DCBA Brief

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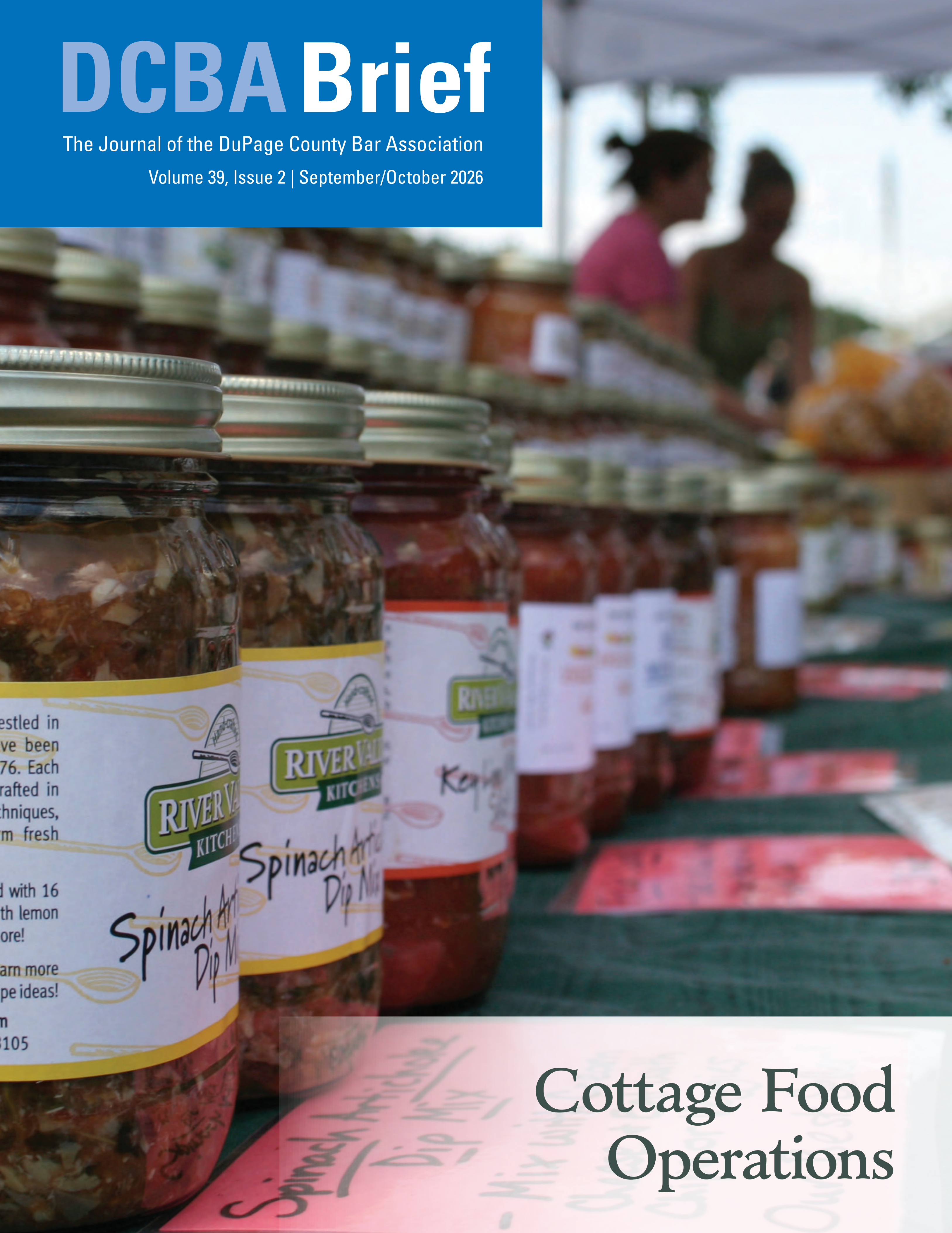

Cottage Food Operations

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From Crown to Town: The Cost of Being Counted

By Kayla S. Holley

Following his conquest of England in 1066, William of Normandy had limited knowledge about the true wealth of his new country. Fearful of invasion from opposing Danish forces, William needed funds to fortify his military power. To get the money, he sent his men across the entire realm to each of its shires, appointing sheriffs to divide shires into "hundreds", with reeves or bailiffs to administer each such hundred. In this methodical manner, he discovered the total amount of wealth his subjects possessed and then taxed away a share of it. Nearly a millennium since King William's day, governments still rely on quantifying property to generate revenue. This pattern repeats itself in the modern-day United States.

