Park District
Wildwood Park District
Zion Park District

Lawrence County

Lanternman Park District

Lawrence Township Park District

Lee County

Dixon Park District

Livingston County

Avoca Township Park District
Caps Park District
Flanagan Park District
Odell Park District
Owego N W Avoca Park District
Pike-Eppards Park District
Pontiac Rural Park District
Rooks Creeks Township Park District

Logan County

Armington Park District
Atlanta Memorial Park District
Chestnut-Beason Park District
Emden Park District
Lincoln Park District
Mount Pulaski Park District

Macon County

Decatur Park District
Friends Creek Park District
Illini Park District
Whitmore Park-Park District

Macoupin County

Carlinville Park District

Madison County

Collinsville Area Recreation District
Granite City Park District
Roxana Community Park District
St Jacob Township Park District
Tri-Township Park District
Venice Park District

Marshall County

Lacon Park District
Toluca Park District

Mason County

Easton Park District
Forman Park District
Havana Park District
Mason City Park District

McDonough County

Blandinsville Hire Park District
Bushnell Park District
Macomb Park District

McHenry County

Cary Park District
Crystal Lake Manor Park District
Crystal Lake Park District
Huntley Park District
Marengo Park District

McLean County

Allin Park District
Chenoa Park District
Leroy Community Park District
Lexington Park Community District
Octavia Park District
Yates Township Park District

Mercer County

Aledo Park District
Seaton Park District

Monroe County

Waterloo Park District

Montgomery County

Litchfield Park District
Nokomis Community Memorial Park District
Pitman Township Park District
Raymond Park District

Morgan County

North Scott Park District

Moultrie County

Arthur Community Park District
Marrowbone Township Park District

Ogle County

Bryon Park District
Creston-Dement Park District
Flagg Rochelle Community Park District
Oregon Park District

Peoria County

Chillicothe Township Park District
Hollis Park District
Peoria Park District
Pleasure Driveway Park District

Pike County

Griggsville Park District
Pleasant Hill Park District

Putnam County

Hennepin Park District

Saline County

Carrier Mills Park District
Harrisburg Township Park District
Raleigh Eldorado Park District

Sangamon County

Springfield Park District

Scott County

North Scott Park District

Shelby County

Moweaqua Park District

St Clair County

East St Louis Park District

Freeburg Park District
Horner Park District
New Athens Park District
Stites Township Park District

Stark County

Bradford Park District
Lafayette Park District

Stephenson County

Freeport Park District
Lena Park District
Pearl City Park District
Winslow Park District

Tazewell County

Armington Park District
Delavan Park District
Fondulac Park District
Morton Park District
Pekin Park District
Pleasant View Park District
South Pekin Park District
Tremont Area
Washington Park District

Vermilion County

Rossville Park District

Warren County

Kirkwood Park District
Monmouth Park District

Washington County

Memorial Park District

Wayne County

Fairfield Park District

Whiteside County

Coloma Township Park District
Prophetstown Park District
Sterling Park District

Will County

Bolingbrook Park District
Braidwood Park District
Channahon Park District
Crete Park District
Frankfort Park District
Frankfort Square Park District
Godley Park District
Island Park District
Joliet Park District
Lockport Township Park District
Manhattan Township Park District
Mokena Community Park District

Naperville Park District
New Lenox Community Park District
Peotone Park District
Plainfield Park District
Wilmington Island Park District

Williamson County

Herrin Park District
Marion Park District

Winnebago County

Rockford Park District
Sumner Park District

Woodford County

Grant Mem Park District
Metamora Park District
Roanoke Park District

CHICAGO PARK DISTRICT

OVERVIEW	The Chicago Park District provides a wide range of recreational programs and facilities including athletic fields, aquariums, elevated highways, harbor facilities, museums, playgrounds and parking facilities. In addition, it may provide space for armories, airfields, and landing strips for the national guard, as well as space for military memorials for the different services. The district is governed by seven park commissioners and may levy property taxes and issue bonds.
STATUTE CITATION	<i>70 ILCS 1280/1 to 1545/20 and 1220/0.01 to 1270/8</i> Effective Date: July 10, 1933
ESTABLISHMENT <i>§ 1505/1</i>	Request: Not applicable Procedure: The Chicago Park District was established by state statute and comprises all of the city of Chicago. Authorization: Not applicable Annexation: No provision
DISSOLUTION	Request: No provision Procedure: No provision Authorization: No provision Disconnection: No provision
GOVERNANCE <i>§ 1505/3 to 1505/5</i>	Governing Body: Park Commissioners Members: Seven members serving five-year staggered terms. The commissioners may receive reimbursement for reasonable expenses incurred while performing park district duties. Selection: The mayor of Chicago appoints the commissioners with the approval of the Chicago city council. Key Officials: The commissioners select a president and vice-president from among their members and appoint a secretary and a treasurer, who must not be commissioners. They must appoint a general superintendent.
POWERS <i>§ 1505/6, 1505/7, 1505/7.01, 1505/15a, 1505/26.2, 1505/26.3, 1505/26.9</i>	The district may acquire real estate for building, extending, and maintaining parks, boulevards, driveways, and any facility that needs to be built for park purposes. It has the power of eminent domain. The district may establish, acquire, construct, and improve airports, armories, stadiums, conservatories, aquariums, museums, power plants, playground devices, lighting systems, and all other types of permanent improvement and construction necessary to make the property of the district enjoyable to use as public parks, parkways, boulevards, and driveways. The district may acquire, construct, equip, maintain, and operate motor vehicle parking lots, underground garages, parking meters, and any other revenue producing facilities necessary for the regulation, control, and parking of motor vehicles as determined by the commissioners. It may also acquire, construct, maintain, and operate a harbor for recreational use either within the jurisdiction of the district or in public waters that border the district with the approval of the Illinois Department of Transportation and the U.S. government.
REVENUE <i>§ 1270/2, 1290/2, 1310/9, 1505/19 to 1505/20a,</i>	Corporate Tax: Authorized by the commissioners, the rate limit is 0.66%. Aquarium and Museum Tax: Authorized by the commissioners, the rate limit is 0.15%. It is used to acquire, build, rehabilitate, operate, and maintain an aquarium and museum(s).

1505/22, 1505/25.4,
1510/3, 1520/2,
1525/2, 1530/1,
1540/1, 40 ILCS 5/12-
149

Park Employee's Annuity and Benefit Funds Tax: Authorized by the commissioners, the rate limit is an amount equal to 1.10 times the employee contributions during the fiscal year two years prior to the year the tax is levied.

Bonds and Interest Tax: Authorized by referendum, there is no rate limit.

Tax Anticipation Warrants: Permitted. The district may issue general obligation corporate notes up to 75% of the corporate taxes levied that year as long as there are no tax anticipation warrants outstanding against that corporate tax. The notes must mature within two years.

Other Revenue: Whenever revenue bonds are issued for parking facilities the commissioners must establish charges and fees for the use of any of those facilities. The district may establish and collect fees for the use of harbor facilities and the services provided.

**DEBT
MANAGEMENT**
§ 1270/1, 1310/7,
1505/20 to 1505/21,
1505/25.1 to
1505/25.3, 1510/2,
1510/8 to 1510/14,
1515/2, 1520/1,
1525/1, 1540/1

Revenue Bonds: All three types are authorized by the commissioners. (1) The district may issue bonds in order to acquire, construct, equip, improve, maintain, or operate any or all of its parking facilities. (2) The district may borrow money by issuing its bonds in anticipation of its revenue from a harbor or any related structures. The bonds must mature within 40 years. It may also refund these bonds. (3) The district may issue bonds to finance all or part of the cost of acquisition, construction, improvement, or extension of any "project"

General Obligation Bonds: Authorized by the commissioners, the rate limit is 1% of EAV. Bonds may be issued up to 2.3% but they must be approved by referendum. They may be used to acquire, build, and maintain land, parks, boulevards, bridges, subways, piers, airports, stadiums and all other necessary facilities. Bonds must mature within 20 years.

Highway Bonds: Authorized by referendum, the district may issue bonds up to \$20 million for the construction of an elevated pleasure highway or boulevard and must mature within 20 years.

Aquarium/Museum Bonds: Authorized by the commissioners, the district may issue bonds up to \$84 million to pay for building, rehabilitating, and improving, any aquarium or any museum located within any park controlled by the district. Bonds must mature within 20 years.

Refunding Bonds: Authorized by the commissioners, these bonds may be issued to retire a variety of unpaid bonds and to refund and/or fund outstanding indebtedness of several park districts which were superseded by it. These bonds must mature within 20 years.

Working Cash Fund Bonds: Authorized by the commissioners, the district may issue bonds up to \$40 million for the creation of a working cash fund. They must mature within 20 years.

Other Debt: Under the Chicago Park District Bond (1935) Act, the commissioners may issue bonds for up to \$6 million for the purchase of any real estate needed and acquiring, building, and improving parks, boulevards, bridges, subways, piers, airports, stadiums, and all other necessary facilities. Under the Chicago Park District Bond (1965) Act, the commissioners may issue bonds for up to \$10 million for the same purposes. The commissioners may also issue bonds up to \$1.1 million to pay indebtedness based upon the order of a court as long as the bonds are not issued to pay any judgments rendered for money due upon unpaid claims for services performed, supplies, or materials. All these bonds must mature within 20 years. The district may borrow money by issuing bond anticipation notes in an amount that does not exceed the authorized amount of the related bonds being issued. The notes must mature within one year. The district may also enter into agreements with banks or other financial institutions to obtain letters of credit.

Total Debt Limit: 2.3% of EAV

**FISCAL
PROCEDURE**
§ 1505/17, 1505/26.10-
3, 50 ILCS 310/2-3

Fiscal Year: January 1 to December 31

Financial Report: After the end of the fiscal year, the commissioners must file a detailed report and financial statement of the district's operations and its assets and liabilities with the appropriate committee of the Chicago City Council. The district is also required to file an annual financial report and audit with the Illinois Comptroller.

PORT DISTRICTS

OVERVIEW	Port districts plan, acquire, construct, improve, and operate terminals and port facilities in order to enhance commerce in the district. Districts may also issue permits for construction of structures within 50 feet of navigable waters within the district (e.g. wharves, piers, jetties, and bridges). Port districts are governed by boards of various sizes and may levy property taxes and issue bonds.
STATUTE CITATION	70 ILCS 1810/1 to 1820/35 (<i>see specific citations on page 77</i>). Effective Date: July 1, 1951
ESTABLISHMENT	Request: Port districts are established by state statute (<i>see page 77</i>). Procedure: Not applicable Authorization: Not applicable Annexation: Most port districts have provisions for annexation. In general, a request for annexation may be proposed by a petition signed by 5% of the legal voters in the district. In cases where there are no legal voters residing in the district, the petition must be signed by all of the owners of record.
DISSOLUTION § 1815/3.1	Request: No provision Procedure: No provision Authorization: No provision Disconnection: Only one district, the Illinois Valley Port District, has a provision for disconnection. It requires 5% of legal voters in the territory wishing to disconnect to petition the State Board of Elections. The disconnection must be approved by referendum.
GOVERNANCE	Governing Body: Port Authority Board Members: Between three and 23 members serve staggered terms. Three years is common, but some serve as long as five or six years. In general, board members, with the exception of the secretary and treasurer, receive no compensation, but are reimbursed for their expenses. Selection: A portion of the members are usually appointed by the governor with the advice and consent of the Senate. The balance is appointed by the mayor or mayors of participating communities or chairs of the county boards. Key Officials: The board selects a chair from among its members. It also selects a secretary and treasurer who need not be board members.
POWERS	With some exceptions, port districts have the following powers: to acquire, own, construct, lease, operate and maintain terminals and port facilities; issue permits for the construction of wharves, piers, jetties, bridges within 50 feet of navigable waters within the port district; acquire, construct, improve or maintain industrial projects; establish, organize own or participate in export trading companies; study existing harbor facilities and make recommendations to the appropriate authorities. Some districts are authorized to establish and maintain airport facilities, broadcast stations, aquariums, and/or museums.
REVENUE	Corporate Tax: Authorized by referendum, the rate limit is 0.05%. Bonds and Interest Tax: Authorized by referendum, there is no rate limit. Tax Anticipation Warrants: No provision Other Revenue: Districts may assess user fees.

