



# COOK COUNTY MOSQUITO ABATEMENT DISTRICTS: GOVERNANCE, TRANSPARENCY, AND FINANCES



**THE CIVIC FEDERATION**

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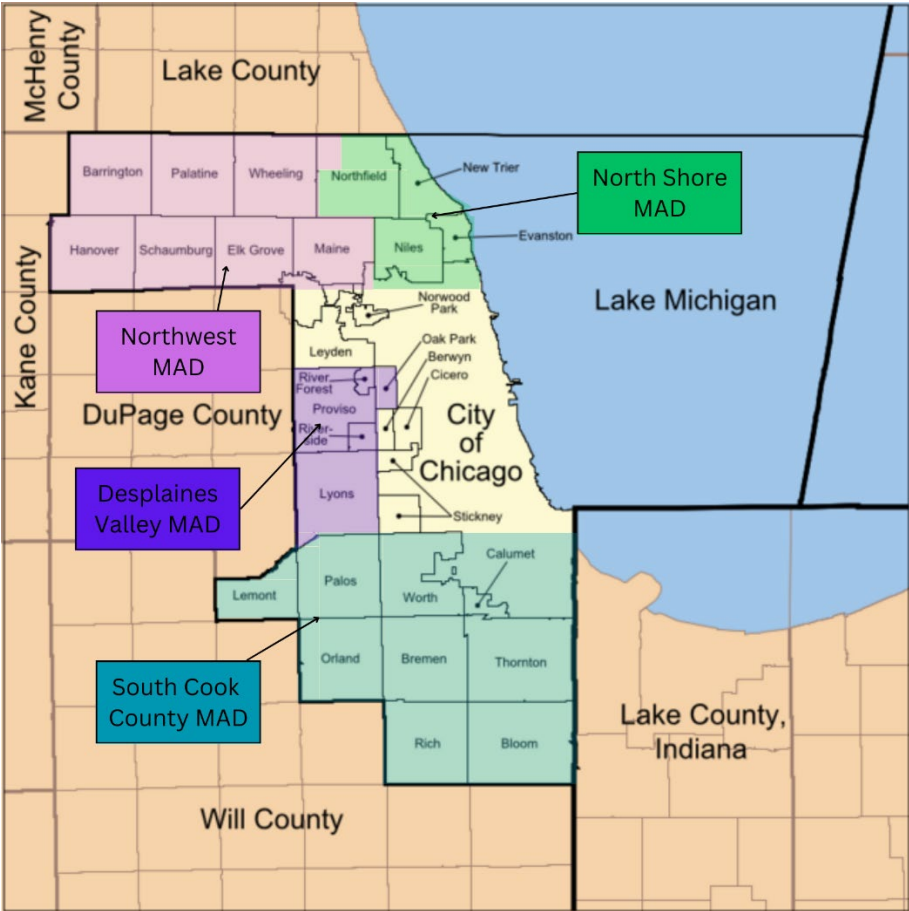
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# EXECUTIVE SUMMARY

Mosquito abatement districts (MAD) in Illinois utilize integrated pest management strategies to control mosquito populations and prevent diseases from mosquito-borne viruses such as malaria, yellow fever, dengue, filariasis, encephalitis, and West Nile virus.

Mosquito abatement services can be delivered by special district governments, municipal or county public health programs, public works programs, or through contracts with private companies. In parts of Cook County, four mosquito abatement districts deliver these services: the Northshore, Desplaines Valley, Northwest, and South Cook County Mosquito districts.



This report examines the governance, transparency, and finances of the four Cook County Mosquito Abatement Districts. The Civic Federation recommends that these anachronistic special-purpose governments be dissolved and absorbed into Cook County government in the same manner as the Suburban Tuberculosis Sanitarium District was nearly two decades ago.

There is no compelling reason to maintain a separate taxing body to perform a service that could be more efficiently and transparently provided by the Cook County government. Dissolving small, single-purpose local governments can reduce spending and improve efficiency

by eliminating redundant management positions, tapping into the pooled resources a larger jurisdiction possesses, and accessing economies of scale for purchasing. The most important benefit, however, in consolidating local governments is that it can substantially improve accountability to citizens.

The Civic Federation offers the following **key considerations and findings** on the Cook County Mosquito Abatement Districts:

### **Finances**

- The Cook County Mosquito Abatement Districts are funded by dedicated property tax levies, personal property replacement tax revenues (a corporate income tax), investment income, and sales of capital assets.
- The Cook County Mosquito Abatement Districts collected a total of \$10.7 million in revenue in fiscal year (FY) 2022.
- Approximately 85.1%, or \$9.1 million, of total Cook County Mosquito Abatement District revenue was derived from property taxes. Nearly \$1.5 million, 13.9% of the total, came from personal property replacement taxes. Other revenues, such as interest income, sale of capital assets, or miscellaneous revenues, accounted for just 1.0% of all revenues.
- Total FY2022 expenditures for the Cook County Mosquito Abatement Districts were nearly \$9.3 million. The South Cook County District reported the largest spending at \$3.3 million, followed by the Northwest District at \$2.6 million.
- A majority of the total FY2022 Cook County Mosquito Abatement District expenditures – 57.7%, or \$5.3 million – were for personal services, including salaries and benefits. The next largest amount – 21.3% or \$1.9 million – was spent on commodities, such as lab supplies, testing materials, and insecticides. Other expenditures, including contractual services and administrative expenses, constituted \$1.5 million, or 16.5% of all spending.

### **Transparency and Accountability**

- The four Cook County Mosquito Abatement Districts vary in the amount of transparent information about government documents, records, and finances that is publicly available as measured by twelve key indicators. The Northshore and Northwest Districts provide the greatest degree of transparency, meeting eleven of the twelve indicators. The South Cook County Mosquito Abatement District, and the Desplaines Valley Mosquito Abatement District meet seven of the indicators.
- All districts except the South Cook District provide annual operational information on the number and types of tests conducted. Testing information for the South Cook District was last posted on its website for 2022.
- The County Office of Inspector General (OIG) and the *Chicago Sun-Times* have documented unethical hiring practices, institutional mismanagement, waste, and conflicts of interest by Board of Trustee members at the South Cook County Mosquito Abatement District, the largest of the four districts.

- The OIG's 2021 investigation into the South Cook County District also examined concerns that the District was not meeting its public health responsibilities by failing to fulfill its statutory obligation to cooperate with the Illinois Department of Public Health (IDPH).

### **Disparities in Mosquito Abatement Programming Among Districts**

- There has been a disparity in mosquito abatement control programming among the different districts.
- In 2022, the affluent, 80-square-mile Northshore District trapped 131,804 female *Culex* mosquitoes known to carry West Nile virus, while the 340-square-mile South Cook District, located in an economically disadvantaged part of the County, reported that it collected only 79,848 *Culex* mosquitoes.
- As noted above, the 2021 OIG report criticized the South Cook Mosquito Abatement District for a testing regime that lags those of the other districts, spends less money on vector testing and control programs, and fails to cooperate with the Illinois of Public Health.
- Based on this information, it appears that the residents of the South Cook Mosquito Abatement District have received much less service than those living in the other districts.
- The service gap between the South Cook County Mosquito District and the other districts raises concerns about the equitable application of environmental policies in Cook County for all citizens.

The Civic Federation offers the following **recommendations** regarding the Cook County Mosquito Abatement Districts:

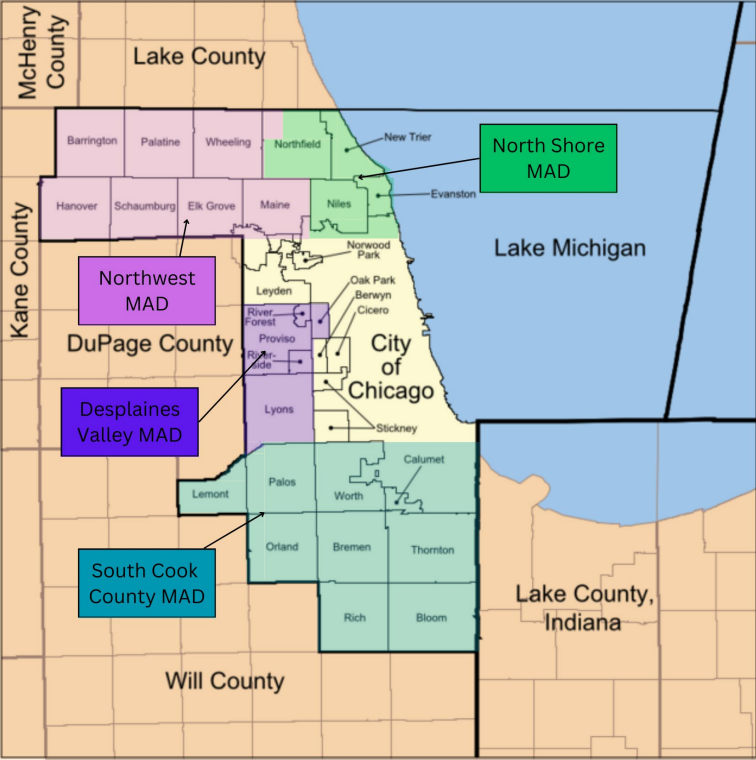
- The four Cook County Mosquito Abatement Districts should be dissolved and their functions and taxing authority incorporated into the Cook County government. Mosquito abatement services should be delivered by the Cook County Health and Hospital System. The current individual property tax levies, totaling \$9.1 million in FY2022, could be transferred to the Cook County government to fund vector control services, reduced or abolished.
- The dissolution process for the districts is relatively straightforward. It should commence as soon as possible and should reasonably be concluded within a 24-month period.
- While the ultimate long-term goal should be to dissolve the Mosquito Abatement Districts and incorporate their functions into Cook County government, this should not preclude the implementation of transparency and increased scrutiny by the Office of Inspector General in the short term. In the interim:
  - All Illinois special districts, including Cook County Mosquito Abatement Districts, should be required by state statute or county ordinance to make information about their finances, operations, and governmental activities publicly available on a website. Wherever this reporting is already required, there should be a mechanism to ensure enforcement.

