TAXPAYERS UNITED OF AMERICA

205 W Randolph Street Suite 1305 Chicago, IL 60606 (312) 427-5128 info@taxpayersunited.org www.taxpayersunited.org TAX SURVEY of the 99th ILLINOIS GENERAL ASSEMBLY 2015-2016



EXECUTIVE SUMMARY

This is the 17th biennial, non-partisan Illinois Tax Survey compiled by Taxpayers United of America (TUA). For 41 years, TUA has educated taxpayers while publicizing all significant tax and spending increases voted on by the Illinois General Assembly. This edition analyzes the 99th General Assembly of Illinois.

Since the Illinois Supreme Court ruled significant and meaningful government pension reform legislation unconstitutional, the state's finances have continued to fair poorly. Currently, the top pensioner in Illinois, Leslie Heffez, a former UIC professor now in private practice, collects a pension more than a half-million dollars from taxpayers annually!

Three bills in our 17th Tax Survey involve the legislature attempting to saddle Illinois taxpayers with even greater liabilities, easily totaling more than a half-billion tax dollars. SB 2822 and SB 2437 were both attempts by the Illinois General Assembly to bailout the perpetually disastrous Chicago Public School Teachers' pensions. Mercifully, Republican Gov. Bruce Rauner vetoed both bills and the Illinois General Assembly failed to override his veto. However, SB 777, the Chicago Firefighters Pension Bailout, re-amortized the pension debt of the Chicago Fire pension fund and although Rauner vetoed it, both chambers overrode his veto May 30, 2016.

Other bills included in TUA's 17th biennial Tax Survey were vetoed by Rauner but overridden by the legislature's tax-loving and spendthrift super majority, including SB 2043, a single piece of legislation that appropriated \$721 million for college grants. Unfortunately, this is not uncommon. This is exactly how Illinois became one of the worst financial catastrophes amongst the fifty states. The only good news in this case is that the house failed to pass the override bill so the veto stands.

Not a single member of the Senate – no Republican, no Democrat – received a passing score of 70% or more

on this Tax Survey, which is stunning! The Republicans scored better in both chambers, 41% in the Senate and 66% in the House, whereas the Democrats maxed out at 4% in the House – and only 1% in the Senate! How is that even possible? Well, numerous Democrats voted against taxpayers on nearly every vote during this session, so the overall scores were exceptionally low.

Thankfully, 32 members of the House passed the Tax Survey with a score of 70% or more in voting against higher spending and taxation. However, five of the aforementioned are not our friends as they subsequently voted for a \$5 Billion income tax increase in the 100th general assembly.

Gov. Rauner outclassed his predecessor, disgraced former Democratic Gov. Pat Quinn, who received a sorry 10% on TUA's 16th biennial Tax Survey. Gov. Rauner is the first Illinois Governor to score above 70% on the TUA tax survey and we are pleased to feature him on the list of Taxpayer Friends.

Gov. Rauner's score was on par with an A- at 92%. He has the highest score ever achieved by an Illinois Governor since 1983. We congratulate Gov. Rauner in accomplishing this feat. Please note, in calculating this score SB2196 was not included, as the bill has been tabled indefinitely.

A roll call of every legislator and how they voted on each significant tax or spending bill surveyed for this session begins on page 4. Legislators' scores are normalized and range from 0% to 100%, indicating how often they supported taxpayers by voting against tax and spending increases. The best scoring legislators voted against all tax and spending increases and are included on the list of Taxpayers' Friends on page 7, while those who most often voted against taxpayers are included on the list of Taxpayers' Enemies on page 8.

TUA has used the same methodology to evaluate each lawmaker's record since publishing its first Tax Survey in 1983.

BILL SUMMARIES

SB 2437 – Chicago Pension Protection Act

Raises property taxes to prop up Chicago pensions. It's a sweet deal for pensioners but a bitter pill for taxpayers, as it would cost at least \$215 million to taxpayers and sweeten government pensions by allowing retirement 2 years sooner. Those hired after 2011 would get this plum deal without paying an additional penny.

Passed Senate 4/21/2016. Passed House 12/1/2016. Vetoed by Gov. Rauner 3/24/2017. Veto stands.