The Historical Impact of Domesdei

William's survey was not popular with his people. In fact, they believed it was so catastrophic that they nicknamed the record book "Domesdei," or "Domesday," after God's final day of judgment when every soul (or, in this case, parcel of land) would be assessed with no appeal.[1] One of the most popular accounts of Domesday comes from the *Anglo-Saxon Chronicle*[2] written by an English monk dwelling in King William's court, "Then he sent his men all over England into every shire to ascertain how many hundreds of 'hides'[3] of land there were in each shire, and how much land and livestock the king himself owned in each county, and what annual dues were lawfully his from each shire. He also had it recorded how much land his archbishops had, and his diocesan bishops, his abbots and his earls."[4] The chronicle goes on to describe William's census in even more extreme detail, "So very thoroughly did he have the inquiry carried out that there was not a single 'hide', not one virgate of land, […] not even one ox, nor one cow, nor one pig which escaped notice in his survey."[5]

The monk behind the chronicle had reservations and suspicions surrounding the Domesday survey, reflecting the general attitude of the townspeople. He describes it as "shameful to record, but it did not seem shameful for [William] to do."[6] And, without a stimulating Keynesian multiplier argument to justify taxing away the wealth of the people,[7] the survey proved to be even more troubling. Another account of Domesday, discovered in 1907, was written by Robert, Bishop of Hereford, who also expressed the devastating influence the survey had on England, "And the land was vexed with many calamities arising from the collection of the royal money."[8]

1. "Doomsday" in modern Americanized English; The original Domesday book was completed in 1086 and is now held at the National Archives in Kew, London. While not open to the public, you can examine the Domesday map on StatisNostics, created using data from Anna Powell Smith's Open Domesday and Professor John Palmer and George Slater's Domesday Project; *UK Domesday Map,* StatisNostics, (accessed June 25, 2026), https://statisnostics.com/uk-domesday; Anna Powell-Smith, *Domesday Book,* Open Domesday, (accessed June 2, 2026), www.opendomesday.org; John Palmer and George Slater; *Hull Domesday Project*, (accessed June 2, 2026), www.domesdaybook.net.
2. The author of this Chronicle is debated by historians to be a monk in the monastery in Peterborough, affectionately called the "Peterborough interpolator," however, the specific name of the author remains unknown; V.H. Galbraith, *The Making of Domesday Book* 50 (1961); Benjamin Thorpe, *The Anglo-Saxon Chronicle, According to the Several Original Authorities* (1861).
3. A fiscal "hide" meaning a unit of land divisible into 120 acres; a measure of area and unit of assessment.
4. *Id.* at fn 2.
5. *Id.*
6. *Id.*
7. The Keynesian Multiplier, named after John Maynard Keynes, is the economic concept that the government taxing away and then itself re-spending money, leads to a larger total increase in GDP, because the government's spending becomes someone else's income. This "ripple effect" ideology has become an irresistible attraction of Keynesian economics, and an argument for today's ruling elites to increase government spending.
8. Robert of Losinga, Bishop of Hereford, *quoted in* 3 John of Worcester, *The Chronicle of John of Worcester* 1086 (P. McGurk ed. & trans., 1998).

This account links the survey with a major tax levy, which only increased throughout William's reign. William's avarice was confirmed by other writers of the early twelfth century,[9] emphasizing the rapacious motive behind the survey.

