

DRAFT



# THE CIVIC FEDERATION

FY2021 COMPLETED  
PROJECTS



DATE

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# INTRODUCTION

This summary of completed projects during fiscal year 2021 lists major research projects concluded during the Civic Federation's fiscal year 2021 from October 1, 2020 to September 30, 2021. During this fiscal year, the Civic Federation continued to direct much of its research toward analyzing the financial impact of the COVID-19 pandemic and associated economic recession on the State of Illinois, City of Chicago, Cook County, Chicago Public Schools and other local governments. Much of this work appeared as blog posts and while this report usually does not include blog posts, since coronavirus posts made up such a large portion of research work this year, it is summarized here as the major research project it was. Several major projects continued to be postponed due to the pandemic and staff turnover.

This summary does not include work related to involvement in outside committees and working groups. A significant amount of research staff time is spent preparing answers to media questions, providing content for public presentations by the President, researching and reviewing the work of outside task forces on which the President or Vice President sit, writing blog posts, preparing committee meeting materials, training new staff and compiling data related to board member requests.

The intended audience for Civic Federation research is public officials, legislators, taxpayers, media and the general public.

The Civic Federation published 17 projects in FY2021. There were eight annual projects and nine research reports, position statements and issue briefs completed during FY2021.

Research direction and guidance is provided by the Civic Federation Research Committee, which is chaired by Daniel Lynch, and by policy committees such as the State Budget, Pension, Property Tax, Local Government, Healthcare, Debt and Infrastructure and Criminal Justice Committees. The Civic Federation Executive Committee and Board of Directors make final decisions on positions taken and recommendations made as a result of the Federation's research.

The staff members responsible for research in FY2021 were Senior Research Associate Annie McGowan, Senior Research Associate Alana Warren, Senior Analyst Laurie Cohen and Manager of Local Government Research Mark Patoska. Project Manager Roland Calia and Vice President and Director of Research Sarah Wetmore conduct research as well as provide guidance and quality control.

All projects completed by research staff were edited and publicized by Civic Federation Communications Director Katy Broom. President Laurence Msall provides final oversight and presents research findings to policymakers and the media.

All completed research reports are made available to the public free of charge at [civicfed.org](https://civicfed.org).

## COMPLETED FY2021 RESEARCH PROJECTS

The Civic Federation published 17 reports in FY2021, including eight annual projects and nine research reports, position statements and issue briefs. The Federation also published 10 blog posts and other research products in response to the COVID-19 pandemic. The summary does not include letters sent to elected officials on various issues, legislation drafted, research done for responses to media inquiries and research conducted for weekly Civic Federation blog posts not relate to the pandemic. The blog posts describe current events, provide short-form and new research findings and summarize longer research reports. Between October 1, 2020 and September 30, 2021 the blog had a total of 38 posts.

This summary also does not include staff research for internal committees or the external commissions on which Civic Federation President Laurence Msall served in FY2021.

All media citations and web metrics are from the date of a publication's public release through September 30, 2021. More recent publications will have fewer media citations and webpage views than those released earlier in the fiscal year.

## ANNUAL BUDGET ANALYSES

The Civic Federation produced analyses of three local government budgets and the Governor's proposed FY2022 State of Illinois budget. It also completed a series of blog posts analyzing the enacted FY2022 State budget.

### City of Chicago FY2021 Proposed Budget: Analysis and Recommendations

November 16, 2020  
111 pages

The Civic Federation offered qualified support for Mayor Lightfoot's proposed FY2021 local funds budget of \$9.8 billion. It was reasonable within the context of the extreme uncertainty surrounding the pandemic crisis, which severely limited the City's options. The Federation supported Mayor Lightfoot's goals of attempting to balance the City's short-term financial needs without overburdening an already fragile economy. The support was qualified because the Federation could not independently verify the City's contention that the extraordinarily large debt restructuring it was to rely on to close its FY2020 and FY2021 deficits was sustainable. Details had not been finalized or made public to show that there would be net present value savings on the transaction. The Civic Federation contended taxpayers would be better served if the City shared scenario plans and additional details associated with the proposed scoop-and-toss debt refinancing and recommended members of the City Council request such data.

