

Changing the Current Formula for State Sales Tax Sharing: A Specific Proposal and Possible Impacts on Municipalities

At the May 13, 2011 meeting of the Regional Tax Policy Task Force, members discussed changing the criteria for sharing state sales tax revenue with municipalities. At the meeting, the RTPTF expressed a willingness to entertain changing the current criteria based on the following parameters:

- The formula includes a combination of criteria, retaining some of the existing emphasis on point of sale but also placing emphasis on population and relative per capita property tax base;
- The formula includes a “set aside” for multijurisdictional issues such as economic development or infrastructure;
- The formula is “phased in” rather than imposed immediately, giving communities time to adjust to the new system.

The RTPTF also requested that CMAP staff provide additional detail about how such a change might affect specific municipalities in terms of impacts on sales tax revenues and overall revenues.

The following is an analysis of an option that includes all of these features. This option is an example of how a new formula might be executed, and is not a staff recommendation. This analysis does not address disbursements to counties for sales in unincorporated areas. To give municipalities time to adjust, the formula is phased in over five years. By the fifth year, two percent of the revenues would be set aside for purposes like economic development or infrastructure (the mechanics of the set-aside would need to be addressed by the RTPTF). Of the remainder, half would be disbursed based on location of sale. A quarter would be disbursed based on population, and the last quarter using a formula intended to help municipalities with low property tax bases. For this last quarter, each municipality’s Equalized Assessed Value per capita¹ was used to create a weight based on a ratio of the aggregate EAV in incorporated areas of the region per capita, to the municipality’s EAV per capita.²

The following report includes summary statistics of how the new formula might alter the current system, and a table showing the estimated effects of the policy change on each municipality.

Proposed Disbursement Formula

Year	Year 1	Year 2	Year 3	Year 4	Year 5
Set Aside	0%	0.5%	1.0%	1.5%	2.0%
Remainder:					
Location of Sale	90%	80%	70%	60%	50%
Population	5%	10%	15%	20%	25%
EAV per Capita	5%	10%	15%	20%	25%

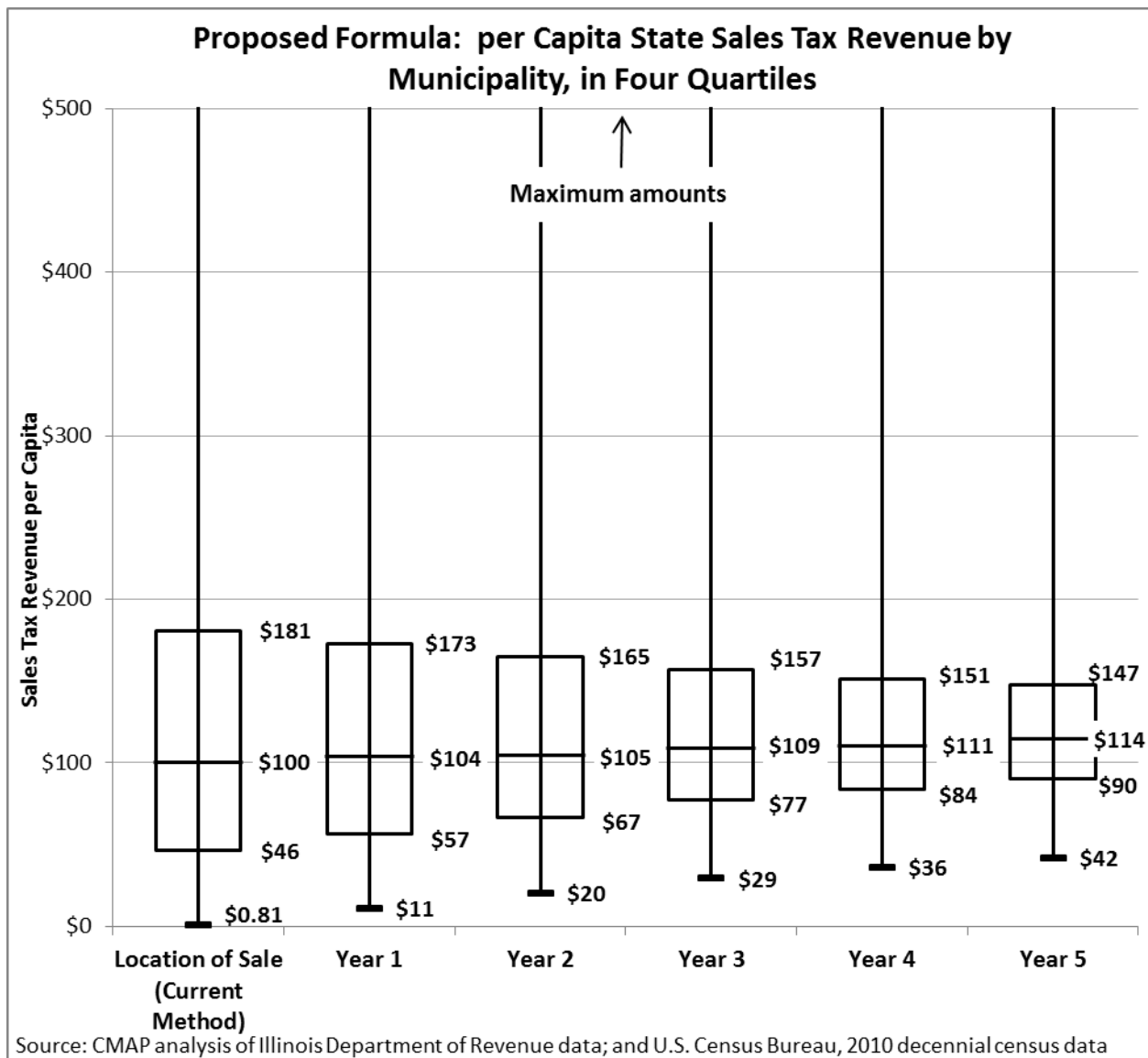
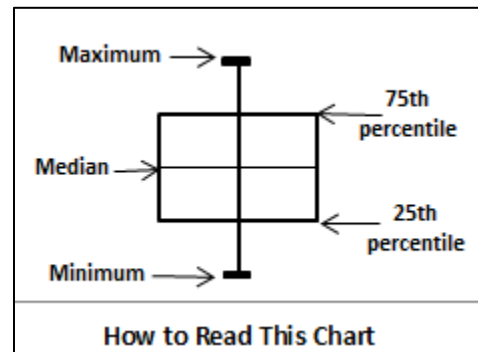
¹ Each municipality’s EAV per capita represents the assessed value of properties within a municipality after the state equalization factor is applied, divided by the population.