**DEBT
MANAGEMENT**

Revenue Bonds: All districts issue these bonds for the purpose of acquiring, constructing, reconstructing, and extending port facilities, as well as for acquiring working cash. These bonds are authorized by the board and must be paid solely from income or revenues from port districts.

General Obligation Bonds: Authorized by referendum, these bonds are permitted for the above purposes in all but the Havana Port District, White County Port District and Illinois Valley Regional Port District.

Total Debt Limit: No provision

**FISCAL
PROCEDURE**
50 ILCS 310/2-3

Fiscal Year: No provision

Financial Report: Boards are required to submit a financial statement to the governor and the county clerk of each county in which the district is located, as soon as possible after the end of the fiscal year. Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

Port District Name	Citation	Effective Date	Location	Rev. Bonds	GO Bonds
Havana RPD	§ 1805/0.01 to 1805/38	9-5-67	Havana Township	Yes	No
Illinois International PD	§ 1810/1 to 1810/27	7-1-51	Lake Calumet Area	Yes	No
Illinois Valley RPD	§ 1815/1 to 1815/49	12-20-71	Putnam County. and portions of LaSalle and Bureau	Yes	No
Jackson-Union RPD	§ 1820/1 to 1820/35	9-7-76	Jackson and Union Counties	Yes	Yes
Joliet RPD	§ 1825/1 to 1825/33	7-6-57	Various townships in Will County adjoining the Illinois River	Yes	Yes
Kaskaskia RPD	§ 1830/1 to 1830/50	7-1-65	Monroe, Randolph Cos. and some twps. in St Clair	Yes	Yes
Mid America Intermodel PD	§ 1832/1 to 1832/190	7-24-98	Corporate limits of Adams, Brown, Cass, Hancock, Pike, Schuyler, Henderson, Warren, Morgan, Mercer, and Scott Counties.	Yes	No
Mt. Carmel RPD	§ 1835/1 to 1835/38	10-9-69	Corporate limits of Mt. Carmel	Yes	Yes
Seneca PD	§ 1845/1 to 1845/34	8-9-61	Various townships in LaSalle County.	Yes	Yes
Shawneetown RPD	§ 1850/1 to 1850/36	8-9-61	Various twps. in Gallatin County	Yes	Yes
Southwest RPD	§ 1855/1 to 1855/38	8-9-61	Various twps. in St. Clair County.	Yes	Yes
Tri-City RPD	§ 1860/1 to 1860/34	4-1-59	Granite City, Venice, Nameoki Twps. and other parts of Madison County.	Yes	Yes
Waukegan PD	§ 1865/1 to 1865/34	7-1-55	City of Waukegan and parts of adjoining townships	Yes	Yes
White County PD	§ 1870/0.01 to 1870/38	7-1-71	White County and Grayville	Yes	No

PORT DISTRICTS IN ILLINOIS

Cook County

Illinois International Port District

Gallatin County

Shawneetown Port District

Jackson County

Jackson-Union Port District

Lake County

Waukegan Port District

LaSalle County

Illinois Valley Regional Port District
Seneca Port District

Madison County
Tri-City Reg Port Authority

Mason County
Havana Regional Port District

Randolph County
Kaskaskia Port District

St. Clair County
Southwest Regional Port District

Wabash County
Mt. Carmel Port District

White County
White County Port District

Will County
Joliet Port District

PUBLIC HEALTH DISTRICTS

OVERVIEW	Public health districts organize and operate health departments, assist other agencies in planning for the efficient delivery of health services, and in some cases equip and maintain analytical and/or research laboratories. Districts are governed by boards of health and may levy property taxes and issue bonds.
STATUTE CITATION	<i>70 ILCS 905/0.01 to 905/24</i> Effective Date: July 1, 1917
ESTABLISHMENT <i>§ 905/1 to 905/10</i>	Request: Any town or two or more adjacent towns in a county under township organization, or any road district or two or more road districts in commission counties may form a public health district provided that the total population to be served is not less than 75,000. A public health district may be proposed in a petition signed by not less than 10% of the number of votes cast in any town or road district in the proposed district. Procedure: The petition is filed with the town or road district clerk, who certifies it and refers it to the proper election officials. Authorization: The proposed district must be approved by a referendum. Annexation: Annexation may be requested in a petition signed by at least 10% of the legal voters of a town or road district. It must be approved by the board of health and the voters in a referendum.
DISSOLUTION	Request: No provision Procedure: No provision Authorization: No provision Disconnection: No provision
GOVERNANCE <i>§ 905/11 to 905/15</i>	Governing Body: Board of Health Members: The number of members varies depending on the organization of the district. Selection: In commission counties, the commissioners constitute the board of health for each district in the county; in township counties the board includes the township supervisor, assessor and clerk. In cases where two or more towns are involved, the township supervisors plus the county chair forms the board. If the county board chair is also a township supervisor, he or she appoints a qualified voter to serve for a term of one year. Key Officials: The board selects a chairman, secretary, and treasurer from among its members.
POWERS <i>§ 905/15, 905/17</i>	In addition to the usual powers of special districts (<i>see page v</i>), health boards may provide, equip and maintain suitable offices, facilities and appliances for the medical health officer or administrator and his staff. If necessary, boards may establish, equip, and maintain analytical biological and research laboratories. They may consult with other private and public health agencies on the development of local plans for the most efficient performance of health services. Medical health officers exercise the same powers as township and county boards of health.
REVENUE <i>§ 905/15, 905/19, 905/21, 905/24</i>	Corporate Tax: Authorized by the board, the rate limit is 0.10% and is subject to a backdoor referendum. There are some exceptions. It may be increased up to 0.15% if approved by referendum. Bonds and Interest Tax: Authorized by referendum, there is no rate limit. Tax Anticipation Warrants: The board may issue warrants in the same manner as county, city and village authorities.

**DEBT
MANAGEMENT**
§ 905/22 to 905/24

Revenue Bonds: No provision

General Obligation Bonds: Authorized by referendum, these bonds may be used for the acquisition, construction, or improvement of public health facilities. They must be repaid within 20 years.

Total Debt Limit: No provision

**FISCAL
PROCEDURE**
§905/ 15(14),905/21,
905/24
50 ILCS 310/2-3

Fiscal Year: No provision

Financial Report: The board must publish an annual report on revenues and expenditures. Districts are also required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must file an annual audit with the Comptroller.

PUBLIC HEALTH DISTRICTS IN ILLINOIS

Champaign County
Champaign-Urbana Public Health Department

Cook County
Berwyn Public Health Department
Lyons Public Health Department
Stickney Public Health Department

Massac County
Southern 7 Health Public Health District

St. Clair County
East Side Health District

Saline County
Egyptian Public Health District

RESCUE SQUAD DISTRICTS

OVERVIEW	Rescue squad districts purchase equipment and recruit personnel in order to provide rescue services within the district. They are governed by five-member boards of trustees and may levy a property tax, but they do not have bonding authority.
STATUTE	70 ILCS 2005/1 to 2005/15
CITATION	Effective Date: January 1, 1990
ESTABLISHMENT § 2005/2 to 2005/5, 2005/13	Request: A rescue squad district may be proposed in a petition signed by at least 5% of the legal voters of the proposed district with a minimum of 25 voters. If the proposed district includes more than one city, village, or incorporated town then the petition must be signed by at least 5% of the legal voters residing in each as well as 5% of the voters living in unincorporated areas of the proposed district. Procedure: A hearing is held in circuit court. Authorization: The proposed district must be approved by referendum. Annexation: Contiguous territory that is not part of another rescue squad district or part of a fire protection district that provides rescue services, may be annexed. Annexation may be requested in a petition signed by a majority of the legal voters and by the owners of more than half of the taxable property of territory. The petition is filed with the circuit court. Annexation may be approved by resolution or referendum.
DISSOLUTION § 2005/14 to 2005/15	Request: Dissolution may be requested in a petition signed by 5% of the legal voters of the district. If the district includes more than one city, village, or incorporated town, the petition must be signed by at least 5% of the legal voters residing in each entity, and 5% of the voters living in unincorporated areas of the district. Procedure: A hearing is held in circuit court. Authorization: The dissolution of a district must be approved by referendum. Disconnection: Disconnection may be requested in a petition signed by the owner(s) of record of any area of land consisting of one or more tracts lying within the district. The circuit court makes the final determination.
GOVERNANCE § 2005/6 to 2005/8	Governing Body: Board of Trustees Members: Five-member boards serve staggered four-year terms. Selection: Depending upon where the district is located, board members are appointed by county, township, or municipal authorities. If it lies in more than one county, representation must be proportional. Key Officials: The board selects a president, secretary and treasurer from among its members.
POWERS § 2005/8	In addition to the usual powers of special districts (<i>see page v</i>), rescue squad districts may recruit personnel and purchase equipment, supplies and materials necessary to provide rescue services within the district.
REVENUE § 2005/11	Corporate Tax: Authorized by the board, the rate limit is 0.20%. This is not applicable to an area located within a fire protection district. Bonds and Interest Tax: No provision Tax Anticipation Warrants: No provision
DEBT MANAGEMENT § 2005/12	Revenue Bonds: No provision General Obligation Bonds: No provision Other Debt: A district may accumulate a portion of each tax levy—up to 0.5% of EAV—in a fund for equipment repair and replacement.

Total Debt Limit: No provision

**FISCAL
PROCEDURE**
50 ILCS 310/2-3

Fiscal Year: No provision

Financial Report: Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

RESCUE SQUAD DISTRICTS IN ILLINOIS

None reported

RIVER CONSERVANCY DISTRICTS

OVERVIEW	River conservancy districts provide for river and flood control, drainage, irrigation, conservation, sanitation, navigation, as well as the development of water supplies, sewerage systems. They are governed by boards of trustees and may levy property taxes and issue bonds.
STATUTE CITATION	<i>70 ILCS 2105/1 to 2110/1</i> Effective Date: July 11, 1925
ESTABLISHMENT <i>§ 2105/1, 2105/3</i>	Request: A district may be proposed in a petition signed by 1% or more of the legal voters. Procedure: A hearing is held in circuit court. Authorization: The proposed district must be approved by a referendum. Annexation: Annexation may be requested in a petition signed by at least 1% of the legal voters within the proposed addition. A hearing is held in circuit court and the proposed district must be approved by referendum.
DISSOLUTION <i>§ 2105/26b</i>	Request: Upon verification by the board that the district is debt-free, dissolution may be requested by petition. Procedure: A district may be dissolved by board resolution provided that it is debt free. Authorization: Dissolution may be subject to a backdoor referendum if a petition is brought by 10% of the legal voters in the district. Barring that action, the board resolution is final. Disconnection: No provision
GOVERNANCE <i>§ 2105/4a to 2105/6</i>	Governing Body: Board of Trustees Members: In general, five-member boards serve staggered five-year terms, although the number of trustees may vary depending upon the number of governments involved. Trustees may not be paid more than \$3,000 per year. Selection: Trustees are appointed by the corporate authorities of the counties, townships and municipalities within the district. Key Officials: The board selects a president, vice-president, and secretary from among its members.
POWERS <i>§ 2105/6, 2105/9b, 2105/10a to 2105/11, 2105/20, 2105/21</i>	In addition to the usual powers of special districts (<i>see page v</i>), river conservancy districts may alter and maintain ditches, rivers, lakes and creeks. Districts may construct sewers, canals, levees, dams, reservoirs, sewerage systems, and recreational areas in accordance with their mission of providing for flood control and conservation. Districts have the power of eminent domain.
REVENUE <i>§ 2105/15, 2105/17, 2105/21 to 2105/22</i>	Corporate Tax: Authorized by the board, the rate limit is 0.083%. The rate may be increased to .375% (25,000 or more population) or .75% (less than 25,000 population) by referendum. Special Service Area Tax: Initiated by petition of a majority of owners or the owners of a majority of land that lies in the proposed special service area. Authorized by the board, there is no rate limit. Bonds and Interest Tax: Authorized by referendum, there is no rate limit. Tax Anticipation Warrants: No provision

**DEBT
MANAGEMENT**
§ 2105/14, 2105/15.1
to 2105/15.6

Revenue Bonds: Authorized by the board, these bonds may be used to acquire or construct facilities and are payable only from the revenue derived from the operation of those facilities. The issue may be subject to a backdoor referendum.

