ILLINOIS

Illinois ranks first among the states in number of local governments, with 6,994 as of October 2007.

COUNTY GOVERNMENTS (102)

There are no areas in Illinois lacking county government. The county governing board is the county board. Any county may establish a county executive form of government with or without home rule as decided by referendum.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (2,731)

The subcounty general purpose governments in Illinois consist of municipal (city, village, and town) governments and township governments.

Municipal Governments (1,299)

Municipal governments in Illinois are the cities, villages, and incorporated towns. There are no differences of legal powers or status that would affect their classification for census purposes. The minimum population requirement for incorporation as a city is 2,500. For villages, the requirements for incorporation vary with the population of the county and other criteria. Municipalities having a population of 25,000 or more automatically become home-rule governments. Municipalities with populations of fewer than 25,000 have the option of selecting home rule by referendum. In counties that have township governments, municipalities exist within those township areas, except for the city of Chicago.

Township Governments (1.432)

Township governments exist in 85 of the 102 Illinois counties. Within these 85 counties, the only areas lacking township governments are the city of Chicago and the town of Cicero. For the town of Cicero, township and municipal functions are discharged by a single board of elected officials. Some townships are coterminous or nearly coterminous with a city or village but have their own elected officials.

These township governments are counted as separate governments.

Although sometimes referred to locally as "towns," Illinois townships are not to be confused with incorporated towns. An elected township supervisor is the chief administrative officer.

PUBLIC SCHOOL SYSTEMS (912)

School District Governments (912)¹

The following types of school districts in Illinois are recognized as governments:

- Chicago School District
- Common school districts
- Community college districts
- Community high school districts
- Community unit school districts
- Nonhigh school districts
- Special charter districts
- Township high school districts

Elected boards govern these districts except for the Chicago School District and the Chicago Community College District, for which the boards are appointed by the mayor with the approval of the city council, and the special charter districts, which may have elected or appointed boards. All of the districts may levy local taxes and issue bonds.

Dependent Public School Systems (0)

Illinois has no dependent public school systems.

Other Educational Activities

Area vocational centers and special education cooperatives may be formed by joint agreement between two or more school districts. A board consisting of representatives of each participating school district governs each entity of these two types. Participating school districts share the costs of these entities. These centers and cooperatives are classified as joint educational service agencies of the participating school districts and are not counted as separate governments.
Educational service regions replaced the former county school units administered by county superintendents. Each region originally served one county but now may serve multiple counties because of minimum population requirements. Each region is headed by a regional superintendent of schools and is also governed by a regional board of trustees; the latter deal primarily with district boundary changes. Educational service regions are not counted as governments.

Township land commissioners manage school lands and funds in certain counties. These boards are not counted as separate governments.

Emergency financial assistance and financial oversight panels may provide emergency state financial aid and oversight to school districts. Members of these panels are appointed by the state superintendent of education. These panels are classified as state agencies and are not counted as separate governments.

Educational service centers are established by the state board of education and function primarily to coordinate and provide special and ordinary services to affiliated school districts. These service centers are governed by boards consisting of members appointed by the regional superintendent. Education service centers are classified as dependent activities of their member school districts and are not counted as separate governments.

SPECIAL DISTRICT GOVERNMENTS (3,249)

Illinois statutes authorize the creation of a variety of special districts and authorities that are counted as governments. These are discussed in detail below.

Addison Creek Restoration Commission

This commission was created by act of state legislature to restore portions of the flood plain of Addison Creek. The commission is composed of seven members appointed by the participating villages and city. The commission may receive funding from the federal government, Illinois state and local governments, local railroads, and school authorities.

Airport Authorities

These authorities are created by the circuit court judge upon voter petition and after hearing and referendum. Each authority is governed by a board of commissioners that is appointed by municipal, county, or state officials depending on criteria specified by the authorizing legislation. The authority boards may levy property taxes, fix rates and fees, and issue bonds. Bonds exceeding 3/4 of one percent of assessed value require voter approval.

Similar provisions apply to metropolitan airport authorities established by state law in counties with populations of between 600,000 and 3,000,000 and contiguous to a county with a population of more than 1,000,000.

Interstate airport authorities may be created by joint agreement between two or more local governments in Illinois and any governmental body of any adjoining state. Each authority is governed by a board composed of an equal number of members from each party state and may include a federal representative. The budget is allocated to the participating governments. The authorities may issue bonds.