- Legislation should be adopted that would authorize Offices of Inspector General to investigate special district governments, including mosquito abatement districts, not just their governing officials. The legislation should also require that a report of actions taken in response to the findings and recommendations of Inspector General reports be made publicly available.

# INTRODUCTION

This report examines the governance, transparency, and finances of the four Cook County Mosquito Abatement Districts. It recommends that these anachronistic special purpose governments be dissolved and absorbed into Cook County government in the same manner as the Suburban Tuberculosis Sanitarium District was nearly two decades ago.<sup>1</sup> There is no compelling reason to maintain a separate taxing body to perform a service that could be more efficiently and transparently provided by the Cook County government.

Two of the Cook County Mosquito Abatement Districts are located in northern Cook County, one in western Cook County, and one in southern Cook County.



## We're Number One: Illinois Has the Most Local Governments in the United States

Illinois has the most local governments of any state. These include counties, municipalities, townships, and special districts such as school or park districts. A taxpayer in the City of Chicago pays property taxes to seven or eight local governments, depending on which part of the City

<sup>1</sup> Civic Federation. [A Call for the Elimination of the Suburban Cook County Tuberculosis Sanitarium District](#), November 17, 2003.



they live in. A Cook County suburban taxpayer could pay property taxes to 11 or more local governments.<sup>2</sup>

The total number of governments in Illinois is unclear, as different organizations define local governments and use varying methodologies they use to collect information. As of 2021:<sup>3</sup>

- The US Census Bureau reported a total of 6,918 local governments. It excludes special districts that do not have full fiscal and administrative autonomy, such as road and bridge districts in townships, multi-township assessment districts, or governments that share a single governing board like the Cook County government and the Cook County Forest Preserve District.
- The Illinois Department of Revenue counts 6,042 local governments. The Department counts only districts that levy taxes, such as a property tax.
- The Illinois Comptroller's Office counts 8,520 local governments. These are the governments that are required by law to report fiscal information annually. However, many governments fail to comply with the law, and there are no consequences for noncompliance.
- The Civic Federation counts 8,924 local governments. This count includes all public entities that impose taxes and/or fees and provide public services. This is the most comprehensive list of the number of Illinois local governments ever reported.

## **The Problem: Too Many Governments, Too Little Accountability**

The extraordinary number of local governments in Illinois is problematic. Extreme decentralization in the provision of important public services has contributed to waste, increased costs, overlapping jurisdictions, duplication of effort, a lack of transparency and accountability, and outright corruption. Having a separate taxing body for each public service provided is simply not necessary; other states manage to deliver services without thousands of local governments. It is a relic of a time in the past when municipal or county governments did not have the fiscal or professional capacity to provide many essential services.

Many of the services provided by the plethora of Illinois local governments, such as mosquito abatement and vector control, are important to public welfare.<sup>4</sup> However, consolidating local governments or incorporating their functions into other larger, better-resourced, and staffed governments can help ensure that these services are provided more efficiently, cost-effectively, and with greater accountability to the taxpaying public.

Dissolving small, single-purpose local governments can reduce spending and improve efficiency by eliminating redundant management positions, tapping into the pooled resources a larger jurisdiction possesses, and accessing economies of scale for purchasing. However, in the case of mosquito abatement districts, the services provided are important for public health and would need to continue to be provided, so budgetary savings might not be as large as for other

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<sup>2</sup> Cook County Clerk. [Cook County 2023 Annual Tax Rate Report](#), p. ii.

<sup>3</sup> Civic Federation. [An Inventory of Local Governments in Illinois](#), February 25, 2021, pp. 3-6 and 10-11.

<sup>4</sup> Vector control involves the prevention and eradication of insects, birds or mammals that can cause disease in humans.



governments being consolidated or dissolved. Calculating whether the incorporated levies could be reduced would require a fiscal analysis to determine the appropriate level of service and to make sure all County residents received adequate levels of service. The most important benefit of consolidating local governments is that it can substantially improve accountability to citizens.

With so many governments providing a smorgasbord of services, the average citizen can have difficulty understanding which government provides which service, how they operate, and how well they perform. Because many local governments and their operations are so obscure, there are abundant opportunities for unethical behavior and corruption. For example, the Cook County Office of Inspector General and the *Chicago Sun-Times* documented unethical hiring practices and conflicts of interest by Board of Trustee members at the South Cook County Mosquito Abatement District.<sup>5</sup> The *Chicago Tribune* also recently reported on fraud, embezzlement, and graft totaling millions of dollars at several Illinois special districts.<sup>6</sup>

The Civic Federation has a longstanding record of advocating for the abolition of unnecessary, duplicative, and unaccountable units of local government. The Federation led a three-year campaign to abolish the Cook County Suburban Tuberculosis Sanitarium District, a historically inefficient government with questionable fiscal management. The effort included the publication of a research report, a public education campaign, and the passage of legislation in 2006 sponsored by State Senator Don Harmon and State Representative Elaine Nekritz.<sup>7</sup> In 2008, the Federation issued a report calling for the dissolution and restructuring of the Illinois International Port District by transferring its functions to the City of Chicago and the Chicago Park District. The Federation's research showed that the district at that time was not fulfilling its primary mission of improving port facilities and facilitating commerce but rather focusing on operating a golf course. While the effort to abolish the Port District was unsuccessful, it has since implemented a number of the fiscal and transparency reforms advocated by the Federation.<sup>8</sup>

In his FY2026 State of Illinois Budget Proposal, Governor JB Pritzker agreed with the Civic Federation's conclusion about reducing the number of unnecessary local governments by proposing to simplify the process for eliminating or consolidating townships in Illinois. He proposed lowering the petition threshold for dissolution from 10% to 5% of registered voters, allowing county boards to propose a referendum to dissolve townships, permitting communities to request a referendum to consolidate townships, and eliminating the township assessor's office in counties with a population of less than 5,000.<sup>9</sup> Previously, for a County to

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<sup>5</sup> Cook County Office of the Independent Inspector General. [Quarterly Report, 4<sup>th</sup> Quarter 2021](#), January 14, 2022, and Tom Schuba and Mitch Dudek. *Chicago Sun-Times*. [Watchdog says waste, alleged hiring scheme plagued mosquito abatement board, calls on members to resign](#)," January 30, 2022.

<sup>6</sup> Rick Pearson. *Chicago Tribune*. ["The government glut: Illinois has the most public bodies in the nation, multiplying opportunities for graft."](#) October 27, 2024.

<sup>7</sup> Civic Federation. [A Call for the Elimination of the Suburban Cook County Tuberculosis Sanitarium District](#), November 17, 2003.

<sup>8</sup> Civic Federation. [A Call for the Dissolution and Restructuring of the Illinois International Port District](#), June 30, 2008.

<sup>9</sup> [State of Illinois FY2026 Budget Proposal](#), p. 75.

consolidate or dissolve their townships, authorization from the General Assembly was needed. The Governor's proposal would allow 85 of the 102 counties in Illinois to more easily consolidate or dissolve their townships.

The Federation continues to recommend that the functions of redundant, unnecessary, or marginally viable local government be transferred to general purpose governments or larger special purpose governments that can operate more efficiently and cost-effectively. Functional or programmatic transfers should also be accompanied by mandates to ensure transparency for evaluating and reporting of performance and financial outcomes. This recommendation directly applies to the four Cook County Mosquito Abatement Districts: ***Northshore, Northwest, Desplaines Valley, and South Cook County***. The dissolution process for the districts is relatively straightforward. It should commence as soon as possible and should reasonably be concluded within a 24-month period.

# RECOMMENDATIONS

The four Cook County Mosquito Abatement Districts provide an important public service, but the current organizational and governance structure of these districts presents problems with efficiency, transparency, and accountability. The four Districts separately perform a service that could be more effectively provided by the Cook County government.

Based on the Cook County Office of Inspector General's 2021 investigative report on the actions of the South Cook County Mosquito Abatement District, three of the four districts – the Northshore, Desplaines Valley, and Northwest districts – appeared to be successfully fulfilling their missions. In contrast, the South Cook Mosquito Abatement District struggled to provide transparent and ethical governance and adhere to best practices in service delivery.<sup>10</sup>

The Cook County Mosquito Abatement Districts were created between 1927 and 1956 when the functions and capacity of the Cook County government to provide health-related public services, including vector control, were limited. Today, that situation has changed significantly. The Cook County Health and Hospital System (CCH) operates a well-respected, professional public health service. The Cook County Department of Public Health already provides some vector control services.<sup>11</sup> Thus, CCH should be able to absorb the functions of these districts in much the same manner that the County successfully absorbed the functions of the Cook County Suburban Tuberculosis Sanitarium District in 2006. Such a consolidation would significantly improve their transparency and operational efficiency.

The Civic Federation offers the following recommendations for reforming the governance and improving the accountability of the Cook County Mosquito Abatement Districts. First and foremost, the Federation recommends dissolving the four districts and transferring their responsibilities to the Cook County government. Until that takes place, the Civic Federation also offers secondary recommendations to improve the transparency and accountability of these districts' operations. The current property tax levies for these districts would be transferred to the Cook County government to continue vector control activities.

## **Dissolve the Cook County Mosquito Abatement Districts and Transfer their Responsibilities to Cook County**

Mosquito abatement districts provide critical vector control services, working to control mosquito populations and prevent disease from mosquito-borne viruses. However, these services do not need to be provided by obscure, independent governments with taxing authority whose actions and officials receive little public scrutiny. There are several arguments to be made for Cook County to absorb the four mosquito districts: consolidation could reduce spending and improve efficiency by eliminating redundant management positions, tapping into

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<sup>10</sup> Cook County Office of the Independent Inspector General. [Quarterly Report, 4<sup>th</sup> Quarter 2021](#), January 14, 2022, p. 2.