General Obligation Bonds: Authorized by referendum, these bonds are used for corporate purposes. They must be repaid within 20 years.

Refunding Bonds: When any land or facility financed by the issuance of revenue bonds is combined with any other land or facilities to be financed with revenue bonds, any outstanding unpaid obligations previously issued may be refunded by the issuance and exchange of revenue bonds.

Other Debt: Bonds may be issued in anticipation of the second and succeeding installments of special assessments.

Total Debt Limit: 5% of EAV

**FISCAL
PROCEDURE**
50 ILCS 310/2-3

Fiscal Year: No provision

Financial Report: Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

RIVER CONSERVANCY DISTRICTS IN ILLINOIS

Adams County
Two Rivers River Conservancy District

Cook County
Addison Creek River Conservancy District

Crawford County
North Fork Conservancy District

Franklin County
Rend Lake Conservancy District

Jackson County
Kincaid-Reeds Creek Conservation District

Jefferson County
Rend Lake River Conservancy District

Kane County
Lake Marion River Conservancy District

Kankakee County
Kankakee River Conservancy District

Lake County
Chain O'Lakes-Fox River Water Management
Agency

Marshall County
Marshall-Putnam River Conservancy District

Ogle County
River Conservation District

Pike County
Bay Creek Watershed Conservancy District

Pope County
Bay Creek Conservancy District
Lusk Creek Conservancy District

Putnam County
Marshall-Putnam River Conservancy District

Richland County
Bonpas River Conservancy District

Rock Island County
Big Island River Conservancy District

Saline County
Saline Valley River Conservation District

Wabash County
Bonpas River Conservancy District
Shawnee River Conservancy District

White County
Seven Mile Creek Basin River Conservancy
District
North Fork River Conservation District

ROAD DISTRICTS

OVERVIEW	Road districts are responsible for the construction, repair, maintenance, financing and supervision of the rural roads under their jurisdiction. The governing bodies vary depending on the type of district, but usually are comprised of township or county officials. Districts may levy several property taxes and issue bonds.
STATUTE CITATION	<i>605 ILCS 5/6-101 to 5/6-906</i> Effective Date: July 1, 1959 (repeals earlier laws)
ESTABLISHMENT <i>§ 5/6-101 to 5/6-105, 5/6-111</i>	Request: For counties with township organization, the township is the road district. Any two or more townships in township counties may propose reorganization into a consolidated township road district by a petition signed by at least 50 persons or 5% of the legal voters, whichever is fewer, of each of the townships involved. Under the same process, the territory within any county having less than 500,000 residents may be organized into a county unit road district. When the territory of any municipality with at least 15,000 residents is a part of two or more road districts in a county not under township organization, it may request by resolution of its council or board of trustees that the county board organize it into a separate road district. The county board must comply with such a request. Procedure: A referendum is held. Authorization: A majority vote is required to become a consolidated township district or a county unit road district. In counties not under township organization, the county board has the power to alter the boundaries of road districts, create new road districts and consolidate road districts in their county. This may not be done unless 20 registered voters living in the district petition the board. In cases where the territory in question is within a municipality and the request comes from city trustees, no petition is necessary. Annexation: When a municipality that is organized as a road district annexes territory, the county board, by resolution, disconnects that territory from the road district in which it is situated and annexes it to the road district of the municipality. If such a municipality disconnects any territory, the county board disconnects that territory from the road district which contains the municipality and annexes it to an adjacent road district(s).
DISSOLUTION <i>§ 5/6-130</i>	Request: Not applicable Procedure: No township road district may continue to exist if its roads do not exceed a total of four miles in length. On the first Tuesday in April in any year succeeding the reduction of a township road system to less than four miles, the road district is abolished. The roads in the district are then administered by the township board which contracts with the county, a municipality or a private contractor. Authorization: Not applicable Disconnection: <i>See provision for Annexation</i>
GOVERNANCE <i>§ 5/6-112 to 5/6-125, 5/6-207</i>	Governing Body: Varies depending on type of district. Members/Selection: In the case of consolidated township road districts or township road districts, the governing board is the highway board of auditors which is comprised of the supervisors and township clerks from the townships involved. In the 17 counties without townships, the county board of commissioners divides its county into road districts or is designated a county unit road district. In counties divided into road districts, a highway commissioner is elected for a four-year term in each district. County unit road districts are administered by the county superintendent of highways under the direction of the county board.

Key Officials: Road districts, except county unit road districts and municipalities that have organized road districts, have elected highway commissioners. For road districts that are comprised of a single township, the township clerk is the ex-officio clerk for the highway commission. In consolidated road districts, the highway board of auditors selects a clerk from its members. In other road districts, except for county unit districts and municipalities that have created a district, the clerk is elected. In road districts comprised of a single township, the supervisor of the township is the ex-officio treasurer of the road district. In a consolidated township road districts, the chairman, clerk and treasurer are selected from among the members of the highway board of auditors. In other road districts, the district clerk is the ex-officio treasurer for the road district, except for county unit road districts and municipalities created as road districts.

POWERS

§ 5/6-125, 5/6-127,
5/6-201 to 5/6-201.19,
5/6-203, 5/6-302, 5/6-
317 to 5/6-320, 5/6-401
to 5/6-402, 5/6-404, 5/
6-801 to 5/6-804

In addition to the usual powers of special districts (*see page v*), road districts are responsible for the construction, repair, maintenance, and supervision of the roads under their jurisdiction. Most of the powers and responsibilities are given to the highway commissioner in each district. However, in a county unit road district the county superintendent of highways takes responsibility, subject to the direction of the county board. The superintendent is given the same powers and duties as a highway commissioner. Highway commissioners may acquire lands and other property for the construction, maintenance, alteration, or operation of any township or district road by exercising the power of eminent domain. They have no power or jurisdiction over the streets and alleys in municipalities.

REVENUE

§ 5/6-501, 5/6-503 to
5/6-504, 5/6-506, 5/6-
508 to 5/6-509, 5/6-
512, 5/6-512.1, 5/6-
516, 5/6-601

Roads and Bridges Tax: Authorized by the Township Board of Trustees, single township districts have a rate limit of 0.125% or the rate in effect on July 1, 1967, whichever is greater. This rate may be increased to 0.165% by a majority of the trustees. Authorized by the highway board of auditors, consolidated township road districts have a rate limit of 0.175% or the rate in effect on July 1, 1967, whichever is greater. The rate may be increased to 0.66% by referendum. Road districts in commission counties have a rate limit of 0.165% or the rate in effect on July 1, 1967, whichever is greater. The tax is authorized by the highway board of auditors but an increase to 0.66% must be approved by referendum. Districts with less than \$10 million in EAV may increase the rate up to 0.94% if authorized by referendum.

Road Damage Tax: Authorized by the county board in commission counties, the rate limit is 0.033%, but may be increased by referendum.

Permanent Road Construction or Improvement Tax: Authorized by referendum the rate limit is 0.167%. It may be increased to 0.25% by referendum.

Constructing/Repairing Bridges Tax: Authorized by referendum or by the county board in commission counties, the rate limit is 0.05%. It may be increased to 0.25% for a ten-year period by referendum. It may be accumulated for a specific project. If the surplus is transferred to road and bridge fund a referendum is required to reauthorize the levy.

Equipment and Buildings Tax: Authorized by referendum or by the county board in commission counties, the rate limit is 0.035%. It may be increased to 0.10% by referendum.

County Unit Road District Bridge Tax: Authorized by the county board, the rate limit is 0.05%.

County Unit Road District Road Tax: Authorized by the county board, the rate limit is 0.165%. It may increase to 0.33% by referendum.

Refunding Bonds Tax: Authorized by the county board upon petition by the highway commissioner or the road district clerk, there is no rate limit.

Bonds and Interest Tax: Authorized by referendum, there is no rate limit. This rate applies to county unit road districts.

Tax Anticipation Warrants: The highway commissioner may issue tax anticipatory orders (payable only from the tax to be levied on roads) to pay for damages caused by roads or ditches.

DEBT**MANAGEMENT**

§ 5/6-107.1, 5/6-510,
5/6-513, 5/6-514, 5/6-
701.6

Revenue Bonds: No provision

General Obligation Bonds: Authorized by referendum after a petition by the highway commissioner or 25 legal voters, these bonds may be issued to fund the construction and repair of roads and bridges.

Refunding Bonds: Authorized by the county board, these bonds may be issued for past due road bonds of a township when a county abandons township organization and a road district is formed with the same boundaries.

Other Debt: A road district may borrow money from any bank or other financial institution providing such money is repaid within one year.

Total Debt Limit: 2.875% of EAV

FISCAL**PROCEDURE**

§ 5/6-201.15, 50 ILCS
310/2-3

Fiscal Year: No provision

Financial Report: A road district must issue an annual report on its revenues and expenditures but an audit is not required. Single township road districts report to the board of township trustees and consolidated township road districts and road districts in commission counties report to the district clerk. Districts also are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

ROAD DISTRICTS IN ILLINOIS

Edwards County

Edwards #1 Road District
Edwards #2 Road District
Edwards #3 Road District
Edwards #4 & 12 Road District
Edwards #5 & 11 Road District
Edwards #6 Road District
Edwards #7 Road District
Edwards #8 & #10 Road District
Edwards #14 Road District
Edwards #15 Road District

McDonough County

Colchester-Tennessee #1 Road District

Menard County

Menard #1 Road District
Menard #2 Road District
Menard #3 Road District
Menard #4 Road District
Menard #5 Road District
Menard #6 Road District
Menard #7 Road District
Menard #9 Road District
Menard #10 Road District

Monroe County

Monroe #1 Road District
Monroe #2 Road District
Monroe #3 Road District
Monroe #4 Road District
Monroe #5 Road District
Monroe #6 Road District
Monroe #7 Road District
Monroe #8 Road District
Monroe #9 Road District
Monroe #10 Road District

Morgan County

Morgan #1 Road District
Morgan #2 Road District
Morgan #3 Road District
Morgan #4 Road District
Morgan #5 Road District
Morgan #6 Road District
Morgan #8 Road District
Morgan #9 Road District
Morgan #10 Road District
Morgan #11 Road District
Morgan #12 Road District
Morgan #13 Road District

Perry County

Perry #1 Road District
Perry #4 Road District
Perry #4-2 Road District
Perry #4-3 Road District
Perry #5-2 Road District
Perry #5-3 Road District
Perry #6-2 Road District
Perry #6-3 Road District

Pope County

Pope #1 Road District
Pope #2 Road District

Randolph County

Randolph #1 Road District
Randolph #2 Road District
Randolph #3 Road District
Randolph #4 Road District

Scott County

Scott #1 Road District
Scott #2 Road District
Scott #3 Road District
Scott #4 Road District
Scott #5 Road District

Scott #6 Road District
Scott #7 Road District

Wabash County

Wabash #1 Road District
Wabash #2 Road District
Wabash #3 Road District
Wabash #4 Road District
Wabash #5 Road District
Wabash #6 Road District

SANITARY DISTRICTS

OVERVIEW

Sanitary districts may be established for the protection of public health, abatement or reduction in water pollution, drainage control, protection from overflow, and the provision of sewage disposal. As noted below, five acts authorize the establishment of sanitary districts. They are governed by boards of trustees and may levy several property taxes and issue bonds.