The Kankakee River Valley Area Airport Authority was established under a special act. The authority is governed by a board appointed by the governing bodies of Kankakee and Will counties. The authority may set rents, rates, and fees and issue bonds.

Joint airport commissions may be created by agreement between a park district and a county or municipality. These commissions are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Bi-State Metropolitan Development District

This district is counted under "Missouri--Special District Governments."
Cemetery Maintenance Districts

These districts are created by the circuit court judge upon voter petition and after hearing and referendum. Each district is governed by a board of trustees appointed by county, municipal, or township officials depending on the area of the district. If a district is located in more than one county, however, the board is appointed by the members of the general assembly from the overlying legislative districts. The boards may levy property taxes.

Cemetery boards of trustees and cemetery boards of managers created under earlier laws authorizing the counties, municipalities, and townships to directly create such boards are not counted as governments. See “Subordinate Agencies and Areas,” below.

Chicago Transit Authority

This authority, which operates local transit service for the Chicago metropolitan area, was created by special act. The Chicago Transit Board, which consists of three members appointed by the Governor and four members appointed by the mayor of Chicago, governs the authority. The authority may issue bonds and fix rates and fares.

Civic Center Authorities

Under the civic center code, special acts authorize civic center authorities; community center authorities; metropolitan civic center authorities; metropolitan exposition, and auditorium authorities; metropolitan exposition, auditorium, and office building authorities; the Boone County Community Building Complex Committee; the Illinois International Convention Center; the Leyden Township Space Needs Authority, and the Metropolitan Pier and Exposition Authority. Most of these authorities operate under similar provisions as follows: Each authority is governed by a board appointed by the governing body of the county, city, village, township, or park district served. The authorities may have more than one government represented on the board. The authorizing legislation may permit ex officio members from the appointing body or city managers to serve on the board. All of these authorities may fix and collect fees and, upon voter approval, issue revenue bonds and set property taxes. Some authorities also may issue general obligation bonds upon voter approval, according to specific authorizing legislation for a particular authority. For some authorities, the authorizing legislation permits either the authority or the local governing body to also levy sales or use taxes.

The exceptions to the above provisions are as follows: The board of the Springfield Metropolitan Exposition and Auditorium Authority is popularly elected. The boards of the Will County Metropolitan Exposition and Auditorium Authority and the Metropolitan Pier and Exposition Authority (Chicago) include gubernatorial appointees. The Springfield Metropolitan Exposition and Auditorium Authority may issue revenue and general obligation bonds without voter approval unless a referendum is petitioned for and may levy property taxes without voter approval. The Metropolitan Pier and Exposition Authority may issue revenue bonds without voter approval and may impose sales and use taxes but not property taxes.

A general law, also under the civic center code, authorizes metropolitan exposition, auditorium, and office building authorities. These may be created by resolution of one or more counties meeting requirements for assessed property valuation. Each authority is governed by a nine-member board appointed by the county chair with the consent of the county board. For boards created by multiple counties, each county is represented on the board in proportion to its assessed valuation. These authorities may fix and collect fees and, upon voter approval, issue revenue and general obligation bonds and levy property taxes.

Civic center authorities that are governed by a county, municipal, or township governing body ex officio are not counted as separate governments. See “Subordinate Agencies and Areas,” below.
Conservation Districts

These districts are established to conserve open spaces for recreational purposes. Such districts are created upon voter petition to the circuit court of a county with fewer than 1,000,000 in population and having no forest preserve or upon petition of voters from not more than five counties with no forest preserve, followed by referendum. The district board of trustees is appointed by the chairpersons of the county governing bodies in the district with the consent of the county governing bodies. District boards may charge fees, levy property taxes, and, with voter approval, issue bonds.

County Historical Museum Districts

These districts provide museums and historic preservation efforts. These districts may be created in a single county or in a group of up to five contiguous counties, each with fewer than 1,000,000 in population each and no forest preserves. The districts are created upon voter petition to the circuit court of the most populous county to be served and after hearing and referendum. A board of five trustees, appointed by the governing bodies of the participating counties, governs each district. The districts may charge fees for its services. The districts also may set ad valorem taxes, which may require voter approval.