HB 580 – AFSCME Benefits Bill

Ridiculous demands on taxpayers that would have codified additional benefits for AFSCME members and cut taxpayers out of collective bargaining by nullifying the governor's role, not to mention the outrageous increases in pay for this narrow group of government employees.

Passed House 2/16/2016.
Passed Senate 3/3/2016.
Vetoed by Gov. Rauner 5/16/2016. House fails to override. Veto stands.

SB 2043 – Taxpayer-funded College Grants

An appropriations bill that authorizes \$721 million in unfunded benefits in the form of college grants. Vetoed by Gov. Rauner but override bill was passed by the Senate, although the veto stands as the override measure failed to pass the House.

Passed Senate 8/19/2015.
Passed House 1/28/2016.
Vetoed by Gov. Rauner 2/19/2016.
Senate overrode veto 3/2/2016, but House failed to override on 3/2/2016. Veto stands.

SB 2822 - \$215 Million CPS Bailout

This legislation would have given \$215 million in taxpayer dollars stolen from taxpayers throughout the state in a misguided effort to shore up the Chicago Public

Schools bankrupt pension system without any pension reform included. Vetoed by Gov. Rauner.

Passed Senate 4/21/2016.
Passed House 6/30/2016.
Vetoed by Gov. Rauner 12/1/2016.
Senate overrode veto 12/1/2016, but the House failed to do so. Veto stands.

SB 777 - Chicago Firefighters Pension Bailout

This bill kicks the can down the road by re-amortizing the pension debt of the Chicago Fire pension fund. Vetoed by Gov. Rauner but overridden by the veto-proof house of the 99th Illinois General Assembly.

Passed Senate 4/16/2015. Passed House 5/30/2015. Vetoed by Gov. Rauner 5/27/2016, but the Senate and House overrode Gov. Rauner's veto on 5/30/2016.

SB 2046 - \$4 Billion Higher Education Tax Hike

Appropriates \$3.89 billion of taxpayer money for higher education and social services. Vetoed, mercifully, by Gov. Rauner.

Passed Senate 9/9/2015. Passed House 4/12/2016. Vetoed by Gov. Rauner 6/10/2016. Neither the Senate nor the House had the votes to override. Veto stands.

SB 1229 – AFSCME Protection Plan

The bill would have helped AFSCME but cheated taxpayers by stripping Gov. Rauner of negotiating power with government unions. If the legislation would have passed, the governor would have been removed from the negotiating table in future discussions over pay and benefits for AFSCME members.

Passed Senate 4/22/2015.
Passed House 5/29/2015.
Vetoed by Gov. Rauner 7/29/2015.
Senate voted to override veto 8/19/2015, but the House failed to override on 9/2/2015. Veto stands.

SB 2196 – Higher Education Handout for Undocumented Immigrants

Provides tuition assistance for undocumented immigrants by making them eligible for state grants for higher education.

Passed Senate 4/20/2016 but failed to go to a vote in the House.

SB 2931 – Home Healthcare Minimum Wage Hike

Requires employers to pay no less than \$15 an hour to home healthcare workers that provide care to people with disabilities, effectively reducing the number of hours of care available to these people.

Passed Senate 5/11/2016.
Passed House 5/18/2016.
Vetoed by Gov. Rauner 7/22/2016.
Senate overrode the veto 11/16/2016, but the House failed to do so. Veto stands.

HB 5736 - Medicaid Expansion Bill

Postpones, for 3 years, the sunset of a program that provides healthcare for qualifying children, including undocumented immigrants. This is less about the kids and more about ensuring Illinois receives federal dollars to Medicaid as a component of Obamacare.

Passed House 4/19/2016. Passed Senate 5/3/2016. Gov. Rauner approved 6/30/2016.

