

AGENDA

FINANCE COMMITTEE MEETING

August 25, 2025 - 6:00 PM
Mundelein Village Hall - Board Room
300 Plaza Circle
Mundelein, IL 60060

- I. CALL TO ORDER
- II. ATTENDANCE
- III. MINUTE APPROVAL
 - A. **Motion** to approve the Finance Committee Meeting Minutes from June 23, 2025.
- IV. PUBLIC COMMENTARY
- V. GROCERY TAX DISCUSSION
 - A. Grocery Tax Options
- VI. ADJOURNMENT
 - A. **Motion** to Adjourn the Finance Committee Meeting.

The Village of Mundelein, in compliance with the Americans with Disabilities Act, requests that persons with disabilities who require certain accommodations to allow them to observe and/or participate in this meeting, or who have questions about the accessibility of the meeting or facilities, to contact the ADA Coordinator at 847-949-3200 to allow the Village to arrange accommodations for those persons.

I. CALL TO ORDER

CALL TO ORDER

The purpose of this hearing is to review and receive public comment on the proposed Appropriation Ordinance for the fiscal year ending April 30, 2026.

II. ATTENDANCE

ATTENDANCE

Clerk Walsh took the roll call. It indicated as follows:

Board Attendance

PRESENT: Mayor Pro Tem Schwenk, Trustee Ugaste, Trustee Grieco

ABSENT: None

Village Attendance

PRESENT: Attorney Cahill, Village Administrator Guenther, Finance Director Miller, Fire Chief Lark, Police Chief Seeley, Community Development Director Orenchuk, Public Works and Engineering Director Boeche, Deputy Building Commissioner Gewalt

ABSENT: Assistant Village Administrator Monroe, Building Department Director Sellas

III. PUBLIC COMMENTARY

PUBLIC COMMENTARY

None

IV. PUBLIC HEARING

PUBLIC HEARING

A. FY2026 Budget Appropriation Ordinance

PUBLIC HEARING

A legal notice was published as required by state statute in a newspaper with general circulation in Mundelein (Daily Herald) on June 13, 2025.

The draft of the ordinance has been available in the Customer Service Office at the Village Hall for public review.

APPROPRIATIONS

CORPORATE	46,675.000
SPECIAL PURPOSE	32,282,000
WATER/SEWER	15,848,000

94,805,000

V. FINANCE CHAIR'S COMMENTS

FINANCE CHAIR'S COMMENTS

Appropriations are the legal limits for Village Expenditures. For FYE 2025 the amount is \$94,805,000.

To date, there have been no written comments received by the Village with respect to the proposed ordinance.

The prior year total appropriation was \$96,880,000.

VI. TRUSTEES' COMMENTS

TRUSTEES' COMMENTS

None.

VII. ADJOURNMENT

ADJOURNMENT

RESULT:	Passed [Yes 3, No 0, Abstained 0]
MOVER:	Trustee Schwenk
SECONDER:	Trustee Ugaste
AYES:	Trustee Schwenk, Trustee Ugaste, Trustee Grieco
NAYS:	None
ABSTAIN:	None

The Finance meeting was adjourned at 7:18 PM.

Village Clerk

To: Mayor and Board of Trustees
From: Linda Miller, Finance Director
For: Finance Committee Meeting of August 25, 2025
Subject: Grocery Tax Options

Financial Impact:

N/A

Attachments:

1. FY26 Grocery Tax Options

Background:

Annually, the Grocery tax generates approximately \$1.1-\$1.2 million for the Village. During the Fiscal Year 2025 budget preparation, information was available that the State of Illinois was going to eliminate the State 1% Grocery tax. This change was anticipated to become effective during the State of Illinois' fiscal year budget beginning July 1, 2024. In order to compensate for the Grocery tax loss of revenue anticipated while preparing the Fiscal Year 2025 budget, an ordinance was passed by the Village to raise the Home Rule Sales Tax by .25% effective July 1, 2024. This changed the Village of Mundelein Sales Tax Rate from 8.00% to 8.25%.

What was not known at that time was that the State would allow municipalities to impose their own Local 1% grocery tax by ordinance. In 2024, the Illinois Legislature voted to repeal the Illinois Grocery Tax with the State's passage of Public Act 103-0781, effective January 1, 2026. However, at the same time, the State also gave municipalities the authority to continue the 1% tax. To continue the tax without a lapse, a municipality must adopt an ordinance that would implement a Local 1% Grocery Tax effective January 1, 2026, and file a copy of that ordinance with the Illinois Department of Revenue before October 1, 2025.