<sup>11</sup> Cook County Department of Public Health. Pest Control at <https://cookcountypublichealth.org/environmental-health/pest-control/>.

the pooled resources a larger jurisdiction possesses, and accessing economies of scale for purchasing. It would also ensure consistency and equitable service provision across all geographic parts of the County. And it could improve accountability to citizens.

The Cook County Mosquito Abatement Districts may be dissolved by referendum or a majority vote of the governing board. Further, state statute allows the district trustees, who are appointed by the county executive, to vote to approve consolidating the district into the county in which the district sits. The County government would then assume the district's responsibilities and taxing authority, employees of the district would be transferred to the new jurisdiction, and employee rights under any existing contracts or collective bargaining agreements and their retirement plans would be retained.<sup>12</sup>

The Civic Federation supports the dissolution of the four Cook County Mosquito Abatement Districts and the incorporation of their functions and taxing authority into the Cook County government. The Cook County Health and Hospital System should be able to absorb these governments' functions. The Cook County Department of Public Health already performs some vector control services, and the staffing and resources of the current mosquito abatement districts would be largely transferred to the County government.<sup>13</sup> To achieve this goal, the Civic Federation recommends that, at the next appointment opportunity, the President of the Cook County Board of Commissioners appoint Mosquito Abatement Board of Trustee members who would agree to vote to dissolve each district and consolidate them into the Cook County government. The dissolution process for the districts is relatively straightforward. It should commence as soon as possible and should reasonably be concluded within a 24-month period.

## **Require Full Public Disclosure of District Information**

The public has a right to understand how and why government officials make decisions, enabling them to hold those officials accountable for their actions. Full accountability requires that government actions and documents be made publicly available and readily accessible, which is easy to implement and relatively inexpensive in an electronic age.

The Civic Federation recommends that all Illinois special districts, including mosquito abatement districts, be required by state statute or county ordinance to make information about their finances, operations, and governmental activities publicly available on a website. Wherever this reporting is already required, there should be a mechanism to ensure enforcement. The reporting requirement would include, but not be limited to:

### District Information

- General Contact Information
- Staff Names and Contact Information

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<sup>12</sup> 70 ILCS 1005/11.5: Cessation of district organization at <https://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=890&ChapterID=15>.

<sup>13</sup> Cook County Department of Public Health. Pest Control at <https://cookcountypublichealth.org/environmental-health/pest-control/>.

- Annual Reports

#### Board of Trustees Information

- Board Member Names, Contact Information
- Board of Trustee Meetings
- Notice of Public Meetings
- Board Agendas Available
- Board Minutes Available

#### District Programming Information

- Service Request Information
- Treatment Programming

#### District Financial Documents

- Budgets
- Audited Financial Statements

The districts may contend that they do not have adequate staff or financial resources to fulfill this requirement. If so, it is another argument for their dissolution and absorption into larger governmental units that possess those needed resources.

### **Empower Inspectors General to Investigate Special District Governments**

The Illinois State Officials and Employee Ethics Act authorizes county inspectors general to investigate members of governmental entities appointed by county executives, such as mosquito abatement district Board of Trustee members. However, the authority of Inspectors General does not extend to those governments, only to their officials. Remedial action based on the findings and recommendations of Inspector General investigations can be taken at the discretion of the county executive. There is no requirement that a report of actions taken be made publicly available.<sup>14</sup>

The Civic Federation recommends the introduction and approval of legislation that would authorize Offices of Inspector General to investigate special district governments, including mosquito abatement districts, not just their governing officials. The legislation should also require that a report of actions taken in response to findings and recommendations of Inspector General reports be made publicly available.

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<sup>14</sup> Information provided by the Cook County Office of the Inspector General, October 8, 2024 and [Illinois State Officials and Employee Ethics Act](#) 5 ILCS 430/70-20.

# SUMMARY OF FINDINGS

The following section provides a summary of key findings regarding Cook County Mosquito Abatement District finances and transparency. This includes contextual information about the revenues, expenditures and transparency and disparities in service provision of these districts. Subsequent sections provide a more detailed look at the history, governance, finances and functions of the districts.

## FINANCIAL OVERVIEW

Mosquito abatement districts in Illinois are funded primarily by dedicated property tax levies. Other revenues used to fund the districts include personal property replacement tax (PPRT) revenues (also known as replacement taxes), investment income, and sales of capital assets. The replacement tax is an income tax levied on corporations, partnerships, and other business enterprises.<sup>15</sup>

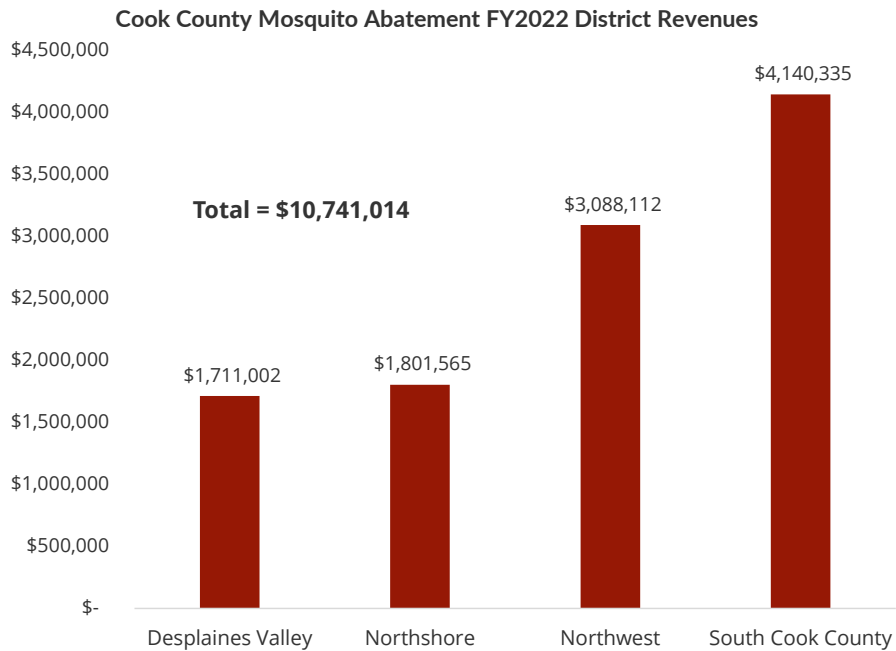
The financial data below was drawn from the Statements of Revenues, Expenditures, and Changes in Fund Balance for the Governmental Funds in the annual audited financial reports. These statements provide a consistent basis for comparison of general district operations, including detailed expenditure information. Summary financial data is presented for FY2022, the last year for which audited financial statements were available from all four Cook County Mosquito Abatement Districts. At the time of this report's publication, the South Cook County Mosquito Abatement District had yet to publicly release its FY2023 financial report. More detailed financial information is presented in this report's sections on individual districts.

### Revenues

The four Cook County Mosquito Abatement Districts collected a total amount of \$10.7 million in revenue in FY2022. The South Cook County district collected the most, with \$4.1 million in revenue, followed by the Northwest district, with \$3.1 million in revenue. The Northshore and Desplaines Valley districts collected \$1.8 million and \$1.7 million in total revenues, respectively.

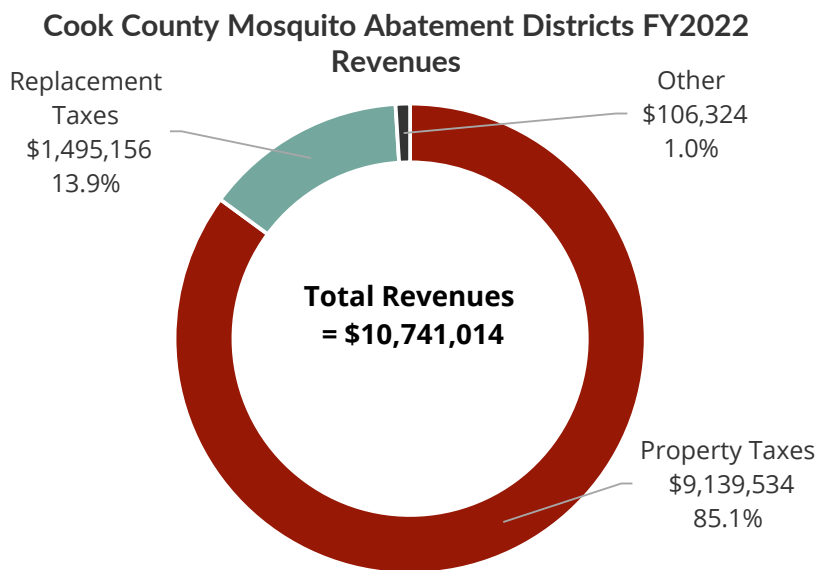
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<sup>15</sup> The distribution of PPRT revenues is based on which governments were in existence at a certain point in time and on their size in the 1970s. Illinois Municipal League. Personal Property Replacement Taxes (PPRT) Fact Sheet at <https://www.iml.org/file.cfm?key=14820>.



Source: Mosquito Abatement District Statements of Revenues, Expenditures and Changes in Fund Balance

Approximately 85.1%, or \$9.1 million, of Cook County Mosquito Abatement District revenue was derived from property taxes. Nearly \$1.5 million, 13.9% of the total, came from personal property replacement taxes. Other revenues, such as interest income, sale of capital assets, or miscellaneous revenues, accounted for just 1.0% of all revenues.