Top 10 IL Gov Pensions as of 20) 1 <i>(</i>	
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Name	Current Annual Pension	Employee Contributions to Pension	Estimated Lifetime Payout	Employee % of Lifetime Payout
Heffez, Leslie	\$581,227	\$768,611	\$21,945,104	3.5%
Das Gupta, Tapas	\$494,773	\$475,331	\$5,290,301	9.0%
Abraham, Edward	\$480,762	\$535,165	\$9,004,401	5.9%
Guenther, Ronald	\$473,094	\$614,647	\$9,303,992	6.6%
Flaherty, Joseph	\$433,290	\$635,127	\$9,348,503	6.8%
Maggs, Peter	\$429,646	\$509,123	\$3,089,097	16.5%
Mafee, Mahmood	\$429,095	\$562,570	\$8,783,174	6.4%
Stukel, James	\$402,293	\$337,524	\$5,172,962	6.5%
Abcarian, Herand	\$392,682	\$628,987	\$6,843,239	9.2%
Albrecht, Ronald	\$391,199	\$462,077	\$5,390,470	8.6%

*Assumes Life Expectancy of 85 (IRS Form 590).

3% COLA compounded annually for all pension funds except IMRF, which applies 3% simple interest COLA.

Nearly 100,000 Illinois government retirees collect annual pensions totaling \$50,000 or more.

17,000 of those former government employees collect annual pensions totaling \$100,000 or more.

The average annual Social Security retirement benefit for taxpayers is less than \$17,000 and the maximum benefit is \$32,000 if working until 66.

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SENATE ROLL CALL - HOW THEY VOTED

irst Name	Last Name	-	District	SB2437	HB580	SB2043	OVERRIDE BILL SB2043	SB2822	SB777	OVERRIDE BILL SB777	SB2046	SB1229	OVERRIDE BILL SB1229	SB2196	SB2931	HB5736
amela J.	Althoff	R	32	-	+	P	P	NV	-	+	+	-	+	+	+	-
eil	Anderson	R	36	-	-	NV P	+	-	-	+	+	-	NV	+	+	+
ison A.	Barickman	R	53	-	+	Р	+	-	NV	+	+	-	+	+	+	+
cott M. ennifer	Bennett Bertino-Tarrant	D D	52	-	-	-	-	-	NV	-	-	-	-	NV	NIV/	-
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1elinda	Bush	D	31	-	-	-	-	-	-	-	-	-	-	NV	-	-
mes F.	Clayborne, Jr.	D	57	NV	-	-		NV	-		NV	-		-	-	-
cqueline Y.		D	16	-	-	-	-	-	-	-	-	-		•	-	•
lichael	Connelly	R	21	-	+	Р	+	-	-	+	+	-	+	+	+	+
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hn J.	Cullerton	D	6	-	-	-		-	-	-	-		-	-	-	-
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m	Oberweis	R	25	-	+	NV	+	-	-	+	+	-	NV	+	+	+
ristine	Radogno	R	41	-	+	Р	+	-	-	+	+	-	+	-	NV	
vame	Raoul	D	13	-	-	-	-	-	-	-	-	-	-	-	-	-
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HOUSE ROLL CALL - HOW THEY VOTED

	Last Name	District		SB2437	HB580	SB2043	OVERRIDE BILL SB2043	SB2822	SB777	OVERRIDE BILL SB777	SB2046	SB1229	OVERRIDE BILL SB1229	SB2931	HB5736	
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arol	Ammons	103	D	E	-	-	-	-	-	-	-	-	-	-	-	
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ohn D.	Anthony	75	R		+	+	+		P	P	+	NV	P	Р	+	
uis	Arroyo	3	D	-	-	A	E	-	-	-	-	-	-	-	-	
1ark	Batinick	97	R	+	+	+	+	-	+	+	E	+	+	+	-	
aniel V.	Beiser	111	D	+	-	-	-	+	-	-	-	-	-	-	+	
atricia R.	Bellock	47	R	-	+	+	+	-	+	+	+	+	+	+	-	
homas M.	Bennett	106	R	+	+	P	+	-	+	+	+	+	+	+	+	
very	Bourne	95	R	-	+	+	+	+	+	+	+	NV	P	+	+	
hn	Bradley	117	D	-	-	-	-	+	-	-	-	-	-	-	+	
an	Brady	105	R	-	+	+	+	-	+	+	+	+	+	+	+	
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elly M.	Cassidy	14	D	-	-	-	-	-	-		-	-	-	-	-	
hn	Cavaletto	107	R	NV	+	+	+	-	+	+	+	NV	+	+	+	
nda	Chapa LaVia	83	D		-	-	-	-	-		-		-	-	-	
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ott	Drury	58	D	-	+	+	+	+	E	-	+	-	+	-	E	
enneth	Dunkin	5	D	Е	+	-	-	NV	-	-	-	-	Α	-	E	
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zabeth	Hernandez	24	D	-	-	-	-	-	-	-	-	-		-	-	
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HOUSE ROLL CALL - HOW THEY VOTED CONT.

