



2024 Decennial Report

Rockford Township Assessor's Office 2023 Decennial Report

Brief History

Township government, the oldest form of government continuing to function today, began in North America in 1636. It was started by the early Americans who wanted to escape from the autocratic governments of Europe. Established as a pure democratic process, the people have a direct voice in this grassroots government. This began at the Annual Town Meetings where people from surrounding areas came together to discuss important issues and establish laws. Today townships continue to hold Annual Town Meetings on the second Tuesday in April.

In Illinois, township government began in 1849. This Illinois Constitution of 1848 allowed voters in each county to choose to establish township governments or a county commission form of government, without township units. Today, 85 of 102 counties in Illinois operate under the township form of government. There are currently 1,432 townships in the state serving more than 8 million people. Established in 1850, Rockford Township was one of the original 16 townships in Winnebago County. In 1916, New Milford Township was annexed into Rockford Township and in 1929, Guilford Township was annexed as well. Rockford Township is the largest township in Winnebago County, and also the largest in the State of Illinois.

Townships are individual geographical areas, separate from cities and counties. For example, a large city may contain several townships while one township may encompass several small towns. Township government operates at local levels and is designed to serve the basic needs of the community. In many rural areas, townships are the only unit of government available to provide social services and road maintenance.

Geographic Description of Rockford Township

Rockford Township has a total area of 112.83 square miles. The majority of the City of Rockford, New Milford, Unincorporated Winnebago, Loves Park and small sections of Cherry Valley are all included within the Rockford Township borders.

Population

According to the 2020 census, Rockford Township has a population of 170,478 residents, which represents more than 60% of Winnebago County's 285,353 residents. Despite the large number of residents that we serve, Rockford Township prides itself on its motto: The Government Closest to the People.

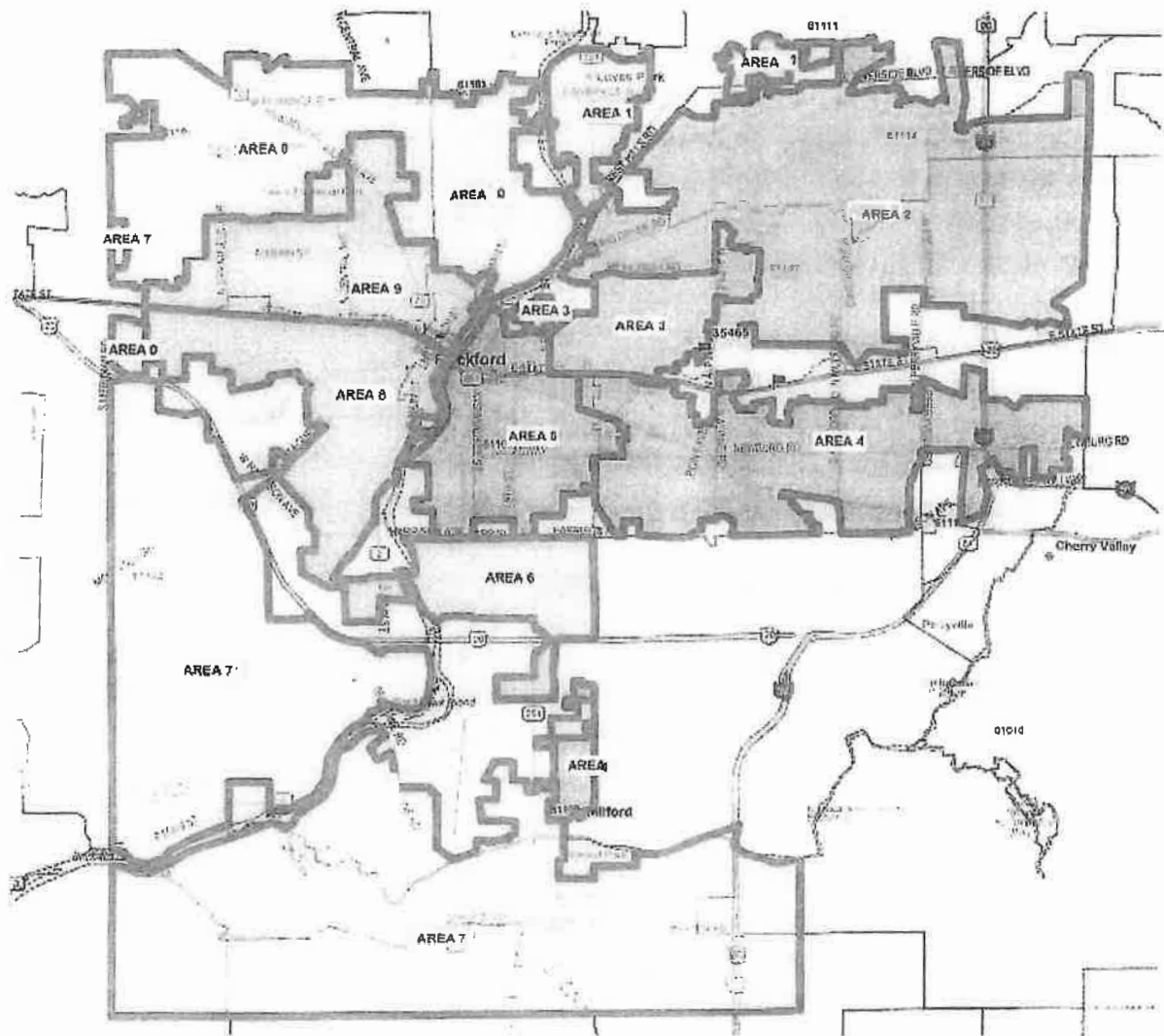
Yellow Areas – 0, 1 and 7; this includes 15,183 parcels with a total AV (Assessed Value) of 552,057,787 which translates to over \$1.6 billion FMV (Fair Market Value)