STATUTE CITATION

70 ILCS,
Effective Date: July 1, 1907, pars. 2205/0.01 to 2205/29.3
Effective Date: July 1, 1911, pars. 2305/0.01 to 2315/1
Effective Date: July 1, 1917, pars. 2405/0.1 to 2410/5
Effective Date: July 2, 1936, pars. 2805/0.1 to 2805/93
Effective Date: July 18, 1974, pars. 2905/1-1 to 2905/5-5

ESTABLISHMENT

*§ 2205/1 to 2205/3,
2205/14.3 to
2205/14.3b, 2305/1,
2305/28 to 2305/28b,
2405/1, 2405/23 to
2405/23.7, 2805/1,
2805/32a to
2805/32a.4a, 2905/1-2*

Request: Under the 1917 Act, sanitary districts may be requested in a petition signed by 100 legal voters in the proposed district, 300 under the 1907 and 1911 Acts, or 20% of the legal voters under the 1936 Act.

Procedure: A hearing is held in circuit court.

Authorization: The proposed district must be approved by referendum.

Annexation: The corporate authorities of a sanitary district may enter into an annexation agreement with an owner or owners of contiguous land, subject to a public hearing.

DISSOLUTION

*§ 2205/29 to
2205/29.3, 2305/27,
2405/27, 2805/33 to
2805/35*

Request: Under the 1917 Act, the Board may petition for dissolution. Under the 1936 Act, dissolution may be requested in a petition brought by 50 legal voters. The 1974 Act permits districts established under the 1907 Act to be dissolved only if they are replaced by another district and the petition must be brought by 300 legal voters.

Procedure: Under the 1917 and 1936 Acts, the circuit court is petitioned; under the 1974 act the board of elections is petitioned.

Authorization: Under the 1917 Act, the circuit court makes the final determination; in the other two cases dissolution must be approved by referendum.

Disconnection: Contiguous territories in districts created under the 1911 Act may be disconnected. Voters must petition the circuit court for a referendum, and a majority of the votes must support disconnection.

GOVERNANCE

*§ 2205/5 to 2205/7,
2305/3, 2305/4, 2405/3
to 2405/4, 2805/3 to
2805/4, 2905/3-1 to
2905/3-4*

Governing Body: Board of Trustees

Members: Under the 1907 Act, five members serve four-year terms, and the president may be paid up to \$2,000 and the members up to \$1,000 annually. Under the 1911 Act, five members serve four-year terms. The president may be paid up to \$11,000 and the members up to \$8,000 annually. Under the 1917 Act, five members serve three-year terms and may be paid up to \$6,000 annually. Under the 1936 Act, three members serve three-year terms and may be paid up to \$3,000 annually. Under the 1974 Act, five members serve five-year terms. Members are compensated at the same rate paid to county board members in St. Clair or Madison Counties, whichever is less.

Selection: Under the 1907 and 1911 Acts, members are elected; under the 1917, 1936, and 1974 Acts, members are appointed.

Key Officials: Boards select a president and vice-president. They may also select a clerk, treasurer, engineer and attorney. The 1974 Act requires the appointment of an executive director.

POWERS

§ 2205/7, 2205/9,
2205/13, 2205/14.1, ,
2205/14.2, 2205/14.4,
2205/15, 2205/18 to
2205/21, 2205/25,
2205/28, 2305/4,
2305/7 to 2305/8.1,
2305/11.2, 2305/13,
2305/15 to 2305/21,
2405/4,
2405/7 to 2405/8.1,
2405/9.1, 2405/9.2,
2405/12a, 2405/13,
2405/14 to 2405/16.1,
2405/16.9, 2405/16.10,
2405/19, 2405/19.1,
2805/4, 2805/7,
2805/10, 2805/12,
2805/12.1, 2805/14.2,
2805/22, 2805/24,
2805/25, 2805/25a,
2805/26a, 2805/26j,
2805/27, 2805/27.1 to
2805/28, 2805/32k,
2805/32l, 2905/2-1 to
2905/2-10

The board of trustees of any district may provide for the collection and disposal of sewage and drainage of the district, and for the preservation of the water supplied to district inhabitants from contamination. For that reason each district may establish, construct, maintain, and operate numerous facilities including all the drains, channels, ditches, and pumping plants that might be required for the disposal of sewage and drainage. A district may acquire property and if necessary, it may exercise the power of eminent domain. The board may also acquire, from an individual, corporation, or municipality, a drainage system sufficient for the needs of the district's inhabitants. Other powers include the authority to appoint a police force to prevent water pollution, and to build and maintain dams to regulate rivers or streams. Any district may acquire, construct, operate, and improve a waterworks system. It may also provide special services limited to construction, maintenance, and alteration of the district's drains, sewers, and other necessary adjuncts in any special service area. "Special Service Area" means a contiguous area within a district in which special governmental services are provided in addition to those services provided generally throughout the district.

REVENUE

§ 2205/17, 2205/17.1,
2305/7.4, 2305/12,
2305/21 to 2305/23,
2405/12, 2405/19.1,
2405/22a, 2405/30,
2805/16, 2805/27.1,
2905/5-1,

Corporate Tax: Under the 1907 Act, the tax is authorized by the board, the rate limit is 0.20% or the rate limit in effect on July 1, 1967, whichever is greater. The limit may be increased by referendum. Under the 1911 Act, the tax is authorized by the board, the rate limit is 0.083% or the rate limit in effect on August 2, 1965, whichever is greater. The limit may be increased by referendum. Under the 1917 Act, the tax is authorized by the board, the rate limit is 0.083% or the rate limit in effect on August 2, 196, whichever is greater. The limit may be increased by referendum. Under the 1936 Act, the tax is authorized by the board, the rate limit is 0.25% or the rate limit in effect on August 2, 196, whichever is greater. The limit may be increased by referendum. Under the 1974 Act, the tax is authorized by the board, the rate limit is 0.20% or the rate limit in effect on July 1, 1967, whichever is greater. The limit may be increased by referendum.

Sewage Treatment Tax: Authorized by the board, the rate limit is 0.03%. This limit may be increased up to 0.05% if approved by a referendum.

Storm Water Tax: Under the 1907 Act, this tax is authorized by the board, the rate limit is 0.03%. This limit may be increased by referendum (not needed if located in a township declared to be a disaster area by the U.S. President).

Special Service Area Tax: Under the 1917 and 1936 Acts, this tax is authorized by the board, there is no rate limit. However, 51% of the voters and 51% of the landowners can petition to prevent the tax from being imposed.

Public Benefit Tax: Under the 1911 and 1917 Acts, this tax is authorized by the board, the rate limit is 0.05%.

Corporate Benefit Successor Municipality Tax: Under the 1917 Act, this tax is authorized by the board, the rate limit is 0.25% and is used by the corporate authorities of any successor municipality required to provide sewer or water service.

Bonds and Interest Tax: Authorized by referendum, there is no rate limit.

Tax Anticipation Warrants: No provision

Other Revenue: Districts may collect fines for the violation of district ordinances, and determine and collect user charges.

DEBT**MANAGEMENT**

§ 2205/16 to
2205/16.2, 2305/9-
2305/10, 2305/23, ,
2405/9, 2405/16.3,
2405/16a to 2405/16.8,
2405/16.11, 2405/21,
2805/11, 2805/30,
2905/5-2, 2905/5-3
70 ILCS 3005/1-8
70 ILCS 3010/1 to
3010/24a

Revenue Bonds: Districts established under the 1917 and 1936 Acts can issue these bonds to acquire, construct or maintain a waterworks. All districts may issue these bonds to acquire, construct or operate sewerage systems.

General Obligation Bonds: Authorized by referendum, these bonds can be issued for corporate purposes. There is no rate limit.

Refunding Bonds: Authorized by the board, these bonds may be issued. There is no rate limit.

Other Debt: Districts established under the 1911, 1917 and 1936 Acts may issue bonds in anticipation of the collection of special assessments.

Total Debt Limit: 5.75% of EAV

FISCAL**PROCEDURE**

§ 2205/27, 3010/8,
50 ILCS 310/2-3

Fiscal Year: No provision

Financial Report: An annual financial report is required to be filed with the Illinois Comptroller and the circuit court every April. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

SANITARY DISTRICTS IN ILLINOIS***Adams County***

Clayton Sanitary District
Golden Sanitary District
Liberty Sanitary District
Mendon Sanitary District

Alexander County

Central Alexander Sanitary District

Bond County

Mulberry Grove Sanitary District

Carroll County

York Sanitary District

Cass County

Beardstown Sanitary District

Champaign County

St Joseph Sanitary District
Urbana Champaign Sanitary District

Christian County

Taylorville Sanitary District

Clinton County

Albers Sanitary District
Keysport Sanitary District
New Baden Sanitary District
St Rose Sanitary District

Cook County

Barrington Woods Sanitary District
Central Stickney Sanitary District
Country Garden Sanitary District
Fenway Sanitary District
Forest River Sanitary District

Glen Oaks Acres Sanitary District
Glenbrook Sanitary District
Kimberly Heights Sanitary District
La Grange Highlands Sanitary District
Mission Brook Sanitary District
Northfield Woods Sanitary District
Oak Meadows Sanitary District
Old Town Sanitary District
Plum Grove Estates Sanitary District
Plum Grove Woodlands Sanitary District
Prospect Heights Sanitary District
South Lyons Township Sanitary District
South Palos Township Sanitary District
South Stickney Sanitary District
Thorn Creek Basin Sanitary District
Wolf Mandel Sanitary District
Woodley Road Sanitary District

De Kalb County

De Kalb Sanitary District

De Witt County

Clinton Sanitary District

Du Page County

Downers Grove Sanitary District
Glen Ellyn Heights Sanitary District
Glenbard Wastewater Authority
Highland Hills Sanitary
Hinsdale Sanitary District
North Elmhurst Sanitary District
Salt Creek Drainage Basin Sanitary District
Timberlakes Estates Sanitary District
Wheaton Sanitary District

Edwards County

West Salem Sanitary District

Fayette County

St. Peter Sanitary District

Fulton County

Farmington Sanitary District
Table Grove Sanitary District
Vermont Sanitary District

Grundy County

Annawan San District
S W E B Sanitary District

Henry County

Alpha Sanitary District
Atkinson Sanitary District
Orion Sanitary District

Iroquois County

Loda Sanitary District

Jackson County

Gorham Sanitary District

Jersey County

Piasa Township Sewer District

Johnson County

Vienna Sanitary District

Kane County

Aurora Sanitary District
Fox Metro Water Reclam District
Fox River Water Reclamation District
Wasco Sanitary District

Kankakee County

Central Sanitary District

Kendall County

Newark Sanitary District
Yorkville Bristol Sanitary District

Knox County

Galesburg Sanitary District
Maquon Sanitary District
Oneida Sanitary District
Spoon Valley Lake Sanitary District
Wataga Sanitary District
Williamsfield Sanitary District

La Salle County

Serena Sanitary District
Sheridan Sanitary District

Lake County

Del Mar Woods Sanitary District
Fox Lake Hills Sanitary District
Island Lake Sanitary District
Lakes Region Sanitary District
Lindenhurst Sanitary District
North Shore Sanitary District
Round Lake Sanitary District
Zurich Heights Sanitary District

Lee County

Franklin Grove Sanitary District
Nelson Sanitary District
Paw Paw Sanitary District

Logan County

San Jose Sanitary District

Macon County

Argenta Sanitary District
Macon Sanitary District
Sanitary District Of Decatur

Macoupin County

Virden Sanitary District

Madison County

Alhambra Sanitary District
Glen Carbon Sanitary
Holiday Shores Sanitary District
Marine Sanitary District
Rosewood Heights Sanitary District

Marion County

Patoka Sanitary District
San Jose Sanitary District

Massac County

Joppa Sanitary District

McDonough County

Good Hope Sanitary District
Industry Sanitary District

McHenry County

Lake-In-The-Hills Sanitary District

McLean County

Bloomington & Normal Water Reclamation District
Clearview Sanitary District
New Boston Sanitary District