First Name	Last Name	District	Party	SB2437	HB580	SB2043	OVERRIDE BILL SB2043	SB2822	SB777	OVERRIDE BILL SB777	SB2046	SB1229	OVERRIDE BILL SB1229	SB2931	HB5736	
Rita	Mayfield	60	D	-	-	-	-	E	-	-	-	-	-	-	-	0%
Emily	McAsey	85	D	-	-	E	-	-	-	-	-	-	-	-	-	0%
Michael P.	McAuliffe	20	R	-	+	+	+	-	-	-	+	NV	P	NV	-	33%
Margo	McDermed	37	R	-	+	+	+	-	+	+	+	+	+	+	-	75%
David	McSweeney	52	R	+	+	+	+	+	+	-	+	+	+	+	+	92%
Charles	Meier	108	R	-	E	+	+	-	+	+	+	-	+	+	+	67%
Bill	Mitchell	101	R	-	+	+	+	-	+	+	+	NV	+	+	+	75%
Christian L.	Mitchell	26	D	-	-	+	-	-	-	-	-	-	+	-	-	17%
Anna	Moeller	43	D	-	-	-	-	-	-	-	-	-	-	-	-	0%
Donald L.	Moffitt	74	R	-	+	+	+	-	Е	+	+	Р	Р	+	-	50%
Thomas	Morrison	54	R	+	+	+	+	+	+	+	+	+	+	+	+	100%
Martin J.	Moylan	55	D	-	-	-	-	+	-	-	-	-	-	-	-	8%
Michelle	Mussman	56	D	-	-	-	-	+	-	-	-	-	-	-	-	8%
Elaine	Nekritz	57	D	-	-	-	-	-	-	-	-	-	-	-	-	0%
David S.	Olsen	81	R	_												0%
Brandon W		118	D	Е		-	_	+		-		-			+	17%
Reginald	Phillips	110	R	+	+	E	+	+	F	+	+	+	+	+	+	83%
Raymond	Poe	99	R						-			NV	Р			0%
Robert W.	Pritchard	70	R	-	Р	Р	+	Е	+	+	NV	NV	E	+	-	33%
Pamela	Reaves-Harris	10	D	Е	-	-	_	A	_	_		-	_	NV	_	0%
David B.	Reis	109	R	E	+	+	+	-	+	+	+	NV	+	+	+	75%
Al	Riley	38	D	-	-	-	ı İ	_	-	-	E	-	_	_	-	0%
Robert	Rita	28	D	_	_	_	_	_	_	_	-	_	_	_	_	0%
Wayne	Rosenthal	95	R													0%
Ron	Sandack	81	R		+	+	+	+	+	+	+	F	+	+	+	83%
Nicholas	Sauer	51	R			•	•	·			-	-	-		·	0%
Sue	Scherer	96	D	_	_	-		+	+	_	_	_		_	+	25%
Carol	Sente	59	D	_			_	+		_	_	_			-	8%
Elgie R.	Sims, Jr.	34	D			_										0%
Andrew F	Skoog	76	D	_	_	_	_	+		NV					+	17%
Justin	Slaughter	27	D					·							·	0%
Mike	Smiddy	71	D	_				+			р					8%
Keith P.	Sommer	88	R	_	+	+		+	+	+	+	+	' + '	+		92%
Joe	Sosnowski	69	R	+	+	+	+	-	+	+	+	+	+	+	+	92%
Cynthia	Soto	4	D				ı	_								0%
Brian W.	Stewart	89	R	+	+	+	+	+	+	+	+	NV	Е	+	+	83%
Ed	Sullivan	51	R	_	+	+	+	-	+	+	+	+	+	+	+	83%
Silvana	Tabares	21	D	_	-	-	ı İ	_	-	-	_	_	_	_	-	0%
André	Thapedi	32	D	_			_	_	_	_	_	NV	_		_	0%
Michael W.		66	R	_	+	+			+	_	+	+	+	+	_	75%
Arthur	Turner	9	D		i .		ı	_								0%
Michael D.		91	R	_	+	+	+	+	+	+	+	NV	+	+	+	83%
Patrick J.	Verschoore	72	D	_	-	-	ı İ	+	-	-	_	-	1 .	_	-	8%
Litesa E.	Wallace	67	D	_		_	_	-	_	_	_	_		_		0%
Lawrence	Walsh, Jr.	86	D	_	_	_	_	_	_	_	_	_	. '		-	0%
Grant	Wehrli	41	R	NV	+	+	+	Е	+	+	+	+	+	Е	+	75%
Emanuel Ch		7	D	-	-	-	_	-	_	_	_	-	_	-	_	0%
David A.	Welter	75	R	+												8%
Barbara	Wheeler	64	R	_	+	+	+	-	+	+	+	F	+	+	-	67%
Keith R.	Wheeler	50	R	-	+	+	+	-	+	+	+	+	+	+	+	83%
Ann M.	Williams	11	D	_	-			_	-	-	-	-	-	-	-	0%
Kathleen	Willis	77	D	_	-		_	_	_	_	_	_	_	_	-	0%
Christine	Winger	45	R	_	+	+	+	+	+	+	+		Е	+	-	67%
Sara	Wojcicki Jimenez	99	R	+	+	+	+	+	•	+	+		-	+	-	67%
Sam	Yingling	62	D	-	-	-	-	+	-	-	-	-	-	-	-	8%
Michael J.	Zalewski	23	D	-	-	-	-	-	-	-	-	-	-	-	-	0%