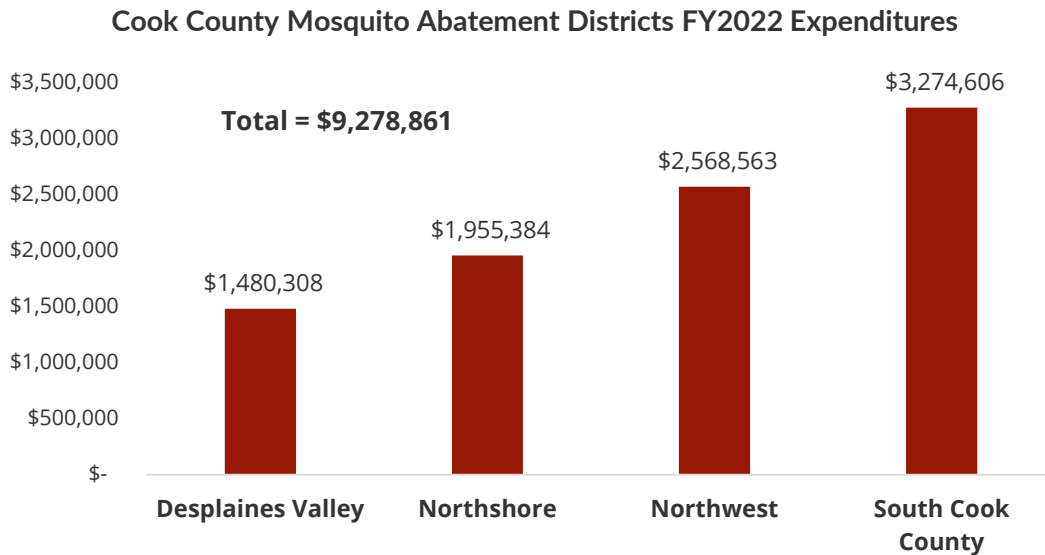


Source: Mosquito Abatement District Statements of Revenues, Expenditures and Changes in Fund Balance



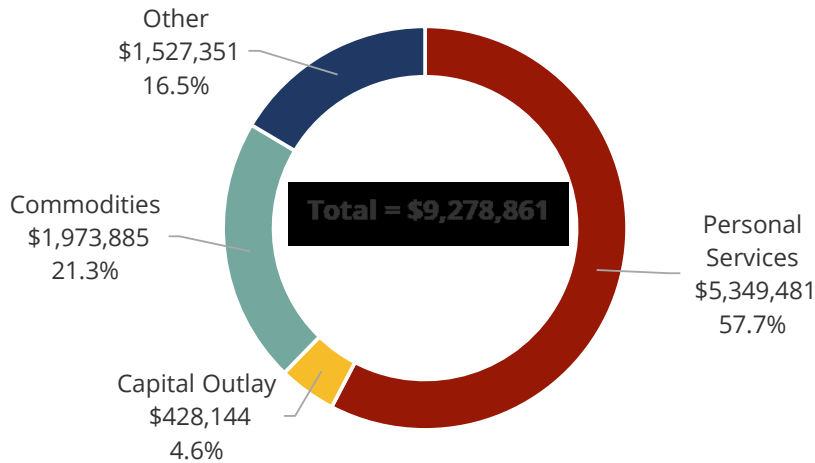
## Expenditures

Total FY2022 expenditures for the Cook County Mosquito Abatement Districts were nearly \$9.3 million. The South Cook County district reported the largest amount of spending at \$3.3 million, followed by the Northwest District at \$2.6 million.



A majority of FY2022 Cook County Mosquito Abatement District expenditures, 57.7%, or \$5.3 million, were for personal services, including salaries and benefits. The next largest amount, 21.3% or \$1.9 million, was spent on commodities, such as lab supplies, testing materials, and insecticides. Other expenditures, including contractual services and administrative expenses, constituted \$1.5 million, or 16.5% of all spending. Capital outlay accounted for \$428,144, which is 4.6% of total expenditures.

### Cook County Mosquito Abatement Districts Total Expenditures by Object



## TRANSPARENCY OVERVIEW

The public has a right to understand how and why public officials make decisions. This enables them to hold those officials accountable for their actions. Full accountability requires that government actions and documents be made publicly available and readily accessible, which is easy to implement in an electronic age. This is particularly true for financial records.

However, the four Cook County Mosquito Abatement Districts vary in the amount of easily accessible, transparent information that is publicly available. The chart below shows district compliance with twelve common indicators of transparency.

All districts provide service requests and treatment programming information.

Overall, the Northshore and Northwest districts provide the greatest degree of transparency, meeting eleven of the twelve indicators. In addition to providing service requests and treatment programming information, they also provide:

- Contact information for the district and staff,
- Annual reports,
- The names of Board of Trustee members,
- Notice of Board meetings,
- Board agendas and Board minutes,
- Programming information, including reporting on number and types of tests conducted, and
- Financial information.

They do not provide contact information for Board of Trustee members.

The South Cook County Mosquito Abatement District meets seven of the twelve indicators. The district does not provide annual reports, notices of public meetings, budgets, or audited financial statements. The latest operational information on number and types of tests it conducts was last posted on the District website for 2022.

Finally, the Desplaines Valley Mosquito Abatement District also meets seven of the twelve indicators. It does not provide contact information for Board of Trustee members, names or contact information for staff members, Board of Trustee meeting agendas, budgets, or audited financial statements.

**Information Available on Cook County Mosquito Abatement District Websites**

|   | <b>Desplaines</b>             |                               |                                   |                               |
|---|-------------------------------|-------------------------------|-----------------------------------|-------------------------------|
|   | <b>Northshore</b>             | <b>Northwest</b>              | <b>Valley</b>                     | <b>South Cook</b>             |
| <b>District Information</b>             |                               |                               |                                   |                               |
| General Contact Information             | Yes- Email & Phone Number     | Yes- Email & Phone Number     | Yes- Email & Contact Request Form | Yes- Email & Phone Number     |
| Staff Names and Contact Information     | Yes                           | Yes for Managers              | No                                | Names and Contact Information |
| Annual Report                           | Yes                           | Yes                           | Yes                               | No                            |
| <b>Board of Trustees Information</b>    |                               |                               |                                   |                               |
| Board Member Names, Contact Information | Names, No Contact Information | Names, No Contact Information | Names, No Contact Information     | Names and Contact Information |
| Board of Trustee Meetings               |                               |                               |                                   |                               |
| Notice of Public Meetings               | Yes                           | Yes                           | Yes                               | No*                           |
| Board Agendas Available                 | Yes                           | Yes                           | No                                | Yes                           |
| Board Minutes Available                 | Yes                           | Yes                           | Yes                               | Yes                           |
| <b>District Programming Information</b> |                               |                               |                                   |                               |
| Service Request Information             | Yes                           | Yes                           | Yes                               | Yes                           |
| Treatment Programming                   | Yes                           | Yes                           | Yes                               | Yes                           |
| Operational Reports                     | Yes                           | Yes                           | Yes                               | No                            |
| <b>District Financial Documents</b>     |                               |                               |                                   |                               |
| Budgets                                 | Yes                           | Yes                           | No                                | No                            |
| Audited Financial Statements            | Yes                           | Yes                           | No**                              | No***                         |

\* Can subscribe for updates, news

\*\* Available on Cook County Treasurer's website at <https://www.cookcountytreasurer.com/taxingdistrictsearchbyname.aspx>.

\*\*\* Summary information for FY2021 and FY2022 on Cook County Treasurer's website, but not complete reports.

Sources: Cook County Mosquito Abatement District Websites.

## DISPARITIES IN MOSQUITO ABATEMENT PROGRAMMING AMONG DISTRICTS

There has been a disparity in mosquito abatement control programming among the four Cook County districts.

The data reported in operational reports for the four districts are not completely comparable as different statistics are reported for each, and the South Cook Mosquito Abatement District has not publicly reported data since 2022. However, it is possible to compare collections of *Culex* mosquitoes between the Northshore and South Cook districts for 2022. In that year, the Northshore District reported that it trapped 131,804 female *Culex* mosquitoes, which are known to carry West Nile virus, in commonly used gravid traps. The South Cook District, in contrast, reported that it collected 79,848 adult *Culex* mosquitoes. The South Cook district covers 340 square miles in an economically distressed area of Cook County, while the Northshore district covers a smaller 80-square-mile area in an affluent section of the County. Based on this data set, in 2022, the residents of the South Cook District received much less service than those living in the Northshore District.

In addition, as noted elsewhere in this report, the Cook County Office of Inspector General's 2021 report found that:

- The South Cook Mosquito Abatement District's (SCCMAD) West Nile virus testing regimen was deficient because it conducted far fewer tests than any other Cook County Mosquito Abatement District.
- The SCCMAD spent less on pesticide and larvicide in its mosquito control efforts than the other three districts, although in 2022 it did increase funding substantially.
- The District failed to cooperate with the Illinois Department of Public Health, leading that department to conduct its own surveillance operations in District territory.

Due to a lack of publicly available operational information, it is not possible to determine if the South Cook Mosquito Abatement District has improved its mosquito abatement programming in recent years.

The service gap between the South Cook County Mosquito District and the other districts raises concerns about the equitable application of environmental policies in Cook County for all citizens.

## FUNCTIONS AND GOVERNANCE

In the U.S., there are three different organizational models used to provide mosquito abatement services:<sup>16</sup>

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<sup>16</sup> Eric Ochomo, Samuel S. C. Rund, Rosheen S. Mthawani, et al. Mosquito control by abatement programmes in the United States: perspectives and lessons for countries in sub-Saharan Africa. *Malaria Journal*. 23,

1. Mosquito abatement districts that are independent special district taxing units. These governments typically rely on property taxes for the majority of their funding.
2. Mosquito control programs operated by municipal or county public health or public works programs. These programs are typically funded by general taxes.
3. Independent mosquito control companies that conduct abatement activities under contract with local government authorities.