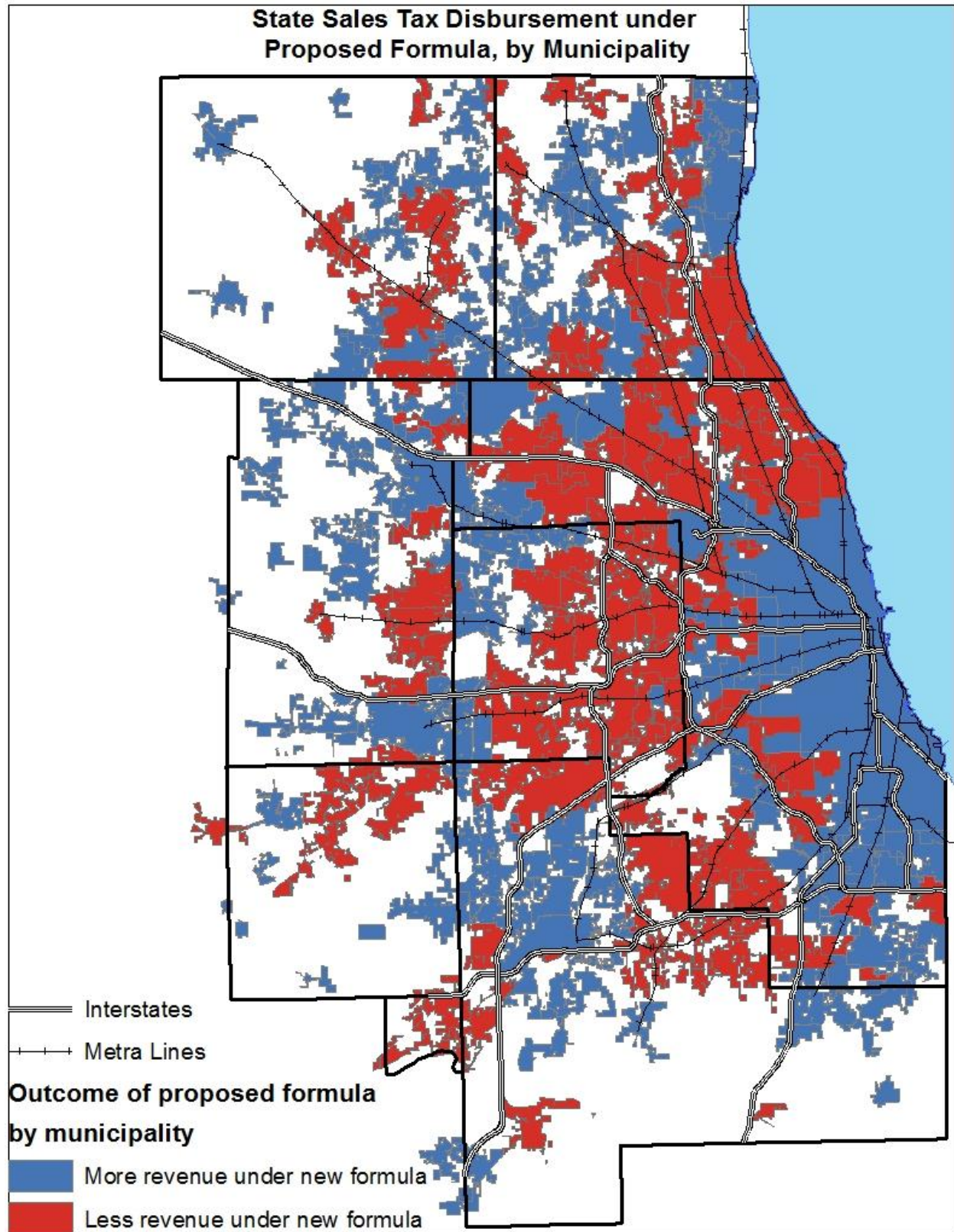
² The specific formula used for each municipality is:

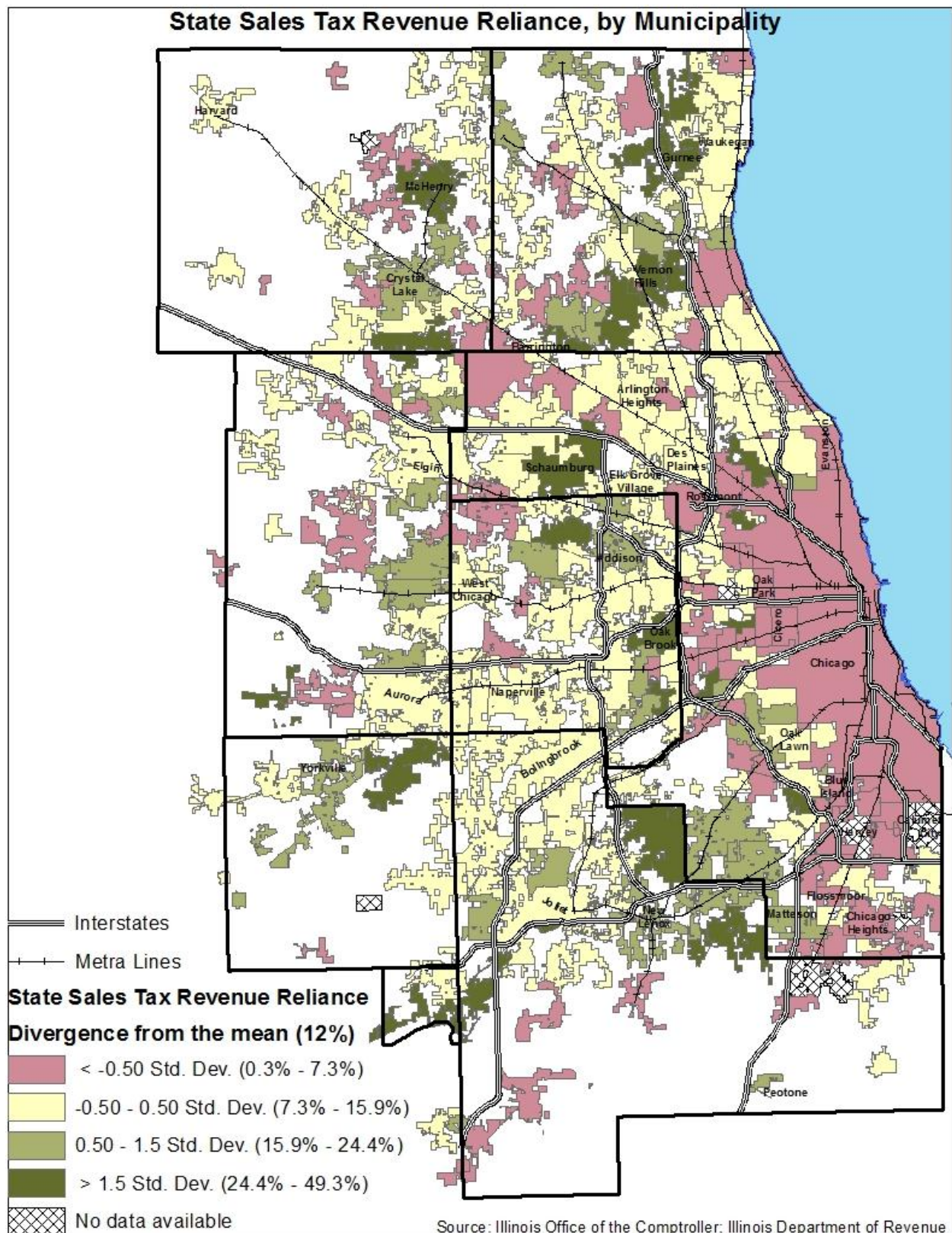
$$25\% \text{ of total disbursements} \times \frac{\frac{\text{Aggregate EAV per capita}}{\text{Municipality's EAV per capita}} \times \text{Municipality's population}}{\sum \left(\frac{\text{Aggregate EAV per capita}}{\text{Municipality's EAV per capita}} \times \text{Municipality's population} \right)}$$

Summary Statistics of Proposed Disbursement Formula in Year 5

	Current Disbursement	Set Aside: 2.0% Remainder: 50% Location of Sale; 25% Population; 25% EAV per Capita
Disbursements per capita by municipality:		
Maximum	\$6,709	\$3,318
75 th Percentile	\$181	\$147
Median	\$100	\$114
25 th Percentile	\$46	\$90
Minimum	\$1	\$42
Number of municipalities with disbursements per capita within 50% of the median disbursement per capita	122	221
Estimated proportion of the region's sales taxes paid by residents of municipalities that receive half of the sales tax disbursements	72%	61%
Proportion of the region's population living in municipalities receiving half of the sales tax disbursements	74%	61%
Number of municipalities that would likely receive higher disbursements than under current system	--	155
Number of municipalities that would likely receive lower disbursements than under the current system	--	129







Effects of the Proposed Formula on Municipalities

The following table shows the estimated effect of the new formula on each municipality in the CMAP region. Estimates are in 2010 dollars, and assume no change in sales tax revenue, population, or Equalized Assessed Value. The table includes the following data for each municipality:

2010 Disbursements: Actual state sales tax disbursements received during calendar year 2010.

Year 1: Estimated state sales tax disbursements received during the first year of the phase-in.

Year 5: Estimated state sales tax disbursements received during the final year of the phase-in.

2010 Population: Municipal population according to the 2010 decennial census.

2010 Disbursements per Capita: Actual state sales tax disbursements received in 2010 divided by the 2010 population.

Year 5 Disbursements per Capita: Estimated state sales tax disbursement received during the fifth year divided by the 2010 population.