Menard County

Old Salem-Chautauqua

Mercer County

Matherville Sanitary District
Viola Sanitary District

Monroe County

Lou-Del Sanitary District

Peoria County

Brimfield Sanitary District
Chillicothe Sanitary District
Greater Peoria Sanitary District
Hanna City Sanitary District

Randolph County

Baldwin Sanitary District

Richland County

Noble Sanitary District

Rock Island County

Andalusia Sanitary District
Cordova Sanitary District
Coyne Center Sanitary District
Hillsdale Sanitary District

Sangamon County

Springfield Sanitary District

St Clair County

Caseyville Sanitary District
Metro East
Prarie Du Pont Levee & San District
Shiloh Valley

Tazewell County

Creve Coeur Sanitation District
East Peoria Sanitary District

Vermilion County

Danville Sanitary District
Westville Belgium Sanitary District

Washington County

Ashley Sanitary District
Hoyleton Sanitary District
Irvington Sanitary District

Wayne County

Wayne City Sanitary District

White County

Norris City Sanitary District

Whiteside County

Albany Sanitary District

Will County

Bonnie Brae Forest Mnr Sanitary District
East Joliet Sanitary District
Greenfield Sanitary District
Lockport Heights Sanitary District
Oak Highlands Ingalls Park Sanitary District
South Ridgewood Sanitary District
Southeast Joliet Sanitary District
Sunnyland Sanitary District

Winnebago County

Durand Sanitary District
Rock River Water Reclamation District
Rockford Sanitary District
Rockton Sanitary District
Seward Sanitary District

Woodford County

Oakridge Sanitary District

METROPOLITAN SANITARY DISTRICT OF GREATER CHICAGO

OVERVIEW	The Metropolitan Sanitary District of Greater Chicago is also known as the Metropolitan Water Reclamation District of Greater Chicago, and is hereafter referred to as the Chicago Sanitary District. The district constructs, maintains and operates sewers, sewage treatment plants, and drainage facilities within Cook County. It is governed by a nine-member board of commissioners and it may levy several property taxes and issue several types of bonds.
STATUTE	70 ILCS 2605/1 to 2605/285
CITATION	Effective Date: July 1, 1889
ESTABLISHMENT § 2605/1	Request: No provision Procedure: The Chicago Sanitary District was established by state statute. Authorization: Not applicable Annexation: In certain circumstances, the corporate limits of this district may be extended to include any area of contiguous territory within the limit of Cook County.
DISSOLUTION § 2605/28	Request: No provision Procedure: No provision Authorization: No provision Disconnection: Under certain circumstances, territory may disconnect from the sanitary district. Disconnection may be requested in a petition signed by a majority of voters or a majority of landowners owning a majority of the land. A hearing is held in circuit court and the court makes the final determination.
GOVERNANCE § 2605/3 to 2605/4.3	Governing Body: Board of Commissioners Members: Nine members serve staggered six-year terms. The president is paid \$50,000 annually. The vice-president and finance committee chair are paid \$45,000 annually and commissioners are paid either \$36,000 or \$40,000 annually, depending on when they were elected to the board. Selection: Commissioners are elected in general elections. Key Officials: The board selects a president, vice-president, and a chair of the finance committee from among its members. A treasurer and general superintendent are selected and need not be board members.
POWERS § 2605/7 to 2605/8b, 2605/10.5, 2605/11.2	In addition to the usual powers of special districts (<i>see page v</i>), the Chicago Sanitary District may establish, construct, maintain, and operate various facilities including drains, channels, ditches and pumping plants that are essential to the disposal of sewage and drainage. The district may also build and maintain dams to generate electrical energy. It has the power of eminent domain.
REVENUE § 2605/9bb, 2605/9cc, 2605/10, 2605/10.5, 2605/12, 2605/13, 2605/21, 3015/1	Corporate Tax: Authorized by the board, the rate limit is 0.46%. Construction Tax: Authorized by the board, the rate limit is 0.10%. Reserve Fund Tax: Authorized by the board, this tax may be levied for payment of claims, awards, losses, judgments or liabilities. The rate limit is 0.005%. Corporate Working Cash Fund Tax: Authorized by the board, the rate limit is 0.005%. Construction Working Cash Fund Tax: Authorized by the board, the rate limit is 0.005%. Emergency Tax: Authorized by the board, this tax may be levied to effect court orders or judgments relating to the requisite flowage of water, capacity of the channel, and the construction, maintenance, and operation of movable bridges.

Dam and Waterwheel Tax: The board may levy a tax to pay for the construction of dams or waterwheels to generate electricity. This tax can be levied for three years and is limited to 0.0625 %.

Bonds and Interest Tax: Authorized by referendum, there is no rate limit.

Tax Anticipation Warrants: Permitted, up to 85% of the corporate levy.

Other Revenue: The board may establish charges for surface water drainage and the disposal of sewage. It may also defray the expenses of any improvement by special assessment, general taxation, or both.

DEBT

MANAGEMENT

§ 2605/9 to 2605/9.8,
2605/10.1 to
2605/10.8, 2605/15

Revenue Bonds: No provision

General Obligation Bonds: Authorized by the board, these bonds may be issued to construct or improve sewerage and drainage systems and must mature within 40 years.

Corporate Working Cash Fund Bonds: Authorized by the board, these bonds must mature within 20 years.

Replacement/Remodeling Bonds: Authorized by the board, these bonds may be issued for replacing or remodeling facilities. The rate limit is 3.35%.

Refunding Bonds: Authorized by the board, these bonds must mature within ten years.

Special Assessment Bonds: When any assessment is made payable in installments the board may issue bonds or certificates for up to 80% of the unpaid portion of the assessment at the date of issue.

Calumet-Sag Navigation Bonds: Authorized by the board, these bonds may be issued in an amount not to exceed \$8 million to pay for expenditures in utilities relocation made necessary by the construction of the Calumet-Sag Navigation project.

Other Debt: The district issued bonds to pay for works which were made necessary by the decree of the U.S. Supreme Court in the consolidated cases entitled *Wisconsin et al. v. The State of Illinois and the Sanitary District of Chicago*. Three different series of bonds were issued for up to \$100 million, \$21 million, and \$19 million, respectively. Bonds exceeding those levels had to be approved by referendum.

Total Debt Limit: 5.75% of EAV

FISCAL

PROCEDURE

§ 2605/5.1, 2605/5.10,
2605/5.13, 2605/11.23,
50 ILCS 310/2-3

Fiscal Year: January 1 to December 31

Financial Report: An audit conducted by a CPA is required at the end of each fiscal year. Copies are to be sent to the necessary state agencies as required by law and are to be made available to the public at a reasonable cost. The district is required to file an annual financial report and audit with the Illinois Comptroller.

SOIL AND WATER CONSERVATION DISTRICTS

OVERVIEW	Soil and water conservation districts establish and implement comprehensive and coordinated erosion and sediment control programs to protect and conserve land, water, air and other resources. Districts are governed by five-member boards of directors and may levy a property tax. They do not have bonding authority.
STATUTE CITATION	<i>70 ILCS 405/1 to 405/42</i> Effective Date: July 9, 1937
ESTABLISHMENT <i>§ 405/8 to 405/15, 405/17, 405/26a, 405/26b, 405/26b.7</i>	Request: A district may be proposed in a petition signed by 25 or more landowners owning 10% or more of the land. Once the district is established, sub-districts may be proposed in petitions signed by a majority of the landowners who own a majority of the land. Procedure: A hearing is held by the Department of Agriculture. Authorization: The proposed district must be approved by landowners within the proposed district in a referendum which is held by the Department of Agriculture. The department then makes the final determination and, if approved, the Secretary of State issues a certificate. Annexation: Petitions for annexation are filed with the department. If a petition is signed by a majority of landowners in a proposed area, no referendum or hearing must be held. To add territory to a sub-district, one or more landowners may petition the governing body of the sub-district. That body holds a hearing and then determines whether to add the land. A referendum must be held if an owner who did not sign has land included in the petition.
DISSOLUTION <i>§ 405/26a.1, 405/26b.8, 405/28 to 405/30</i>	Request: If the district has been in existence for at least three years, dissolution of the district may be requested in a petition signed by 25 or more landowners who own at least one-tenth of the land in the district. Procedure: The Department of Agriculture holds public hearings at their discretion. Authorization: The proposed dissolution must be approved by referendum. Disconnection: A landowner or (landowners) may petition a sub-district for disconnection. The governing board makes the final determination.
GOVERNANCE <i>§ 405/19 to 405/21</i>	Governing Body: Board of Directors Members: Five members serve staggered two-year terms. They must own or occupy lands within the district. They may be paid up to \$20 per day plus expenses. Selection: Directors are elected. Key Officials: The board selects a chairman from among its members.
POWERS <i>§ 405/22 to 405/22.12</i>	The district may initiate and conduct surveys, investigations, and research and develop plans for the conservation of soil and water resources and for the control and prevention of soil erosion, floodwater and sediment damages in the district. It may carry out preventive and control measures including engineering operations, methods of cultivation, and the growing of vegetation. The district may cooperate with any owner or occupier of lands within the district in carrying on erosion-control and flood prevention operations. It may acquire any property necessary for the purpose of the district and maintain, administer, and improve it. The district has the power of eminent domain. It may construct, improve, operate, and maintain any structures necessary for the performance of any of the operations.
REVENUE <i>§ 405/22.09, 405/26b, 405/26b.6</i>	Corporate Tax: Authorized by referendum, the rate limit is 0.125%. Funds are used for the general corporate purposes of a sub-district. Bonds and Interest Tax: No provision Tax Anticipation Warrants: No provision

Other Revenue: Authorized by the board, the district may charge fees to any person who makes a request for services or receives benefits from the district.

**DEBT
MANAGEMENT**
§ 405/22.10

Revenue Bonds: No provision
General Obligation Bonds: No provision
Other Debt: The directors may incur indebtedness for the conduct of the business of the district.
Total Debt Limit: No provision

**FISCAL
PROCEDURE**
50 ILCS 310/2-3

Fiscal Year: No provision
Financial Report: Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