The Illinois Mosquito Abatement Act, approved in 1927 by the General Assembly, authorizes voters to organize mosquito abatement districts by referendum. A district may be formed in any contiguous territory with a population of at least 300 residents that is not already in an existing mosquito abatement district. A petition signed by at least 5% of the voters in the proposed district can be submitted to the circuit court in order to hold a public referendum on the creation of a mosquito abatement district. A simple majority of the votes cast are needed to authorize the new government entity.<sup>17</sup>

Illinois mosquito abatement districts are governed by five-member Boards of Trustees. Trustees serve staggered four-year terms and select a president, secretary, and treasurer from among the Board's members. They are not entitled to compensation.<sup>18</sup> If the district is in multiple counties or municipalities, representation is proportional. Board members are appointed by the township, county, or municipality presiding officer, depending on the district's location. In Cook County, the trustees are appointed by the President of the County Board of Commissioners.<sup>19</sup>

The districts are responsible for exterminating mosquitos, flies, or other insects within the district. There are currently 21 mosquito abatement districts in Illinois, including the four in Cook County. Many municipalities and townships also conduct their own mosquito abatement programs.<sup>20</sup> The districts may levy a property tax but do not have bonding authority.<sup>21</sup>

## SERVICES PROVIDED BY MOSQUITO ABATEMENT DISTRICTS

Mosquitos present a serious health hazard. They transmit diseases dangerous to humans and animals, such as malaria, yellow fever, dengue, filariasis, encephalitis, and West Nile virus.<sup>22</sup> In the United States, the three most common types of mosquitoes that can spread viruses and

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Article number: 8, January 4, 2024 at <https://malariajournal.biomedcentral.com/articles/10.1186/s12936-023-04829-3>.

<sup>17</sup> 70 ILCS 1005/1-4 Mosquito Abatement District Act at [70 ILCS 1005/ Mosquito Abatement District Act. ilga.gov](https://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=890).

<sup>18</sup> 70 ILCS 1005/5 and 1005/6 and Civic Federation. An Inventory of Local Governments in Illinois, February 25, 2021, p. 188 at <https://www.civicfed.org/inventory>.

<sup>19</sup> 70 ILCS 1005/5.

<sup>20</sup> Illinois Mosquito & Vector Control Association at <https://imvca.org/wp-content/uploads/2013/03/other-districts.pdf>.

<sup>21</sup> 70 ILCS 1005/0.01 to 1005/13a and <https://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=890>.

<sup>22</sup> American Mosquito Control Association. Mosquito Information at <https://www.mosquito.org/why-the-world-needs-mosquito-control/>.

parasites are *Aedes* species mosquitoes, *Culex* species mosquitoes, and *Anopheles* species mosquitoes.<sup>23</sup>

Mosquito abatement districts in Illinois utilize integrated pest management strategies to control mosquito populations and prevent disease from mosquito-borne viruses. The services they provide include surveillance, larval control, and adult mosquito control.<sup>24</sup>

Surveillance efforts focus on:

- Monitoring rainfall, temperature, and other weather data at four locations throughout the district as the weather is a key factor in determining mosquito production.
- Surveying mosquito larvae and pupae to determine the extent, type, and concentration of mosquito populations within the district.
- Monitoring adult mosquitoes through gravid traps to determine the number and types of mosquitoes present.
- Sampling adult female mosquito populations to test for the presence of disease viruses as well as to observe mosquito population levels.

Larval control involves the permanent elimination of mosquitos by removing discarded tires and other containers or draining standing water, as well as spraying with biological larvicides or insect growth hormones. Much of the work of mosquito abatement focuses on larval control. For example, the North Shore Mosquito Abatement District reports that 90% of its activities focus on larval control.<sup>25</sup>

Adult mosquito control operations are a contingency measure for disease vector mosquitoes when there is a significant risk of mosquito-borne disease transmission. This can involve the use of insecticides.

Mosquito abatement districts also provide public outreach and education programs to inform the public on how to reduce and control mosquito populations.

## DISSOLUTION OF MOSQUITO ABATEMENT DISTRICTS

There are two ways to dissolve an existing mosquito abatement district: a referendum or a vote of the governing board.

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<sup>23</sup> Centers for Disease Control. About Mosquitos in the United States at <https://www.cdc.gov/mosquitoes/about/about-mosquitoes-in-the-united-states.html>.

<sup>24</sup> See South Cook County Mosquito Abatement District. Mosquito Control: Our Integrated Approach Programs at <https://www.sccmad.org/programs>; North Shore Mosquito Abatement District. How We Protect at [https://www.nsmad.org/our\\_services/how\\_we\\_protect/index.php](https://www.nsmad.org/our_services/how_we_protect/index.php); Desplaines Valley Mosquito Abatement District. District Profile at <https://dvmad.org/ctrl.html>; and Northwest Mosquito Abatement District. Treatment Programs at <https://www.nwmadil.com/treatment-programs>.

<sup>25</sup> North Shore Mosquito Abatement District. How We Protect at [https://www.nsmad.org/our\\_services/how\\_we\\_protect/index.php](https://www.nsmad.org/our_services/how_we_protect/index.php).

Mosquito abatement districts may be dissolved by referendum. This involves filing a petition signed by at least 5% of the voters in the district to the circuit court to hold a dissolution referendum. A simple majority of the votes cast are needed to eliminate the government. The Board of Trustees may continue to levy taxes to pay outstanding debts and liabilities as well as expenses related to terminating district operations. District property is authorized to be sold. Any proceeds remaining after liabilities have been paid will be paid to school districts located in the district in the proportion that the taxable value of property in each school district bears to the taxable value of property in the mosquito abatement district.<sup>26</sup>

The second dissolution option is by a majority vote of the Mosquito Abatement District governing board. State statute allows the trustees to:

- Annex the district to another mosquito abatement district whose boundaries are contiguous;
- Consolidate the district into a municipality whose boundaries are coterminous or substantially coterminous with the district;
- Consolidate the district into the township in which the district sits; or
- Consolidate the district into the county in which the district sits.

If a district is annexed or consolidated, its responsibilities and taxing authority are assumed by the government assuming its functions. The district employees would be transferred to the new jurisdiction along with their rights under any existing contracts or collective bargaining agreements and their retirement plans.<sup>27</sup>

## COOK COUNTY MOSQUITO ABATEMENT DISTRICTS

There are four mosquito abatement districts in Cook County:

1. Desplaines Valley Mosquito Abatement District;
2. North Shore Mosquito Abatement District;
3. Northwest Mosquito Abatement District; and
4. South Cook County Mosquito Abatement District.

### DESPLAINES VALLEY MOSQUITO ABATEMENT DISTRICT

The Desplaines Valley Mosquito Abatement District was created in 1927 by referendum. Its territory covers 77 square miles, including 31 communities in Lyons, Oak Park, Proviso,

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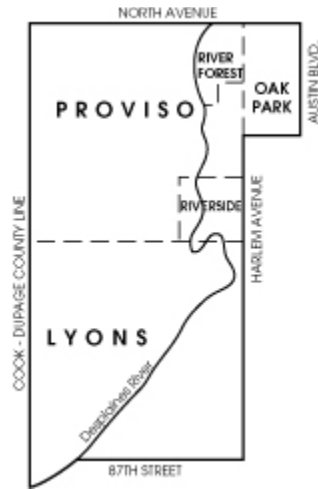
<sup>26</sup> 70 ILCS 1005/11 Mosquito Abatement District Act at [70 ILCS 1005/ Mosquito Abatement District Act. \(ilga.gov\)](https://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=890&ChapterID=15).

<sup>27</sup> 70 ILCS 1005/11.5: Cessation of district organization at <https://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=890&ChapterID=15>.



Riverside, and River Forest townships. The district property is 73% residential, 18% industrial, 8% Fores Preserve land, and 1% rural or undeveloped.<sup>28</sup>

The district is governed by a five-member Board of Trustees appointed by the Cook County Board for four-year terms. They do not receive compensation. The staff consists of five full-time employees plus as many as 24 seasonal employees in the summer months.<sup>29</sup>



## Desplaines Valley Mosquito Abatement District Revenues and Expenditures

The Desplaines Valley Mosquito Abatement District revenues rose from \$1.5 million in FY2021 to \$1.8 million three years later. Most of the increase was due to a rise in personal property replacement tax revenues, which rose by \$167,108 or 175.5% over the three-year period. This was an increase from \$1.5 million to \$1.8 million. However, most of the district's revenues came from property taxes, which averaged 82.9% of all revenues in the FY2021 to FY2023 period.

Expenditures for the District increased slightly, by 3.5% or \$56,651, between FY2021 and FY2023. They rose from \$1.6 million to nearly \$1.7 million. The largest expenditure item in all three years was for personal services, which averaged 46.5% of all spending. The next largest object of expenditure was commodities, which includes lab supplies, testing materials, and insecticides. This expenditure averaged 33.9% over all three years. Contractual services, which include costs for maintenance, insurance, utilities, and related services, averaged nearly \$124,000, or 7.8% of all expenditures.

Capital outlay expenditures include vehicles, lab and field equipment, computers, and facility relocation costs. They vary over time; the full amount authorized for capital projects is reported as an expenditure in the initial year it is authorized and the amount actually spent in subsequent years is reported. In FY2021, the District appropriated \$250,760 for capital

<sup>28</sup> Desplaines Valley Mosquito Abatement District. District Profile at <https://dvmad.org/profile.html>.

<sup>29</sup> Desplaines Valley Mosquito Abatement District. District Profile at <https://dvmad.org/profile.html>.

expenditures, but the amount actually spent in FY2022 and FY2023 was \$21,603 and \$5,508 respectively.