2010 Disbursements as a % of Total Revenue: How much 2010 state sales tax disbursements contributed to each municipality's total revenues. This data uses 2009 total revenues for each municipality as reported by the Illinois Office of the Comptroller.

Year 5 % Change in Total Revenues: How each municipality's total revenues would be affected by the proposed disbursement formula in the fifth year.

2009 Property Tax Rate: Property tax rate levied by each municipal government.

Year 5 Change as a % of Equalized Assessed Value: This indicates how large the change in state sales tax disbursements would be relative to each municipality's property tax base. This also indicates the amount by which a property tax rate could be reduced if a municipality that experienced an increase in revenues under this formula wanted offset the increase with a property tax revenue reduction. Likewise, if a municipality experienced a reduction in revenues under this formula, the municipality could increase their property tax rate by this amount to recoup the lost revenue.

Effects of Proposed State Sales Tax Revenue Sharing Formula

		2010 Disbursements	Year 1	Year 5	2010 Population	2010 Disbursements per Capita	Year 5 Disbursements per Capita	2010 Disbursements as a % of Total Revenue	Year 5 % Change in Total Revenues	2009 Property Tax Rate	Year 5 Change as a % of Equalized Assessed Value
1	Addison	\$6,952,751	\$6,659,135	\$5,374,979	36,942	\$188	\$145	17.7%	-4.0%	0.70%	-0.11%
2	Algonquin	\$6,476,695	\$6,152,768	\$4,759,917	30,046	\$216	\$158	26.2%	-6.9%	0.48%	-0.15%
3	Alsip	\$2,865,727	\$2,785,996	\$2,417,727	19,277	\$149	\$125	11.5%	-1.8%	0.99%	-0.06%
4	Antioch	\$3,055,440	\$2,927,446	\$2,367,163	14,430	\$212	\$164	20.7%	-4.7%	0.83%	-0.16%
5	Arlington Heights	\$9,892,276	\$9,636,136	\$8,439,343	75,101	\$132	\$112	10.3%	-1.5%	1.11%	-0.04%
6	Aurora	\$18,381,693	\$19,431,799	\$23,159,580	197,899	\$93	\$117	8.1%	2.1%	1.91%	0.11%
7	Bannockburn	\$767,593	\$702,910	\$435,294	1,583	\$485	\$275	15.4%	-6.7%	0.39%	-0.18%
8	Barrington	\$3,490,057	\$3,231,339	\$2,152,536	10,327	\$338	\$208	14.6%	-5.6%	0.49%	-0.19%
9	Barrington Hills	\$45,525	\$72,376	\$176,186	4,209	\$11	\$42	0.5%	1.5%	1.19%	0.02%
10	Bartlett	\$1,940,475	\$2,221,492	\$3,278,648	41,208	\$47	\$80	7.2%	5.0%	0.68%	0.10%
11	Batavia	\$4,492,821	\$4,314,432	\$3,528,857	26,045	\$173	\$135	13.8%	-3.0%	0.56%	-0.09%
12	Beach Park	\$419,937	\$579,093	\$1,191,404	13,638	\$31	\$87	9.9%	18.3%	0.00%	0.27%
13	Bedford Park	\$3,891,220	\$3,505,773	\$1,924,704	580	\$6,709	\$3,318	13.0%	-6.6%	2.09%	-0.40%
14	Beecher	\$395,827	\$410,394	\$459,288	4,359	\$91	\$105	10.5%	1.7%	0.52%	0.05%
15	Bellwood	\$674,002	\$921,824	\$1,874,849	19,071	\$35	\$98	2.3%	4.2%	5.27%	0.37%
16	Bensenville	\$3,940,263	\$3,739,743	\$2,878,907	18,352	\$215	\$157	11.5%	-3.1%	0.63%	-0.14%
17	Berkeley	\$204,527	\$252,656	\$436,267	5,209	\$39	\$84	2.3%	2.6%	2.80%	0.17%
18	Berwyn	\$2,378,102	\$3,115,696	\$5,944,750	56,657	\$42	\$105	3.0%	4.5%	2.56%	0.39%
19	Big Rock	\$107,290	\$109,788	\$117,384	1,126	\$95	\$104	25.0%	2.4%	0.00%	0.03%
20	Bloomington	\$7,169,250	\$6,669,422	\$4,576,708	22,018	\$326	\$208	27.5%	-9.9%	0.43%	-0.25%
21	Blue Island	\$1,161,686	\$1,522,464	\$2,906,263	23,706	\$49	\$123	4.6%	6.9%	2.60%	0.57%
22	Bolingbrook	\$10,453,356	\$10,266,119	\$9,326,829	73,366	\$142	\$127	13.0%	-1.4%	0.62%	-0.05%
23	Braceville	\$38,152	\$48,073	\$86,002	793	\$48	\$108	5.7%	7.1%	0.00%	0.38%
24	Braidwood	\$333,023	\$459,380	\$945,511	6,191	\$54	\$153	4.0%	7.4%	1.64%	1.09%
25	Bridgeview	\$3,983,094	\$3,771,883	\$2,868,499	16,446	\$242	\$174	16.2%	-4.5%	1.14%	-0.20%
26	Broadview	\$1,850,063	\$1,753,123	\$1,338,053	7,932	\$233	\$169	8.6%	-2.4%	3.56%	-0.18%
27	Brookfield	\$652,135	\$839,602	\$1,557,679	18,978	\$34	\$82	3.4%	4.8%	1.99%	0.19%

Effects of Proposed State Sales Tax Revenue Sharing Formula

		2010 Disbursements	Year 1	Year 5	2010 Population	2010 Disbursements per Capita	Year 5 Disbursements per Capita	2010 Disbursements as a % of Total Revenue	Year 5 % Change in Total Revenues	2009 Property Tax Rate	Year 5 Change as a % of Equalized Assessed Value
28	Buffalo Grove	\$4,608,095	\$4,564,061	\$4,300,168	41,496	\$111	\$104	13.8%	-0.9%	0.74%	-0.02%
29	Bull Valley	\$10,909	\$19,068	\$50,669	1,077	\$10	\$47	1.4%	5.2%	0.44%	0.05%
30	Burbank	\$3,153,897	\$3,253,967	\$3,581,161	28,925	\$109	\$124	17.8%	2.4%	0.75%	0.07%
31	Burlington	\$42,607	\$45,476	\$55,810	618	\$69	\$90	7.7%	2.4%	0.54%	0.06%
32	Burnham	\$69,110	\$137,964	\$405,115	4,206	\$16	\$96	Not Available	Not Available	2.87%	0.53%
33	Burr Ridge	\$1,357,036	\$1,301,205	\$1,056,321	10,559	\$129	\$100	10.9%	-2.4%	0.11%	-0.02%
34	Calumet City	\$5,025,547	\$5,142,857	\$5,499,854	37,042	\$136	\$148	Not Available	Not Available	3.78%	0.08%
35	Calumet Park	\$824,375	\$906,698	\$1,211,269	7,835	\$105	\$155	7.0%	3.3%	3.49%	0.41%
36	Campton Hills	\$179,854	\$268,411	\$610,186	11,131	\$16	\$55	6.0%	14.5%	0.00%	0.07%
37	Carol Stream	\$4,757,752	\$4,727,851	\$4,516,085	39,711	\$120	\$114	16.0%	-0.8%	0.25%	-0.02%
38	Carpentersville	\$2,795,367	\$3,108,979	\$4,276,160	37,691	\$74	\$113	8.6%	4.6%	1.45%	0.21%
39	Cary	\$1,145,485	\$1,241,542	\$1,593,254	18,271	\$63	\$87	9.1%	3.5%	0.38%	0.07%
40	Channahon	\$7,825,488	\$7,197,413	\$4,591,413	12,560	\$623	\$366	25.9%	-10.7%	0.52%	-0.89%
41	Chicago	\$212,004,565	\$222,704,734	\$260,195,301	2,695,598	\$79	\$97	3.2%	0.7%	1.10%	0.06%
42	Chicago Heights	\$1,743,996	\$2,095,189	\$3,429,963	30,276	\$58	\$113	4.0%	3.9%	3.47%	0.35%
43	Chicago Ridge	\$3,075,422	\$2,940,570	\$2,353,140	14,305	\$215	\$164	17.2%	-4.0%	1.36%	-0.17%
44	Cicero	\$5,608,094	\$6,969,766	\$12,168,125	83,891	\$67	\$145	5.0%	5.9%	3.54%	0.73%
45	Clarendon Hills	\$488,184	\$513,368	\$601,819	8,427	\$58	\$71	5.7%	1.3%	0.64%	0.02%
46	Coal City	\$447,414	\$484,134	\$618,396	5,587	\$80	\$111	10.5%	4.0%	1.29%	0.14%
47	Country Club Hills	\$1,227,749	\$1,367,408	\$1,887,523	16,541	\$74	\$114	3.4%	1.8%	5.25%	0.22%
48	Countryside	\$4,774,897	\$4,350,053	\$2,597,664	5,895	\$810	\$441	44.4%	-20.2%	0.41%	-0.58%
49	Crest Hill	\$1,784,295	\$1,914,567	\$2,386,942	20,837	\$86	\$115	17.6%	6.0%	0.41%	0.14%
50	Crestwood	\$3,403,766	\$3,183,382	\$2,255,809	10,950	\$311	\$206	28.9%	-9.8%	0.36%	-0.28%
51	Crete	\$749,472	\$783,099	\$899,255	8,259	\$91	\$109	8.4%	1.7%	1.07%	0.07%
52	Crystal Lake	\$9,394,065	\$8,913,832	\$6,853,040	40,743	\$231	\$168	19.0%	-5.1%	1.01%	-0.18%
53	Darien	\$2,773,105	\$2,717,176	\$2,443,594	22,086	\$126	\$111	20.6%	-2.4%	0.23%	-0.03%
54	Deer Park	\$1,634,723	\$1,497,554	\$929,904	3,200	\$511	\$291	40.0%	-17.3%	0.00%	-0.26%