Audience: City of Chicago Mayor, City Council, budget staff, taxpayers, media and the general public.

Media Metrics: The report was cited on WTTW.com, WGN9, ABC7 Chicago, and in the *Chicago Sun Times*, and *The Bond Buyer*, among others. The report webpage was viewed 983 times by 892 unique users.

Researchers: Mark Patoska, Annie McGowan, Roland Calia, Sarah Wetmore

## Cook County FY2021 Executive Budget Recommendation: Analysis and Recommendations

November 19, 2020  
108 pages

The Civic Federation supported the Cook County FY2021 Executive Budget Recommendation of \$6.92 billion because it reflected the foresighted work Cook County has done over the past several years to establish a structurally balanced budget, which has positioned the County well to endure the financial crisis caused by the COVID-19 pandemic. The County has built up its general operating reserves consistently since FY2014, primarily by revenues outpacing expenditures annually. At the end of FY2020, the County projects it will have \$552.9 million in General Fund reserves, which is nearly four months of operating expenditures—well above the Government Finance Officers Association best practice guidance of two months' worth of reserves.

The FY2021 budget proposal closed a total budget deficit of \$409.2 million. The \$222 million General Fund budget gap, caused by revenue losses in economically sensitive revenue sources related to the pandemic, was closed through the elimination of 659 vacant positions, the one-time use of General Fund reserves, federal coronavirus funding, higher than anticipated tax increment financing (TIF) surplus revenue from the City of Chicago and higher than anticipated sales tax revenue. The \$187 million Health Fund budget gap was closed through a combination of expenditure reductions, including 130 layoffs, and new revenue, including an increase in the property tax allocation from the County.

Audience: Cook County President, Board of Commissioners, budget staff, taxpayers, media and the general public.

Media Metrics: The report was cited in the *Chicago Tribune*, WBEZ and *The Bond Buyer*, among others. The report webpage was viewed 303 times by 281 unique users.

Researchers: Annie McGowan, Laurie Cohen, Mark Patoska, Roland Calia, Sarah Wetmore

## State of Illinois FY2022 Recommended Operating and Capital Budgets: Analysis and Recommendations

May 13, 2021  
51 pages

The Civic Federation considered the Governor's FY2022 budget recommendation to be a reasonable one-year short term response to pandemic-stressed financial and economic situation. It had many positive elements, such as holding most areas of agency spending flat at a time of uncertain revenues and it made the full statutorily required pension payment. In addition, it appropriately shifted some capital funds to the operating budget for one year. Unfortunately, however, the budget did not begin to address the State's long-term structural problems, such as its massive unfunded pension liabilities. The Civic Federation did not find eliminating business tax treatments during a recession to be sound fiscal policy. Raising taxes in a recession on businesses or individuals is counterproductive to achieving an economic recovery. Reducing state assistance to cash strapped local governments makes it harder for them to meet their obligations in a time of fiscal distress and may well force property tax increases.

Given that the State of Illinois will be receiving \$8.1 billion in revenue support from the federal American Rescue Plan Act, the Civic Federation noted it could support the Governor's FY2022 proposed budget if it were revised to remove the business tax changes. The revenues needed to fill that gap could instead come from federal stimulus funds as a one-time revenue source to match the historic and short-term drop in revenue due to the pandemic. The Federation cautioned that stimulus funds primarily should be used to stabilize the State's financial position. They should not be used to add expensive new recurring programs that do not have a recurring revenue source.

Audience: State of Illinois Governor, General Assembly, budget staff, taxpayers, media and the general public.

Media Metrics: The report was cited in *The State Journal-Register*, WTTW, *Chicago Tribune*, and *Crain's Chicago Business*, among others. The report webpage was viewed 286 times by 250 unique users.