This tax collection scheme had a doubly destructive element. William's sheriffs were required to pay him a fixed, negotiated amount every year to reserve the right to run their shires and collect the revenues. Anything in addition to the fixed amount due to the Crown was theirs to keep as a profit. This incentive structure led to intense and aggressive tax collecting from the sheriffs, who stole from the poor to pay the rich.[10] Domesday records show that William controlled 20% of the land directly, while the Norman nobility[11] controlled approximately 50%, which ultimately was owned by William. Another 25% of the land was controlled by the church, reflecting a significant amount of national power. Today, the English church is not taxed because they hold charitable status; however, William levied taxes on the religious entity through the "geld".[12] William was not willing to allow the land-power of the church to surpass his own, so he replaced Anglo-Saxon bishops with Norman bishops, carried out reforms using Norman ecclesiastics, and separated church and secular courts while placing heavy influence on religious proceedings.[13] After subordinating the church, it was much easier to extract its wealth for himself. The total value of land in the Domesday Book was valued at around 73,000 Tower pounds,[14] with William holding 22,500 Tower pounds or 31% of that total. Translated to modern-day currency, this puts William as one of the ten richest men of all time.[15] While reflecting immense wealth, Domesday also shows significant imperfections as a census. The book is less of a record of life and more of a list of acquisitions. It does not list every person who lived in England due to William's sole interest in landowners and individuals he could tax to fund his military efforts. As a result, this census excluded most women and poor individuals with little to no assets or land. The book also does not include areas of England not yet completely subdued by William.[16]

Domesday Lays Foundation for National Income Accounting

The quantitative methods pioneered by William developed into modern-day economics, as academics and the rulers they serve elaborated their "quest for measurement."[17] The Domesday Book serves as one of the blueprints upon which today's

9. Such as Florence of Worcester, William of Malmesbury, Henry of Huntingdon, and Orderic.
10. This "reverse Robin Hood" methodology caused William's people to be financially trapped under his rule.
11. Members of the hereditary ruling class, just below the king in the feudal system, composed of William's key officers and their families.
12. The word "geld" stems from Medieval Latin *geldum* which evolved into Old English *gield* meaning "payment, tax, tribute, compensation," which would, in this case, refer to the land tax William imposed in the Domesday survey. "Geld" also has an alternative meaning stemming from Old Norse and Proto-Germanic origins: "to castrate; to take strength, vitality, or power from; weaken or subdue." This double entendre presents itself as a financial levy on the surface, but possesses an underlying, more destructive meaning. William did not only tax the people's assets and land, but their power, influence, and station in life as well.
13. Edwin Maxey, *The Ecclesiastical Jurisdiction in England,* Mich. L. Rev. (1905); Colin Morris, *William I and the church courts,* The Historical English Review (1967).
14. The Tower Pound was the unit of weight/currency used in William's day. One Tower Pound was the equivalent of 240 silver pennies (approximately 350 grams of silver); *The Domesday Book,* BBC Bitesize, (accessed Jan. 4, 2026), https://www.bbc.co.uk/bitesize/articles/zkpm7yc#z2bsp4j.
15. Historians and economists estimate William's net worth, adjusted for inflation, would be $200 to $300 billion in today's dollars.
16. There were several areas (*i.e.,* Durham and Northumbria) that William was still in the process of conquering at the time Domesdei was taken. *The Domesday Book,* BBC History, (accessed Jan. 4, 2026), https://www.bbc.co.uk/history/british/normans/doomsday_01.shtml.
17. Henry William Spigel presents an in-depth analysis of the parallels between historical and modern accounting methods in his work *The Growth of Economic Thought*, highlighting "the quest of measurement" as the primary motivation for developing these economical methods; Henry William Spiegel, *The Growth of Economic Thought*, Duke University Press 120 (1971).

About the Author

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income accounting standards are built. As one of the earliest census-like records in human history, Domesday recorded the annual value of households and a measure of the assets people owned before and after William's conquest. This quantification allowed the Crown to track economic growth. Domesday also established a standard for government accounting and taxation, later strengthened by the creation of the English Exchequer in the 12th century.[18] Even today, historians and bankers use William's book to estimate the GDP of England throughout history.[19] However, Domesday-style data collection is not confined to England's borders. William's quest for measurement lives on through the U.S. Census.

