

ILLINOIS

COUNTY GOVERNMENT OVERVIEW

Counties

102

Government Form

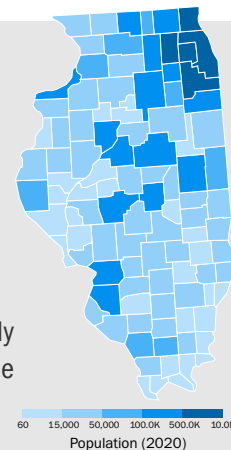
Mixed¹

Governing Body Size

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

Population (2020)

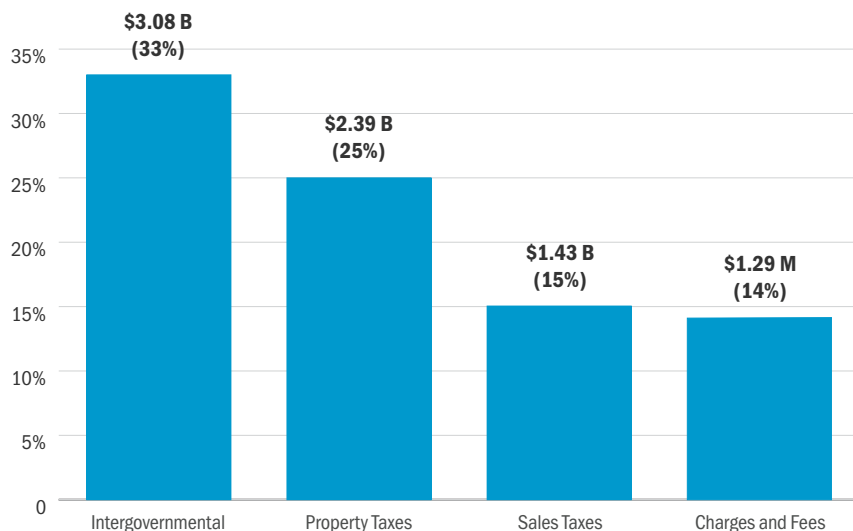
12.8 million²



County Authority

Mixed/Restrictive (Mostly 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 may exercise any authority not prohibited by the state.

TOP REVENUE SOURCES FOR ILLINOIS COUNTIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 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 library service.
- Maintain an emergency services and disaster agency.

Services counties MAY provide:

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

Services counties CANNOT provide:

- Provide gas and electric utilities.

STRUCTURE/AUTHORITY

SUMMARY

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

Row Officers	Elected/ Appointed	Mandatory/ Optional
Assessor	Elected or Appointed	Optional
Auditor	Elected or Appointed	Optional
Circuit Clerk	Elected	Mandatory
Coroner	Elected or Appointed	Optional
County Clerk	Elected	Mandatory
Recorder	Elected or Appointed	Optional
Sheriff	Elected	Mandatory
State's Attorney	Elected	Mandatory
Treasurer	Elected	Mandatory



COUNTY STRUCTURE

Legislative Branch: The county board acts as the legislative decision-making body.

Executive Branch: The county board serves as the executive branch, 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. Of these districts, six are single-county and 18 are multi-county. The circuit courts have original jurisdiction and are the unified trial court system in the state.

Optional Forms of Government:

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



COUNTY AUTHORITY

Executive Power: The county board administers of county departments and oversees offices of non-elected officials. Chief executives of home rule counties administer departments and serve as the executive authority.

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

Call a State of Emergency: The chair of the county board 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 a petition filed with the county's circuit court and a referendum vote.

SERVICES

OVERVIEW OF COUNTY SERVICES

Illinois counties have jurisdiction over many services including establishing senior citizen centers and hospitals. 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. If the district is wholly in one county, then county boards must appoint members to the district's governing board. Illinois counties also have unique authority to establish and maintain youth service bureaus.



HEALTH AND HUMAN SERVICES

County Health Department: Counties **may** create individual or multi-county health departments.

Hospitals: Counties **may** build and maintain a county hospital. County boards may levy a property tax of no more than 0.25 percent to fund county hospitals.

Mental Health: A county board **may** enter into contracts with any community mental health board in 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, construct, equip, operate and maintain senior care facilities.