Researchers: Roland Calia, Sarah Wetmore

## **State of Illinois Enacted FY2022 Budget Analysis: Blog Series**

July-September 2021

The Civic Federation analyzed the State's enacted budget for FY2022, which was passed during the last days of session at the end of May with limited input from the public, through a multi-month series of blog posts examining the budget's revenues, expenditures and proposed capital spending.

Audience: State of Illinois Governor, General Assembly, budget staff, taxpayers, media and the general public.

Media Metrics: These blogs were cited in *The State Journal-Register*, *Crain's Chicago Business*, *Chicago Sun-Times*, WTTW, and the *Chicago Tribune*. The blogs' pages were viewed 556 times by 494 unique viewers.

Researchers: Roland Calia, Alana Warren, Sarah Wetmore

## **Chicago Public Schools FY2022 Budget: Analysis and Recommendations**

July 28, 2021

84 pages

The Civic Federation supported the Chicago Public Schools (CPS) proposed budget of \$9.3 billion for FY2022 because it is balanced and reinforced by federal COVID-19 relief funding. CPS, along with all other state and local government agencies in the United States, has for the past year endured a once-in-a-century crisis and pandemic and related economic and educational disruption. Despite the challenges brought on by COVID-19, the CPS budget made strides toward structural balance and laid out plans for investments that will directly address the needs of students most impacted by the pandemic. However, the budget represented an increase of 10.8%, or \$907.1 million, over the prior year's budget and the Federation is concerned about the District's ability to support new investments and the overall long-term sustainability of CPS' budget after federal relief funds expire in 2024.

Audience: Chicago Public Schools CEO, Board of Education, budget staff, taxpayers, media and the general public.

Media Metrics: The report was cited in *The Bond Buyer*, the *Chicago Tribune*, *Crain's Chicago Business*, and *Chicago Sun-Times* among others. The report webpage was viewed 285 times by 252 unique users.

Researchers: Annie McGowan, Roland Calia, Alana Warren, Sarah Wetmore

## OTHER LOCAL GOVERNMENTS

As outlined in the FY2021 Research Work Plan, researchers continued to monitor the local governments that were not prioritized to receive a full budget analysis.

## ANNUAL REPORTS

The Federation published the following three annual research reports:

### Estimated Full Value of Real Property in Cook County: 2009-2018

October 30, 2020

19 pages

This report provides estimates of the full market value of real property in Cook County from 2009-2018 and shows how property value is spread among the City of Chicago, northern suburbs and southern suburbs.

Audience: Local government executives and legislative bodies, local government CFOs, taxpayers, media and the general public

Media Metrics: This report was cited on ABC7 Chicago and in *Crain's Chicago Business*, among others. The report webpage was viewed 210 times by 190 unique users.

Researcher: Mark Patoska

### Selected Consumer Taxes in the City of Chicago

February 10, 2021

33 pages

This annual brief provides a compilation of selected consumer taxes, including rates and descriptions, in place in the City of Chicago as of January 1, 2021. The taxes in this report are grouped under the following categories: sales taxes, tobacco-related taxes, beverage-related taxes, utility-related taxes, accommodations-related taxes, transportation-related taxes and other taxes.

Audience: Local government executives and legislative bodies, taxpayers, media and the general public.

Media Metrics: The report webpage was viewed 195 times by 175 unique users.

Researchers: Mark Patoska, Annie McGowan

## Estimated Effective Property Tax Rates 2009-2018: Selected Municipalities in Northeastern Illinois

March 12, 2021  
14 pages

This annual report compares estimated effective property tax rates in the six-county region of northeastern Illinois between 2009 and 2018, the last year for which complete data are available. Among the 12 selected Cook County communities, the Civic Federation found Harvey had the highest effective tax rate for residential properties at 6.84% in tax year 2018, and Chicago had the lowest effective tax rate for residential property at 1.76%.

This Civic Federation report also found that six of the 12 selected Cook County communities experienced decreases in their residential effective property tax rates in tax year 2018, compared to the previous year. All Cook County communities experienced increases in commercial effective property tax rates.

