Hey Elizabeth,

I think I’m going to need a bit more help parsing the Table 28 data. I have attached three files

* Table 27 raw – year 2018 table 27 downloaded straight from [IDOR website](https://tax.illinois.gov/research/taxstats/propertytaxstatistics.html)
* Table 28 raw – year 2018 table 28 downloaded straight from IDOR website
* Table 28 cmap manual edit – the edited table 28 table used in the last analysis

As a reminder, here is what the ReadMe from the last analysis says

**## Y2018Tbl28.xlsx**

Table 28 is published by IDOR and is available [here](https://www2.illinois.gov/rev/research/taxstats/PropertyTaxStatistics/Pages/default.aspx). This table contains extensions by land use/property class for every taxing district in the state. However, this file cannot be used as published because it is modified by CMAP staff. The issue here is that Table 28 in its original form includes SSAs within muni and county extensions. This is bad news for effective rate calculation because not all county/muni taxpayers pay into those SSAs. IDOR table 27 contains (among other things) SSA extension totals for various units of government in IL. Table 28 is modified to remove SSAs from the topline totals, so that that SSA extensions can be applied to the specific tax codes where they are levied. Because this file is modified by CMAP staff, it is stored in `resources` rather than `raw`. Future iterations of this script could be improved upon to do this table 27-based SSA removal in R, rather than in excel.

Note that in the City of Chicago, Home Equity Assurance Districts are treated like SSAs and are also removed. It is difficult to locate these in Table 27 -- in 2018 they are categorized as BINDS AND INTEREST. For future years, your best bet is to look for these districts in the Cook County Extension Detail Report and match the values to Table 27 line items.

Based on this, to process the data I am removing the SSA totals from raw Table 27 from Table 28; the issue is these totals are not matching the processed Table 28 from the last analysis. I am going to provide a few examples here; notably, none of them are from Cook County to avoid the home equity district weirdness. The county is based on the “primary county” field that only exists in the CMAP manual edit file.

**District 0220222400090 – DuPage County**

**Table 27 fields**

|  |  |  |  |
| --- | --- | --- | --- |
| **District ID** | Fund Name | Levy | Fund Extension |
| 0220222400090 | CORPORATE | 17,461,561 | $17,638,008.80 |
| 0220222400090 | BINDS AND INTEREST | 2,998,294 | $3,030,045.68 |
| 0220222400090 | SPECIAL SERVICE AREA | 39,400 | $39,797.16 |
| 0220222400090 | SPECIAL SERVICE AREA | 12,000 | $12,145.97 |
| 0220222400090 | SPECIAL SERVICE AREA | 126,600 | $127,892.91 |

If we add up just the SSA fields, we get an extension of $179,836.04. In the raw table 28, the total extension of this district is $20,847,890.52; if you subtract the SSA extensions from this we get $20,668,054.48.

In the CMAP Modified table 28, I am looking at two fields for comparison; the “SPECIAL SERVICE AREA” field which I am reading as the total SSA extension and the “Total Extension noSSA” field which seems self-explanatory.

For district 0220222400090, the SSA field is $1,265,540.19 and the TotalExtension noSSA field is $19,582,350.33 ($20,847,890.52 - $1,265,540.19). This is over 1 million off and I cant find a way to get there using the Table 27 numbers.

When I look at the DuPage extension book from the clerk – under Wheaton, the district name in both Table 28s -- the numbers match Table 27 and I can’t find the difference ($1,085,704.15) or anything close to it.

**District 0220222400039 – DuPage County**

**Table 27 fields**

|  |  |  |  |
| --- | --- | --- | --- |
| **District ID** | Fund Name | Levy | Fund Extension |
| 0220222400039 | BINDS AND INTEREST | 167,595 | $148,520.18 |
| 0220222400039 | I.M.R.F. | 133,000 | $117,791.87 |
| 0220222400039 | FIRE PROTECTION | 2,631,085 | $2,318,280.48 |
| 0220222400039 | FIREFIGHTERS PENSION | 1,013,321 | $897,949.59 |
| 0220222400039 | POLICE PENSION | 597,357 | $527,502.70 |
| 0220222400039 | LIBRARY | 2,812,000 | $2,482,164.82 |
| 0220222400039 | SOCIAL SECURITY | 103,000 | $93,892.07 |
| 0220222400039 | RECREATION PROGRAMS FOR HANDICAP | 77,028 | $69,992.27 |
| 0220222400039 | SPECIAL SERVICE AREA | 70,000 | $70,711.83 |
| 0220222400039 | POLICE PROTECTION | 2,631,085 | $2,318,280.48 |

Since there is only one SSA row, I am getting $70,711.83. The CMAP modified Table 28 has a total of $401,718.91, which is $331,007 higher. Again, I am unable to get to this number using any combination of rows in Table 27.

When I look at Hinsdale in the Clerk Extension data, there is one SSA and the extension matches Table 27. I am not sure where the extra $331,007 comes from.

The complete list of modified extensions is attached along with the Table 27 fields for those extension. Notably, almost all of the differences are in DuPage and Cook county;