While we have been receiving this additional Home Rule Sales tax since October 2024, the additional Home Rule Sales Tax has offset the downward trends in both Sales Tax, Home Rule Sales Tax, Telecom Tax, and Franchise Fees. This decline in revenue is largely due to the increased number of dispensaries in the local area, and the shift of consumer usage of landline phones and cable services.

Recommendation:

Staff requests Village Board direction regarding the adoption of a 1% municipal grocery tax which would replace the State 1% Grocery Tax which is set to be eliminated effective January 1, 2026. The Village has the options of continuing the tax at the 1% rate at the municipal level or accepting the elimination.

GROCERY TAX



Presentation to the Village Board
August 25, 2025
6:00 PM
Village Hall

GROCERY TAX TIMELINE

2

- **03/25/2024 - Board Approved .25% Increase to Home Rule Sales Tax**

The revenue from the Home Rule Sales Tax increase was to help compensate for lost revenue from the upcoming State Grocery Tax Repeal that was expected to affect the FY25 Budget.

- **07/01/2024 Home Rule Sales Tax Increase Became Effective**

Village Total Sales Tax Rate Increased from 8.00% to 8.25%.

- **08/05/2024 State passed Public Act 103-0781**

Public Act 103-0781 eliminates the states 1% grocery tax effective January 1, 2026, and allows municipalities to implement a local grocery tax.

- **08/26/2024 Village Board Reconsidered Home Rule Sales Tax Increase**

Board decided to leave rate increase in place.

- **10/01/2024 Village Began Receiving Home Rule Sales Tax Revenue at Higher Rate**

- **08/25/2025 Village Board to Consider Local Grocery Tax Ordinance**

- **10/01/2025 Ordinance Due for Local Grocery Tax**

Local Grocery Tax will be effective 01/01/2026 when State Grocery Tax Expires resulting in no lapse of revenue.

GROCERY TAX OPTIONS

Options to Consider:

- 1. Eliminate Grocery Tax by taking no action when the State Grocery Tax is repealed on January 1, 2026.**
- 2. Keep Grocery Tax by implementing 1% local grocery tax on January 1, 2026.**

FACTORS TO CONSIDER

4

- **Our Grocery Tax Revenue is estimated to be \$1.1-\$1.2 million dollars annually and will change over time with inflation and consumer spending patterns.**
- **While we are receiving the additional Home Rule Sales tax from the rate increase, Sales and Home Rule tax revenue is showing some decrease due to more dispensaries in the surrounding communities. The Village saw a decrease of Cannabis tax revenue of \$600K in FY24 and \$400K in FY25. We are continuing to see declines in FY26 but estimate those declines to be less substantial.**
- **The Telecom Tax is trending down due to the decline in landline phones. The Franchise Fees are declining due to the change from cable services to streaming services. A streaming tax is being reviewed as an alternative revenue source for this change in consumer usage. An initial estimate of revenue from a streaming tax is \$85K annually.**
- **Most of our surrounding communities have already submitted the ordinance to implement the Local Grocery Tax. (See Reference Materials). Gurnee increased their Home Rule Tax rate by .50% in lieu of the grocery tax and Bartlett increased their Home Rule Sales Tax Rate by .75% to offset the loss of the Grocery Tax and to strengthen their fund balances.**

GROCERY TAX OPTION 1

Option 1 – Eliminate Grocery Tax

PROs

- ❑ Taxpayer will have a slight savings on grocery purchases. A family of four with a monthly grocery budget of \$800-\$1000 would save \$96-\$120 annually.
- ❑ Mundelein grocery stores may see an increase in sales from customers from surrounding areas shopping in our Village to avoid their municipal Grocery tax.

CONs

- ❑ Revenue declines will result in the need to identify other funding sources, increase current charges, or eliminate Village services to replace lost revenue.
For example, a Property tax increase to levy \$1.2M would be a property tax bill increase of \$120 on a \$385K home based on the 2024 Tax Year Estimated Assessed Valuation (EAV).

GROCERY TAX OPTION 2

Option 2 – Implement Local Grocery Tax

PROs

- ❑ **No impact to taxpayer since this tax is currently paid.**
- ❑ **Tax paid by both residents and nonresidents.**
- ❑ **Most surrounding communities will be charging grocery tax.**
- ❑ **Revenue increase may lessen need to identify other funding sources, increase current charges, or eliminate Village services.**

CONS

- ❑ **Taxpayer pays slightly more for grocery purchases.**

GROCERY TAX

NEXT STEPS . . .