THE STAT	TE OFFI	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total
Jö e	For Taxpayers +	16	46	43	48	37	45	43	42	25	35	44	38
13	Against Taxpayers -	92	67	66	69	73	65	72	65	69	67	67	77
2 2	Present P	0	2	6	0	0	2	2	3	2	9	2	0
	Excused/Not Voting E/NV	10	3	2	1	6	6	1	8	22	6	5	3
W.C. 26TH	Absent A	0	0	1	0	1	0	0	0	0	1	0	0
2020	For Taxpayers	14%	39%	36%	41%	31%	38%	36%	36%	21%	30%	37%	32%
	Bill Sponsors highlighted in green.												

GUBERNATORIAL EVALUATION

 BILLS
 SB2437
 HB580
 SB2043
 BILL SB2043
 SB2822
 SB777
 BILL SB777
 SB2046
 SB1229
 BILL SB1229
 SB2196
 SB2931
 HB5736

Gov. Bruce Rauner - R + + + + + + + + + + + + NA + - 92%

TAXPAYER FRIENDS

GOV. BRUCE RAUNER R 92%

ILLINOIS SENATE 0

ILLINOIS HOUSE

ILLINOIS HOUSE CONT.

NAME	DISTRICT	PARTY		NAME	DISTRICT	PARTY	
Peter Breen	48	R	100%	Brian W. Stewart	89	R	83%
Jeanne M Ives	42	R	100%	Ed Sullivan	51	R	83%
Thomas Morrison	54	R	100%	Keith R. Wheeler	50	R	83%
Randy E. Frese	94	R	92%	Mark Batinick	97	R	75%
Dwight Kay	112	R	92%	Patricia R. Bellock	47	R	75%
David McSweeney	52	R	92%	Avery Bourne	95	R	75%
Keith P. Sommer	88	R	92%	John Cavaletto	107	R	75%
Joe Sosnowski	69	R	92%	Tom Demmer	90	R	75%
Thomas M. Bennett	106	R	83%	Jim Durkin	82	R	75%
Dan Brady	105	R	83%	Margo McDermed	37	R	75%
Adam Brown	102	R	83%	David B. Reis	109	R	75%
C.D. Davidsmeyer	100	R	83%	Michael W. Tryon	66	R	75%
Sheri Jesiel	61	R	83%	Grant Wehrli	41	R	75%
Ron Sandack	81	R	83%				