Effects of Proposed State Sales Tax Revenue Sharing Formula

		2010 Disbursements	Year 1	Year 5	2010 Population	2010 Disbursements per Capita	Year 5 Disbursements per Capita	2010 Disbursements as a % of Total Revenue	Year 5 % Change in Total Revenues	2009 Property Tax Rate	Year 5 Change as a % of Equalized Assessed Value
55	Deerfield	\$4,128,552	\$3,864,804	\$2,753,614	18,225	\$227	\$151	14.7%	-4.9%	0.37%	-0.09%
56	Des Plaines	\$7,602,526	\$7,441,086	\$6,659,419	58,364	\$130	\$114	7.8%	-1.0%	1.17%	-0.04%
57	Diamond	\$192,614	\$211,279	\$280,223	2,527	\$76	\$111	22.2%	10.1%	0.26%	0.17%
58	Dixmoor	\$202,412	\$271,838	\$538,548	3,644	\$56	\$148	5.2%	8.7%	1.46%	0.95%
59	Dolton	\$1,295,954	\$1,612,716	\$2,822,167	23,153	\$56	\$122	6.3%	7.4%	3.15%	0.48%
60	Downers Grove	\$10,824,115	\$10,195,393	\$7,526,895	47,833	\$226	\$157	15.4%	-4.7%	0.68%	-0.13%
61	East Dundee	\$1,270,730	\$1,173,361	\$768,207	2,860	\$444	\$269	21.6%	-8.5%	0.45%	-0.42%
62	East Hazel Crest	\$51,824	\$69,116	\$135,517	1,543	\$34	\$88	1.9%	3.1%	1.69%	0.26%
63	Elburn	\$619,891	\$620,515	\$610,549	5,602	\$111	\$109	16.3%	-0.2%	0.32%	0.00%
64	Elgin	\$10,626,539	\$11,024,370	\$12,363,378	108,188	\$98	\$114	7.5%	1.2%	1.90%	0.07%
65	Elk Grove Village	\$6,758,925	\$6,364,595	\$4,691,530	33,127	\$204	\$142	11.2%	-3.4%	0.73%	-0.08%
66	Elmhurst	\$7,908,208	\$7,529,240	\$5,893,100	44,121	\$179	\$134	13.1%	-3.3%	0.71%	-0.08%
67	Elmwood Park	\$1,259,515	\$1,465,306	\$2,242,704	24,883	\$51	\$90	4.9%	3.9%	1.84%	0.16%
68	Elwood	\$181,406	\$191,857	\$228,986	2,279	\$80	\$100	1.2%	0.3%	0.25%	0.07%
69	Evanston	\$8,651,391	\$8,543,098	\$7,947,728	74,486	\$116	\$107	5.7%	-0.5%	1.20%	-0.02%
70	Evergreen Park	\$3,259,031	\$3,203,434	\$2,921,422	19,852	\$164	\$147	11.7%	-1.2%	1.44%	-0.07%
71	Flossmoor	\$167,112	\$260,532	\$621,527	9,464	\$18	\$66	1.4%	3.8%	2.04%	0.15%
72	Ford Heights	\$59,239	\$166,769	\$584,952	2,763	\$21	\$212	Not Available	Not Available	7.82%	3.71%
73	Forest Park	\$2,723,509	\$2,618,882	\$2,156,369	14,167	\$192	\$152	9.7%	-2.0%	1.41%	-0.13%
74	Forest View	\$476,886	\$434,750	\$260,881	698	\$683	\$374	14.2%	-6.4%	1.99%	-0.32%
75	Fox Lake	\$2,447,341	\$2,322,135	\$1,784,886	10,579	\$231	\$169	16.0%	-4.3%	0.85%	-0.18%
76	Fox River Grove	\$455,307	\$464,850	\$492,959	4,854	\$94	\$102	9.7%	0.8%	0.55%	0.02%
77	Frankfort	\$4,422,163	\$4,148,438	\$2,992,465	17,782	\$249	\$168	29.6%	-9.6%	0.34%	-0.15%
78	Franklin Park	\$2,368,874	\$2,310,062	\$2,033,319	18,333	\$129	\$111	7.6%	-1.1%	1.58%	-0.04%
79	Geneva	\$4,436,773	\$4,201,124	\$3,193,356	21,495	\$206	\$149	17.1%	-4.8%	0.55%	-0.11%
80	Gilberts	\$151,354	\$217,282	\$471,375	6,879	\$22	\$69	4.3%	9.1%	0.39%	0.15%
81	Glen Ellyn	\$3,098,316	\$3,047,405	\$2,786,886	27,450	\$113	\$102	11.2%	-1.1%	0.65%	-0.02%