GROCERY TAX ELIMINATION

- ❑ **No action needed. The State of Illinois repeal of the grocery tax will be effective January 1, 2026.**
- ❑ **The Village of Mundelein will begin to see the decrease in revenue from the elimination of the grocery tax in April 2026.**

GROCERY TAX IMPLEMENTATION

- ❑ **Bring ordinance no later than September 8, 2025 to Board meeting for approval to allow Local Grocery Tax of 1% to be effective January 1, 2026.**
- ❑ **The Village of Mundelein will see no interruption in the revenue from the Grocery Tax.**

QUESTIONS

REFERENCE MATERIALS



Locally Imposed Grocery Sales Tax

BY ILLINOIS MUNICIPAL LEAGUE STAFF

April 29, 2025

During the 2024 Spring Legislative Session, the Illinois Municipal League (IML) played an integral role in securing the authority for both home rule and non-home rule municipalities to implement by ordinance a 1% locally imposed grocery sales tax (without need for referendum approval) following the elimination of the statewide grocery tax effective January 1, 2026.

While IML's preference was to maintain the status quo and for the tax to remain statewide, Public Act 103-0781 repeals the statewide tax on groceries. However, the authority to implement a 1% grocery sales tax locally by ordinance was approved as part of the same legislation.

IML advocated for a delayed implementation date of the statewide grocery tax repeal and the elimination of the Illinois Department of Revenue's (IDOR) administrative fees to collect and remit the tax, meaning municipalities will see no decrease or lapse in grocery tax revenue, if timely in implementing the tax locally.

IMPLEMENTATION TIMELINE

- **Now:** Municipalities that wish to implement the local grocery tax effective on January 1, 2026, should adopt IML's model ordinance now to ensure timely filing with the Illinois Department of Revenue.
- **Prior to October 1, 2025:** A certified copy of an ordinance authorizing the local implementation of a grocery sales tax must be submitted to IDOR, postmarked by October 1, 2025.
- **January 1, 2026:** The statewide grocery sales tax expires; only locally imposed grocery sales taxes will remain.

The statewide tax will not be repealed until January 1, 2026; until then, nothing will change and no action will be necessary by municipalities. However, for those municipalities that wish to implement the tax locally on day one, there are important benchmarks to consider.

For municipalities, both home rule and non-home rule, that wish to implement a local grocery sales tax effective on January 1, 2026, the first step is to pass an authorizing ordinance. IML has developed a model ordinance that can be adopted locally, which is available on our website.¹ A certified copy of the ordinance must then be submitted to IDOR, postmarked by October 1, 2025, in order for the tax to be imposed beginning January 1, 2026. This will guarantee no lapse in revenues from this tax.

The ordinance must be sent to IDOR through MyLocalTax² or via USPS, FedEx or UPS (it may not be submitted by email) to:

*Aaron Allen, Division Manager
Local Tax Allocation Division 3-500
Illinois Department of Revenue
101 West Jefferson Street
Springfield, IL 62702
(217) 785-7116*

If a municipality chooses to wait to implement a local 1% grocery tax at a later date, please keep in mind that ordinances authorizing a local tax must be sent to IDOR and postmarked before April 1 for collection to begin on July 1, or postmarked after April 1 but before October 1, for collections to begin January 1 of the following year.

If your municipality does not wish to impose the grocery tax locally after the statewide expiration, no action is required and the 1% grocery tax will be automatically repealed within your jurisdiction on January 1, 2026.

IML suggests you consult with your municipal attorney prior to considering the adoption of this model ordinance. More resources are available at iml.org/grocerytax.

¹ <https://www.iml.org/page.cfm?category=5382>

² https://mytax.illinois.gov/MyLocalTax/_/



Local Grocery Sales Tax Implementation

IMPLEMENTATION TIMELINE

Now: To implement a local grocery sales tax on January 1, 2026, adopt the Illinois Municipal League’s model ordinance ([available via this link](#)) to ensure timely filing with the Illinois Department of Revenue (IDOR).

Prior to October 1, 2025: Submit a certified copy of an ordinance authorizing the local implementation of a grocery sales tax to IDOR, postmarked by October 1, 2025.