Care Homes: Counties **may** establish and maintain a county sheltered care home or nursing home. Counties may charge fees or taxes to fund the operation and provision of these services..

Child Welfare: The **state** administers child welfare services.

Youth Services: Counties **may** establish and maintain youth service bureaus, providing intervention and outreach services to divert youths from the court system.



INFRASTRUCTURE

Highways: Counties **must** construct, maintain, repair, control and supervise highways. Counties with more than 500,000 people may take on debt and issue bonds to construct superhighways (e.g. a multi-lane expressway).

Weed Cutting: In unincorporated areas, counties with less than 3 million people **may** cut weeds in residential subdivisions.

Improvements: In unincorporated areas, counties **may** make improvements, including storm sewers, road repairs and sidewalk construction.

Wind Farm: Counties **may** own and operate a wind generation turbine farm, individually or jointly with another 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 **state** regulates utilities, but counties **may** provide certain utilities by creating special districts.

- **Water:** Counties **may** incorporate contiguous areas as a water authority to monitor and regulate water use. Counties appoint a three-member board to govern the water authority.
- **Solid waste:** Counties **may** establish a solid waste disposal district to collect, transport and dispose solid waste. The chairperson of the county commissioners appoints a five-member governing board.
- **Electric:** Counties **cannot** provide electric utility services.
- **Gas:** Counties **cannot** provide gas utility services.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: Counties **may** acquire property for parks and recreation. 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: Counties **must** establish and maintain a public library service. Counties must either establish a library board or contract with an existing library to establish, equip and maintain this service.

Conservation: Counties **may** create conservation districts if a petition is filed to the circuit court and approved by a resident vote. County residents operate on a board of trustees to manage these districts. Conservation districts preserve and maintain open land, roadways and pathways and nature, flora and fauna.

Cemeteries: The presiding officer of the county board **must** appoint three trustees to oversee cemetery grounds. The county board may also fund cleaning and restoration of any old, neglected graves and cemeteries.

Authorization of Certain Activities: Counties **may** approve or deny motor vehicle races, stunt events, dance halls and roadhouses.

Monuments: If petitioned, counties **must** propose a general vote for a monument honoring soldiers and sailors.

Museums: Counties with a population under 1 million **may** be petitioned to establish a county historical museum district.



ZONING AND PLANNING

Zoning Power: In unincorporated areas, counties **may** regulate and restrict the use and location of buildings and land.

Zoning Restriction: Counties **cannot** impose agricultural zoning regulations, restrictions or permit requirements.

Regional Planning: Counties **may** establish a regional planning commission. The commission must make a plan for coordinated development, public improvement and utilities.

Housing Authority: Counties **may** create a housing authority to ensure clean, safe, affordable housing for low-income residents.

Economic Development: Counties **may** appropriate and expend funds for economic development, including issuing grants to businesses or other governments.

Parking Facilities: Counties **may** own, operate, build and maintain parking lots, garages, parking meters and other parking facilities, which are partly funded by facility use charges and fees.

SERVICES, CONTINUED



PUBLIC SAFETY

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

Jails: County sheriffs **must** oversee the county jail and its prisoners.

Courthouses: Counties **may** take on debt to reconstruct or remodel an existing courthouse or to construct a new courthouse or related facilities.

Fire: Residents in one to five contiguous counties **may** petition and vote for a fire protection district. The county board must appoint a board of trustees to oversee operations if the district is contained within a county.

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

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: Counties **may** establish a safety council to conduct safety programs and educational campaigns.



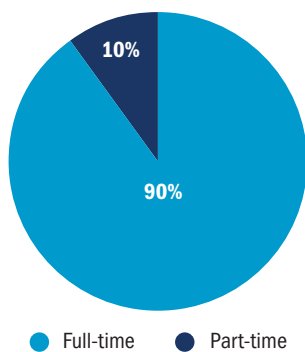
SCHOOLS

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

School Board: Counties **must** administer elections for school directors or boards of education.