County Water Commissions--1985 Law

These commissions were established under former law but were reorganized under provisions of the 1985 law. The commission members are appointed by the governing bodies of the participating governments. The commissions may set sales and use taxes and, after voter approval, set property taxes and issue general obligation bonds.

Drainage Districts

In 1955, a new drainage code was enacted, effective on January 1, 1957, that repealed the Farm Drainage Act of 1885 and the Levee Act of 1879. The act provided that all drainage districts organized under prior laws would continue in existence but would operate under the provisions of the new drainage code. Illinois law now authorizes the following types of drainage districts:

- Drainage districts
- Drainage and levee districts
- Mutual drainage districts
- Mutual drainage and levee districts
- Outlet drainage districts

These districts provide drainage and levee facilities for agricultural, mining, and sanitary purposes. The districts may be established by the circuit court after petition of landowners and hearing. A referendum may be required. In certain situations, an individual user may petition for the creation of a drainage district. The districts are governed by three commissioners who are appointed by the circuit court or, upon petition of landowners, elected. An exception is that districts organized under the Farm Drainage Act have elected boards unless the landowners choose to change from an elected to an appointed board. All types of drainage districts may levy benefit assessments and may issue bonds.

Drainage subdistricts are governed by the board of trustees of the parent district. These subdistricts are not counted as separate governments.

EastSide Centre

This entity was created by intergovernmental agreement of the city of East Peoria, Fon du Lac Park District, East Peoria Community High School District 309, East Peoria Grade School District 86, East Peoria Mass Transit District, and the township of Fondulac. The center is governed by an 11-member board appointed by the participating governments per the creating agreement. The center is funded by fees, gaming tax revenues, bonds, certificates of participation, and state grants.

Exposition Authorities and Councils

Exposition authorities provide expositions, convention facilities, stadiums, and exhibitions and other forms of public entertainment. The
authorities may be created in park districts located in whole or in part in any city with a population of 200,000 or more. The authorities are created upon petition of park district commissioners to the secretary of state. A board of commissioners appointed by the mayor with the consent of the city council governs each authority. The authorities may fix rentals, fees, and charges and may issue revenue bonds.

Exposition councils, which perform functions similar to those of exposition authorities, are created after resolution or ordinance of a county or city of a specified population size range and petition to the secretary of state. A board of commissioners appointed by the presiding officer of the creating government, with that government’s consent, governs each council. The councils may fix rentals, fees, and charges and may issue revenue bonds. General obligation bonds may be issued if voters approve both the bonds and a tax to amortize the bonds.

Fire Protection Districts

These districts provide fire protection and ambulance services. The districts are established by the circuit court upon voter petition and after referendum. Each district is governed by a local board of trustees that may be elected if approved by local referendum or appointed by county, municipal, or township officials depending on the area and population in the district. If a district is located in more than one county, the board must represent each county in proportion to its relative population in the district. District boards may issue bonds with voter approval and may levy property taxes.

Fox Waterway Agency

This agency was established by special act after voter approval to maintain a recreational waterway. An elected seven-member board governs the agency. The agency may fix charges for use of its facilities. This agency was formerly known as the Chain O’Lakes-Fox River Waterway Management Agency.

Hospital Districts

These districts provide and operate hospital facilities in counties of fewer than 1,000,000 in population. The districts are established by the circuit court judge upon voter petition and after referendum. The board of directors of a district located in one county is appointed by the presiding officer of the county board. In districts located in more than one county, the directors represent each county in proportion to its relative population in the district. Districts may issue bonds, levy property taxes, and fix charges for the use of facilities and services. Bond issues may require voter approval.

Housing Authorities

These authorities may be established by the governing bodies of municipalities having more than 25,000 inhabitants or by any county. Each authority is governed by a board of commissioners appointed by the presiding officers of the municipalities or county. The authorities may issue bonds and fix rents, fees, and charges.

The Chicago Metropolitan Housing Development Corporation is classified as a dependent agency of the Chicago Housing Authority and is not counted as a separate government.

Joint Water Commissions and Joint Water and Sewer Commissions

Two separate laws authorize the creation of these commissions. The commissions may be formed by any two or more municipalities with fewer than 500,000 in population. The mayor or president of each governing body appoints the commissioners plus, for one of the laws, the chair of the county governing body appoints one member. The commissions may set rates and charges and issue revenue bonds.