You must submit the ordinance to IDOR through MyLocalTax ([available via this link](#)) or via USPS, FedEx or UPS (it may not be submitted by email) to:

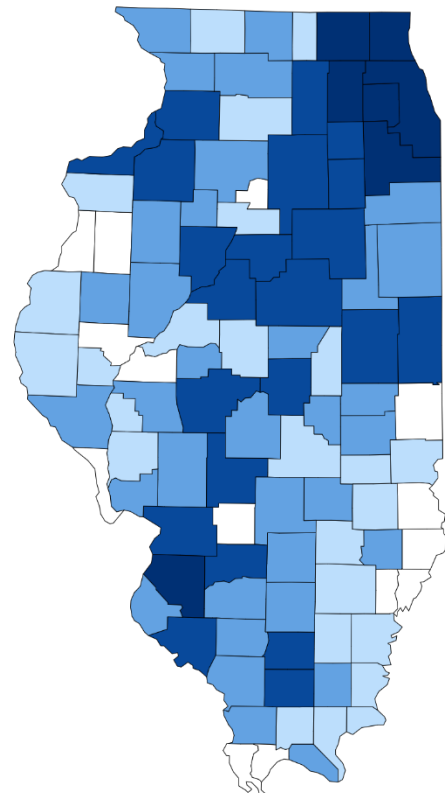
Aaron Allen, Division Manager
Local Tax Allocation Division 3-500
Illinois Department of Revenue
101 West Jefferson Street
Springfield, IL 62702
(217) 785-7116

January 1, 2026: The statewide grocery sales tax expires; only locally imposed grocery sales taxes will remain in effect.

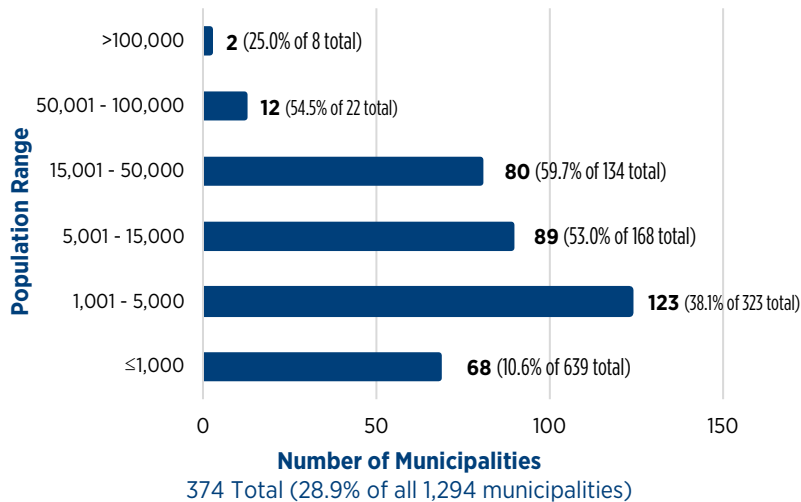
Please consult with your municipal attorney prior to taking any action to adopt a taxing ordinance.

More information is available at iml.org/grocerytax.

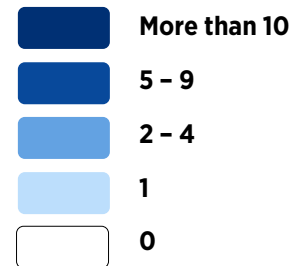
374 municipalities in 88 counties have implemented a local grocery sales tax.



Municipalities that have implemented a local grocery sales tax (by population)*



Municipalities that have implemented a local grocery sales tax (by county)*



*Data as of July 31, 2025.

Illinois Municipalities That Have Adopted Ordinances Implementing the Local Grocery Sales Tax

As of 7/31/2025 at 4:30 p.m.

Disclaimer: This list of municipalities that have adopted a local grocery sales tax ordinance is based on information received directly from the municipality or confirmed by the Illinois Department of Revenue (IDOR). It is not an official IDOR document and may be incomplete. Some municipalities are listed more than once due to their jurisdiction overlapping multiple counties. The Illinois Municipal League has compiled and posted this information as a resource and will update the list periodically as new information becomes available.

