

ILLINOIS

COUNTY GOVERNMENT OVERVIEW

Counties

102

Government Form

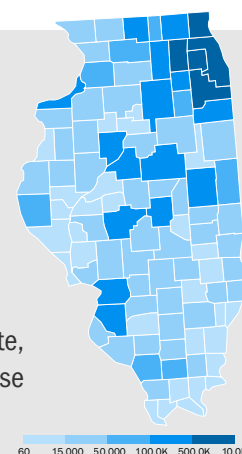
Traditional¹

Governing Body Size

Township organization: 5-29 /
Commission form: 3- 5

Population (2020)

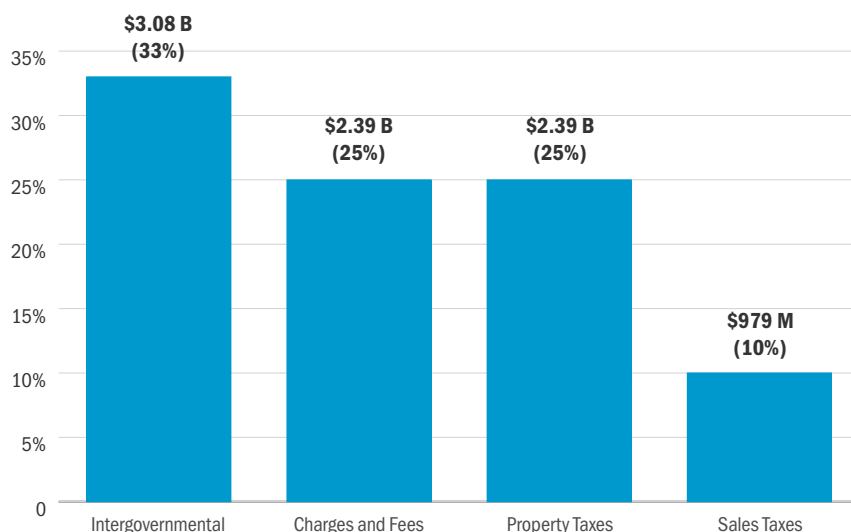
12.8 million²



County Authority

Dillon's Rule: Illinois counties are under Dillon's Rule, with only the powers expressly granted to them by the state, whether they have a county executive or not. Cook County is the only exception with home rule authority, and can exercise any authority unless specifically prohibited under state law.

TOP REVENUE SOURCES FOR ILLINOIS COUNTIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

¹"Government Form" refers to the distribution of executive decision making authority in a county. "Traditional" county states mandate that counties exercise executive decision making power solely through the board of elected officials (commissioners, supervisors, etc.). "Reformed" county states mandate that counties employ an elected or appointed county executive, manager or similar position to take on at least some of the county's executive decision making authority. "Mixed" county states means that some counties in that state are "traditional" and some are "reformed."

²NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

Summary of County Services

Services counties MUST provide:

- Establish and maintain a public county library service.
- Maintain an emergency services and disaster agency.

Services counties CAN provide:

- Appropriate funds for economic development.
- Acquire property for park and recreation purposes.
- Adopt and enforce floodplain regulations for preventing flood damages.

Services counties CANNOT provide:

- Provide gas and electric utilities. These are state regulated services.

STRUCTURE/AUTHORITY

SUMMARY

Counties in Illinois have the option of operating under a township form of government or a commission form of government. Currently, 85 counties operate under the township form and 17 counties operate under the commission form. Illinois counties that operate under a township form of government have a board of 5-29 board members, while counties with a commission form of government operate with 3-5 commissioners. Township forms of government often operate with standing committees which oversee particular policy areas within the county.

Row Officers	Elected/ Appointed	Mandatory/ Optional
Assessor	Elected or Appointed	Optional
Auditor	Elected or Appointed	Optional
Coroner	Elected or Appointed	Optional
County Clerk	Elected	Mandatory
Recorder	Elected or Appointed	Optional
Sheriff	Elected	Mandatory
Treasurer	Elected	Mandatory



COUNTY STRUCTURE

Legislative Branch: The county board acts as the legislative decision-making body for counties, enacting ordinances and resolutions.

Executive Branch: The county board also serves as the executive branch of the county government, administering county departments, activities and offices. In a home rule county, the elected chief executive officer serves as the executive branch.

Judicial Branch: Illinois circuit courts are divided into 24 judicial districts, six of which are single-county circuits and 18 are multi-county districts. The circuit courts are the unified trial court system in Illinois and hold original jurisdiction.