The full report also analyzes trends for selected communities in the collar counties of DuPage, Kane, Lake, Will and McHenry. Among these communities, Waukegan had the highest 2018 effective property tax rate at 3.57% and Oak Brook had the lowest rate at 1.07%.

Audience: Local government executives and legislative bodies, local government CFOs, taxpayers, media and the general public

Media Metrics: This report was viewed 915 times by 812 unique viewers.

Researcher: Mark Patoska

## REPORTS, FORUMS, POSITION STATEMENTS, ISSUE BRIEFS AND SPECIAL PROJECTS

In addition to our annual projects, the Civic Federation also published the following reports, issue briefs, position statements, special projects and conference.

### Civic Federation Position Statement on Proposed Illinois Constitutional Amendment for a Graduated Income Tax

October 20, 2020

The Civic Federation opposed the proposed Illinois constitutional amendment to allow for a graduated income tax. The enacted rate structure was far from best economic practice, the significant shift in the state's tax code is not part of a comprehensive plan and the proceeds will provide very little assistance, if any, to struggling local governments and pension funds.

Audience: State of Illinois voters, Governor, General Assembly, media, and the general public

Media Metrics: This issue brief was cited by the *Chicago Tribune*, *Chicago Sun-Times*, Bloomberg Law, *Crain's Chicago Business*, and Capitol Fax This report was viewed 967 times by 885 unique viewers.

Researchers: Katy Broom, Roland Calia, Laurie Cohen



## The Graduated Income Tax Proposal: An Issue Brief

October 23, 2020  
34 pages

Voters on November 3, 2020 were to decide whether the structure of the income tax in Illinois should undergo a major change. The issue is highly controversial, and the decision will have a long-lasting impact on the State's finances and its taxpayers. The issue brief was intended to provide voters with the information needed to make their own decisions on the question. Although the Civic Federation took a position against the tax amendment, the brief was based on blog posts and other material compiled before that policy decision.

Audience: State of Illinois voters

Media Metrics: This issue brief was cited by the *Chicago Tribune*, *Chicago Sun-Times*, Bloomberg Law, *Crain's Chicago Business*, and Capitol Fax. This issue brief was viewed 484 times by 419 unique viewers.

Researchers: Laurie Cohen, Roland Calia

## Cook County Circuit Court Clerk Candidate Forum

October 26, 2020

Chicago Appleseed, Chicago Council of Lawyers and the Civic Federation co-hosted a discussion with the candidates for Clerk of the Circuit Court of Cook County. Topics covered included the recommendations included in the recently published report by the three organizations, *New Directions for the Office of the Clerk of the Cook County Circuit Court: Recommendations for Planning and Transitioning to New Leadership*, and their plans for improving efficiency, transparency and accessibility of the Clerk's Office.

Audience: Taxpayers, media and the general public.

Media Metrics: This forum's recap was viewed 161 times by 151 unique viewers. The forum's recording was viewed 433 times.

Organizer: Annie McGowan

## An Inventory of Local Governments in Illinois

February 25, 2021  
256 pages

The purpose of this report is to compile information about local governments in Illinois in one clearinghouse in order to facilitate future efforts by local government officials, state legislators, civic groups and other interested parties to streamline local government and reduce the tax burden on property owners. The Civic Federation used three primary sources of information to produce the most comprehensive list of local governments in Illinois. These are the Government Master Address File (GMAF) from the U.S. Census Bureau's 2017 Census of Governments, the Illinois State Comptroller's registry of local governments and information provided to the Civic Federation by the Illinois Department of Revenue.

By compiling and analyzing the data from these various reporting agencies, the Civic Federation has identified a total of 8,923 units of local government in Illinois as of 2019. The 8,923 units of

local government include 2,826 general purpose governments, which include counties, townships and municipalities, and 6,097 special purpose governments, which include school districts, fire protection districts, street lighting districts, public library districts and other limited purpose governments. This list is purposefully as inclusive as possible so as to provide a comprehensive view of the totality of local governments in Illinois.

