

REVENUE DISCUSSION — MAJOR REVENUE CATEGORIES (Cont.)

The County Board continues to hold the line on property taxes to minimize taxpayer burden. Since the Property Tax Extension Limitation Law (PTELL) went into effect in the 1991 levy year, the *cumulative* savings to DuPage property tax payers has been over \$1.5 billion. For the 2016 tax levy (collected in FY2017), instead of a \$66.9 million tax extension, the annual tax levy (not including bond and interest) could have been \$176.8 million if the County had continuously levied to the maximum amount allowable under PTELL. Over the past ten years the DuPage County Government has increased its tax extension by an average of 0.4% per year, and has remained virtually flat for the last nine levy years. Over the same time period the other government agencies within the County combined increased their tax extension by an average of 2.6% as the following chart indicates.

The FY2018 General Fund five-year budget outlook does not assume any increases in the County's overall

	County		Cities/Villages (1)		Schools (2)		Small Governmental Entities (3)		Total (4)	
	Extension	% Change	Extension	% Change	Extension	% Change	Extension	% Change	Extension	% Change
2007	\$66.7	3.7%	\$257.1	7.3%	\$1,611.1	4.3%	\$288.5	4.0%	\$2,156.7	4.6%
2008	\$66.8	0.1%	\$269.1	4.7%	\$1,692.3	5.0%	\$303.9	5.3%	\$2,265.3	5.0%
2009	\$66.6	-0.3%	\$284.1	5.6%	\$1,731.3	2.3%	\$306.1	0.7%	\$2,321.5	2.5%
2010	\$66.9	0.5%	\$287.5	1.2%	\$1,782.9	3.0%	\$319.2	4.3%	\$2,389.6	2.9%
2011	\$66.8	-0.2%	\$286.8	-0.2%	\$1,815.0	1.8%	\$324.4	1.6%	\$2,426.2	1.5%
2012	\$66.9	0.0%	\$287.8	0.3%	\$1,878.2	3.5%	\$331.5	2.2%	\$2,497.5	2.9%
2013	\$66.9	0.0%	\$294.5	2.3%	\$1,929.7	2.7%	\$332.5	0.3%	\$2,556.7	2.4%
2014	\$66.9	0.0%	\$306.7	4.1%	\$1,944.1	0.7%	\$337.3	1.4%	\$2,588.1	1.2%
2015	\$66.8	-0.1%	\$310.7	1.3%	\$1,979.7	1.8%	\$343.1	1.7%	\$2,633.5	1.8%
2016	\$66.9	0.1%	\$315.3	1.5%	\$2,006.2	1.3%	\$350.1	2.0%	\$2,671.6	1.4%
10-Year Average	\$66.8	0.4%	\$290.0	2.8%	\$1,837.1	2.7%	\$323.7	2.4%	\$2,450.7	2.6%
Total 10-Year Change	\$0.1	0.2%	\$58.2	22.7%	\$395.1	24.5%	\$61.6	21.4%	\$514.9	23.9%

(1) Includes all local municipalities and townships

(2) Includes all public educational institutions

(3) Includes all other smaller public governmental entities such as libraries, park districts, the forest preserve district, etc.

(4) All governmental entities except for the DuPage County Government

- County property taxes include the Health Department, but not special service area levies

- Taxes Extended include an amount added to the levy by the County Clerk to cover the loss and cost of collecting the tax in the case of bonded indebtedness and for pension fund levies. This amount is the total taxes expected to be collected.

property tax levy rate. County policy promotes the use of various cost control measures and the reliance on other fee based revenue sources before turning to a property tax increase.

A comparison of the last few years' County levies and tax rates are displayed on the next page. The 2017 levy (to be collected in FY2018) is flat compared to the 2016 levy and has been held constant for the last several years. The total County tax rate has been decreasing the last few years because of the increasing equalized assessed valuation (EAV). The projected EAV for Tax Year 2017 is \$38,132,992,553 a 5.4% increase from the prior year; consequently, the County's portion of the tax rate should decline. The chart on the next page estimates the County's 2017 tax rate per \$100 of EAV.