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82	Glencoe	\$1,573,345	\$1,480,422	\$1,086,554	8,723	\$180	\$125	6.7%	-2.1%	1.03%	-0.04%
83	Glendale Heights	\$4,940,703	\$4,898,548	\$4,635,331	34,208	\$144	\$136	15.7%	-1.0%	0.86%	-0.04%
84	Glenview	\$12,130,150	\$11,310,026	\$7,868,940	44,692	\$271	\$176	12.2%	-4.3%	0.57%	-0.14%
85	Glenwood	\$939,056	\$999,171	\$1,214,839	8,969	\$105	\$135	7.9%	2.3%	2.69%	0.19%
86	Godley	\$1,906	\$15,478	\$68,370	601	\$3	\$114	1.0%	35.0%	0.11%	1.04%
87	Golf	\$29,771	\$30,925	\$34,832	500	\$60	\$70	3.4%	0.6%	1.63%	0.01%
88	Grayslake	\$1,974,699	\$2,022,945	\$2,171,612	20,957	\$94	\$104	12.3%	1.2%	0.42%	0.03%
89	Green Oaks	\$414,572	\$405,759	\$363,095	3,866	\$107	\$94	18.8%	-2.3%	0.06%	-0.02%
90	Greenwood	\$2,230	\$4,702	\$14,298	255	\$9	\$56	Not Available	Not Available	0.00%	0.12%
91	Gurnee	\$10,939,899	\$10,167,548	\$6,936,578	31,295	\$350	\$222	31.2%	-11.4%	0.00%	-0.30%
92	Hainesville	\$165,828	\$197,152	\$316,000	3,597	\$46	\$88	7.4%	6.7%	0.70%	0.17%
93	Hampshire	\$482,104	\$496,350	\$542,270	5,563	\$87	\$97	10.5%	1.3%	0.35%	0.03%
94	Hanover Park	\$4,479,163	\$4,582,539	\$4,896,122	37,973	\$118	\$129	14.0%	1.3%	0.88%	0.05%
95	Harvard	\$906,924	\$977,876	\$1,236,450	9,447	\$96	\$131	12.7%	4.6%	1.49%	0.21%
96	Harvey	\$1,142,361	\$1,578,839	\$3,258,256	25,282	\$45	\$129	Not Available	Not Available	4.23%	0.73%
97	Harwood Heights	\$972,715	\$972,419	\$951,809	8,612	\$113	\$111	14.8%	-0.3%	0.56%	-0.01%
98	Hawthorn Woods	\$100,937	\$158,811	\$382,502	7,663	\$13	\$50	2.6%	7.4%	0.33%	0.06%
99	Hazel Crest	\$467,685	\$670,217	\$1,450,740	14,100	\$33	\$103	3.2%	6.7%	2.43%	0.45%
100	Hebron	\$54,153	\$64,348	\$103,028	1,216	\$45	\$85	7.0%	6.3%	0.48%	0.15%
101	Hickory Hills	\$1,562,698	\$1,587,517	\$1,653,060	14,049	\$111	\$118	17.9%	1.0%	0.53%	0.02%
102	Highland Park	\$7,339,594	\$6,846,563	\$4,776,950	29,763	\$247	\$160	15.3%	-5.3%	0.54%	-0.09%
103	Highwood	\$475,798	\$495,431	\$562,483	5,405	\$88	\$104	6.1%	1.1%	0.72%	0.06%
104	Hillside	\$2,105,243	\$1,986,690	\$1,482,228	8,157	\$258	\$182	10.4%	-3.1%	3.45%	-0.22%
105	Hinsdale	\$2,297,706	\$2,196,319	\$1,754,954	16,816	\$137	\$104	8.8%	-2.1%	0.40%	-0.03%
106	Hodgkins	\$4,119,148	\$3,722,020	\$2,090,839	1,897	\$2,171	\$1,102	19.2%	-9.4%	1.52%	-1.00%
107	Hoffman Estates	\$6,009,688	\$5,978,899	\$5,738,631	51,895	\$116	\$111	7.8%	-0.4%	0.89%	-0.01%
108	Holiday Hills	\$5,430	\$12,942	\$42,131	610	\$9	\$69	1.9%	12.6%	0.18%	0.24%

Effects of Proposed State Sales Tax Revenue Sharing Formula

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109	Homer Glen	\$2,566,089	\$2,559,129	\$2,480,664	24,220	\$106	\$102	30.5%	-1.0%	0.00%	-0.01%
110	Hometown	\$172,518	\$238,979	\$494,727	4,349	\$40	\$114	6.8%	12.7%	0.68%	0.54%
111	Homewood	\$3,697,888	\$3,600,501	\$3,146,733	19,323	\$191	\$163	12.9%	-1.9%	1.15%	-0.13%
112	Huntley	\$1,954,804	\$2,028,709	\$2,277,846	24,291	\$80	\$94	13.7%	2.3%	0.41%	0.04%
113	Indian Creek	\$1,343	\$5,458	\$21,482	462	\$3	\$46	1.0%	15.5%	0.00%	0.07%
114	Indian Head Park	\$175,130	\$195,012	\$269,052	3,809	\$46	\$71	5.2%	2.8%	0.52%	0.05%
115	Inverness	\$54,376	\$109,838	\$325,056	7,399	\$7	\$44	1.4%	7.2%	0.39%	0.04%
116	Island Lake	\$516,494	\$566,553	\$751,454	8,080	\$64	\$93	7.6%	3.5%	0.47%	0.10%
117	Itasca	\$3,119,196	\$2,878,397	\$1,876,896	8,649	\$361	\$217	18.4%	-7.3%	0.55%	-0.17%
118	Johnsburg	\$422,916	\$447,331	\$534,092	6,337	\$67	\$84	13.1%	3.5%	0.36%	0.04%
119	Joliet	\$17,777,506	\$18,104,585	\$19,024,644	147,433	\$121	\$129	8.7%	0.6%	1.20%	0.04%
120	Justice	\$293,669	\$486,398	\$1,232,166	12,926	\$23	\$95	4.8%	15.4%	0.57%	0.45%
121	Kaneville	\$8,731	\$14,191	\$35,311	484	\$18	\$73	11.9%	36.2%	0.00%	0.21%
122	Kenilworth	\$32,570	\$47,441	\$104,790	2,513	\$13	\$42	0.6%	1.3%	0.67%	0.02%
123	Kildeer	\$1,067,509	\$993,466	\$683,347	3,968	\$269	\$172	18.1%	-6.5%	0.20%	-0.11%
124	La Grange	\$1,243,103	\$1,269,153	\$1,345,888	15,550	\$80	\$87	4.8%	0.4%	1.06%	0.01%
125	La Grange Park	\$480,904	\$593,074	\$1,020,918	13,579	\$35	\$75	4.8%	5.4%	0.71%	0.13%
126	Lake Barrington	\$240,662	\$258,586	\$323,675	4,973	\$48	\$65	8.4%	2.9%	0.18%	0.02%
127	Lake Bluff	\$1,984,462	\$1,830,348	\$1,189,616	5,722	\$347	\$208	17.9%	-7.2%	0.51%	-0.13%
128	Lake Forest	\$1,870,763	\$1,826,080	\$1,614,400	19,375	\$97	\$83	3.0%	-0.4%	0.90%	-0.01%
129	Lake in the Hills	\$2,080,441	\$2,229,211	\$2,767,805	28,965	\$72	\$96	10.8%	3.6%	0.67%	0.08%
130	Lake Villa	\$631,465	\$675,103	\$832,661	8,741	\$72	\$95	11.8%	3.7%	0.77%	0.08%
131	Lake Zurich	\$5,649,954	\$5,282,067	\$3,734,311	19,631	\$288	\$190	17.6%	-6.0%	0.80%	-0.21%
132	Lakemoor	\$292,575	\$339,737	\$517,816	6,017	\$49	\$86	11.0%	8.5%	0.30%	0.14%
133	Lakewood	\$40,168	\$71,910	\$194,901	3,811	\$11	\$51	1.2%	4.6%	0.96%	0.07%
134	Lansing	\$4,136,626	\$4,150,000	\$4,119,427	28,331	\$146	\$145	11.4%	0.0%	1.47%	0.00%
135	Lemont	\$1,671,367	\$1,667,300	\$1,618,011	16,000	\$104	\$101	12.7%	-0.4%	0.36%	-0.01%