METRA Commuter Rail Board

This board, which operates commuter rail service in the Chicago area, consists of seven members, of whom one is appointed by
DuPage County; two jointly by Kane, Lake, McHenry, and Will counties; three by Cook County; and one by the city of Chicago. The board may issue bonds, fix rates and fares, and receives the proceeds of tax levies and other funds from the Regional Transportation Authority.

The Northeast Illinois Commuter Railroad Corporation, which operates some of the commuter railroad facilities, is governed by the METRA Commuter Rail Board. It is classified as a subsidiary of the METRA Commuter Rail Board and is not counted as a separate government.

Metro East Solid Waste Disposal and Energy Producing Service

This service was established by special act after a joint resolution of the municipalities to be served. The entity is governed by a board consisting of one representative nominated by each participating municipality and appointed by the Governor, plus the director of the Illinois Environmental Protection Agency. The service may fix fees, rates, rentals, and charges and issue revenue bonds. This entity was not reported in operation as of October 2007.

Mosquito Abatement Districts

These districts are established by the circuit court judge upon voter petition and after hearing and referendum. Each district is governed by a board of trustees appointed by the county or municipal governing body or the township board of auditors depending on the area in the district. In home-rule counties, the chief executive appoints the district trustees. The district boards may levy property taxes.

Municipal Joint Action Agencies

Municipal joint action agencies provide water supply, sewage treatment, and waste collection and disposal. Municipal joint action water agencies are created by written agreement between two or more counties, municipalities, townships (in counties with a population of fewer than 700,000), or public water districts. Municipal joint action agencies for sewage or solid waste are created by agreement between two or more counties or municipalities. A board of directors representing the participating governments as specified in the agreement governs the agency. The agencies may fix rates, rents, and charges and issue revenue bonds. Municipal joint action water agencies may also levy ad valorem taxes and, upon voter approval, issue general obligation bonds.

Municipal Power Agencies and Municipal Natural Gas Agencies

These agencies provide electric power to two or more municipalities. The agencies are formed by agreement between the participating governments. A board of directors representing participating governments as specified in that agreement governs the agency. The agencies may fix rates, rents, and charges and issue revenue bonds. Similar provisions apply to municipal joint action gas agencies.

Municipal Zoo Authorities

Authorities to provide zoo facilities are created by ordinance of one or more municipalities, each with a population of fewer than 1,000,000. Each authority is governed by a board of nine members appointed by the mayors of the municipalities served in proportion to population. The boards may fix charges and issue revenue bonds. No municipal zoo authorities were reported in operation as of October 2007.

Museum Districts

Districts to provide museum facilities may be created within a single county for contiguous areas containing at least one historical site and at least one municipality. The districts are created upon petition to the circuit court after hearing and referendum. A board of commissioners, appointed by the presiding officer of the county board with the consent of that board, governs each district. The boards may levy ad valorem taxes, fix rates and charges, and issue bonds. Bond issues may require voter approval.
Districts with the same boundaries as the county or a municipality are governed by the county or municipal governing body, respectively, in an ex officio capacity and are not counted as separate governments. See "Subordinate Agencies and Areas," below.

**PACE Suburban Bus Board**

This board operates suburban bus service in the Chicago area. The board consists of 12 members: six are appointed by Cook County; one is appointed by each of DuPage, Kane, Lake, McHenry, and Will counties; and one (the chairperson) is selected by the other 11. The board may issue bonds, fix rates and fares, and receive the proceeds of tax levies and other funds from the Regional Transportation Authority.

**Park Districts**

General park districts may be created with populations of fewer than 500,000. Township park districts and pleasure driveway and park districts, established under earlier laws, may continue or may reorganize as general park districts. A general park district is established by the circuit court judge upon voter petition and after referendum. Each general park district and township park district is governed by an elected board of trustees or commissioners. Each pleasure driveway and park district is governed by either an elected or appointed board of trustees. Park districts may set fees, issue bonds, and levy property taxes. Tax levies may require voter approval.

The Chicago Park District was created by a special act. A board of seven commissioners appointed by the mayor with the approval of the city council governs the district. The district has the same revenue powers as other park districts.

The Metro-East Park and Recreation District was created by referendum in Madison and St. Clair counties. Other counties in the area are permitted to join. The district is governed by a board appointed by the governing bodies of the two counties. The district may issue revenue bonds and impose sales taxes and fees.