Domesday Prefigures the U.S. Census

In the United States today, the census zeroes in on demographics and data-driven recording rather than feudal gain. However, it continues to repeat the pattern of quantifying the citizens it counts. The U.S. Census contributes to how Congressional districts are allocated to states and consequently, how votes and funds are controlled. Unlike William's day, taxation is administered by other agencies subject to the legislative branch, rather than an unrestrained executive. Just as the Domesday Book created transparency around land and asset ownership for taxation and control, modern U.S. census data also makes our assets visible and available for revenue extraction. Local governments do the same thing by using data like property rates and assessment records to increase taxation required as a "levy" to pay for expenditures.

This asset visibility imposes vulnerability to taxation. During both Domesday and modern day, having your assets documented makes them susceptible to the taxing powers.[20] Governments have the power to levy taxes and impair properties (*i.e.,* seizure of assets, civil asset forfeiture), essentially squeezing resources out of U.S. residents. And when the benefits that local government units provide do not outweigh the increased financial pressure on taxpayers, this is reflected in escalating SpendingPressure®.[21] Even if you don't submit your information to the Census Bureau through direct inquiry, your name can still be interpolated by software programs into our modern edition of the Domesday Book. Federal law not only permits but directs the U.S. Census Bureau to utilize previously collected records from other federal agencies as well as state and local governments, making sure you keep getting counted.[22] But who had it worse? Was the burden of taxes worse in William's England, or are today's U.S. taxpayers under more pressure?

In the 11th century, there was not a uniform cycle of property tax as there is today. The townspeople faced a multitude of feudal obligations[23] that were purely discretionary, meaning William could decide the amount and frequency of the taxation. With no restraining democracy, there were no appeals when it came to the sudden and fluctuating impositions. The penalties for townspeople who resisted or came up short were arbitrarily enacted since there were no modern courts or assessment boards. If an individual had a meager harvest that year and could not give up enough land or crops to the king, he could be imprisoned or severely punished. Today, while property taxes have become increasingly heavy on residents in many states, there are certain recourses available to taxpayers. Unlike old England, there are now regular tax assessment cycles and established rates, so taxpayers are not *completely* in the dark. There are also due process rights to appeal before having any assets seized, along with relief and redemption programs that the people of England did not have. Another major advantage that taxpayers can utilize today is transparency. Modern property taxes, while unpleasant, can also be counted.

One thousand years ago, the townspeople had absolutely no way of knowing how much the king was taking from the entire country; they only knew what he was taking from them. Then, there was only one king. But what happens today when we have ninety thousand kings?

18. The English Exchequer was a government finance official whose primary objective was to determine taxation and public spending, as well as to perform annual audits for the King. The role has evolved over time as is presently known as the Chancellor of the Exchequer.
19. The Bank of England, through their "Millennium of Data Spreadsheet," uses Domesday data to create continuous national accounts series up to the present, connecting Medieval accounting to the modern era; *National Accounts*, Economic Statistics Centre of Excellence, (accessed Jun. 2, 2026), https://www.escoe.ac.uk/research/historical-data/national-accounts-2/.
20. And "the power to tax is the power to destroy." *McCulloch v. Maryland*, 17 U.S. 316 (1819).
21. Spending Pressure®, by StatisTax LLC reports numerical scores reporting data in per-capita terms to control for size variance providing uniform metrics with which to compare the fiscal health of every community in the United States. They include federal, state, county, township, municipal, and school district data, all of which are viewable both as composites and as de-layered components.
22. *Legal Authority and Policies for Data Linkage at Census,* United States Census Bureau, (revised Dec. 16, 2021), https://www.census.gov/about/adrm/linkage/about/authority.html.
23. Such as the geld (land tax assessed per hide), feudal dues (payments owed to the monarchy), special "aid" taxes when there were celebratory events, and other discretionary levies that tended to pile up.