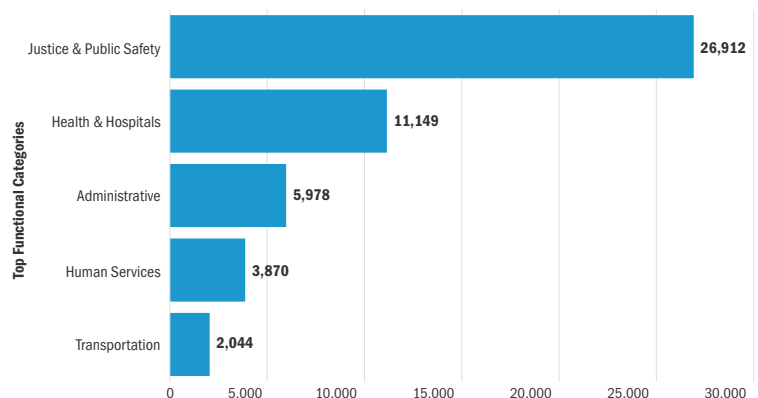
Community Colleges: The **state** administers community colleges.

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 tax personal property or income. Counties may tax 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: Counties **must** tax property to fund general county services. The rate shall be determined by each county clerk to produce no less than the amount required by the county board.

Personal Property: Counties **cannot** tax personal property.

Sales Tax:

- **Home Rule County Retailers' Occupation Tax:** Counties **may** tax the sale of personal property. Non home rule counties are limited to a total sales tax of 1 percent. This tax must be imposed in 0.25 percent increments, and tangible personal property already taxed at a 1 percent rate cannot have additional taxes levied.
- **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. The tax must first be approved by voters and imposed in 0.25 percent increments up to 1 percent.

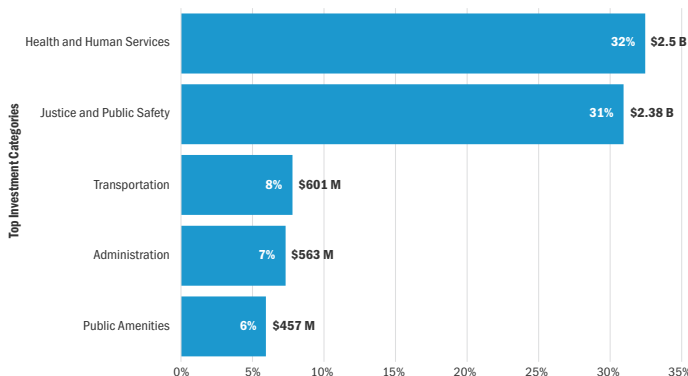
- **School Facility and Resources Occupation Tax:** Counties **must** tax sales of tangible personal property to provide revenue for either school facility purposes, school resource officers or mental health professionals if approved by voters. The tax must be imposed in 0.25 percent increments up to 1 percent. This additional tax cannot be imposed on tangible personal property taxed at the 1 percent rate.

Mineral Tax: Counties **may** tax minerals through property taxes.

Gas/Fuel Taxes: DuPage, Kane, Lake, Will and McHenry counties **may** tax motor fuel at a maximum of 8 cents per gallon.

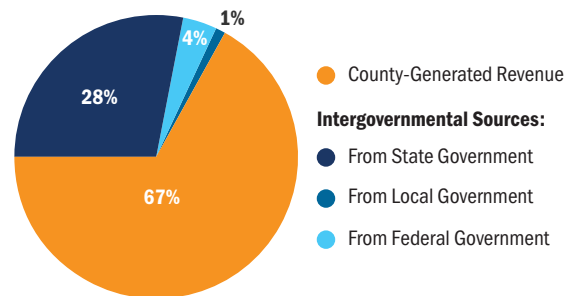
Debt and Debt Limit: Non-home rule counties have a debt limit of 8.625 percent of equalized assessed value. Home rule counties cannot take on debt that matures in more than 40 years. Counties with less than 500,000 people cannot be indebted more than 2.875 percent of the taxable property value.

ILLINOIS COUNTIES INVEST \$7.7 BILLION ANNUALLY



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

ILLINOIS COUNTIES RECEIVE \$3.1 BILLION FROM INTERGOVERNMENTAL SOURCES



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