**Port and Regional Port Districts**

The following districts have been established by special acts:

- Havana Regional Port District
- Heart of Illinois Regional Port District
- Illinois International Port District
- Illinois Valley Regional Port District
- Jackson-Union Counties Regional Port District
- Joliet Regional Port District
- Kaskaskia Regional Port District
- Mid-America Intermodal Authority Port District
- Seneca Regional Port District
- Shawneetown Regional Port District
- Southwest Regional Port District
- Tri-City Regional Port District
- Waukegan Port District
- White County Port District

Similar provisions apply to each of these districts. Their board members are selected by the Governor and/or by local officials, according to the provisions outlined in authorizing legislation for each specific district. All of these districts may issue bonds upon voter approval and collect rates and fees. All except the Illinois International Port District may levy taxes, after referendum. Most of these districts maintain and operate aquariums, museums, and planetariums, as well as port and terminal facilities.

**Prairie Trail Authority**

This authority was created by special act to maintain a system of linked pathways and bicycle trails. DuPage, Kane, Lake, McHenry, and Will counties are eligible to participate. The authority is governed by a board of directors appointed by the president of either the local conservation district or local forest preserve district. Each county’s representation is based on population. The authority determines the contributions of the member counties.
Public Building Commissions

These commissions may be established by resolution of the governing body of any municipality with 3,000 or more inhabitants or by resolution of the county seat or county board of any county and referendum. The governing body consists of a board of five or more commissioners, who are appointed by the presiding officers of the participating governments with the consent of the governments. The commissions may collect rentals or other charges and may issue revenue bonds. The creating governments may set and levy property taxes on behalf of the commissions.

Public Library Districts

These districts may serve one or more counties. The districts are established by the circuit court judge upon petition of either voters or the board of a local tax supported library and after hearing and referendum. Also, tax supported public libraries created under other acts may convert, with voter approval, to public library districts. The initial board of trustees that administers each district is appointed by the presiding officer the county governing body with the advice and consent of that body. Subsequent boards are elected. Library district boards may levy property taxes as approved in the initial referendum and may levy additional taxes with voter approval. The boards also may issue bonds with voter approval.

Quad Cities Interstate Metropolitan Authority

This authority was authorized by a special act and referendum. A board consisting of representatives from Rock Island County, Illinois, and Scott County, Iowa, governs the authority. The authority may fix fees and charges and issue revenue bonds. Retailer occupation taxes may be levied in each state on behalf of the authority. The authority was not reported in operation as of October 2007.

Regional Library Systems

Library systems that serve ten or more public libraries or that consist of a single public library serving a city of more than 500,000 in population may be created upon approval of the board of directors of the participating libraries and the approval of the state librarian. Library systems are governed by a board of five to fifteen directors selected by member libraries except that the board of a public library serving a city of more than 500,000 in population shall serve as the board. The systems are funded by revenue from contracts, fees, and grants.

Regional Transportation Authority

This authority was formed by act of the general assembly to coordinate bus and rail transit services in the Chicago metropolitan area primarily through making grants to and purchasing service from existing public and private transit systems. The authority governing body is a board of 13 directors: four members appointed by the city of Chicago; four appointed by Cook County; one appointed by DuPage County; two selected through a majority vote by Kane, Lake, McHenry, and Will counties; and the chairperson of the Chicago Transit Authority. The thirteenth member, the board chairperson, is selected by the other 12 members. The authority sets retail occupation and use taxes and may issue bonds.

Railroad Relocation Authorities

The West Cook Railroad Relocation and Development Authority and the Dixon Railroad Relocation Authority were created by special acts. Each is governed by a board appointed by the Governor to represent local governments. The authorities may issue bonds. These authorities were not reported in operation as of October 2007.

The Grand Avenue Railroad Relocation Authority does not have an independent board and is classified as a state dependent agency. See "Subordinate Agencies and Areas," below.
Rescue Squad Districts

Districts to provide rescue services may be established in contiguous areas serving at least 300 persons upon voter petition to the circuit court and after referendum. A board of five trustees governs each district; its members are appointed by the municipal, township, or county governing body depending on the area in the district. If the district includes area in two or more counties, board members are selected by each county in proportion to population. The districts may levy ad valorem taxes.