Optional Forms of Government:

- County Executive Form - Home Rule
- Township Form
- Commission Form



COUNTY AUTHORITY

Executive Power: A county may exercise its general powers through enacting ordinances and resolutions. The county board administers the activities of county departments and oversees offices of non-elected officials. For counties with a chief executive officer that are considered home-rule units, the chief executive administers county government departments and serves as the executive authority.

Ability to Form Partnerships: Any county, city, town, village, special district or school district may contract with each other to obtain or share services and to exercise, combine or transfer any power or function, consistent with state law.

Call a State of Emergency: The chair of the county board, as well as the principal executive officer of any city, village or town, may declare a local disaster.

Special Districts: There are 3,204 special districts in Illinois consisting of 29 different types. They are classified as independent governmental units. Districts are usually established through the filing of a petition with the circuit court of the associated county, and then a referendum vote.

SERVICES

OVERVIEW OF COUNTY SERVICES

Illinois counties have jurisdiction over many services including some that are less common, such as establishing senior citizen centers and hospitals. In addition to the services counties directly provide, counties may create special districts to provide a single service or a group of services to a specific area, including cemetery maintenance, drainage and solid waste disposal. County boards must appoint members to serve on the district's governing board so long as the district is wholly contained within the county. Illinois counties should also be noted for their unique authority to establish and maintain youth service bureaus.



HEALTH AND HUMAN SERVICES

County Health Department: Counties may create health departments through resolution by the boards of commissioners or upon approval by a referendum. Counties may partner with one or more counties to create multi-county health departments.

Hospitals: Counties have the power to build and maintain a county hospital. County boards may levy a tax of no more than 0.25 percent on all taxable property to fund the public county hospitals.

Mental Health: A county board may enter into contractual agreements with any community mental health board that has jurisdiction within the county. Counties with a health department may include a mental health program and levy an additional tax for mental health purposes if approved by a resident vote.

Senior Care Facilities: Counties may purchase or construct, equip, operate and maintain one or more homes for the aged.

Care Homes: Counties may establish and maintain a county sheltered care home or nursing home for the care of sick or infirm persons. Counties may charge fees for the operation of these facilities and may even proposition the levy of a tax to fund these services.

Child Welfare: The state administers child welfare services.

Youth Services: A county board may establish and maintain youth service bureaus, aimed at diverting youths from formal processes of the court and providing intervention and outreach services.



INFRASTRUCTURE

Roads: County boards are responsible for the construction, maintenance, repair, control and supervision of all highways in the county highway system.

Highways: Any county with a population of 500,000 or more inhabitants may, by resolution of its county board, incur indebtedness and issue bonds for the purpose of constructing superhighways (e.g., a multi-lane expressway).

Weed Cutting: In counties of less than 3 million inhabitants, a county board may provide for the cutting of weeds on lots in subdivisions in residential areas in the unincorporated area of the county.

Improvements: Counties may make local improvements to areas outside of municipalities. Improvements may include storm sewers, road repairs, sidewalk construction and more.

Wind Farm: A county may own and operate a wind generation turbine farm, either individually or jointly with another unit of local government

Coal Processing: Counties may acquire, construct, maintain and operate coal processing plants and systems for the preparation and treatment of coal mined within the county.

Utilities: The Illinois Commerce Commission regulates utilities. Certain utilities may be provided through the creation of special districts.

- **Water:** Any contiguous area may be incorporated as a water authority special district through the filing of a petition and approval by referendum. Water authorities monitor and regulate water use. They are governed by a three-member board, appointed by the county.
- **Solid waste:** A solid waste disposal district may be established in any county through the filing of a petition and approval by referendum. It provides for the collection, transportation and disposal of solid waste. The chairman of the county commissioners appoints a five-member governing board.
- **Electric:** The state provides electric utility service. Counties are not authorized to provide this service.
- **Gas:** The state provides gas utility service. Counties are not authorized to provide this service.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: Counties may acquire property for park and recreation purposes. Any territory with fewer than 500,000 people may be incorporated as a park district upon the submission of a petition to a county circuit judge and the approval by a majority of voters. The park district must be run by an elected board of commissioners.

Libraries: Every county board must establish and maintain a public county library service. To accomplish this, counties may contract with an existing library or libraries to establish, equip and maintain a public county library service. Otherwise, counties must establish a county library board to supervise the library service.

Conservation: Upon the filing of a petition to the circuit court of a county and a majority vote of voters in the county, a conservation district may be created. The district shall be managed by a board of trustees, who shall be residents of the county. Conservation districts preserve and maintain open land, roadways and pathways, and promote the conservation of nature, flora and fauna.