In addition to providing a comprehensive list of local governments in Illinois, this report provides the reader with an overview of the different types of local governments and their reliance on property taxes and other sources of revenue to fund operations. This report also provides population characteristics of local governments as well as a comparison of the number of local governments in Illinois to other selected states. The four appendices in this report provide:

- A list of local governments that were delinquent in filing their annual financial reports with the Illinois Comptroller;
- Entries included in any of the three reporting agencies listings, but excluded from the Civic Federation's unique list of local governments and why they were excluded;
- Detailed information on the differences in governance structures of local governments; and
- Statutory procedures for annexing, consolidating and dissolving units of local government in Illinois.

Audience: State and local government elected and appointed officials, government employees, taxpayers, media and the general public.

Media Metrics: This report was cited by the *Chicago Sun-Times*, NPR Illinois, *The (Champaign) News-Gazette* and *Crain's Chicago Business*. This report was viewed 3,043 times by 2,715 unique viewers.

Researcher: Mark Patoska

## **New Directions for the Office of the Clerk of the Cook County Circuit Court: First 100 Days Progress Report**

April 28, 2021

16 pages

In September 2020, the Chicago Appleseed Center for Fair Courts, Chicago Council of Lawyers and the Civic Federation released *New Directions for the Office of the Clerk of the Cook County Circuit Court: Recommendations for Planning and Transitioning to New Leadership*. The *New Directions* report provided a comprehensive set of recommendations for the Circuit Court Clerk across a variety of areas including management, technology, transparency, ethics and public access. The report included an ambitious timeline of recommendations to be completed within the new officeholder's first 30 days, first six months, and first year in office. Illinois State Senator Iris Martinez was elected and took office as Clerk of the Circuit Court of Cook County on December 1, 2020.

This report serves as the first of three planned updates on reform initiatives undertaken by the new Clerk, Iris Martinez, within her first 100 days in office (December 1, 2020 through March 10, 2021) and progress made on implementing the recommendations identified in the *New Directions* report. The coalition intended to complete the first transition report based on the Clerk's first 30 days in office. However, in January 2021 the Clerk's Office said it would need additional time to address immediate operational and management issues inherited from the

previous clerk, as well as the impact of COVID-19, before being able to provide information and answer our questions about the Clerk's initial priorities. Therefore, a 100-day report was produced in place of the planned 30-day report. After submitting a list of written questions in January 2021 and several follow-up requests for responses to those questions, the coalition received responses on March 31, 2021.

The Clerk did not respond to several requests for a meeting or an invitation to participate in a virtual community forum in connection with this progress report. Because the coalition was not able to receive firsthand updates from the Clerk, the findings provided in the update were based on information obtained through communications with the Clerk's executive staff, as well as publicly available documents and media reports. The findings were further substantiated through anecdotal information provided by court practitioners, advocates and litigants.

Audience: Circuit Court Clerk and staff, taxpayers, media and the general public.

Media Metrics: This report was cited in *Crain's Chicago Business*, the *Chicago Daily Law Bulletin* and Cook County Record, among others. This report was viewed 390 times by 348 unique viewers.

Researcher: Annie McGowan

## **Civic Federation Position Statement on 21-Member Elected Chicago School Board**

May 18, 2021

6 pages

In this position statement, the Civic Federation announced its opposition to legislation under consideration by the Illinois General Assembly that would create a 21-member elected Chicago School Board. The Civic Federation opposed the proposal because it would establish a governing board that would: be too large to be effective; lead to expensive and divisive political campaigns funded by interest groups; allow the legislature to create gerrymandered electoral districts; not necessarily lead to improved educational outcomes; and create a potential financial disconnect between the City of Chicago and the Chicago Public Schools.

Audience: State and local government elected and appointed officials, government employees, taxpayers, media and the general public.