River Conservancy Districts

Districts to prevent stream pollution, conserve and protect water supplies, and promote public health are established by the circuit court judge upon voter petition and after referendum. A board of trustees governs each district; the trustees are appointed by county, municipal, or township officials depending on the area served and the population of the district. The districts may levy ad valorem taxes up to a specified amount without voter approval and additional taxes with voter approval. The districts may, with voter approval, issue bonds.

Sanitary Districts

Illinois general laws authorize the following types of sanitary districts:

- Sanitary districts--1907 law
- Sanitary districts for sewerage--1917 law
- Sanitary districts for drainage and sewage disposal--1936 law

Sanitary districts, under the 1907 law, which provide sewerage and sanitary drainage facilities to a contiguous area within two counties, may be established by the circuit court judge upon voter petition and after hearing and referendum. A five-member district board of trustees is elected from subdistricts or at large. The districts may issue bonds with voter approval and set ad valorem taxes. Additional taxes require voter approval.

Sanitary districts for sewerage under the 1917 law serve one or more municipalities. The districts may be established by the circuit court judge upon voter petition and after hearing and referendum. A board of trustees is appointed by the presiding officer of the county governing body with the consent of the county. If the district is located in more than one county, trustees are appointed by members of the general assembly from the overlying legislative districts. The board may levy ad valorem taxes and special assessments, impose charges, and, with voter approval, issue bonds. Districts organized under this law may also provide and maintain a waterworks upon voter approval.

Sanitary districts for drainage and sewage disposal, under the 1936 law, may be formed in contiguous areas of single counties outside the boundaries of any municipality. The districts are established by the circuit court upon voter petition and after hearing and referendum. Each district is governed by a three-member board of trustees appointed by the presiding officer of the county governing body with the consent of the county or elected upon voter approval. The board may levy ad valorem taxes and special assessments, impose charges, and, with voter approval, issue bonds. Additional taxes require voter approval. Districts organized under this law may also provide and maintain a waterworks upon voter approval.

In addition to districts formed under the above laws, the Metropolitan Water Reclamation District of Greater Chicago (formerly the Metropolitan Sanitary District of Greater Chicago), the North Shore Sanitary District, and the Metro-East Sanitary District were created by special acts. These districts have elected or appointed boards with financing powers similar to the general law districts above.

School Finance Authority

This authority was created by 1980 legislation to assist in financing the operations of the Chicago Board of Education. The governing body consists of two directors appointed by the Governor, two appointed by the mayor of Chicago with the approval of the Governor, and
one appointed jointly by the Governor and the mayor of Chicago. The authority may levy property taxes within the district and may issue bonds.

**Soil and Water Conservation Districts**

Soil and water conservation districts may be established by the state department of agriculture, upon voter petition and after hearing and referendum. A board of five directors, elected from among landowners in the district, governs each district. The district may levy compulsory charges against landowners for work performed.

In addition, subdistricts may be established in watershed areas of a soil and water conservation district and a property tax levy made for this purpose. These subdistricts are not counted as separate governments.

**Solid Waste Disposal Districts**

These districts are authorized by general law to provide and maintain solid waste disposal facilities. The districts may be created coextensive with a single county of fewer than 3,000,000 in population; coextensive with a group of not more than five adjoining counties each with a population of fewer than 3,000,000; coextensive with a single township; or coextensive with a group of not more than five adjoining townships. The districts are established upon voter petition to the circuit court and after hearing and local referendum. In the case of multicounty or multitownship districts, formation must be approved by the state environmental protection agency. A five-member board of trustees is appointed by the presiding officer of the county governing body or, in home rule counties, by the chief executive. In districts located in more than one county, the district board is appointed by each respective county governing body in proportion to population. The districts may levy ad valorem taxes up to a specified amount without voter approval and additional taxes with voter approval. The districts may, with voter approval, issue bonds.

**Surface Water Protection Districts**

Districts to provide flood control facilities may be established by the circuit court on petition of resident voters, after public hearing and local referendum. A five-member district board of trustees is appointed by the county governing body or, in home rule counties, by the chief executive. In districts located in more than one county, the district board is appointed by each respective county governing body in proportion to population. The districts may levy taxes and issue bonds after voter approval.

**Township Hospital Boards**

These boards may be created in any township with a population fewer than 500,000 upon voter petition and referendum. Each board of directors is composed of five to eleven members appointed by the township board. The boards may set property taxes and fix and collect rents and charges. The boards also may issue revenue bonds with voter approval.