Effects of Proposed State Sales Tax Revenue Sharing Formula

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136	Libertyville	\$5,564,460	\$5,191,005	\$3,623,239	20,315	\$274	\$178	17.2%	-6.0%	0.44%	-0.15%
137	Lily Lake	\$5,044	\$14,641	\$51,969	993	\$5	\$52	1.9%	17.6%	0.00%	0.11%
138	Lincolnshire	\$2,129,864	\$1,975,214	\$1,329,482	7,275	\$293	\$183	13.2%	-5.0%	0.23%	-0.12%
139	Lincolnwood	\$4,395,240	\$4,065,940	\$2,693,767	12,590	\$349	\$214	16.8%	-6.5%	0.59%	-0.20%
140	Lindenhurst	\$596,994	\$714,693	\$1,161,782	14,462	\$41	\$80	11.5%	10.9%	0.23%	0.13%
141	Lisbon	\$5,247	\$9,063	\$23,840	285	\$18	\$84	1.0%	3.5%	0.24%	0.33%
142	Lisle	\$3,319,565	\$3,204,129	\$2,687,541	22,390	\$148	\$120	13.6%	-2.6%	0.36%	-0.06%
143	Lockport	\$2,366,569	\$2,435,607	\$2,657,521	24,839	\$95	\$107	15.0%	1.8%	0.72%	0.04%
144	Lombard	\$9,936,688	\$9,397,922	\$7,098,000	43,165	\$230	\$164	7.4%	-2.1%	0.63%	-0.16%
145	Long Grove	\$629,537	\$632,251	\$630,247	8,043	\$78	\$78	24.9%	0.0%	0.00%	0.00%
146	Lynwood	\$257,007	\$363,656	\$774,446	9,007	\$29	\$86	4.7%	9.4%	0.72%	0.27%
147	Lyons	\$1,049,005	\$1,092,462	\$1,240,963	10,729	\$98	\$116	8.9%	1.6%	1.88%	0.08%
148	Manhattan	\$263,039	\$324,806	\$560,439	7,051	\$37	\$79	1.4%	1.5%	0.91%	0.15%
149	Maple Park	\$58,228	\$68,922	\$109,463	1,310	\$44	\$84	4.4%	3.9%	0.76%	0.14%
150	Marengo	\$529,450	\$583,014	\$781,325	7,648	\$69	\$102	11.0%	5.2%	0.79%	0.14%
151	Markham	\$803,750	\$959,794	\$1,552,290	12,508	\$64	\$124	4.8%	4.5%	4.60%	0.43%
152	Matteson	\$6,028,996	\$5,654,615	\$4,073,949	19,009	\$317	\$214	18.7%	-6.1%	1.32%	-0.34%
153	Maywood	\$688,954	\$1,167,208	\$3,018,621	24,090	\$29	\$125	Not Available	Not Available	5.41%	0.90%
154	McCook	\$323,802	\$292,889	\$165,853	228	\$1,420	\$727	4.5%	-2.2%	1.71%	-0.12%
155	McCullom Lake	\$13,921	\$27,314	\$79,267	1,049	\$13	\$76	3.0%	14.2%	0.65%	0.28%
156	McHenry	\$5,736,149	\$5,480,289	\$4,367,709	26,992	\$213	\$162	27.9%	-6.7%	0.54%	-0.16%
157	Melrose Park	\$4,178,873	\$4,062,911	\$3,527,082	25,411	\$164	\$139	10.7%	-1.7%	1.33%	-0.08%
158	Merrionette Park	\$591,563	\$555,514	\$403,091	1,900	\$311	\$212	20.4%	-6.5%	0.92%	-0.33%
159	Mettawa	\$1,297,720	\$1,171,708	\$654,307	547	\$2,372	\$1,196	49.3%	-24.5%	0.10%	-0.49%
160	Midlothian	\$1,132,896	\$1,259,032	\$1,728,303	14,819	\$76	\$117	10.5%	5.5%	1.69%	0.22%
161	Millbrook	\$15,718	\$18,541	\$29,235	335	\$47	\$87	19.0%	16.4%	0.00%	0.16%
162	Millington	\$7,066	\$16,543	\$53,364	665	\$11	\$80	8.1%	53.4%	0.12%	0.36%

Effects of Proposed State Sales Tax Revenue Sharing Formula											
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163	Minooka	\$1,446,662	\$1,429,898	\$1,335,585	10,924	\$132	\$122	12.4%	-0.9%	0.70%	-0.03%
164	Mokena	\$2,710,701	\$2,633,219	\$2,276,824	18,740	\$145	\$121	23.8%	-3.8%	0.19%	-0.05%
165	Monee	\$421,509	\$449,647	\$550,953	5,148	\$82	\$107	6.3%	1.9%	1.16%	0.11%
166	Montgomery	\$2,455,242	\$2,441,598	\$2,339,278	18,438	\$133	\$127	13.9%	-0.7%	0.37%	-0.02%
167	Morton Grove	\$3,289,779	\$3,197,497	\$2,771,802	23,270	\$141	\$119	9.5%	-1.5%	1.21%	-0.05%
168	Mount Prospect	\$10,196,693	\$9,769,349	\$7,898,774	54,167	\$188	\$146	14.2%	-3.2%	1.20%	-0.11%
169	Mundelein	\$4,390,804	\$4,320,599	\$3,958,985	31,064	\$141	\$127	12.8%	-1.3%	1.18%	-0.04%
170	Naperville	\$25,966,390	\$24,745,866	\$19,466,492	141,853	\$183	\$137	15.0%	-3.8%	0.71%	-0.09%
171	New Lenox	\$3,402,793	\$3,338,872	\$3,021,525	24,394	\$139	\$124	18.0%	-2.0%	0.26%	-0.05%
172	Newark	\$103,841	\$107,249	\$118,463	992	\$105	\$119	17.9%	2.5%	0.14%	0.06%
173	Niles	\$13,107,573	\$12,078,813	\$7,804,498	29,803	\$440	\$262	24.6%	-9.9%	0.31%	-0.33%
174	Norridge	\$4,008,882	\$3,760,057	\$2,709,461	14,572	\$275	\$186	29.2%	-9.5%	0.09%	-0.21%
175	North Aurora	\$3,252,464	\$3,117,459	\$2,525,890	16,760	\$194	\$151	19.7%	-4.4%	0.38%	-0.13%
176	North Barrington	\$56,117	\$74,148	\$143,349	3,047	\$18	\$47	3.6%	5.6%	0.17%	0.03%
177	North Chicago	\$2,690,266	\$3,342,788	\$5,833,821	32,574	\$83	\$179	10.3%	12.1%	2.62%	1.19%
178	North Riverside	\$4,421,044	\$4,044,067	\$2,485,434	6,672	\$663	\$373	28.4%	-12.4%	0.23%	-0.59%
179	Northbrook	\$8,259,020	\$7,699,178	\$5,350,611	33,170	\$249	\$161	14.0%	-4.9%	0.52%	-0.09%
180	Northfield	\$1,542,944	\$1,429,215	\$954,815	5,420	\$285	\$176	13.4%	-5.1%	0.48%	-0.08%
181	Northlake	\$3,004,709	\$2,848,172	\$2,177,581	12,323	\$244	\$177	12.3%	-3.4%	1.16%	-0.21%
182	Oak Brook	\$10,457,375	\$9,466,300	\$5,391,959	7,883	\$1,327	\$684	35.3%	-17.1%	0.00%	-0.29%
183	Oak Forest	\$1,766,396	\$1,999,659	\$2,874,055	27,962	\$63	\$103	7.8%	4.9%	1.21%	0.19%
184	Oak Lawn	\$9,509,504	\$9,292,105	\$8,254,058	56,690	\$168	\$146	14.1%	-1.9%	1.34%	-0.08%
185	Oak Park	\$3,279,338	\$3,530,622	\$4,445,042	51,878	\$63	\$86	4.0%	1.4%	1.57%	0.06%
186	Oakbrook Terrace	\$1,628,296	\$1,481,122	\$874,575	2,134	\$763	\$410	14.3%	-6.6%	0.26%	-0.24%
187	Oakwood Hills	\$5,771	\$28,744	\$118,223	2,083	\$3	\$57	0.8%	15.4%	0.35%	0.16%
188	Old Mill Creek	\$1,605	\$3,144	\$9,112	178	\$9	\$51	1.2%	5.5%	0.27%	0.08%
189	Olympia Fields	\$712,348	\$692,210	\$599,425	4,988	\$143	\$120	9.2%	-1.5%	1.14%	-0.05%