SOIL AND WATER CONSERVATION DISTRICTS IN ILLINOIS

Adams County

Adams County Soil & Water
Conservation District

Bond County

Bond County Soil & Water Conservation
District

Boone County

Boone County Soil & Water Conservation
District

Brown County

Brown County Soil & Water Conservation
District

Bureau County

Bureau County Soil & Water Conservation
District

Calhoun County

Calhoun County Soil & Water Conservation
District

Carroll County

Carroll County Soil & Water Conservation
District

Cass County

Cass County Soil & Water
Conservation District

Champaign County

Champaign County Soil & Water
Conservation District

Christian County

Christian County Soil & Water
Conservation District

Clark County

Clark County Soil & Water Conservation
District

Clay County

Clay County Soil & Water Conservation
District

Clinton County

Clinton County Soil & Water
Conservation District

Coles County

Coles County Soil & Water
Conservation District

Cook County

North Cook Soil & Water
Conservation District

Crawford County

Crawford County Soil & Water
Conservation District

Cumberland County

Cumberland County Soil & Water
Conservation District

De Kalb County

Dekalb County Soil & Water Conservation
District

De Witt County

De Witt County Soil & Water Conservation
District

Douglas County

Douglas County Soil & Water Conservation
District

Edgar County

Edgar County Soil & Water
Conservation District

Edwards County

Edwards County Soil & Water Conservation
District

Effingham County

Effingham County Soil & Water
Conservation District

Fayette County

Fayette County Soil & Water Conservation
District

Ford County

Ford County Soil & Water Conservation
District

Franklin County

Franklin Conservation Soil & Water
Conservation District

Fulton County

Fulton County Soil & Water Conservation
District

Gallatin County

Gallatin County Soil & Water Conservation
District

Greene County

Greene County Soil & Water Conservation
District

Grundy County

Grundy County Soil & Water Conservation
District

Hamilton County

Hamilton County Soil & Water
Conservation District

Hancock County

Hancock County Soil & Water Conservation
District

Henderson County

Henderson County Soil & Water
Conservation District

Henry County

Henry County Soil & Water Conservation District

Iroquois County

Iroquois County Soil & Water Conservation District

Jackson County

Jackson County Soil & Water Conservation District

Jasper County

Jasper County Soil & Water Conservation District

Jefferson County

Jefferson County Soil & Water Conservation District

Jersey County

Jersey County Soil & Water Conservation District

Jo Daviess County

Jo Daviess County Soil & Water Conservation District

Johnson County

Johnson County Soil & Water Conservation District

Kane County

Kane County Soil & Water Conservation District

Kankakee County

Kankakee County Soil & Water Conservation District

Kendall County

Kendall County Soil & Water Conservation District

Knox County

Knox County Soil & Water Conservation District

La Salle County

La Salle County Soil & Water Conservation District

Lawrence County

Lawrence County Soil & Water Conservation District

Lee County

Lee County Soil & Water Conservation District

Livingston County

Livingston County Soil & Water Conservation District

Logan County

Logan County Soil & Water Conservation District

Macon County

Macon County Soil & Water Conservation District

Macoupin County

Macoupin County Soil & Water Conservation District

Madison County

Madison County Soil & Water Conservation District

Marion County

Marion County Soil & Water Conservation District

Marshall County

Putnam Soil & Water Conservation District

Mason County

Mason County Soil & Water Conservation District

Massac County

Massac County Soil & Water Conservation District

McDonough County

McDonough County Soil And Water Conservation District

McHenry County

McHenry County Soil & Water Conservation District

McLean County

McLean County Soil & Water Conservation District

Menard County

Menard County Soil & Water Conservation District

Mercer County

Mercer County Soil & Water Conservation District

Monroe County

Monroe County Soil & Water Conservation District

Montgomery County

Montgomery County Soil & Water Conservation District

Morgan County

Morgan County Soil & Water Conservation District

Moultrie County

Moultrie County Soil & Water Conservation District

Ogle County

Ogle County Soil & Water Conservation District

Peoria County

Peoria County Soil & Water Conservation District

Perry County

Perry County Soil & Water Conservation District

Piatt County

Piatt County Soil & Water Conservation District

Pike County

Pike County Soil & Water Conservation District

Pope County

Pope-Hardin Soil & Water Conservation District

Pulaski County

Pulaski Alexander Soil & Water Conservation District

Randolph County

Randolph County Soil & Water Conservation District

Richland County

Richland County Soil & Water Conservation District

Rock Island County

Rock Island County Soil & Water Conservation District

Saline County

Saline County Soil & Water Conservation District

Sangamon County

Sangamon County Soil & Water Conservation District

Schuyler County

Schuyler Soil & Water Conservation District

Scott County

Scott County Soil & Water Conservation District

Shelby County

Shelby County Soil & Water Conservation District

St Clair County

St Clair County Soil & Water Conservation District

Stephenson County

Stephenson Soil & Water Conservation District

Tazewell County

Tazewell County Soil & Water Conservation District

Union County

Union County Soil & Water Conservation District

Vermilion County

Vermilion County Soil & Water Conservation District

Wabash County

Wabash County Soil Water Conservation District

Warren County

Warren County Soil & Water Conservation

Washington County

Washington County Soil & Water Conservation District

Wayne County

Wayne County Soil & Water Conservation District

White County

White County Soil & Water Conservation District

Whiteside County

Whiteside County Soil & Water Conservation District

Will County

Will-South Cook Soil & Water Conservation District

Williamson County

Williamson County Soil & Water Conservation District

Winnebago County

Winnebago County Soil & Water Conservation District

Woodford County

Woodford County Soil & Water Conservation District

SOLID WASTE DISPOSAL DISTRICTS

OVERVIEW	Solid waste disposal districts provide for the collection, transportation, and disposal of solid waste. They are governed by five-member boards of trustees and may levy property taxes and issue bonds.
STATUTE CITATION	<i>70 ILCS 3105/1 to 3105/24</i> Effective Date: September 8, 1969
ESTABLISHMENT <i>§ 3105/4 to 3105/8</i>	Request: A solid waste disposal district may be established in any county or township that is not already part of such a district. The boundaries of the district must be coterminous with the boundaries of the counties or townships. Outside of Cook County, up to five adjoining counties or townships may combine to establish a district, subject to the written approval of the Illinois Environmental Protection Agency. A district may be proposed in a petition filed by at least 1% of the voters in the proposed district in all counties except Cook. Procedure: A hearing is held in circuit court. Authorization: The proposed district must be approved by referendum. Annexation: No provision
DISSOLUTION	Request: No provision Procedure: No provision Authorization: No provision Disconnection: No provision
GOVERNANCE <i>§ 3105/9 to 3105/17</i>	Governing Body: Board of Trustees Members: Five-member boards serve staggered five-year terms. Trustees serve without compensation, but may be reimbursed for their expenses. Selection: Board members are appointed by the chairman of the county board/township supervisor. Should the district be located in more than one county/township, membership is proportional based on population. Key Officials: The board selects a president, secretary, and treasurer from among its members.
POWERS <i>§ 3105/16 to 3105/17</i>	In addition to the usual powers of special districts (<i>see page v</i>), solid waste disposal districts may, with prior approval of the Environmental Protection Agency, construct, acquire, and operate solid waste disposal facilities, or contract with other governmental bodies or with private industry for the disposal of solid wastes.
REVENUE <i>§ 3105/18 to 3105/19</i>	Corporate Tax: Authorized by the board, the rate limit is 0.05%. Bonds and Interest Tax: Authorized by referendum, there is no rate limit. Tax Anticipation Warrants: Permitted, up to 85% of the corporate levy.
DEBT MANAGEMENT <i>§ 3105/21 to 3105/22</i>	Revenue Bonds: Authorized by the board, these bonds may be used to acquire, construct, or improve solid waste facilities. There is no rate limit. The bonds must be repaid in 20 years. General Obligation Bonds: Authorized by referendum, these bonds may be used to acquire real property and construct or acquire solid waste disposal facilities. There is no rate limit. The bonds must be repaid within 20 years. Total Debt Limit: 0.5% of EAV

FISCAL**PROCEDURE**

§ 3105/10, 3105/18, 50
ILCS 310/2-3

Fiscal Year: July 1 to June 30

Financial Report: The board is required to file an annual report on its revenues and receipts with the county board or township trustees as well as the Illinois Environmental Protection Agency. Districts also are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must file an annual audit with the Comptroller.

SOLID WASTE DISPOSAL DISTRICTS IN ILLINOIS

Cook County

West Cook County Solid Waste Agency

Jo Daviess County

Jo Daviess/Carroll Solid
Waste Disposal District

Kane County

Burlington Township Solid
Waste Disposal District
Plato Township Solid
Waste Disposal District
Rutland Township Solid
Waste Disposal District
Virgil Township Solid
Waste Disposal District

Lake County

Lake County Solid Waste Agency

STREET LIGHTING DISTRICTS

OVERVIEW	Street lighting districts purchase and maintain street lights in areas where this service is not provided by other governmental units. They are governed by three-member boards of trustees and may levy property taxes and issue bonds.
STATUTE CITATION	<i>70 ILCS 3305/0.01 to 3305/10.1</i> Effective Date: August 2, 1949
ESTABLISHMENT <i>§ 3305/1 to 3305/2a</i>	Request: A street lighting district may be established in any area outside the boundaries of a municipality. A street lighting district may be proposed in a petition filed by at least 50 voters—or a majority if less than 100 residents. Procedure: A hearing is held in circuit court. Authorization: A proposed district must be approved by referendum. Annexation: Annexation may be proposed by 50 or more legal voters within the proposed addition. The board makes the final determination.
DISSOLUTION <i>§ 3305/2b to 3305/2c</i>	Request: No provision Procedure: No provision Authorization: No provision Disconnection: Under certain circumstances, landowners within a district may petition the circuit court for disconnection. A hearing is held in circuit court and the court makes the final determination.
GOVERNANCE <i>§ 3305/3 to 3305/5</i>	Governing Body: Board of Trustees Members: Three-member boards serve staggered three-year terms. When a district is located in more than one county, representation is proportional by population. The board fixes the compensation of board members which may not exceed \$300 per annum. Selection: Trustees are appointed by the chair of the county board except in the case of home rule counties where the appointment is made by the chief executive officer. Key Officials: The board selects a president and a secretary from among its members.
POWERS <i>§ 3305/8</i>	In addition to the usual powers of special districts (<i>see page v</i>), street lighting districts purchase or rent, and maintain street lights or contract with adjacent entities to provide street lighting in areas where this service is not provided by some other governmental unit.
REVENUE <i>§ 3305/9 to 3305/10.1</i>	Corporate Tax: Authorized by the board, the rate limit is 0.125%, but may be increased up to 2.00% by referendum. Bonds and Interest Tax: Authorized by referendum, the rate limit is 0.075%. Tax Anticipation Warrants: No provision
DEBT MANAGEMENT <i>§ 3305/8</i>	Revenue Bonds: No provision General Obligation Bonds: Authorized by referendum, bonds may be issued for any corporate purpose. Bonds must be repaid within 20 years. Total Debt Limit: 5% of EAV
FISCAL PROCEDURE <i>50 ILCS 310/2-3</i>	Fiscal Year: No provision Financial Report: Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

STREET LIGHTING DISTRICTS IN ILLINOIS

Adams County

Street Lighting District Of Ursa

Boone County

Caledonia Street Lighting District

Garden Prairie Street Lighting District

Cook County

Forest River Street Lighting District

Norwood Park Street Lighting District

De Kalb County

Fairdale Street Lighting District

Century Hills Street Lighting District

Ford County

Paxton Street Lighting District

Greene County

Wrights Street Lighting District

Henry County

Hammond-Henry Street Lighting District

Jo Daviess County

Galena-Stauss Street Lighting District

Logan County

Chestnut Street Lighting District

Lawndale Street Lighting District

Madison County

Miracle Manor Bellemore Pl

Street Lighting District

State Park Place Street Lighting District

Marshall County

Camp Grove Street Lighting
District

McLean County

Cropsey Street Lighting District

Monroe County

Lou Del Street Lighting District

Peoria County

West Peoria Street Lighting District

St Clair County

Centreville Street Lighting District

Fairview Heights Street Lighting District

Fairview St Lighting District

St Clair Township Street Light District

Stephenson County

McConnell Street Lighting District

Will County

East Joliet Street Lighting District

East Moreland Street Lighting District

Preston Heights Street Lighting District

Winnebago County

Lincoln Acres Street Lighting
District

Low Point Street Lighting District

Washington Park Street Lighting District

SURFACE WATER PROTECTION DISTRICTS

OVERVIEW	Surface water protection districts acquire and maintain necessary structures to collect, convey and discharge surface waters. These structures include ditches, channels, trunk sewers, lateral sewers, manholes, culverts, pumping stations, dams, and levees. Districts are governed by five-member boards of trustees and may levy property taxes and issue bonds.
STATUTE CITATION	<i>70 ILCS 3405/0.01 to 3405/24</i> Effective Date: July 15, 1953
ESTABLISHMENT <i>§ 3405/3 to 3405/8</i>	Request: A surface water protection district may be proposed in a petition signed by 50 or more legal voters, or a majority if less than 100 voters. Procedure: A hearing is held in circuit court. Authorization: A proposed district must be approved by a referendum. Alternatively, a referendum may be bypassed when a petition to establish is signed by all district landowners. Annexation: Annexation may be requested in a petition signed by 1% or more of the legal voters within the limits of the proposed addition. A hearing is held in circuit court and the proposed annexation must be approved by referendum.
DISSOLUTION <i>§ 3405/22</i>	Request: No provision Procedure: No provision Authorization: No provision Disconnection: Disconnection may be requested in a petition signed by any legal voter in the district or the owner of the property to be disconnected. A hearing is held in circuit court, and the court makes the final determination.
GOVERNANCE <i>§ 3405/9 to 3405/16</i>	Governing Body: Board of Trustees Members: Five-member boards serve staggered five-year terms. They may not be paid more than \$250 per year. Selection: Trustees are appointed by the chair of the county board. If the district lies within two or more counties representation on the board is proportional to population. Key Officials: The board selects a president and secretary from among its members and a treasurer, who need not be a member of the board.
POWERS <i>§ 3405/1, 3405/12, 3405/15, 3405/16, 3405/17</i>	In addition to the usual powers of special districts (<i>see page v</i>), surface water protection districts may acquire and construct ditches, channels, manholes, pumping stations, dams, levees, and other structures necessary for the collection, conveyance, and disposal of surface waters within the district boundaries. It may dispose of property and structures that are no longer needed. The board has the power of eminent domain.
REVENUE <i>§ 3405/20, 3405/21</i>	Corporate Tax: Authorized by the board, the rate limit is 0.125%, but may be increased to 0.25% by referendum. A referendum is unnecessary if the district was created by a petition signed by all of the landowners of the district and they authorize the rate increase. Bonds and Interest Tax: Authorized by referendum, there is no rate limit. Tax Anticipation Warrants: No provision
DEBT MANAGEMENT <i>§ 3405/19, 3405/20a</i>	Revenue Bonds: No provision General Obligation Bonds: Authorized by referendum or consent of all land-owners, districts may issue these bonds for corporate purposes. The bonds must be repaid within 20 years. There is no rate limit. Total Debt Limit: 5% of EAV