**Transit Districts**

Under general law, local mass transit districts may be created to operate, maintain, or subsidize transit services through ordinance or resolution of one or more municipalities, counties, or any combination thereof. A board may set fees. The participating governments may set and levy property taxes on behalf of the associations.
of trustees governs each district. If the district consists of a single municipality or county, the municipal governing body or county board appoints three to five members. If the district consists of one or more municipalities or counties, or combinations of both, the municipal governing bodies or county boards appoint members in proportion to the percentage of service received. In addition, a 1975 law permits the creation of mass transit districts upon petition to the circuit court by residents of a unit area of contiguous land without regard to political boundaries and after referendum. The trustees of such districts are appointed by the presiding officer of the county governing body with the advise and consent of that body. Under both laws, districts may issue revenue bonds, fix rates for service, and, with voter approval, levy property taxes.

Similar provisions apply to the Metro East Mass Transit District in the East St. Louis area, which was established by special act. The Metro East Mass Transit District may also levy sales taxes.

Transportation Service Associations

These associations provide and subsidize railroad passenger service. They are established by joint resolution of two or more local governments or public universities. The agreement creating the association specifies the method of selecting the association directors. Participating governments share in the costs pursuant to the terms of the agreement.

Tuberculosis Sanitarium Districts

A general law authorizes tuberculosis sanitarium districts that must lie wholly within a single county. These districts may be established by the circuit court judge upon voter petition and after hearing and referendum. A board of directors is appointed by the presiding officer of the county governing body with the consent of that body. The districts may levy property taxes and issue bonds. Bond issues for other than the acquisition of land require voter approval.

Another general law authorizes tuberculosis sanitarium boards in a single county or in two or more adjoining counties. These boards are created upon voter approval of the supporting tax, with an intergovernmental agreement also required for two or more participating counties. The boards created in a single county are appointed by the county chair with the consent of the county board. Joint boards are composed of three representatives appointed from each county. In addition to the tax set by voters, boards created by intergovernmental agreement also receive reimbursements for expenditures as specified in the agreement. The participating county or counties may issue bonds on behalf of any of these boards.

Water Supply Districts

Illinois general laws authorize the following types of water supply districts:

- Public water districts
- Water authorities
- Water service districts

Public water districts provide water supply and sewerage services. These districts may be created in contiguous areas of not more than 500,000 in population. The districts are created by the circuit court, upon voter petition and after a hearing and referendum. A seven-member board of trustees is appointed by county, municipal, or township officials, depending on the area within the district. If the district includes area in two or more counties, board members are selected by each county in proportion to population. The voters may petition for a referendum to convert to an elected board. These districts may fix water rates and rentals, issue revenue bonds, and, with voter approval, levy a property tax.

Water authorities to provide water supply services serve any contiguous area. The authorities operate under provisions similar to those for public water districts except that voter approval is not required to levy property taxes.

Water service districts to provide water supply may be created outside the corporate boundaries of any municipality. The districts
are created upon voter petition to the circuit court judge and after hearing and referendum. A three-member district board of trustees is appointed by the presiding officer of the county governing body. If the district includes area in two or more counties, board members are selected by each county in proportion to population. The district board may levy property taxes, impose charges for water service, and, with voter approval, issue bonds.

**SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Illinois that have certain characteristics of governmental units but are classified in census statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below. (See "Public School Systems," above, regarding educational agencies of this nature.)

Among the subordinate agencies and areas listed below, some represent "special taxing areas" within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (*) appears for each entity of this kind--i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

**Capital Development Board (state).** An act of the general assembly established this board to build or otherwise provide for capital improvements to school districts and various state facilities. The board consists of seven members appointed by the Governor with the consent of the senate. The board makes grants for school construction and renovation under the direction of the state board of education and directs disbursements of state funds for capital projects.

**Forest preserve districts (county, municipal, and other).** Under general law, districts to preserve forests for recreational use and for control of flood waters may be created within a single county. The districts are established by the circuit judge upon voter petition and after hearing and referendum. If such a district is coterminous with a county, municipality, or sanitary district, then that government serves ex officio as the board of the forest preserve district. When not coterminous, a five-member district board of commissioners is appointed by the presiding officer of the county governing body with the advice and consent of that body. In Cook County, the board of county commissioners governs the Cook County Forest Preserve District. The districts may receive the proceeds of taxes levied by the parent county or municipal government, may set rates for use of facilities, and, with voter approval, may issue bonds.