> **"Nearly a millennium since King William's day, governments still rely on quantifying property to generate revenue.**

Consent vs. Conquest

The latest Census of Governments reports 90,837 units of government in the U.S.,[24] most possessing the power to levy taxes. Each is a smaller sort of royal sovereignty. Philosopher John Locke asserted in *Two Treatises of Government* that a legitimate government is one founded on consent. In a state of nature, everyone is their own judge, jury, and executioner. When one is threatened in a state of nature, he must do whatever he can to survive. By this logic, anyone can enforce rough justice however they see fit, which leads to unrestrained violence and aggression. To escape this state of nature, we must consent to give up our own enforcement power and delegate it to government.[25]

Locke states that "The supreme power cannot take from any man any part of his property without his own consent," and that "it is a mistake to think, that the Supreme or Legislative Power […] can […] dispose of the Estates of the Subject arbitrarily, or take any part of them at pleasure."[26] Here, Locke echoes the authors of the earlier Magna Carta: that no government should have absolute, unchecked taxing authority.[27] While this passage initially seems to put the power in the hands of the taxpayer, Locke goes on to explain that governments cannot run without funding, and every citizen who reaps the benefits of governmental services, "should pay out of his Estate his proportion of the maintenance for it,"[28] with consent given by the taxpayers themselves or by the representatives they elect. This technically retained power can remain obscured and hard to realize amidst the prismatic diffraction of local, state, and federal taxing bodies. So, when all of these 90,837 voracious spending units of government impose a dazzling array of tax burdens, whether through conspicuous direct taxation or stealthier indirect tax[29], what is the taxpayer to do? What do you do when your consent feels more like conquest?

In 1789, the framers of the United States Constitution included in Article I, Section 2, the power of Congress to enumerate the population through a periodic census.[30] Today, the United States Census Bureau[31] collects and publishes data detailing the exactions imposed by all of the layers of these governmental units: From states, counties, townships, cities, school districts, park districts and even hyper-specific units of government like drainage districts and mosquito abatement districts.[32]

Today's layered taxing bodies all impose tax costs on specific addresses, exhibiting differential behaviors: some taking more than others; some imposing debt more than others; some accelerating spending more than others. By disclosing the taxing, spending, and debt-generating character of each of these governments through the census, we can rank and compare them to each other.

During Domesday, as Cornelius J. Moynihan notes in his book, *Introduction to the Law of Real Property*, the townspeople could not escape conquest as dependent tenure kept them tied to the land. Even after William's reign had ceased, laws made it almost impossible "to go with [one's] land to whatever lord

24. Data gathered from the 2022 Economic Census; *2022 Census of Governments Organization Tables*, United States Census Bureau, (revised Sept. 23, 2025), https://www.census.gov/data/tables/2022/econ/gus/2022-governments.html.
25. Harvard University's Michael Sandel explores the idea of tacit consent relating to governmental matters in his course "Justice"; Michael Sandel, *Justice Lecture 8: Consenting Adults* (Sept. 8, 2009) (on file with author).
26. John Locke, *Chapter XI. Of the Extent of the Legislative Power,* Two Treatises of Government §§138,140 (1690).
27. Domesday laid the groundwork for a highly centralized tax system, while *Two Treatises of Government* and the Magna Carta sought to combat the cyclical abuse of power that arose from William's system; The Magna Carta of Edward (1297), 25 Edw. 1.
28. *Id.* at fn. 26.
29. The argument on whether a tax is direct or indirect was pioneered by the Supreme Court in 1796, where the Court deemed that all direct tax must be apportioned by state and indirect tax must be uniform. See *Hylton v. United States* 3 U.S. 171 (1796).
30. U.S. Const. art. I, §2.
31. The data collected is held in over 250,000 databases containing more than 2.5 million data tables; *Census Bureau Data*, United States Census Bureau, https://www.census.gov/data/tables/2022/econ/gus/2022-governments.html.
32. Title 13 of the U.S. Code establishes the U.S. Census and how it is to be conducted.; 13 U.S.C., 2024 ed.

he would,"[33] preventing them from moving to a land with better taxing conditions. Today, unlike serfs bound to their feudal overlord's estate, taxpayers can change their address if they are taxed too hard by their town or school district.[34]

Although the annual property taxes in DuPage County may not be a "brooding omnipresence in the sky,"[35] many homeowners feel crushed under the weight of property tax falling upon them. As this pressure on home ownership quickens and repeats, it is important to be equipped with the tools to quantify these tax burdens and manage them.