**FISCAL
PROCEDURE**
50 ILCS 310/2-3

Fiscal Year: No provision

Financial Report: Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

SURFACE WATER PROTECTION DISTRICTS IN ILLINOIS

DuPage County

Belmont-Highwood Surface Water Protect.
District
Oakhurst Surface Water Protection District
South Du Page Water Protection District
Westmont #1 Surface Water District
Westmont #1 Surface Water District #2

Johnson County

Upper Cache Watershed District

Kane County

Oakhurst Surf. Water Protection District

St. Clair County

Mascoutah Surface Water District

Tazewell County

Groveland Township Water District

Union County

Lick Creek Surf. Water Protection District
Shawnee Valley Surf. Water Protection
District

Whiteside County

Fulton Flood District

TUBERCULOSIS SANITARIUM DISTRICTS

OVERVIEW	Tuberculosis sanitarium districts provide free sanitarium care and clinical and follow-up services for residents of the district. They are governed by five-member boards of trustees and may levy property taxes and issue bonds.
STATUTE CITATION	<i>70 ILCS 920/0.01 to 920/14</i> Effective Date: July 1, 1937
ESTABLISHMENT <i>§ 920/1 to 920/2</i>	Request: A tuberculosis sanitarium district may be proposed in a petition signed by 100 legal voters in any area of contiguous territory lying totally within one county but outside the corporate limits of any municipality that has its own tuberculosis sanitarium. Procedure: A hearing is held in circuit court. Authorization: A proposed district must be approved by referendum. Annexation: No provision
DISSOLUTION <i>§ 920/5.3</i>	Request: In counties of less than 500,000 population a tuberculosis sanitarium district may be dissolved under certain circumstances by resolution of the county board. With dissolution, an additional tax with 0.05% rate limit is made available to the board of health and all assets and liabilities of the tuberculosis sanitarium district are transferred to the board of health. Procedure: Not applicable Authorization: Dissolution is carried out by resolution of the county board. Disconnection: No provision
GOVERNANCE <i>§ 920/3, 920/4, 920/5.1, 920/6</i>	Governing Body: Board of Directors Members: Three or five-member boards serve staggered three-year terms. Selection: Directors are appointed by the chair of the county board. Key Officials: The board selects a president and secretary from among its members.
POWERS <i>§ 920/5 to 920/7</i>	In addition to the usual powers of special districts (<i>see page v</i>), tuberculosis sanitarium districts may establish and maintain tuberculosis sanitariums with branches and other auxiliary institutions within the district, for the treatment and care of residents afflicted with tuberculosis. The board may acquire lands within the district for those purposes and occupy, purchase, lease, or erect the appropriate buildings. The board has the power of eminent domain. When any of the facilities are not being fully used, the board may employ the facilities for a number of other purposes.
REVENUE <i>§ 920/8, 920/14</i>	Corporate Tax: Authorized by the board, the rate limit is 0.075%. Bonds and Interest Tax: Authorized by referendum, it may not exceed the corporate rate limit. Tax Anticipation Warrants: No provision Other Revenue: The board of directors may receive from any person any contribution or donation of money or property.
DEBT MANAGEMENT <i>§ 920/14</i>	Revenue Bonds: No provision General Obligation Bonds: The board can issue bonds provided that the indebtedness does not exceed the debt limit. A referendum is required if the purpose of the bonds is not the acquisition of land. They must mature within 20 years. Total Debt Limit: 0.5% of EAV

**FISCAL
PROCEDURE**
§ 920/3, 50 ILCS
310/2-3

Fiscal Year: No provision

Financial Report: The board is required to file an annual report on its revenues, expenditures, and other information of general interest but an audit is not required. Districts also are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must file an annual audit with the Comptroller.

TUBERCULOSIS SANITARIUM DISTRICTS IN ILLINOIS

Carroll County
Tuberculosis Sanitorium Board

Massac County
Massac County Tuberculosis Sanitarium
District

WATER AUTHORITIES

OVERVIEW	Water authorities monitor water supplies and regulate water use in order to ensure an adequate supply for present and future needs. They also inspect and regulate wells and other water withdrawal facilities to prevent the loss or contamination of water. Authorities are governed by three-member boards of trustees and may levy property taxes and issue bonds.
STATUTE CITATION	<i>70 ILCS 3715/1 to 3715/27</i> Effective Date: August 2, 1951
ESTABLISHMENT <i>§ 3715/1 to 3715/2, 3715/9</i>	Request: Any contiguous area may be incorporated as a water authority. An authority may be proposed in a petition signed by at least 500 legal voters. Procedure: A hearing is held in circuit court. Authorization: A proposed district must be approved by referendum. Annexation: Annexation may be requested in a petition signed by a majority of the owners owning a majority of the land. The court makes the final determination.
DISSOLUTION <i>§ 3715/9</i>	Request: No provision Procedure: No provision Authorization: No provision Disconnection: Disconnection may be requested in a petition signed by a majority of the owners owning a majority of the land in a tract of at least 20 acres. The court makes the final determination.
GOVERNANCE <i>§ 3715/3 to 3715/5.2</i>	Governing Body: Board of Trustees Members: In general, a three-member board serves staggered three-year terms. The number can be increased by one for each additional county included within the boundaries of the authority. Board members may not receive more than \$500 a year in compensation. Selection: Trustees are appointed by township, municipal or county authorities depending upon the location of the district. If more than one county is involved representation must be proportional. Trustees may be elected to staggered six-year terms by referendum if a petition signed by 10% of the voters of the authority makes such a proposition. Key Officials: The board selects a chair and a secretary from among its members.
POWERS <i>§ 3715/6, 3715/14, 3715/15, 3715/18 to 3715/27</i>	In addition to the usual powers of special districts (<i>see page v</i>), water authority districts may inspect wells or other withdrawal facilities and require certain information from the owners or operators. They may issue permits for building or enlarging or plugging wells as well as regulate water use. They may acquire, construct, maintain and operate wells and have the power of eminent domain. Authorities may also establish, alter, or maintain roads, parking areas, wharves, parks, picnic areas and swimming pools for public use.
REVENUE <i>§ 3715/6</i>	Corporate Tax: Authorized by the board, the rate limit is 0.08%. Bonds and Interest Tax: Authorized by referendum, there is no rate limit. Tax Anticipation Warrants: No provision
DEBT MANAGEMENT <i>§ 3715/6, 3715/10 to 3715/11</i>	Revenue Bonds: Authorized by the board, revenue bonds may be issued to acquire, construct or improve waterworks properties and also to pay for the cost of creating an authority. Bonds are payable only from the income and revenue derived from the operation of waterworks properties. They must be repaid in 40 years.

General Obligation Bonds: Authorized by the board, these bonds have a rate limit of 0.5% of EAV. These bonds are used to acquire necessary property or facilities and must mature within 20 years.

Total Debt Limit: 0.005% of EAV

FISCAL

PROCEDURE

50 ILCS 310/2-3

Fiscal Year: No provision

Financial Report: Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

WATER AUTHORITIES IN ILLINOIS

DeWitt County

Mahomet Valley Water Authority

Effingham County

Effingham Water Authority

Kane County

Sugar Grove Water Authority

Mason County

Imperial Valley Water Authority

McLean County

Allin Township Water Authority

Danvers Water Authority

Hudson Township Water Authority

Mt. Hope-Funks Grove Township Water Authority

Southeast McLean County Water Authority

Menard County

Menard County Water Authority

Randolph County

Randolph Water Authority

Tazewell County

Imperial Valley Water Authority

COUNTY WATER COMMISSIONS

OVERVIEW	County water commissions are created to help ensure a sufficient and economical water supply to county-wide areas where water shortages may occur due to population growth and the proximity to large urban centers. They are governed by boards of commissioners and may levy property taxes and issue bonds. Commissions may also impose a sales tax.
STATUTE CITATION	<i>70 ILCS 3720/1 to 3720/5</i> Effective Date: July 30, 1985
ESTABLISHMENT <i>§ 3720/2</i>	Request: A county water commission may be created from an existing water commission in cases where the county is located next to a county with a population of over one million and so long as the proposed commission includes municipalities which have a total of more than 50% of the population of a county. Municipalities that receive more than 25% of their water from outside the county are excluded from the commission. Procedure: No provision Authorization: A resolution or ordinance must be adopted. Annexation: No provision
DISSOLUTION	Request: No provision Procedure: No provision Authorization: No provision Disconnection: No provision
GOVERNANCE <i>§ 3720/2</i>	Governing Body: Board of Commissioners Members: Two commissioners from each county board district within the county serve staggered six-year terms. Commissioners may receive up to \$600 a year in compensation. Members of other local governing boards or local government employees serving as commissioners may not be compensated. Selection: Of the two commissioners appointed from each county board district, one is appointed by the county board chair, and the other is selected by a majority vote of mayors of the most populous municipalities that qualify as "included units" in the district. ("Included unit" is defined as any unit of local government that has a waterworks system within its corporate limits and does not receive or contract for more than 25% of its water from outside the county.) Key Officials: A chair is selected from among the commissioners by the chair of the county board.
POWERS <i>§ 3720/2</i>	In addition to the usual powers of special districts (<i>see page v</i>), county water commissions are granted most of the powers given to water commissions in the Illinois Municipal Code. A water commission may construct or acquire any waterworks properties. It may supply water to any municipality, political subdivision, private person, or corporation, and may construct water transmission and distribution lines within a radius of 25 miles outside the corporate limits of member municipalities for the purpose of furnishing water to any additional entities. However, county water commissions may not engage in the retail sale or distribution of water to residents or customers of any municipality.
REVENUE <i>§ 3720/2, 3720/4</i>	Corporate Tax: Authorized by the board, the rate limit is 0.005%. A levy of up to 0.2% is permitted for one year only. Retailers' Occupation Tax: Authorized by referendum, the rate is 0.25% of gross receipts. Bonds and Interest Tax: Authorized by referendum, there is no rate limit.

Tax Anticipation Warrants: No provision

**DEBT
MANAGEMENT**
§ 3720/2

Revenue Bonds: No provision

General Obligation Bonds: Authorized by referendum, these bonds must be retired within 40 years.

Other Debt: A commission may borrow money from the county or other units of local government in its territory.