**Desplaines Valley Mosquito Abatement District Revenues and Expenditures:**

**FY2021-FY2023**

|  | <b>FY2021</b>       | <b>FY2022</b>       | <b>FY2023</b>       | <b>\$ Change</b>  | <b>% Change</b> |
|--|---------------------|---------------------|---------------------|-------------------|-----------------|
| <b>Revenues</b>                                    |                     |                     |                     |                   |                 |
| Property Taxes                                     | \$ 1,347,385        | \$ 1,424,755        | \$ 1,430,216        | \$ 82,831         | 6.1%            |
| Personal Property                                  |                     |                     |                     |                   |                 |
| Replacement Taxes                                  | \$ 95,235           | \$ 199,637          | \$ 262,343          | \$ 167,108        | 175.5%          |
| Investment Income                                  | \$ 9,187            | \$ 3,907            | \$ 34,532           | \$ 25,345         | 275.9%          |
| Miscellaneous                                      | \$ 90,318           | \$ 82,703           | \$ 106,387          | \$ 16,069         | 17.8%           |
| <b>Total Revenues</b>                              | <b>\$ 1,542,125</b> | <b>\$ 1,711,002</b> | <b>\$ 1,833,478</b> | <b>\$ 291,353</b> | <b>18.9%</b>    |
| <b>Expenditures</b>                                |                     |                     |                     |                   |                 |
| Personal Services                                  | \$ 690,082          | \$ 710,923          | \$ 832,942          | \$ 142,860        | 20.7%           |
| Contractual Services                               | \$ 114,640          | \$ 122,632          | \$ 134,464          | \$ 19,824         | 17.3%           |
| Commodities  | \$ 481,357          | \$ 535,658          | \$ 609,888          | \$ 128,531        | 26.7%           |
| Other  | \$ 17,491           | \$ 12,648           | \$ 33,849           | \$ 16,358         | 93.5%           |
| Capital Outlay                                     | \$ 250,760          | \$ 21,603           | \$ 5,508            | \$ (245,252)      | -97.8%          |
| Special Revenue: Pension & Social Security & Audit | \$ 79,151           | \$ 76,844           | \$ 73,471           | \$ (5,680)        | -7.2%           |
| <b>Total Expenditures</b>                          | <b>\$ 1,633,481</b> | <b>\$ 1,480,308</b> | <b>\$ 1,690,122</b> | <b>\$ 56,641</b>  | <b>3.5%</b>     |

Sources: Desplaines Valley Mosquito Abatement District Financial Statements. Statement of Revenues, Expenditures and Changes in Fund Balance: Governmental Funds. FY2021, p. 8, 27, 31-35; FY2022, p. 8,27,31-35; and FY 2023, p. 8, 30-34.

## **NORTH SHORE MOSQUITO ABATEMENT DISTRICT**

The North Shore Mosquito Abatement District (NSMAD) was established in 1927 after approval by referendum. It encompasses 80 square miles and serves residents of 14 Cook County communities in the townships of Evanston, Niles, and New Trier, as well as parts of Northfield and Maine townships.<sup>30</sup> The communities are:

1. Deerfield (Cook County portion only)
2. Evanston
3. Glencoe
4. Glenview (East of Pfingsten Road)
5. Golf
6. Kenilworth
7. Lincolnwood
8. Morton Grove
9. Niles (East of Harlem Avenue)
10. Northbrook (East of Pfingsten Road)

<sup>30</sup> North Shore Mosquito Abatement District. Financial Statements, Year Ended December 31, 2022, p. 9.

11. Northfield
12. Skokie
13. Wilmette
14. Winnetka



A five-person Board of Trustees appointed by the Cook County Board President governs the North Shore Mosquito Abatement District. The trustees are all residents of the district and serve 4-year terms without compensation.<sup>31</sup> The District employs eight full-time staff.<sup>32</sup> The District's headquarters are located in Northfield.

The services provided by the NSMAD utilize an integrated pest management strategy incorporating surveillance, eliminating and/or reducing mosquito breeding sites, controlling the proliferation of mosquito larvae, spraying for adult mosquitos, and public education and outreach. The district reports that 90% of its activities focus on larval control.<sup>33</sup>

The district recently finished implementing a five-year 2019-2023 strategic plan.<sup>34</sup> The plan included:

- A discussion of future focus areas.

<sup>31</sup> North Shore Mosquito Abatement District. Board of Trustees at [https://www.nsmad.org/about\\_us/board\\_of\\_trustees/index.php](https://www.nsmad.org/about_us/board_of_trustees/index.php).

<sup>32</sup> North Shore Mosquito Abatement District. Our Staff at [https://www.nsmad.org/about\\_us/board\\_of\\_trustees/index.php](https://www.nsmad.org/about_us/board_of_trustees/index.php).

<sup>33</sup> North Shore Mosquito Abatement District. How We Protect at [https://www.nsmad.org/our\\_services/how\\_we\\_protect/index.php](https://www.nsmad.org/our_services/how_we_protect/index.php).

<sup>34</sup> North Shore Mosquito Abatement District. Strategic Plan 2019-2023 at [https://cms7files1.revize.com/nshoremosquito/Document\\_center/About%20Us/NSMAD-Five-Year-Plan-2019-Final\\_113018.pdf](https://cms7files1.revize.com/nshoremosquito/Document_center/About%20Us/NSMAD-Five-Year-Plan-2019-Final_113018.pdf).

- A summary of challenges that could influence decision-making over the course of the plan.
- Strategies for addressing those identified challenges; and
- A 5-year fiscal plan.

## **North Shore Mosquito Abatement District Revenues and Expenditures**

Total revenues for the Northshore Mosquito Abatement District rose by 10.0% between FY2021 and FY2023, rising from \$1.7 million to nearly \$1.9 million. Most of the increase was due to a rise in personal property replacement tax revenues, which increased by \$69,672 or 68.3% over the three-year period. However, most of the district's revenues came from property taxes, averaging 89.8% of all revenues in the three-year period reviewed.

Expenditures for the District increased by 0.8%, or \$14,816, between FY2021 and FY2023, rising from \$1.84 million to \$1.86 million. The largest expenditure item in all three years was for personal services, which averaged 57.2% of all spending and rose from \$950,552 to nearly \$1.2 million.

The next largest object of expenditure was the purchase of supplies (commodities), which includes lab supplies, office supplies, motor vehicle expenses, insecticides, gasoline, field supplies, and shop supplies. This expenditure rose from \$87,043 in FY2021 to \$353,290 in FY2023. Administration, which includes costs for education, meetings, information technology services, subscriptions, legal notices, printing and publications and postage, rose from \$42,465 to \$79,841 three years later.<sup>35</sup>

As noted previously, capital outlay expenditures vary over time; the full amount authorized for capital projects is reported as an expenditure in the initial year it is authorized and then the amount actually spent in subsequent years is reported. In FY2021, the District appropriated \$677,043 for capital expenditures, but the amount spent in FY2022 and FY2023 was \$32,143 and \$133,018, respectively.

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<sup>35</sup> Northshore Mosquito Abatement District, Financial Statements Year Ended December 31, 2021, p. 23 at [21 NSMAD FS Final.pdf \(revize.com\)](#).

**North Shore Mosquito Abatement District Revenues and Expenditures:**

|                                      | <b>FY2021</b>       | <b>FY2022</b>       | <b>FY2023</b>       | <b>\$ Change</b>  | <b>% Change</b> |
|--------------------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|
| <b>Revenues</b>                      |                     |                     |                     |                   |                 |
| Property Taxes                       | \$ 1,622,877        | \$ 1,585,077        | \$ 1,661,468        | \$ 38,591         | 2.4%            |
| Replacement Taxes                    | \$ 101,976          | \$ 206,329          | \$ 171,648          | \$ 69,672         | 68.3%           |
| Interest Income                      | \$ 639              | \$ 10,159           | \$ 47,808           | \$ 47,169         | 7381.7%         |
| Proceeds from Sale of Capital Assets | \$ -                | \$ -                | \$ 17,800           | \$ 17,800         | ---             |
| <b>Total Revenues</b>                | <b>\$ 1,725,492</b> | <b>\$ 1,801,565</b> | <b>\$ 1,898,724</b> | <b>\$ 173,232</b> | <b>10.0%</b>    |
| <b>Expenditures</b>                  |                     |                     |                     |                   |                 |
| Salaries and Wages                   | \$ 714,543          | \$ 852,653          | \$ 920,442          | \$ 205,899        | 28.8%           |
| IMRF and Social Security             | \$ 85,461           | \$ 95,826           | \$ 84,864           | \$ (597)          | -0.7%           |
| Insurance, including OPEB            | \$ 150,548          | \$ 160,829          | \$ 173,641          | \$ 23,093         | 15.3%           |
| <b>Subtotal Personal Services</b>    | <b>\$ 950,552</b>   | <b>\$ 1,109,308</b> | <b>\$ 1,178,947</b> | <b>\$ 228,395</b> | <b>24.0%</b>    |
| Administration                       | \$ 42,465           | \$ 70,705           | \$ 79,841           | \$ 37,376         | 88.0%           |
| Purchase of Equipment                | \$ 10,122           | \$ -                | \$ -                | \$ (10,122)       | -100.0%         |
| Commodities (Purchase of Supplies)   | \$ 87,043           | \$ 646,778          | \$ 353,290          | \$ 266,247        | 305.9%          |
| Building Maintenance                 | \$ 12,026           | \$ 20,339           | \$ 29,055           | \$ 17,029         | 141.6%          |
| Utilities                            | \$ 32,165           | \$ 34,159           | \$ 35,509           | \$ 3,344          | 10.4%           |
| Legal and Audit                      | \$ 30,270           | \$ 30,981           | \$ 31,679           | \$ 1,409          | 4.7%            |
| Capital Fund                         | \$ 677,043          | \$ 32,143           | \$ 133,018          | \$ (544,025)      | -80.4%          |
| Contingency                          | \$ 5,326            | \$ 10,971           | \$ 20,489           | \$ 15,163         | 284.7%          |
| <b>Total Expenditures</b>            | <b>\$ 1,847,012</b> | <b>\$ 1,955,384</b> | <b>\$ 1,861,828</b> | <b>\$ 14,816</b>  | <b>0.8%</b>     |