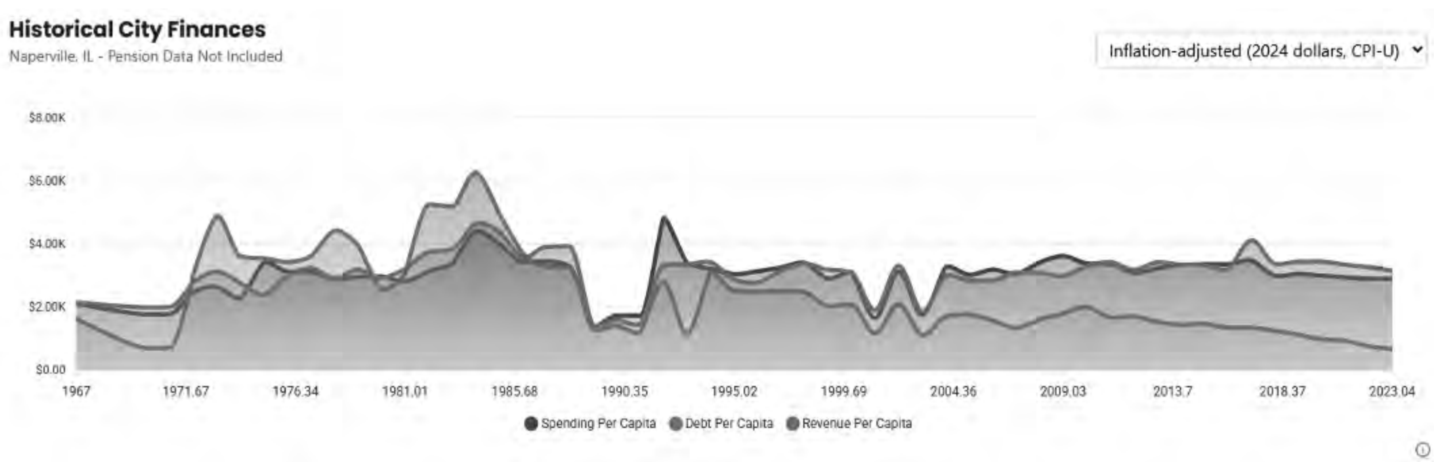
Assessing our Local Rulers

Now, the tables are turned, and the rulers can be assessed, ranked, and evaluated. Taxpayers can be the conquerors if a local school board, for example, needs to be replaced with new trustees or commissioners fed up with being over-taxed. Public data can be used to turn the federal fiscal surveillance of the Census Bureau into accountability by normalizing and comparing per capita levels of taxes, spending, and debt between any government unit in the United States.[36] The annual pattern of taxation also allows us to conduct longitudinal analysis on state and local governments.

A 56-Year History of City Finances for Naperville, Illinois [37]

Now, individuals can see exactly how units of layered government fuel their spending with disclosed levels of taxation and debt financing. Just as there are good states and bad states, there are comparatively good places to live in bad states; and bad places to live in good states. As Tocqueville noted in *Democracy in America*, the most abusive layer of government is usually the closest.[38] Your freedom to change your location is the freedom to flee such abusive local governments. One big tax driver today, for example, is exploding public pensions. School districts, park districts, and cities are wildly different in how their pensions operate and in their resulting impact on your finances. You don't need to stick around to endure the bad ones extracting future benefits out of your current assets.[39]