AVERAGE PARTY SCORES

SENATE		HOUSE
1%	DEM AVERAGE	4%
41%	REP AVERAGE	66%

AVERAGE SCORES PER CHAMBER

SENATE	HOUSE
15%	30%

TAXPAYER ENEMIES

ILLINOIS SE		NAME	DISTRICT	PARTY	
NAME DISTRICT	PARTY	Linda Chapa LaVia	83	D	0%
Scott M. Bennett 52	D	0% Barbara Flynn Currie		D	0%
Jennifer Bertino-Tarrant 49	D	0% John C. D'Amico	15	D	0%
Daniel Biss 9	D	0% Monique D. Davis	27	D	0%
Melinda Bush 31	D	0% William Davis	30	D	0%
James F. Clayborne, Jr. 57	D	0% Anthony DeLuca	80	D	0%
Jacqueline Y. Collins 16	D	0% Marcus C. Evans, Jr.	33	D	0%
John J. Cullerton 6	D	0% Sara Feigenholtz	12	D	0%
Thomas Cullerton 23	D	0% Laura Fine	17	D	0%
Bill Cunningham 18	D	0% Mary E. Flowers	31	D	0%
William Delgado 2	D	0% La Shawn K. Ford	8	D	0%
Gary Forby 59	D	0% Robyn Gabel	18	D	0%
Don Harmon 39	D	0% Esther Golar	6	D	0%
Napoleon Harris, III 15	D	0% Jehan Gordon-Bootl		D	0%
Linda Holmes 42	D /	0% Will Guzzardi	39	D	0%
Mattie Hunter 3	D	0% Sonya M. Harper	6	D	0%
Toi W. Hutchinson 40	D	0% Gregory Harris	13	D	0%
Emil Jones, III 14	D	0% Elizabeth Hernande		D	0%
David Koehler 46	D	0% Frances Ann Hurley	35	D	0%
Dan Kotowski 28	D	0% Eddie Lee Jackson, S		D	0%
Steven M. Landek 12	D	0% Thaddeus Jones	29	D	0%
Kimberly A. Lightford 4	D	0% Lou Lang	16	D	0%
Terry Link 30	D	0% Camille Y. Lilly	78	D	0%
Iris Y. Martinez 20	D	0% Michael J. Madigan	22	D	0%
Pat McGuire 43	D	0% Natalie A. Manley	98	D	0%
Julie A. Morrison 29	D	0% Robert Martwick	19	D	0%
John G. Mulroe 10	D	0% Frank J. Mautino	76	D	0%
Antonio Muñoz 1	D	0% Rita Mayfield	60	D	0%
Laura M. Murphy 28	D	0% Emily McAsey	85	D	0%
Michael Noland 22	D	0% Anna Moeller	43	D	0%
Kwame Raoul 13	D	0% Elaine Nekritz	57	D	0%
Martin A. Sandoval 11	D	0% David S. Olsen	81	D	0%
Ira I. Silverstein 8	D		99		
Steve Stadelman 34	D	0% Raymond Poe 0% Pamela Reaves-Harri		D D	0%
Heather A. Steans 7	D	0% Al Riley			0%
John M. Sullivan 47	D	0% Robert Rita	38	D	0%
Donne E. Trotter 17	D		28	D D	0% 0%
	D	,	34		
		0% Cynthia Soto Silvana Tabares	4	D	0%
ILLINOIS H	OUSE		21	D	0%
NAME DISTRICT	PARTY	André Thapedi	32	D	0%
Edward J. Acevedo 2	D	0% Arthur Turner	9	D	0%
Carol Ammons 103	D	0% Litesa E. Wallace	67	D	0%
Jaime M. Andrade, Jr. 40	D	0% Lawrence Walsh, Jr.	86	D	0%
Luis Arroyo 3	D	0% Emanuel Chris Welch		D	0%
Daniel J. Burke 1	D	0% Ann M. Williams	11	D	0%
Kelly M. Burke 36	D	0% Kathleen Willis	77	D	0%
Kelly M. Cassidy 14	D	0% Michael J. Zalewski	23	D	0%