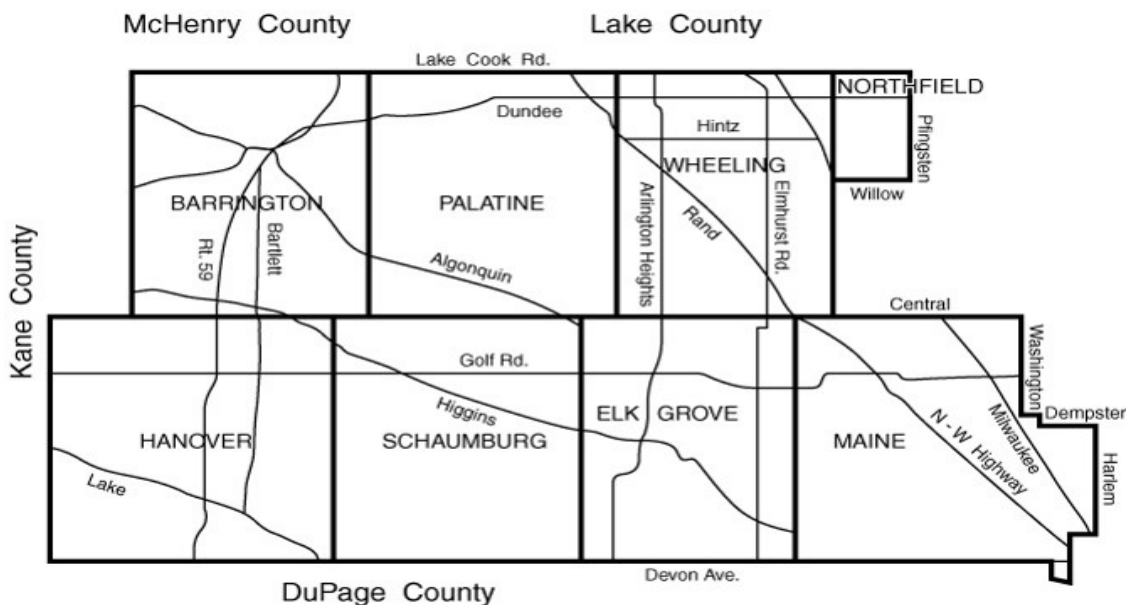
Sources: North Shore Mosquito Abatement District Financial Statements. Statement of Revenues, Expenditures and Changes in Fund Balance and Statement of Activities: Governmental Funds. FY2021, p. 8; FY2022, p. 8; and FY 2023, p. 8.

# THE NORTHWEST MOSQUITO ABATEMENT DISTRICT

The Northwest Mosquito Abatement District (NWMAD) was created in April of 1956 by referendum in the following townships in the northwest suburbs of Cook County:

1. Barrington
2. Palatine
3. Wheeling
4. Northfield
5. Hanover
6. Schaumburg
7. Elk Grove
8. Maine

The district encompasses approximately 242 square miles. It is headquartered in Wheeling but has temporary offices in Rolling Meadows while the Wheeling office is being remodeled.<sup>36</sup> A five-person Board of Trustees appointed by the Cook County Board President governs the Northwest Mosquito Abatement District. The district currently has 12 employees.<sup>37</sup>



## Northwest Mosquito Abatement District Revenues and Expenditures

Northwest Mosquito Abatement District revenues rose by 11.4% between FY2021 and FY2023, a \$335,701 increase from \$2.9 million to nearly \$3.3 million. Property taxes constituted the single largest revenue source in all three years at roughly \$2.7 million, or an average of 89.5% of all

<sup>36</sup> Northwest Mosquito Abatement District Annual Report 2023, January 12, 2024, at [https://www.nwmadil.com/files/ugd/a7452d\\_368f0ae1c925436eae91347e9fb07af2.pdf](https://www.nwmadil.com/files/ugd/a7452d_368f0ae1c925436eae91347e9fb07af2.pdf).

<sup>37</sup> Northwest Mosquito Abatement District, Meet the Team, at <https://www.nwmadil.com/meet-the-team>

revenues. Personal property replacement taxes were the second largest revenue source, rising from \$127,892 to \$389,709.

Spending for the NWMAD fell slightly by 0.1% to nearly \$2.5 million in FY2023. The biggest expenditure was for personal services, which averaged \$1.36 million, or 54.9%, of all spending across the three-year period reviewed.

The second largest expenditure was for contractual services. These include insurance, equipment maintenance, utilities, legal fees, software, subscriptions, and accounting costs.<sup>38</sup> These expenditures rose from \$607,281 to \$708,481 between FY2021 and FY2023 and averaged 26.1% of total spending over all three years.

Commodities were the third largest expenditure. This category included insecticides, motor vehicle fuel, office supplies, postage and freight, shop supplies, laboratory supplies, drainage, uniforms, and safety equipment.<sup>39</sup> Commodity costs rose by 19.6%, rising from \$268,112 to \$320,718.

#### Northwest Mosquito Abatement District Revenues and Expenditures:

##### FY2021-FY2023

|  | FY2021              | FY2022              | FY2023              | \$ Change         | % Change     |
|--|---------------------|---------------------|---------------------|-------------------|--------------|
| <b>Revenues</b>                            |                     |                     |                     |                   |              |
| Property Taxes                             | \$ 2,758,687        | \$ 2,786,196        | \$ 2,763,852        | \$ 5,165          | 0.2%         |
| Replacement Taxes                          | \$ 127,892          | \$ 297,295          | \$ 389,709          | \$ 261,817        | 204.7%       |
| Interest Income                            | \$ 10,958           | \$ 1,419            | \$ 98,577           | \$ 87,619         | 799.6%       |
| Miscellaneous Income                       |                     | \$ 3,202            | \$ -                | \$ -              | ---          |
| Proceeds/Gains from Sale of Capital Assets | \$ 40,000           | \$ -                | \$ 21,100           | \$ (18,900)       | -47.3%       |
| <b>Total Revenues</b>                      | <b>\$ 2,937,537</b> | <b>\$ 3,088,112</b> | <b>\$ 3,273,238</b> | <b>\$ 335,701</b> | <b>11.4%</b> |
| <b>Expenditures</b>                        |                     |                     |                     |                   |              |
| Personal Services                          | \$ 1,380,193        | \$ 1,331,858        | \$ 1,389,161        | \$ 8,968          | 0.6%         |
| Contractual Services                       | \$ 607,281          | \$ 632,300          | \$ 708,481          | \$ 101,200        | 16.7%        |
| Travel                                     | \$ 2,973            | \$ (193)            | \$ -                | \$ (2,973)        | -100.0%      |
| Commodities                                | \$ 268,112          | \$ 286,312          | \$ 320,718          | \$ 52,606         | 19.6%        |
| Equipment                                  | \$ 23,585           | \$ 83,104           | \$ 24,353           | \$ 768            | 3.3%         |
| Contingencies                              | \$ 3,973            | \$ 9,599            | \$ 11,721           | \$ 7,748          | 195.0%       |
| Education                                  | \$ (1,723)          | \$ 18,617           | \$ (17,638)         | \$ (15,915)       | 923.7%       |
| Capital Improvements                       | \$ 168,748          | \$ 206,966          | \$ 13,664           | \$ (155,084)      | -91.9%       |
| <b>Total Expenditures</b>                  | <b>\$ 2,453,142</b> | <b>\$ 2,568,563</b> | <b>\$ 2,450,460</b> | <b>\$ (2,682)</b> | <b>-0.1%</b> |

Sources: Northwest Mosquito Abatement District Financial Statements. Statement of Revenues, Expenditures and Changes in Fund Balance and Statement of Activities: Governmental Funds. FY2021, p. 7; FY2022, p. 7; and FY 2023, p. 8.

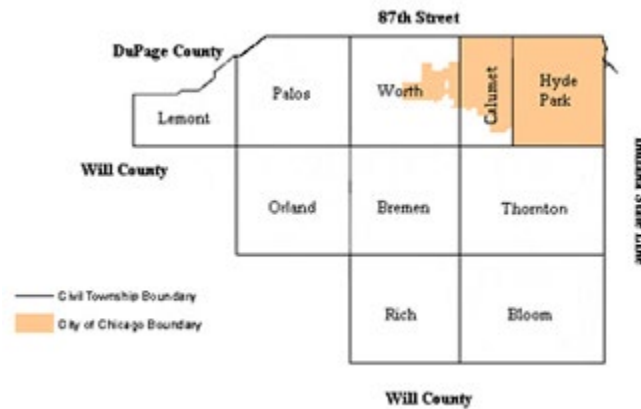
<sup>38</sup> Northwest Mosquito Abatement District Financial Statements for Year Ended April 30, 2022, p. 22-23.

<sup>39</sup> Northwest Mosquito Abatement District Financial Statements for Year Ended April 30, 2022, p. 23.



## SOUTH COOK COUNTY MOSQUITO ABATEMENT DISTRICT

South Cook County Mosquito Abatement District (SCCMAD) is the largest mosquito abatement district in Illinois. It was created in 1953 and became operational in 1955.<sup>40</sup> The district is headquartered in Harvey and covers 340 square miles. It includes approximately 40 square miles of forest preserves, the City of Chicago south of 87<sup>th</sup> Street, and 53 other communities in Bremen, Orland, Bloom, Palos, Calumet, Rich, Hyde Park, Thornton, Lemont, and Worth townships.<sup>41</sup> Currently, the District has 27 employees.<sup>42</sup> A five-person Board of Trustees appointed by the Cook County Board President governs the South Cook County Mosquito Abatement District.<sup>43</sup>



## South Cook County Mosquito Abatement District Revenues and Expenditures

South Cook County Mosquito Abatement District audited financial statements were not available for FY2023 at the time of publication, so figures are presented only for FY2021 and FY2022.

Between FY2021 and FY2022, total revenues increased from \$3.5 million to \$4.1 million, or by 17.9%. The largest source of revenue was property taxes, which averaged 84.7% of all revenues collected in both fiscal years. The second largest revenue source was personal property replacement taxes, which increased from \$366,309 in FY2021 to \$791,895 the following year.

<sup>40</sup> South Cook County Mosquito Abatement District. "Our History" at <https://www.sccmad.org/about-us/history>.

<sup>41</sup> South Cook County Mosquito Abatement District. "Cities and Towns We Serve," at <https://www.sccmad.org/about-us/service-area>.