Total Debt Limit: 5.75% of EAV

**FISCAL
PROCEDURE**
50 ILCS 310/2-3

Fiscal Year: No provision

Financial Report: Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

COUNTY WATER COMMISSIONS IN ILLINOIS

DuPage County

Du Page Water Commission Authority

PUBLIC WATER DISTRICTS

OVERVIEW	Public water districts acquire and operate public waterworks and in some cases sewerage plants. They construct, alter and maintain water mains, water pipes and conduits. Districts are governed by seven-member boards of trustees and may levy property taxes and issue bonds.
STATUTE CITATION	<i>70 ILCS 3705/0.01 to 3705/41</i> Effective Date: July 25, 1945
ESTABLISHMENT <i>§ 3705/1 to 3705/2, 3705/26 to 3705/28</i>	Request: Any contiguous area with a minimum population of 500,000 may form a public water district. A district may be proposed in a petition signed by at least 100 voters living in the proposed district. Procedure: A hearing is held in circuit court. Authorization: The proposed district must be approved by a referendum. Annexation: Contiguous territory not already included in another water district may be annexed to a public water district. Annexation may be requested in a petition signed by two-thirds of the legal voters in the area to be annexed. A hearing is held in circuit court. The proposed annexation must be approved by a two-thirds vote of the board of trustees of the district.
DISSOLUTION <i>§ 3705/28.1 to 3705/35</i>	Request: Petitions for dissolution may be filed by the board or at least 100 legal voters (the district must be at least four years old and have no outstanding revenue bonds). Procedure: If the petition was filed by the board a hearing is held in circuit court to determine whether the dissolution will adversely affect the interest of district residents or bondholders. Authorization: Dissolution must be approved by referendum. Disconnection: Under certain circumstances, owner(s) of record may petition for disconnection. A hearing is held in circuit court which makes the final determination.
GOVERNANCE <i>§ 3705/4 to 3705/5</i>	Governing Body: Board of Trustees Members: In general, seven members serve staggered five-year terms, although the number of board members may be reduced to five or three by resolution of the board with the concurrence of the circuit court. Trustees are paid up to \$600 per year in districts operating only waterworks; they may receive up to \$1,200 a year in districts that also operate sewerage systems. Selection: Depending upon where the district is located, trustees are appointed by county, township, or municipal authorities. If the district encompasses more than one corporate entity, representation must be proportional. Voters may, by referendum, change the method of selection to election. Key Officials: The board selects a chairman and vice chairman from among its members, and a secretary and treasurer who need not be members of the board.
POWERS <i>§ 3705/5, 3705/8 to 3705/12, 3705/23a, 3705/23d, 3705/23e</i>	In addition to the usual powers of special districts (<i>see page v</i>), public water districts may construct, alter, and maintain all water mains, water pipes, and conduits. They may supply water to any municipality, political subdivision, private person, or corporation located outside the limits of the district. The board may acquire or construct, and operate sewerage properties in combination with the district's waterworks properties. This power is applicable regardless of whether the district lies in whole or in part within territory encompassed by a sanitary district.

REVENUE

§ 3705/5a, 3705/12,
3705/22, 3705/23c,
3705/23f

Corporate Tax: Authorized by referendum, the rate limit is 0.02%. This tax can be levied annually for a maximum of 10 years.

Bonds and Interest Tax: No provision

Tax Anticipation Warrants: No provision

Other Revenue: Rates and charges for the use and service of waterworks properties and sewerage properties acquired by the district are imposed only to pay the costs of operation and maintenance of those properties, pay principal and interest on revenue bonds, and provide a reasonable depreciation fund.

DEBT**MANAGEMENT**

§ 3705/16 to 3705/18,
3705/23b, 3705/23e

Revenue Bonds: Authorized by the board, these bonds may be issued for the acquisition, construction, and improvement of separate and combined water and sewer facilities. Bonds must mature within 40 years.

General Obligation Bonds: No provision

Total Debt Limit: No provision

FISCAL**PROCEDURE**

§ 3705/13, 3705/14, 50
ILCS 310/2-3

Fiscal Year: The board fixes the fiscal year for a district.

Financial Reports: The board must install and maintain a proper system of accounts and have those accounts audited at least once a year by an independent public accountant. Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

PUBLIC WATER DISTRICTS IN ILLINOIS**Alexander County**

McClure-East Cape Public Water District

Clinton County

Damiansville Public Water District

Edgar County

Clark-Edgar Counties Water District

Hamilton County

Dale Water District

Hancock County

Dallas Rural Water District

Johnson County

Lake of Egypt Public Water District
New Burnside Water District

Madison County

Arlinton Water District
Forest Homes-Maple Park Public Water
District
Fosterburg Water District
Mitchell Public Water District
Moro Public Water District
Northeast Central County Public Water
District
Pontoon Beach Public Water District
Jarvis Township Public Water District #1
Three County Public Water District

Peoria County

Limestone-Walters Public Water District

Pike County

Pike County Water District #1

Richland County

West Liberty-Dundas Water District

Union County

Little Creek Public Water District

Vermilion County

Bismarck Community Water
Olivet Public Water District #65-Z-47

Wabash County

Wabash County Rural Water District

WATER SERVICE DISTRICTS

OVERVIEW	Water service districts provide water services to any area not included in the corporate boundaries of a city, village, or incorporated town. They are governed by three-member boards of trustees and may levy property taxes and issue bonds.
STATUTE CITATION	<i>70 ILCS 3710/0.01 to 3710/12</i> Effective Date: July 12, 1951
ESTABLISHMENT <i>§ 3710/1, 3710/11</i>	Request: Any area not included within the corporate boundaries of a city, village or incorporated town may be included in a district. A district may be proposed in a petition signed by 50 or more legal voters, or a majority if there is a population under 100. Procedure: A hearing is held in circuit court. Authorization: A proposed district must be approved in a referendum. Annexation: A petition requesting the annexation of any adjoining territory must be signed by a majority of the owners (in number and in amount of land) of the territory. A hearing is held in circuit court and the court makes the final determination.
DISSOLUTION <i>§ 3710/11</i>	Request: No provision Procedure: No provision Authorization: No provision Disconnection: The process used for annexation is also used in these cases. However, the disconnecting territory must be on the border of the district, contain at least 20 acres, and must not leave a part of the district isolated from the rest. The disconnection of any land does not exempt it from taxation used to pay indebtedness contracted by the authority prior to the filing of the petition.
GOVERNANCE <i>§ 3710/3 to 3710/5</i>	Governing Body: Board of Trustees Members: Three-member boards serve staggered three-year terms. Trustees may not receive more than \$50 per year in compensation. Selection: Trustees are appointed by the county board chair. If the district is located in more than one county, representation must be proportional. Key Officials: The board selects a president and secretary from among its members.
POWERS <i>§ 3710/5, 3710/8</i>	In addition to the usual powers of special districts (<i>see page v</i>), water service districts may sell water to individuals, municipalities, or public utilities operating water distribution systems either within or outside the district. Districts may contract with any city, village, or incorporated town lying adjacent to it or with a public utility to furnish water service for the district. The board may also contract for the installment, rental, or use of water service mains within the district.
REVENUE <i>§ 3710/9 to 3710/10</i>	Corporate Tax: Authorized by the board, the rate limit is 0.125%. Bonds and Interest Tax: Authorized by referendum, the rate limit is 0.075% and is included in the limit on the corporate rate. Tax Anticipation Warrants: No provision
DEBT MANAGEMENT <i>§ 3710/8</i>	Revenue Bonds: No provision General Obligation Bonds: Authorized by referendum, a district may issue bonds in order to furnish and install water service mains. Bonds must mature within 20 years. Total Debt Limit: 5% of EAV

**FISCAL
PROCEDURE**
50 ILCS 310/2-3

Fiscal Year: No provision

Financial Report: Districts are required to file an annual financial report with the Illinois Comptroller. Those districts appropriating \$200,000 or more in a fiscal year must also file an annual audit with the Comptroller.

WATER SERVICE DISTRICTS IN ILLINOIS

Alexander County

Central Alexander Water Service District
Mc Clure-East Cape Girardeau Water Service District

Champaign County

Dewey Community Water Service District
Sangamon Valley Public Water Service District
Seymour Water Service District

Clinton County

Carlyle Southwest Water Service District
Clinton County East Water Service District
New Memphis Water Service District
St. Rose Public Water Service District

Cook County

Brookfield-North Riverside Water Service District
Justice-Willow Springs Water Service District
Midlothian-Markham Water Service District

Crawford County

Eaton Water Service District

Cumberland County

Lake Mattoon Water Service District

Effingham County

Effingham Water Service District

Franklin County

Mulkeytown Water Service District
Plumfield Water Service District

Fulton County

South Fulton Water Service District
South Fulton Water Service District

Greene County

Greene Co. Rural Water Service District

Hamilton County

Hamilton County Water Service District

Jackson County

Buncombe Water Service District
Murdale Water Service District

Johnson County

Burnside Water Service District

Kane County

Mill Creek Water Service District
Sugar Grove Water Service District
Fox Waterway Agency Water Service District

Macoupin County

Henderson Public Water Service District
South Palmyra Rural Water Service District

Madison County

Arlington Water Service District
Forest Home & Maple Public Water Service District
Fosterburg Water Service District
Meadow Brook Public Water Service District
Mitchell Public Water Service District
Moro Water Service District
Northeast Central County Water Service District
Pontoon Beach Public Water Service District
Three County Public Water Service District

Mason County

Imperial Valley Water Service District

McLean County

Dale Public Water Service District
Danvers Twp Water Service District
Southeast Mc Lean County Water Service District

Monroe County

Fountain Water Service District

Morgan County

Alexander Water Service District
Murrayville-Woodson Water Service District

Moultrie County

Moultrie Co Water Service District

Peoria County

Limestone-Walters Public Water Service District
Pleasant Valley Public Water Service District
T-L Rural Water Service District
Trivoli Public Water Service District

Perry County

Consolidated Public Water Service District

Pike County

Pike Co. #1 Water Service District

Putnam County

Hennepin Public Water Service District

Randolph County

Randolph Co No. 1 Public Water Service District

Saline County

Mitchellville Water Service District

Sangamon County

Curran Gardner Public Water Service District

St Clair County

Commonfields of Cahokia Water Service District
Kaskaskia Water Service District
Mound Water Service District
Prairie DuPont Public Water Service District

Stephenson County

Otter Creek Lake Water Service District

Tazewell County

Groveland Township Water Service District

North Tazewell Water Service
District

Union County

Lick Creek Public Water Service
District
Shawnee Valley Water Service
District

Vermillion County

Olivet Public Water Service District
Williamson County
Corinth Water Service District
Ferges Water Service District

Winnebago County

North Park Public Water Service
District

Woodford County

Caterpillar Trail Public Water
Service District

GLOSSARY OF TERMS

Ad Valorem Taxes	Taxes that are based on the value of some kind of property.
Alternative Bonds	Revenue bonds that are repaid from the revenue of the operation they are being used to finance, but which are also backed by the full faith and credit of the issuing government
EAV	Equalized assessed value is the value placed on property for tax purposes. It is then subjected to an equalization factor that ensures uniform aggregate assessments among counties and townships.
Eminent Domain	The power to take private property for public use by the state, municipalities, or statutorily authorized special districts.
General Obligation Bonds	Bonds that are backed by the full faith and credit of the issuing government and usually repaid by a tax levy.
Home Rule	Home rule permits local governments to have more control over their own affairs. It allows them to pass ordinances in a number of areas without enabling legislation from Springfield, so long as a state statute is not violated. The 1970 Illinois Constitution granted home rule to Cook County and to all municipalities with populations over 25,000. Other municipalities and counties may vote to adopt home rule. Home rule entities may vote to rescind it.
Intergovernmental Revenue	Revenue that usually comes from another level of government. Local governments, for example, receive intergovernmental revenues from the federal government and from state government. In some cases, they also receive interlocal transfers.
Own-source Revenue	Revenues that a government derives from its own sources. In the case of local governments, these are usually property and sales taxes and fees and miscellaneous charges.
Revenue Bonds	Bonds that must be repaid from the revenue of the operation they are being used to finance. These bonds are not usually backed by the full faith and credit of the government issuing them.
Total General Revenue	Total revenue collected by a local government, exclusive of revenue from utilities, liquor store sales and insurance trusts.