	Municipality	County
1	Albers	Clinton
2	Aledo	Mercer
3	Algonquin	Kane
4	Algonquin	McHenry
5	Alsip	Cook
6	Altamont	Effingham
7	Alton	Madison
8	Anna	Union
9	Annawan	Henry
10	Antioch	Lake
11	Arcola	Douglas
12	Argenta	Macon
13	Arthur	Douglas
14	Arthur	Moultrie
15	Assumption	Christian
16	Athens	Menard
17	Atkinson	Henry
18	Avon	Fulton
19	Bannockburn	Lake
20	Barrington	Cook
21	Barrington	
22	Barrington Hills	Cook
23	Barrington Hills	Kane
24	Barrington Hills	Lake
25	Barrington Hills	McHenry
26	Barry	Pike
27	Batavia	DuPage
28	Batavia	Kane
29	Beckemeyer	Clinton
30	Bedford Park	Cook
31	Beecher	Will
32	Beecher City	Effingham
33	Belleville	St Clair
34	Berwyn	Cook

35	Bethany	Moultrie
36	Blue Island	Cook
37	Bluffs	Scott
38	Bourbonnais	Kankakee
39	Bowen	Hancock
40	Breese	Clinton
41	Bridgeview	Cook
42	Broadview	Cook
43	Brookfield	Cook
44	Brookport	Massac
45	Brownstown	Fayette
46	Buffalo Grove	Cook
47	Buffalo Grove	Lake
48	Bull Valley	McHenry
49	Bunker Hill	Macoupin
50	Burbank	Cook
51	Burlington	Kane
52	Bushnell	McDonough
53	Calumet Park	Cook
54	Campbell Hill	Jackson
55	Canton	Fulton
56	Carbon Hill	Grundy
57	Carbondale	Jackson
58	Carlinville	Macoupin
59	Carlyle	Clinton
60	Carmi	White
61	Carpentersville	Kane
62	Carrollton	Greene
63	Cartersville	Williamson
64	Caseyville	St Clair
65	Central City	Marion
66	Centralia	Clinton
67	Centralia	Jefferson
68	Centralia	Marion
69	Centralia	Washington
70	Cerro Gordo	Piatt
71	Charleston	Coles
72	Chatsworth	Livingston
73	Chebanse	Iroquois
74	Chebanse	Kankakee
75	Chester	Randolph
76	Chesterfield	Macoupin
77	Chicago Heights	Cook
78	Chillicothe	Peoria
79	Cicero	Cook
80	Cissna Park	Iroquois
81	Clarendon Hills	DuPage

82	Clay City	Clay
83	Clifton	Iroquois
84	Clinton	DeWitt
85	Coal Valley	Henry
86	Coal Valley	Rock Island
87	Cobden	Union
88	Coffeen	Montgomery
89	Colfax	McLean
90	Collinsville	Madison
91	Collinsville	St Clair
92	Colona	Henry
93	Cooksville	McLean
94	Cornell	Livingston
95	Coulterville	Randolph
96	Countryside	Cook
97	Crestwood	Cook
98	Crete	Will
99	Creve Coeur	Tazewell
100	Cuba	Fulton
101	Danville	Vermilion
102	Davis Junction	Ogle
103	Decatur	Macon
104	Deer Creek	Tazewell
105	Deer Creek	Woodford
106	Deer Park	Cook
107	Deer Park	Lake
108	Deerfield	Cook
109	Deerfield	Lake
110	DeKalb	DeKalb
111	DePue	Bureau
112	Des Plaines	Cook
113	DeSoto	Jackson
114	Diamond	Grundy
115	Diamond	Will
116	Dixon	Lee
117	Downers Grove	DuPage
118	Dwight	Grundy
119	Dwight	Livingston
120	Earlville	LaSalle
121	East Dundee	Cook
122	East Dundee	Kane
123	East Moline	Rock Island
124	East Peoria	Tazewell
125	Edwardsville	Madison
126	El Paso	McLean
127	El Paso	Woodford
128	Elburn	Kane