**Illinois Housing Development Authority (state).** This authority, established by act of the general assembly, may make mortgage loans to provide housing for persons of low to moderate income. A board of nine members, appointed by the Governor with the consent of the senate, governs the authority. The authority may fix fees and charges and issue revenue bonds.

**Illinois Sports Facilities Authority (state).** This authority was created to finance the construction of stadiums in the Chicago area. A seven-member board governs the authority. The Governor and the mayor of Chicago each appoint three members and the Governor appoints the chair with the approval of the mayor. Gubernatorial appointments require the consent of the senate. The authority may fix rates, rents, fees, and charges; impose a hotel occupancy tax; and issue revenue bonds.

**Illinois State Toll Highway Authority (state).** Act of the general assembly established this authority to build, operate, and maintain state toll highways. The authority governing board consists of the Governor and the secretary of the state department of transportation, ex officio, plus nine members appointed by the
Governor with the consent of the senate. The authority may collect tolls and issue revenue bonds.

**Illinois Student Assistance Commission (state).** Act of the general assembly created this commission to finance scholarships, grants, and loans to students. The commission consists of ten members appointed by the Governor with the consent of the senate. The commission may receive interest on loans and issue revenue bonds.

Other examples include:

**State**, **3**
- Central Illinois Economic Development Authority
- Downstate Illinois Sports Facilities Authority
- Downstate School Finance Authority
- Downstate School Finance Authority for Elementary Districts
- Eastern Illinois Economic Development Authority
- Forest fire protection districts
- Financial advisory authorities
- Grand Avenue Railroad Relocation Authority
- Illinois Building Commission
- Illinois Criminal Justice Information Authority
- Illinois Finance Authority
- Illinois Grain Insurance Corporation
- Illinois Investment and Development Authority
- Illinois Manufacturing Technology Alliance
- Illinois Medical District Commission (formerly Chicago Medical Center Commission)
- Illinois Mortgage Insurance Agency
- Illinois Violence Prevention Authority
- Joliet Arsenal Development Authority
- Prairie State 2000 Authority
- Quad Cities Regional Economic Development Authority
- Southeastern Illinois Economic Development Authority
- Southwestern Illinois Development Authority
- Tri-County River Valley Development Authority
- Upper Illinois River Valley Development Authority
- Western Illinois Economic Development Authority
- Will-Kankakee Regional Development Authority

**County**
- Boards for mentally deficient persons
- Cemetery board of trustees
- Civic center authorities with ex officio boards
- Community mental health boards
- County airport board of directors (law of 1943)
- County airport commissions (act of 1945)
- County library boards
- DuPage County Fair and Exposition Authority
- Land clearance commissions
- Local economic development commissions
- Museum districts with ex officio boards
- Public health districts
- Regional juvenile detention authorities
- Road districts

**Municipal**
- Boards of library trustees
- Boards of managers of a perpetual cemetery trust
- Boards for mentally deficient persons
- Cemetery board of managers
- Chanute-Rantoul National Aviation Center Redevelopment Commission
- Civic center authorities with ex officio boards
- Community mental health boards
- Fort Sheridan Redevelopment Commission
- Hospital boards in cities of fewer than 100,000
- Industrial development commissions
- Land clearance/redevelopment commissions
- Local economic development commissions
- Local transit commissions
- Mid-America Medical District
- Museum districts with ex officio boards
- Railroad terminal authorities
- Recreation boards
- Road districts
- Illinois Medical District at Springfield
- Village library commissions
- Water districts--1899 law (serving two or more municipalities)

**Township**
- Boards of library trustees
- Cemetery board of managers (township)
- Civic center authorities with ex officio boards
- Community mental health boards
- Mosquito abatement districts--1988 law
- Multitownship assessing districts
- Road districts
- Special fire districts--1982 law
- Special police districts--1982 and 1983 laws
Special refuse collection and disposal districts
Township health districts

Township special service areas

**Joint Dependent Agencies**

Joint airport commissions created by intergovernmental agreement of a park district and a county or municipality

Local economic development commissions

1. Legislation authorizing the combined elementary districts and the combined high school districts was repealed on July 10, 2006.


3. The University of Illinois Foundation, classified in previous censuses as a state dependent agency, was reclassified as a private institution for the 2007 Census of Governments.