Media Metrics: This statement was cited in *The Bond Buyer*, the *Chicago Tribune*, Chalkbeat Chicago, *Chicago Sun-Times*, and WBEZ. This statement was viewed 438 times by 378 unique viewers.

Researchers: Roland Calia, Annie McGowan, Katy Broom, Sarah Wetmore

## **Governmental Research Association Virtual Conference**

July 19-21, 2021

The Civic Federation was pleased to partner with the Governmental Research Association to co-host a three-day conference event. The conference was held virtually on the Gatherly platform and featured distinguished government, business and nonprofit speakers. Topics included the future of conventions and the hospitality industry, broadband and the digital divide and bail reform efforts across the United States. Panel speakers included Illinois Chief Justice Anne Burke, Metropolitan Pier and Exposition Authority CEO Larita Clark, Sam Toia from the Illinois Restaurant Association, Angela Siefer from the National Digital Inclusion Alliance, Bob

Reiter from the Choose Chicago Board and the Chicago Federation of Labor, Rick Mattoon from the Federal Reserve Bank of Chicago Detroit Branch and Administrative Director of the New Jersey Courts Glenn Grant. The conference keynote speaker was Toi Hutchinson, former Illinois State Senator and currently Senior Advisor for Cannabis to Illinois Governor JB Pritzker.

Audience: GRA members, State and local government elected and appointed officials, government employees, taxpayers, media and the general public.

Media Metrics: This event's landing page was viewed 525 times by 438 unique viewers. Videos of conference panels were viewed 70 times.

Researchers: Annie McGowan, Sarah Wetmore

## **Elimination of Cash Bail in Illinois: Financial Impact Analysis**

September 13, 2021  
35 pages

In preparation for the elimination of cash bail beginning in January 2023, the Illinois Supreme Court Pretrial Practices Implementation Task Force set out to measure the financial impact this policy change will have on counties throughout the State of Illinois, as well as circuit court clerks who will no longer retain up to 10% of bond deposits as bond processing fees. In a first-of-its-kind comprehensive analysis, this report provides information about bond payments collected and disbursed in criminal cases based on data from 95 of the 102 counties in Illinois. The primary purpose of the analysis was to identify how much money counties across Illinois collect and process annually in bond payments, and how circuit court clerks distribute those bond amounts. The report focuses on the amount of bond payments applied, which are payments processed and disbursed at the conclusion of a criminal case, as opposed to bond payments collected at the time of pretrial release. Bond payments are applied to a variety of purposes at the conclusion of a criminal case, including fines, fees, assessments, court costs, restitution, and refunds to the person who paid the bond.

The Civic Federation assisted the Administrative Office of the Illinois Courts (AOIC) and the Pretrial Practices Implementation Task Force with conducting this analysis. The primary purpose of the analysis was to identify how much money counties across Illinois collect and process annually in bond payments, and how circuit court clerks distribute those bond amounts. We hope the information presented in this report will be informative to all criminal justice stakeholders as Illinois moves toward landmark pretrial reforms and the elimination of cash bail.

## **COVID-19 Response Blog Series**

October 2020-September 2021

Civic Federation research staff began analyzing the financial impact of the COVID-19 pandemic and associated economic recession on the State of Illinois, City of Chicago, Cook County, Chicago Public Schools and other local governments in March 2020, filling a void in public information and analysis and continued this analysis during the past year. The Federation has produced ten blog posts on various pandemic-related topics in fiscal year 2021 and has expanded the Federation's usual state and local government focus to include analysis of federal coronavirus relief spending and Federal Reserve Bank special lending to states and large local governments.

Audience: State and local government elected and appointed officials, government employees, taxpayers, media and the general public.

Media Metrics: These blogs were cited in the *Chicago Tribune*, *WBEZ*, *Bloomberg*, and *Crain's Chicago Business*, among others. These blogs were viewed 6,656 times by 6,078 unique viewers.

Researchers: Laurie Cohen, Mark Patoska, Annie McGowan, Roland Calia, Sarah Wetmore