Today, governmental units are required to recognize their entire future net pension liability. A case in point is local Illinois fire and police pensions. These pensions used to be unfunded and covert but are now out in the open and on the balance sheets of each city, town, and village. Thanks to the Government Accounting Standards Board (GASB) Statement No. 68,[40] unfunded pensions are now presented as balance sheet



33. Cornelius J. Moynihan, *Introduction to the Law of Real Property,* 7-8 (1962).
34. See generally, Charles M. Tiebout, *A Pure Theory of Local Expenditures*, Journal of Political Economy 64, No. 5, 416 (1956); Max Laraia, *Voting With Your Feet: Finding Your Place to Go*, StatisTax LLC (SatisCation) 2 (2025).
35. Justice Oliver Wendell Holmes established the idea that the law is not a "brooding omnipresence in the sky" in his dissenting opinion in the *Southern Pacific Co. v. Jensen* Case; *Southern Pacific Co. v. Jensen*, 244 U.S. 205, 222 (1917) (Holmes, J., dissenting).
36. Differential "spending pressure" can be calculated for any layers of government bearing on any address in the United States using www.spendingpressure.com. Further differential comparisons and rankings can be made using www.statisnostics.com, and A.I. generated overview analysis of any government unit can be made at www.governmentclass.com. These online tools use public data geolocated to (i) any address; or (ii) any unit of government by name or territory. All these metrics can then be graphed longitudinally over 30 years to identify any chronic over-spending or other worrisome trends of accelerating debt or spending that will induce higher taxing behavior.
37. *Fiscal Government Data Naperville, IL,* StatisNostics, (accessed Jun. 3, 2026), https://statisnostics.com/government?address1=Naperville%2C+IL.
38. Alexis de Tocqueville, *Democracy in America* (Harvey C. Mansfield & Delba Winthrop, trans., Univ. of Chicago Press (2000) (1835) at 235-49.
39. In James C. Scott's *Seeing Like a State*, he compares tax extraction to the evolution of beekeeping. During the early beekeeping era, there was no way to extract honey from the hives without killing the bees. Now, with organized modern frames, there's enough "bee space" to safely extract the bees' liquid gold. The same idea applies with local governments. The goal of these entities is to regularly extract its population's resources without irreparable damage. However, if excess spending continues and governments do not leave enough "bee space" for taxpayers, they will likely relocate to a less parasitic hive.; James C. Scott, *Seeing Like a State* 2-3 (1998).
40. *GASB*. "Summary - Statement No. 68.", Governmental Accounting Standards Board, 2012, gasb.org/page/PageContent?pageId=/standards-and-guidance/pronouncements/summary-statement-no-68.html.

liabilities. Incredibly, these spending time bombs used to be concealed with no obligation to report to the taxpayers on the hook to pay them with real estate taxes. Now, you can measure the weight of your town's pensions and decide whether to stay and pay or move away. As a result, some improvident local governments fear this visibility.

By using tools and regulations like GASB 68 to level the playing field,[41] we now live in a fiscal environment where those in power don't just count the assets and income of others, but are now forced to "open the books".[42] The governors must account to the governed. The watchers can now be watched. Here in Illinois — the state with the most units of local government — the Illinois Municipal League publishes a calendar outlining specific statutory duties imposing a reporting cycle of annual disclosures for each unit of government. Fourteen of these duties light the way for fiscal transparency amongst municipalities statewide.

Conclusion

Governments may never stop counting us. But in our time, we have the resources to count right back. Understanding how patterns of counting and taxing repeat themselves makes it easier to disrupt them, and the taxpayer is no longer the only one being measured. Now, the people are the ones quantifying and surveilling, applying a compulsive power once wielded only by kings. This power can be profitably executed by each one of us, as we bear in mind the Domesday Book and the subsequent history of William's "quest for measurement." ☐