129	Eldorado	Saline
130	Elizabeth	JoDaviess
131	Elizabethtown	Hardin
132	Elk Grove Village	Cook
133	Elk Grove Village	DuPage
134	Erie	Whiteside
135	Evergreen Park	Cook
136	Fairbury	Livingston
137	Fairfield	Wayne
138	Fairview Heights	St Clair
139	Farmer City	DeWitt
140	Fisher	Champaign
141	Flossmoor	Cook
142	Forest Park	Cook
143	Forest View	Cook
144	Forrest	Livingston
145	Forreston	Ogle
146	Forsyth	Macon
147	Freeburg	St Clair
148	Freeport	Stephenson
149	Galva	Henry
150	Geneseo	Henry
151	Geneva	Kane
152	Genoa	DeKalb
153	Georgetown	Vermilion
154	Gilberts	Kane
155	Gilman	Iroquois
156	Girard	Macoupin
157	Glen Carbon	Madison
158	Glen Ellyn	DuPage
159	Glencoe	Cook
160	Golconda	Pope
161	Goodfield	Tazewell
162	Goodfield	Woodford
163	Grafton	Jersey
164	Grand Ridge	LaSalle
165	Grandview	Sangamon
166	Grayslake	Lake
167	Greenup	Cumberland
168	Greenview	Menard
169	Hainesville	Lake
170	Hamel	Madison
171	Hampshire	Kane
172	Hanover Park	Cook
173	Hanover Park	DuPage
174	Harrisburg	Saline
175	Harvard	McHenry

176	Harwood Heights	Cook
177	Hawthorn Woods	Lake
178	Hecker	Monroe
179	Hecker	St Clair
180	Herrin	Williamson
181	Heyworth	McLean
182	Hickory Hills	Cook
183	Highland	Madison
184	Highland Park	Lake
185	Highwood	Lake
186	Hillsboro	Montgomery
187	Hinsdale	Cook
188	Hinsdale	DuPage
189	Hodgkins	Cook
190	Hoffman Estates	Cook
191	Homewood	Cook
192	Hopkins Park	Kankakee
193	Huntley	Kane
194	Huntley	McHenry
195	Illiopolis	Sangamon
196	Ina	Jefferson
197	Indian Head Park	Cook
198	Island Lake	Lake
199	Island Lake	McHenry
200	Itasca	DuPage
201	Jacksonville	Morgan
202	Jerome	Sangamon
203	Jerseyville	Jersey
204	Johnsburg	McHenry
205	Johnston City	Williamson
206	Justice	Cook
207	Kankakee	Kankakee
208	Kewanee	Henry
209	Kildeer	Lake
210	Ladd	Bureau
211	Lake Forest	Lake
212	Lake Zurich	Lake
213	Lakemoor	Lake
214	Lakemoor	McHenry
215	Lexington	McLean
216	Liberty	Adams
217	Libertyville	Lake
218	Lincolnshire	Lake
219	Lincolnwood	Cook
220	Livingston	Madison
221	Lombard	DuPage
222	Long Grove	Lake

223	Loves Park	Boone
224	Loves Park	Winnebago
225	Lovington	Moultrie
226	Lyons	Cook
227	Machesney Park	Winnebago
228	Mackinaw	Tazewell
229	Macomb	McDonough
230	Macon	Macon
231	Mahomet	Champaign
232	Mapleton	Peoria
233	Marengo	McHenry
234	Marion	Williamson
235	Markham	Cook
236	Martinsville	Clark
237	Matteson	Cook
238	Matteson	Will
239	Mattoon	Coles
240	Mazon	Grundy
241	McLeansboro	Hamilton
242	Mechanicsburg	Sangamon
243	Melrose Park	Cook
244	Mendota	LaSalle
245	Meredosia	Morgan
246	Merrionette Park	Cook
247	Metamora	Woodford
248	Metropolis	Massac
249	Midlothian	Cook
250	Milan	Rock Island
251	Milledgeville	Carroll
252	Millstadt	St Clair
253	Minooka	Grundy
254	Minooka	Kendall
255	Minooka	Will
256	Mokena	Will
257	Moline	Rock Island
258	Montgomery	Kane
259	Montgomery	Kendall
260	Morris	Grundy
261	Morrison	Whiteside
262	Morrisonville	Christian
263	Morton Grove	Cook
264	Mount Carroll	Carroll
265	Mount Sterling	Brown
266	Mount Zion	Macon
267	Moweaqua	Christian
268	Moweaqua	Shelby
269	New Athens	St Clair