Cemeteries: The presiding officer of the county board shall appoint three trustees to take control of cemetery grounds within the county. The county board may also appropriate funds for cleaning and restoring any old, neglected graves and cemeteries.

Authorization of Certain Activities: Counties have the power to approve or deny any motor vehicle races and stunt events and the operation of dance halls and roadhouses.

Monuments: If petitioned, counties must proposition a vote for the establishment of a monument in honor of soldiers and sailors.

Museums: Any county having less than 1 million in population may be petitioned to establish a county historical museum district.



ZONING AND PLANNING

Zoning Power: County boards have zoning authority to regulate and restrict the use and location of buildings and land in all areas outside the limits of cities, villages and incorporated towns.

Zoning Restriction: Zoning ordinances may not impose regulations, restrictions or permit requirements for agricultural purposes.

Regional Planning: Counties may establish a regional planning commission that will make a regional plan for the general purpose of guiding and accomplishing a coordinated development of the region, and of public improvements and utilities therein, which will best promote the health, safety and general welfare of said region.

Housing Authority: Counties have the power to create a housing authority to ensure there is enough clean, safe, affordable housing for low-income residents.

Economic Development: Counties may appropriate and expend funds for economic development purposes, including the making of grants to any other governmental entity or commercial enterprise for the promotion of economic development in the county.

Parking Facilities: Counties may own, operate, build and maintain parking lots, garages, parking meters and other parking related facilities, the costs of which must be paid for, at least in part, by charges and fees for use of the parking facilities.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: In counties having a population of less than 1 million, the county board and sheriff may contract with one or more incorporated municipalities within the county to establish police protection.

Jails: The sheriff of each county oversees the county jail and its prisoners.

Courthouses: Counties may, by resolution, incur indebtedness to reconstruct or remodel an existing courthouse, or to construct a new courthouse or related facilities.

Fire: Residents in at least one but no more than five contiguous counties may petition the circuit court(s) for an election allowing residents to vote for a fire protection district. If the district is contained within a county, the board of trustees, charged with operating the district, shall be appointed by the county board.

Ambulance: A county board may provide emergency ambulance service within the county through majority vote by the board, contract with ambulance service providers or combine with other units of local government to provide such services.

Emergency Management Agency: Counties must maintain emergency services and disaster agencies. The agencies must have a coordinator appointed by the chair of the county board.

Floodplain Regulations: Counties may adopt and enforce floodplain regulations for preventing flood damages and preserving the flood carrying capacity of streams.

Safety Council: A county board may, by resolution, establish a safety council to conduct safety programs and safety educational campaigns.



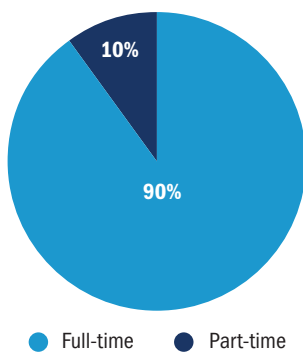
SCHOOLS

Education, Generally: The state board of education is responsible for educational policies and guidelines for public schools. There is an elected regional superintendent of schools, also known as a county superintendent, for every county that has not been consolidated into a multicounty educational service region.

School Board: School districts are governed by a locally elected board of school directors or a board of education. Elections are administered by the county clerk or county board of election commissioners.

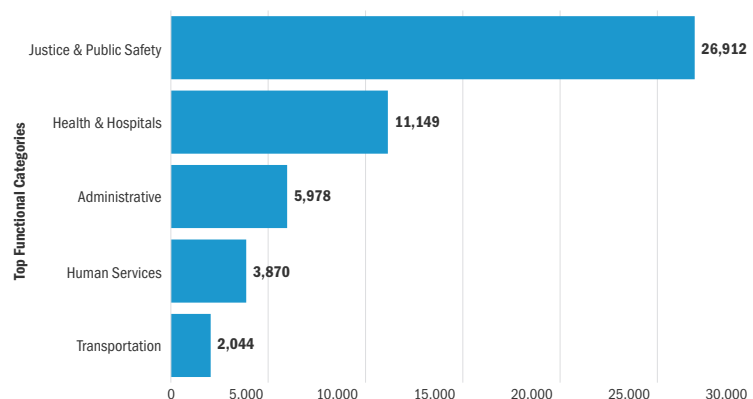
Community Colleges: Community colleges are under the jurisdiction of the Illinois Community College Board.