<sup>42</sup> South Cook County Mosquito Abatement District. "About Us," at <https://www.sccmad.org/about-us/staff>.

<sup>43</sup> Mosquito abatement for the City of Chicago north of 87<sup>th</sup> Street is provided by the Chicago Department of Public Health. See [Chicago Department of Public Health](#) Programs and Initiatives.

Expenditures for the South Cook County district increased by 5.0%, or \$154,567, in the two-year period reviewed to nearly \$3.3 million. Personal services constituted the largest expenditure item in both years, rising from \$3.1 million to \$3.3 million. Commodity expenditures, which included pesticides and solvents, automotive parts and supplies, motor fuel and oil or lubricants, and laboratory supplies, rose significantly from \$154,160 to \$505,137 in FY2022. Conversely, capital outlay fell by 68.2%, falling from \$526,575 to \$167,432. The “Other” category, which included a variety of administrative and miscellaneous expenses, including utilities, maintenance, licenses and fees, office supplies, and professional services, rose from \$357,150 to \$404,645.

**South Cook County Mosquito Abatement District Revenues and Expenditures:  
FY2021-FY2022**

|                       | FY2021              | FY2022              | \$ Change         | % Change     |
|-----------------------|---------------------|---------------------|-------------------|--------------|
| Property Taxes        | \$ 3,115,619        | \$ 3,343,506        | \$ 227,887        | 7.3%         |
| Replacement Taxes     | \$ 366,309          | \$ 791,895          | \$ 425,586        | 116.2%       |
| Interest Income       | \$ 311              | \$ 153              | \$ (158)          | -50.8%       |
| Miscellaneous         | \$ 29,474           | \$ 4,781            | \$ (24,693)       | -83.8%       |
| <b>Total Revenues</b> | <b>\$ 3,511,713</b> | <b>\$ 4,140,335</b> | <b>\$ 628,622</b> | <b>17.9%</b> |

**Expenditures**

|                           |                     |                     |                   |             |
|---------------------------|---------------------|---------------------|-------------------|-------------|
| Personal Services         | \$ 2,082,154        | \$ 2,197,392        | \$ 115,238        | 5.5%        |
| Commodities               | \$ 154,160          | \$ 505,137          | \$ 350,977        | 227.7%      |
| Other                     | \$ 357,150          | \$ 404,645          | \$ 47,495         | 13.3%       |
| Capital Outlay            | \$ 526,575          | \$ 167,432          | \$ (359,143)      | -68.2%      |
| <b>Total Expenditures</b> | <b>\$ 3,120,039</b> | <b>\$ 3,274,606</b> | <b>\$ 154,567</b> | <b>5.0%</b> |

Sources: South Cook County Mosquito Abatement District Financial Statements. Statement of Revenues, Expenditures and Changes in Fund Balance and Statement of Activities: Governmental Funds. FY2021, p. 12 and FY2022, p. 12.

## South Cook County Mosquito Abatement District Controversies

In 2021, the Cook County Office of the Independent Inspector General (OIIG) investigated allegations of conflicts of interest, waste, and institutional mismanagement by the SCCMAD Board of Trustees. The OIIG’s investigation examined ethics violations as well as concerns that the district was not meeting its public health responsibilities by failing to fulfill its statutory obligation to cooperate with the Illinois Department of Public Health (IDPH).<sup>44</sup>

The Illinois State Officials and Employee Ethics Act authorizes county inspectors general to investigate members of governmental entities appointed by county executives, such as the

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<sup>44</sup> Tom Schuba and Mitch Dudek. Chicago Sun-Times. [Watchdog says waste, alleged hiring scheme plagued mosquito abatement board, calls on members to resign,](#) January 30, 2022.

Mosquito Abatement District Boards of Trustee members. However, the authority of such Inspectors General does not extend to those governments, only to their officials. Remedial action based upon the findings and recommendations of Inspector General investigations can be taken at the discretion of the county executive. There is no requirement that a report of actions taken be made publicly available.<sup>45</sup>

The [OIIG's report](#) was presented to the Cook County Board of Commissioners in January 2022.<sup>46</sup> It found that the District's Trustees failed to fulfill their fiduciary duties and obligations. More specifically:

- Two members of the Board had a conflict of interest in the hiring of a top District executive.
- The Board hired an unqualified "insider" candidate to fill an executive position and afterward an operations superintendent position, despite the candidate's lack of science or entomology background. This contrasts to the managers hired at the other three Cook County Mosquito Abatement Districts who possessed extensive educational qualifications or experience in mosquito control.<sup>47</sup>
- Payments to SCCMAD trustees were categorized as travel expense reimbursements. Between January 1, 2017, and June 1, 2021, trustees paid themselves \$22,800 in travel expenses. This violated State statute, which states that Board members serve without compensation.
- SCCMAD vehicles were "sold" to South Cook County suburban municipalities for \$1 rather than selling them on the open market.
- Personal vehicles and vehicles owned by a local school district board member were repaired on District premises.
- The district failed to conduct adequate mosquito surveillance to detect mosquito-borne diseases and eradicate the threat to public health. The OIIG found that the District's West Nile virus testing regimen was deficient as it conducted far fewer tests than any other Cook County mosquito abatement district. Because of its lack of confidence in the SCCMAD's West Nile surveillance, the Illinois Department of Public Health operated its own surveillance operations in District territory; this was not the case in the other three districts.
- SCCMAD used too little pesticide and larvicide in its mosquito control efforts, particularly from 2017 to 2019, when it spent less than each of the other three districts even though it has a larger territory.
- SCCMAD officials failed to cooperate with the Illinois Department of Public Health as required by statute by providing complete information about SCCMAD's testing and mitigation efforts. The OIIG noted that the district's annual reports "contained so little information as to be essentially useless."

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<sup>45</sup> Information provided by the Cook County Office of the Inspector General, October 8, 2024 and [Illinois State Officials and Employee Ethics Act](#) 5 ILCS 430/70-20.

<sup>46</sup> Cook County Office of the Independent Inspector General. [Quarterly Report, 4<sup>th</sup> Quarter 2021](#), January 14, 2022.

<sup>47</sup> Cook County Office of the Independent Inspector General. [Quarterly Report, 4<sup>th</sup> Quarter 2021](#), January 14, 2022, and Tom Schuba and Mitch Dudek. Chicago Sun-Times. [Watchdog says waste, alleged hiring scheme plagued mosquito abatement board, calls on members to resign](#)," January 30, 2022.

The OIG report made the following recommendations to the President of the Cook County Board of Commissioners:<sup>48</sup>

- Explore the voluntary resignation of SCCMAD Trustees in the interests of the district or the nonrenewal of appointments of Trustees serving on the SCCMAD Board. Cook County Board President Toni Preckwinkle does not have the legal authority to fire the board members because the SCCMAD is a separate governmental taxing body but could take the actions noted above.
- Remove and replace the unqualified District operations superintendent.
- Eliminate the “travel expenses” paid to SCCMAD Trustees for attending regular and special meetings.
- Eliminate the practice of donating SCCMAD vehicles to neighboring municipalities when those vehicles could be sold for market value.
- Discontinue the practice of SCCMAD employees repairing or servicing personal vehicles, even if these actions occurred outside business hours and not using SCCMAD tools. This complies with section 2-576 of the Cook County Ethics Ordinance.
- Posting SCCMAD’s Annual Report on its website.
- Coordinate with Illinois Department of Public Health officials to ensure appropriate reporting occurs.
- Coordinate with IDPH to identify areas of improvement and institute the necessary protocols to ensure ongoing compliance with the Illinois Mosquito Abatement Act.

In response to the OIG report, Cook County Board President Preckwinkle stated that she would not seek the reappointment of the Trustees investigated, and she advised the Trustees to immediately take corrective action based on OIG report recommendations.<sup>49</sup> Subsequently, the President responded to the Inspector General’s office and sent a communication to the SCCMAD. That communication is not publicly available, and there has been no public response from the SCCMAD Board of Trustees.<sup>50</sup>

Since the publication of the OIG report, a review of the SCCMAD’s website indicates the following results.

- The district still does not provide a publicly available annual report on its website like the other three Cook County Mosquito Abatement Districts.
- The district does appear to have increased its testing and eradication regimes. Expenses for the purchase of pesticides rose substantially from \$70,094 in FY2021 to \$418,223 in

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<sup>48</sup> Cook County Office of the Independent Inspector General. [Quarterly Report, 4<sup>th</sup> Quarter 2021](#), January 14, 2022.

<sup>49</sup> Tom Schuba and Mitch Dudek. Chicago Sun-Times. [Watchdog says waste, alleged hiring scheme plagued mosquito abatement board, calls on members to resign](#),” January 30, 2022

<sup>50</sup> Information provided by the Cook County Office of the Inspector General, October 8, 2024.

FY2022.<sup>51</sup> The number of RAMP tests conducted for West Nile virus also rose from 709 to 1,428.<sup>52</sup>

- Janet Rogers, the operations manager, identified in a *Chicago Sun-Times* news report as the unqualified district executive hired by the SCCMAD Board is no longer employed by the District.<sup>53</sup> She continues in roles as a trustee of the South Suburban College Board of Trustees and is the current President of Harvey School District 152 Board of Education.<sup>54</sup>

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<sup>51</sup> South Cook County Mosquito Abatement District Financial Statements. Statement of Revenues, Expenditures and Changes in Fund Balance and Statement of Activities: Governmental Funds. FY2021, p. 12 and FY2022, p. 12.

<sup>52</sup> South Cook County Mosquito Abatement District. [2022 RAMP Test Results](#).

<sup>53</sup> South Cook County Mosquito Abatement District [About Us](#) and Tom Schuba and Mitch Dudek. *Chicago Sun-Times*. [Watchdog says waste, alleged hiring scheme plagued mosquito abatement board, calls on members to resign](#), January 30, 2022

<sup>54</sup> South Suburban College District. [SSC Personnel](#).