270	New Baden	Clinton
271	New Baden	St Clair
272	Newton	Jasper
273	Niles	Cook
274	Noble	Richland
275	Nokomis	Montgomery
276	Normal	McLean
277	Norridge	Cook
278	North Aurora	Kane
279	North Chicago	Lake
280	Oak Forest	Cook
281	Oak Lawn	Cook
282	Oakbrook Terrace	DuPage
283	Odell	Livingston
284	Odin	Marion
285	Ogden	Champaign
286	Okawville	Washington
287	Olney	Richland
288	Oneida	Knox
289	Oregon	Ogle
290	Palatine	Cook
291	Palos Hills	Cook
292	Park City	Lake
293	Park Ridge	Cook
294	Pekin	Peoria
295	Pekin	Tazewell
296	Peoria	Peoria
297	Peoria Heights	Peoria
298	Peoria Heights	Tazewell
299	Peoria Heights	Woodford
300	Peru	LaSalle
301	Petersburg	Menard
302	Pinckneyville	Perry
303	Pingree Grove	Kane
304	Pittsburg	Williamson
305	Pittsfield	Pike
306	Plainfield	Kendall
307	Plainfield	Will
308	Pleasant Plains	Sangamon
309	Pontiac	Livingston
310	Prairie Grove	McHenry
311	Princeton	Bureau
312	Princeville	Peoria
313	Prophetstown	Whiteside
314	Prospect Heights	Cook
315	Ramsey	Fayette
316	Rantoul	Champaign

317	Rapids City	Rock Island
318	Raymond	Montgomery
319	Red Bud	Randolph
320	Richton Park	Cook
321	Ridge Farm	Vermilion
322	Ringwood	McHenry
323	River Forest	Cook
324	River Grove	Cook
325	Riverton	Sangamon
326	Roanoke	Ford
327	Roanoke	Woodford
328	Roberts	Ford
329	Rock Falls	Whiteside
330	Rock Island	Rock Island
331	Rockford	Ogle
332	Rockford	Winnebago
333	Rockton	Winnebago
334	Rolling Meadows	Cook
335	Romeoville	Will
336	Roselle	Cook
337	Roselle	DuPage
338	Royalton	Franklin
339	San Jose	Logan
340	San Jose	Mason
341	Sandoval	Marion
342	Sandwich	DeKalb
343	Sandwich	Kendall
344	Schaumburg	Cook
345	Schaumburg	DuPage
346	Schram City	Montgomery
347	Seneca	Grundy
348	Seneca	LaSalle
349	Sesser	Franklin
350	Shabbona	DeKalb
351	Shawneetown	Gallatin
352	Sheridan	LaSalle
353	Sherman	Sangamon
354	Shiloh	St Clair
355	Shorewood	Will
356	Silvis	Rock Island
357	Smithton	St Clair
358	South Barrington	Cook
359	South Chicago Heights	Cook
360	South Elgin	Kane
361	South Holland	Cook
362	Southern View	Sangamon
363	Sparta	Randolph

364	Spring Grove	McHenry
365	Spring Valley	Bureau
366	Steeleville	Randolph
367	Sterling	Whiteside
368	Stickney	Cook
369	Stockton	JoDaviess
370	Stone Park	Cook
371	Streator	LaSalle
372	Streator	Livingston
373	Sugar Grove	Kane
374	Summit	Cook
375	Swansea	St Clair
376	Sycamore	DeKalb
377	Tamaroa	Perry
378	Tampico	Whiteside
379	Taylorville	Christian
380	Third Lake	Lake
381	Thomasboro	Champaign
382	Tilton	Vermilion
383	Tinley Park	Cook
384	Tinley Park	Will
385	Toulon	Stark
386	Tremont	Tazewell
387	Trenton	Clinton
388	Tuscola	Douglas
389	Urbana	Champaign
390	Valier	Franklin
391	Vernon Hills	Lake
392	Vienna	Johnson
393	Villa Grove	Douglas
394	Volo	Lake
395	Warren	JoDaviess
396	Warrensburg	Macon
397	Warrenville	DuPage
398	Washington	Tazewell
399	Washington Park	St Clair
400	Waterloo	Monroe
401	Wenona	Marshall
402	Wenonah	Montgomery
403	West City	Franklin
404	West Dundee	Kane
405	West Frankfort	Franklin
406	Westchester	Cook
407	Westmont	DuPage
408	Westville	Vermilion
409	Wheaton	DuPage
410	Wheeling	Cook

411	Wheeling	Lake
412	Williamsfield	Knox
413	Williamsville	Sangamon
414	Wilmington	Will
415	Wilmington	Greene
416	Witt	Montgomery
417	Wonder Lake	McHenry
418	Wood River	Madison
419	Woodridge	Cook
420	Woodridge	DuPage
421	Woodridge	Will
422	Woodson	Morgan
423	Woodstock	McHenry
424	Worth	Cook
425	Wyoming	Stark
426	Yates City	Knox
427	Yorkville	Kendall
428		