ILLINOIS COUNTIES EMPLOY 54,045 GOVERNMENT EMPLOYEES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

ILLINOIS COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

TAXATION/FINANCES

OVERVIEW OF COUNTY FINANCE STRUCTURE

Illinois counties may tax real property to fund county services. However, counties cannot levy a tax on personal property or income. They are authorized to levy taxes on the sale of personal property and services through occupation taxes. Counties also have a board of review which assesses and responds to complaints from taxing bodies. Non-home rule counties have a debt limit of 8.625 percent while home rule counties have a broader authority to incur debt.



FINANCES, TAXES AND LIMITATIONS

Property Tax: Taxes for general county services must be levied on all taxable property within the county. The rate shall be determined by each county clerk to produce no less than the amount required by the county board.

Personal Property: Personal property cannot be assessed for property taxes.

Sales Tax:

- **Home Rule County Retailers' Occupation Tax:** Counties may impose a tax on the sale of personal property. The tax must be imposed in 0.25 percent increments and for home-rule counties there is no tax limit, but for non-home rule counties the sales tax limit is 1 percent. This tax may not be imposed on tangible personal property that is already being taxed at a 1 percent rate under the Retailers' Occupation Tax Act.
- **Special County Retailers' Occupation Tax:** Any county board may impose a tax on the sale of personal property to provide revenue exclusively for public safety, public facility, mental health, substance abuse or transportation purposes in that county. The proposition for the tax must first be approved by a majority of voters and tax must be imposed in 0.25 percent increments with a tax rate limit of 1 percent.

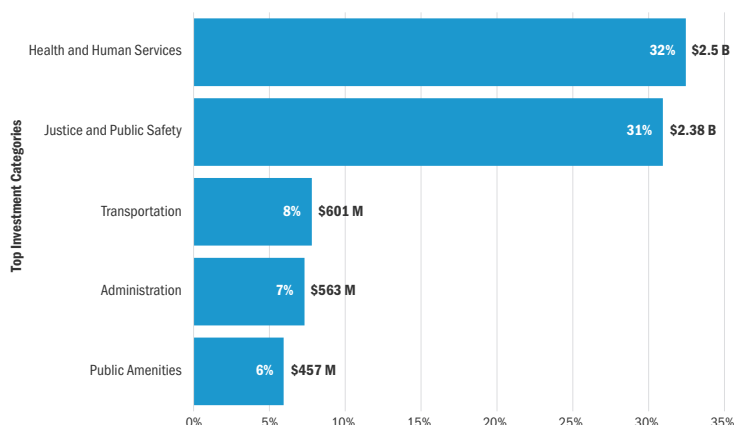
- **School Facility and Resources Occupation Tax:** Counties must impose a sales tax on tangible personal property to provide revenue for either school facility purposes, school resource officers or mental health professionals if a proposition for the tax has been approved by a majority of qualified electors. The tax must be imposed only in 0.25 percent increments and may not exceed 1 percent. This additional tax may not be imposed on tangible personal property taxed at the 1 percent rate under the Retailers' Occupation Tax Act.

Mineral Tax: Counties may tax minerals through the imposition of property taxes.

Gas/Fuel Taxes: The county boards of DuPage, Kane, Lake, Will and McHenry counties may, by ordinance or resolution of the county board, impose a tax on the sale of motor fuel. The tax may not exceed 8 cents per gallon.

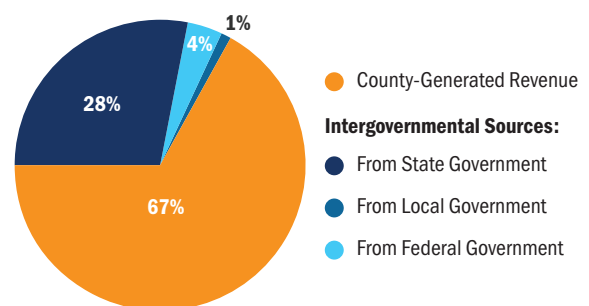
Debt and Debt Limit: Non-home rule counties have a debt limit of 8.625 percent of equalized assessed value. Home rule counties are not limited by this restriction, but they are limited in that they cannot incur debt payable from ad valorem property tax maturing more than 40 years. No county with a population less than 500,000 can be indebted more than 2.875 percent of the taxable property value.

ILLINOIS COUNTIES INVEST \$7.7 BILLION ANNUALLY



Source: NACo Analysis of U.S. Census Bureau - 2017 Census of Individual Governments: Finance

ILLINOIS COUNTIES RECEIVE \$3.1 BILLION FROM INTERGOVERNMENTAL SOURCES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017