Effects of Proposed State Sales Tax Revenue Sharing Formula

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190	Orland Hills	\$1,300,490	\$1,268,126	\$1,115,899	7,149	\$182	\$156	19.8%	-2.8%	0.27%	-0.11%
191	Orland Park	\$16,929,398	\$15,790,559	\$11,010,499	56,767	\$298	\$194	18.4%	-6.4%	0.66%	-0.21%
192	Oswego	\$4,780,265	\$4,665,051	\$4,120,110	30,355	\$157	\$136	30.5%	-4.2%	0.14%	-0.07%
193	Palatine	\$7,043,770	\$7,105,536	\$7,205,547	68,557	\$103	\$105	9.8%	0.2%	0.88%	0.01%
194	Palos Heights	\$1,139,506	\$1,162,707	\$1,230,399	12,515	\$91	\$98	6.9%	0.6%	0.41%	0.02%
195	Palos Hills	\$661,155	\$799,149	\$1,324,105	17,484	\$38	\$76	6.0%	6.0%	1.12%	0.12%
196	Palos Park	\$632,284	\$612,967	\$524,986	4,847	\$130	\$108	9.9%	-1.7%	0.51%	-0.04%
197	Park City	\$327,874	\$508,563	\$1,206,692	7,570	\$43	\$159	9.6%	25.6%	0.12%	1.43%
198	Park Forest	\$305,816	\$793,498	\$2,689,341	21,975	\$14	\$122	1.0%	7.5%	5.83%	1.06%
199	Park Ridge	\$3,110,978	\$3,154,723	\$3,263,110	37,480	\$83	\$87	6.6%	0.3%	0.78%	0.01%
200	Peotone	\$591,276	\$587,962	\$563,210	4,142	\$143	\$136	20.4%	-1.0%	0.84%	-0.03%
201	Phoenix	\$20,879	\$120,847	\$510,304	1,964	\$11	\$260	0.7%	16.8%	5.72%	6.37%
202	Pingree Grove	\$100,698	\$147,362	\$327,341	4,532	\$22	\$72	2.2%	4.9%	0.17%	0.18%
203	Plainfield	\$4,132,296	\$4,161,826	\$4,194,349	39,581	\$104	\$106	11.3%	0.2%	0.41%	0.00%
204	Plano	\$1,284,254	\$1,307,496	\$1,372,458	10,856	\$118	\$126	15.4%	1.1%	0.68%	0.04%
205	Plattville	\$195	\$3,734	\$17,530	242	\$1	\$72	Not Available	Not Available	0.00%	0.34%
206	Port Barrington	\$18,348	\$32,276	\$86,226	1,517	\$12	\$57	2.2%	8.1%	0.21%	0.11%
207	Posen	\$231,216	\$326,977	\$695,820	5,987	\$39	\$116	4.8%	9.6%	1.13%	0.59%
208	Prairie Grove	\$333,819	\$317,930	\$249,286	1,904	\$175	\$131	20.6%	-5.2%	0.36%	-0.08%
209	Prospect Heights	\$669,136	\$786,703	\$1,231,828	16,256	\$41	\$76	5.1%	4.2%	0.05%	0.10%
210	Richmond	\$317,035	\$306,940	\$261,228	1,874	\$169	\$139	14.8%	-2.6%	0.77%	-0.09%
211	Richton Park	\$353,016	\$557,953	\$1,350,147	13,646	\$26	\$99	4.3%	12.2%	1.19%	0.47%
212	Ringwood	\$29,077	\$34,317	\$54,170	836	\$35	\$65	12.6%	10.9%	0.18%	0.06%
213	River Forest	\$1,590,834	\$1,535,034	\$1,285,594	11,172	\$142	\$115	7.7%	-1.5%	0.97%	-0.05%
214	River Grove	\$860,528	\$903,344	\$1,053,115	10,227	\$84	\$103	7.1%	1.6%	1.05%	0.07%
215	Riverdale	\$237,508	\$533,351	\$1,682,390	13,549	\$18	\$124	1.6%	9.4%	3.81%	1.04%
216	Riverside	\$263,363	\$328,008	\$574,855	8,875	\$30	\$65	2.3%	2.8%	1.42%	0.08%

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217	Riverwoods	\$199,921	\$207,941	\$235,220	3,660	\$55	\$64	4.7%	0.8%	0.10%	0.01%
218	Robbins	\$59,517	\$174,722	\$622,831	5,337	\$11	\$117	1.5%	14.6%	2.10%	0.98%
219	Rockdale	\$634,751	\$596,750	\$435,850	1,976	\$321	\$221	33.7%	-10.6%	0.24%	-0.38%
220	Rolling Meadows	\$2,808,563	\$2,766,075	\$2,544,199	24,099	\$117	\$106	7.3%	-0.7%	1.16%	-0.02%
221	Romeoville	\$4,083,496	\$4,149,298	\$4,324,257	39,680	\$103	\$109	7.3%	0.4%	0.86%	0.02%
222	Roselle	\$2,073,763	\$2,113,546	\$2,227,228	22,763	\$91	\$98	10.3%	0.8%	0.52%	0.02%
223	Rosemont	\$2,468,045	\$2,256,182	\$1,380,557	4,202	\$587	\$329	3.1%	-1.4%	1.65%	-0.32%
224	Round Lake	\$398,813	\$619,145	\$1,470,462	18,289	\$22	\$80	3.8%	10.1%	0.87%	0.26%
225	Round Lake Beach	\$3,277,249	\$3,444,247	\$4,029,991	28,175	\$116	\$143	15.6%	3.6%	0.54%	0.17%
226	Round Lake Heights	\$70,550	\$105,685	\$241,301	2,676	\$26	\$90	5.4%	13.1%	0.19%	0.34%
227	Round Lake Park	\$234,285	\$370,987	\$899,438	7,505	\$31	\$120	5.2%	14.7%	0.81%	0.75%
228	Sandwich	\$963,362	\$964,832	\$951,298	7,421	\$130	\$128	12.7%	-0.2%	0.69%	-0.01%
229	Sauk Village	\$301,916	\$505,425	\$1,293,074	10,506	\$29	\$123	2.7%	8.8%	2.17%	0.85%
230	Schaumburg	\$25,842,465	\$23,929,593	\$15,952,545	74,227	\$348	\$215	26.4%	-10.1%	0.53%	-0.22%
231	Schiller Park	\$1,855,491	\$1,797,548	\$1,534,461	11,793	\$157	\$130	7.7%	-1.3%	1.67%	-0.07%
232	Shorewood	\$2,872,964	\$2,759,831	\$2,261,155	15,615	\$184	\$145	22.3%	-4.8%	0.25%	-0.11%
233	Skokie	\$11,945,030	\$11,388,770	\$8,980,457	64,784	\$184	\$139	14.2%	-3.5%	0.89%	-0.10%
234	Sleepy Hollow	\$22,417	\$54,983	\$181,544	3,304	\$7	\$55	1.2%	8.3%	0.35%	0.12%
235	South Barrington	\$688,718	\$654,108	\$505,355	4,565	\$151	\$111	9.6%	-2.6%	0.44%	-0.03%
236	South Chicago Heights	\$810,696	\$789,016	\$688,249	4,139	\$196	\$166	14.1%	-2.1%	2.01%	-0.14%
237	South Elgin	\$3,232,042	\$3,164,900	\$2,838,408	21,985	\$147	\$129	20.4%	-2.5%	0.46%	-0.06%
238	South Holland	\$1,561,532	\$1,711,348	\$2,264,400	22,030	\$71	\$103	4.3%	1.9%	2.11%	0.14%
239	Spring Grove	\$494,477	\$505,711	\$539,637	5,778	\$86	\$93	10.9%	1.0%	0.25%	0.02%
240	St. Charles	\$8,866,753	\$8,300,640	\$5,915,461	32,974	\$269	\$179	18.4%	-6.1%	0.73%	-0.18%
241	Steger	\$518,394	\$636,393	\$1,086,218	9,570	\$54	\$114	7.3%	7.9%	1.26%	0.38%
242	Stickney	\$493,312	\$539,987	\$712,153	6,786	\$73	\$105	6.7%	3.0%	2.12%	0.14%
243	Stone Park	\$217,783	\$292,506	\$579,572	4,946	\$44	\$117	4.4%	7.4%	3.08%	0.55%