2026 Statutory Duties to Aid Fiscal Transparency (by month), Illinois[43]

Month	Statute	Duty	Effect
February	30 ILCS 350/16	Allows governmental units to levy bond taxes up to March 1 and requires county clerk to accept late-calendar filings, electronic filings, and mandates retention of signed originals while bonds remain outstanding.	Prevents rushed or hidden bond tax levies and ensures bond obligations are traceable, reviewable, and auditable.
April	65 ILCS 5/3.1-35-125	Collectors must report collections, outstanding balances, and uncollected warrants; clerk must publish the report.	Public disclosure of tax collection performance allows residents to see how much was collected versus owed, promoting fiscal accountability.
April	65 ILCS 5/8-2-9.4	Requires budgets to be adopted before the fiscal year but provides limited extensions in case of emergency.	Prevents any ad-hoc budgeting while still ensuring transparency and continuity during emergencies.
April	65 ILCS 5/8-2-9.9	Requires public availability of the tentative budget and at least one public hearing with reasonable notice.	Allows public review and comment before fiscal decisions are finalized, strengthening taxpayer oversight.
May	65 ILCS 5/3. 1-35-115(c)-(d)	Mandates disclosure of expenditures, revenues, debts, liabilities, and bonds in a comptroller's report.	Enforces a comprehensive picture of municipal finances, enabling an informed legislature and stronger public opinion.
May	40 ILCS 5/3-141	All treasurers of police pension funds must file a report with the trustees and councils of their respective municipalities.	Monitors pension spending and deters misuse of funds with trustee and council oversight.
July	65 ILCS 5/8-2-9	Requires passage of an annual appropriation ordinance within the first fiscal quarter (with flexibility for emergencies).	Ensures spending authorities remain timely, formal, and visible to erase any implications or ambiguities.
July	65 ILCS 5/8-2-9	Requires public availability of the proposed appropriation ordinance and a hearing (with reasonable notice) before adoption.	Prevents surprise spending increases and allows taxpayers to see and respond to proposed expenditures.
October	65 ILCS 5/3.1-35-65	Municipal clerks required to publish treasurer's reports or post them publicly if no newspaper exists in the municipality.	Makes fund handling visible to the public, bridging the gap between appropriation and execution.
November	65 ILCS 5/8-3-1	A valid, timely adopted budget or appropriation ordinance must be passed prior to the adoption of a tax levy ordinance.	Prevents taxation without disclosed spending plans, reinforcing fiscal accountability.
November	35 ILCS 200/18-60	Taxing districts must determine estimated aggregate property tax extensions 20 days prior to adopting a levy.	Creates a clear pre-decision record of taxing intent to avoid last-minute increases.
November	35 ILCS 200/18-65; 35 ILCS 200/18-70	Requires special notice and a public hearing (which may not coincide with the proposed budget hearing) for levies exceeding 105% of the prior year's extensions.	Flags significant tax increases for public attention and enforces justification on the record.
November	35 ILCS 200/18-70; 35 ILCS 200/18-75; 35 ILCS 200/18-80	Requires taxing districts to publish a clearly visible, standardized newspaper notice of proposed property tax increase, hold a public hearing, and post the notice on the district's official website.	Ensures tax increase proposals are visible, readable, and publicly accessible, preventing concealed increases and giving taxpayers notice and time to respond.
December	65 ILCS 5/8-3-1	Requires tax levy ordinances to be filed by the last Tuesday in December and prohibits any adoption of a tax levy ordinance prior to a timely adopted budget or appropriation ordinance.	Enforces an approved spending plan and ensures tax decisions are based on formally adopted fiscal documents.

41. Other transparency-focused regulations include the Federal Funding Accountability and Transparency Act and Digital Accountability and Transparency Act; *Federal Funding Accountability and Transparency Act of 2006,* Pub. L. No. 109-282, 120 Stat. 1186, E:\PUBLAW\PUBL282.109; *Digital Accountability and Transparency Act*, Pub. L. No. 113-101, 128 Stat. 1146, S.994 - 113th Congress (2013-2014): DATA Act | Congress.gov.
42. To "open the books" yourself, www.openthebooks.com is home to the largest private database of public spending, examining salaries, pensions, and checkbooks.
43. Illinois Municipal League Legal Staff, 2026 Calendar of Statutory Duties for Municipal Officials, Illinois Municipal League (2025).