Effects of Proposed State Sales Tax Revenue Sharing Formula											
	Municipality	2010 Disbursements	Year 1	Year 5	2010 Population	2010 Disbursements per Capita	Year 5 Disbursements per Capita	2010 Disbursements as a % of Total Revenue	Year 5 % Change in Total Revenues	2009 Property Tax Rate	Year 5 Change as a % of Equalized Assessed Value
244	Streamwood	\$3,403,054	\$3,577,343	\$4,189,013	39,858	\$85	\$105	13.2%	3.1%	0.85%	0.07%
245	Sugar Grove	\$585,195	\$625,126	\$769,151	8,997	\$65	\$85	5.1%	1.6%	0.43%	0.05%
246	Summit	\$1,061,915	\$1,133,413	\$1,391,015	11,054	\$96	\$126	11.1%	3.4%	1.51%	0.17%
247	Symerton	\$910	\$2,274	\$7,575	87	\$10	\$87	4.6%	33.6%	0.08%	0.45%
248	Third Lake	\$139,833	\$138,064	\$128,371	1,182	\$118	\$109	36.1%	-3.0%	0.11%	-0.02%
249	Thornton	\$102,956	\$119,701	\$182,947	2,338	\$44	\$78	2.4%	1.8%	2.50%	0.10%
250	Tinley Park	\$10,106,889	\$9,764,237	\$8,225,759	56,703	\$178	\$145	18.7%	-3.5%	1.26%	-0.10%
251	Tower Lakes	\$2,944	\$14,545	\$59,730	1,283	\$2	\$47	0.3%	6.1%	0.68%	0.08%
252	Trout Valley	\$824	\$5,879	\$25,581	537	\$2	\$48	0.9%	25.6%	0.00%	0.09%
253	Union	\$31,924	\$35,104	\$46,869	580	\$55	\$81	6.9%	3.2%	0.31%	0.07%
254	University Park	\$386,037	\$475,334	\$815,871	7,129	\$54	\$114	Not Available	Not Available	4.00%	0.40%
255	Vernon Hills	\$10,570,921	\$9,755,197	\$6,362,454	25,113	\$421	\$253	42.6%	-17.0%	0.00%	-0.33%
256	Villa Park	\$4,635,607	\$4,425,202	\$3,511,910	21,904	\$212	\$160	14.5%	-3.5%	0.98%	-0.16%
257	Virgil	\$11,107	\$14,192	\$25,998	329	\$34	\$79	7.4%	9.9%	0.24%	0.17%
258	Volo	\$538,008	\$515,105	\$415,021	2,929	\$184	\$142	14.1%	-3.2%	0.45%	-0.10%
259	Wadsworth	\$463,083	\$455,171	\$415,051	3,815	\$121	\$109	31.2%	-3.2%	0.01%	-0.03%
260	Warrenville	\$1,562,408	\$1,568,532	\$1,561,166	13,140	\$119	\$119	6.7%	0.0%	0.55%	0.00%
261	Wauconda	\$1,400,308	\$1,415,680	\$1,447,626	13,603	\$103	\$106	11.5%	0.4%	0.86%	0.01%
262	Waukegan	\$8,090,408	\$8,735,268	\$11,088,410	89,078	\$91	\$124	9.0%	3.3%	1.64%	0.19%
263	Wayne	\$23,532	\$41,371	\$110,474	2,431	\$10	\$45	1.4%	5.1%	0.27%	0.04%
264	West Chicago	\$2,848,950	\$2,898,139	\$3,032,998	27,086	\$105	\$112	9.8%	0.6%	0.43%	0.02%
265	West Dundee	\$2,258,356	\$2,110,135	\$1,486,904	7,331	\$308	\$203	20.5%	-7.0%	1.02%	-0.26%
266	Westchester	\$950,517	\$1,034,119	\$1,341,156	16,718	\$57	\$80	5.2%	2.1%	1.01%	0.06%
267	Western Springs	\$737,553	\$782,094	\$941,052	12,975	\$57	\$73	4.7%	1.3%	0.77%	0.03%
268	Westmont	\$6,207,148	\$5,850,864	\$4,337,214	24,685	\$251	\$176	23.0%	-6.9%	0.72%	-0.19%
269	Wheaton	\$5,579,120	\$5,568,597	\$5,415,975	52,894	\$105	\$102	10.9%	-0.3%	0.83%	-0.01%
270	Wheeling	\$4,662,394	\$4,614,512	\$4,334,524	37,648	\$124	\$115	9.1%	-0.6%	0.77%	-0.02%

Effects of Proposed State Sales Tax Revenue Sharing Formula

	Municipality	2010 Disbursements	Year 1	Year 5	2010 Population	2010 Disbursements per Capita	Year 5 Disbursements per Capita	2010 Disbursements as a % of Total Revenue	Year 5 % Change in Total Revenues	2009 Property Tax Rate	Year 5 Change as a % of Equalized Assessed Value
271	Willow Springs	\$145,945	\$188,949	\$353,748	5,524	\$26	\$64	1.6%	2.3%	0.87%	0.09%
272	Willowbrook	\$3,090,479	\$2,859,909	\$1,898,876	8,540	\$362	\$222	33.7%	-13.0%	0.01%	-0.24%
273	Wilmette	\$2,901,049	\$2,833,262	\$2,510,873	27,087	\$107	\$93	8.1%	-1.1%	0.58%	-0.02%
274	Wilmington	\$870,776	\$861,693	\$808,853	5,724	\$152	\$141	6.4%	-0.5%	0.71%	-0.05%
275	Winfield	\$419,944	\$471,528	\$664,307	9,080	\$46	\$73	5.7%	3.3%	0.40%	0.06%
276	Winnetka	\$1,038,550	\$1,023,528	\$944,174	12,187	\$85	\$77	4.0%	-0.4%	0.68%	-0.01%
277	Winthrop Harbor	\$274,449	\$335,542	\$568,315	6,742	\$41	\$84	4.7%	5.0%	0.91%	0.17%
278	Wonder Lake	\$35,351	\$82,099	\$263,709	4,026	\$9	\$66	0.6%	4.1%	0.31%	0.20%
279	Wood Dale	\$2,574,346	\$2,447,737	\$1,902,475	13,770	\$187	\$138	12.4%	-3.2%	0.36%	-0.09%
280	Woodridge	\$4,292,062	\$4,219,547	\$3,850,898	32,971	\$130	\$117	14.2%	-1.5%	0.53%	-0.04%
281	Woodstock	\$3,224,223	\$3,225,120	\$3,164,131	24,770	\$130	\$128	15.3%	-0.3%	1.38%	-0.01%
282	Worth	\$792,987	\$876,445	\$1,186,068	10,789	\$73	\$110	6.8%	3.4%	1.36%	0.18%
283	Yorkville	\$2,533,641	\$2,472,626	\$2,183,996	16,921	\$150	\$129	17.7%	-2.4%	0.65%	-0.06%
284	Zion	\$2,383,256	\$2,547,176	\$3,138,800	24,413	\$98	\$129	10.4%	3.3%	1.50%	0.18%
	Amount Set Aside for Multijurisdictional Needs	\$0	\$0	\$19,391,784		\$0.00	\$2.45				
	Average	\$3,414,046	\$3,414,046	\$3,345,765	27,883	\$178	\$148	11.6%	1.3%	1.0%	
	Maximum	\$212,004,565	\$222,704,734	\$260,195,301	2,695,598	\$6,709	\$3,318	49.3%	53.4%	7.8%	
	75th Percentile	\$3,403,232	\$3,459,628	\$3,140,783	24,317	\$181	\$147	15.4%	4.3%	1.2%	
	Median	\$1,265,123	\$1,304,351	\$1,385,786	11,152	\$100	\$114	10.3%	0.6%	0.7%	
	25th Percentile	\$314,230	\$409,235	\$539,365	4,557	\$46	\$90	5.1%	-3.0%	0.4%	
	Minimum	\$195	\$2,274	\$7,575	87	\$1	\$42	0.3%	-24.5%	0.0%	

Note: Total revenues exclude revenues to enterprise, fiduciary, and internal service funds.

Source: Illinois Office of the Comptroller; Illinois Department of Revenue; Cook, DuPage, Kane, Kendall, Lake, McHenry, and Will County Clerk's Offices; Cook County Treasurer's Office