Green Areas – 2, 3; this includes 17,762 parcels with a total AV of 615,265,507 which translates to over \$1.8 billion FMV

Blue Areas – 4, 5; this includes 16,559 parcels with a total AV of 986,630,488 which translates to over \$2.9 billion FMV

Red Areas – 6, 8, and 9; this includes 15,487 parcels with a total AV of 214,755,485 which translates to \$644 million FMV

Any Commercial, Industrial and 4+ Living Unit Residential properties in Rockford Township are assessed by our Commercial Deputy Assessor(s). This includes 8,054 parcels with a total AV of 1,120,016,139; FMV of over 3.36 billion.



Rockford Township Elected Officials Duties and Responsibilities

Rockford Township Supervisor

The Rockford Township Supervisor serves as chief executive officer of the largest township in the State of Illinois. The supervisor's duties and responsibilities include serving as chairman of the township board of trustees, supervisor of the general assistance program, and as chief financial officer, is treasurer of all funds.

Rockford Township Highway Commissioner

The Rockford Township Highway Commissioner is responsible for the construction and maintenance of all roads and bridges in the road district. The Highway Commissioner in Rockford Township maintains over 160 miles of roads.

Rockford Township Assessor

The Rockford Township Assessor's responsibilities include the mass appraisal of the more than 70,000 parcels of taxable property within the township. The Assessor is required by law to uniformly assess properties at a median level of 33 1/3% (one-third) of market value.

Rockford Town Clerk

The Rockford Township Clerk is keeper of all township records. The clerk is required to keep accurate records of all township board meetings and maintain records of the board's executive sessions. The clerk is further responsible for posting and publishing notices as required by the statutes.

Rockford Township Trustee

The Rockford Township Board of Trustees is the legislative branch of township government. Trustees are responsible for certifying the tax levies for the township, and adopting the annual town, general assistance, and the road & bridge budgets. Trustees also are responsible for auditing and approving all township expenses.

**TOWNSHIP REPORT FOR COMPLIANCE WITH DECENNIAL COMMITTEES ON
LOCAL GOVERNMENT EFFICIENCY ACT
(For Townships and Road District JOINT REPORT Only)**

I. Unit of government submitting this report: **Township**

NAME OF TOWNSHIP: **Rockford**

Note: Any local government that levies a tax, other than a municipality or county must file this report. For Road Districts in counties with populations of less than 400,000 the highway commissioner may form a joint committee to prepare one combined report. See 50 ILCS 70/10(b-5).

II. Information about our Township

- A. We are located in **Winnebago County** . There are **14** townships in our county.
- B. The population of our Township is **170,478** , as of the 2020 census.
- C. We have **24** employees of the Township (not including elected officials).
- D. We have **16** employees in our Road District (not including elected officials).
- E. Our annual budget for 2023 is: **\$6,971,924** .
- F. Our Township's equalized assessed valuation for 2023 is **\$2,798,832,143 (approximately \$8.5 Billion FMV)** .

III. Information about Our Committee

A. Committee Members:

Township Supervisor **Jasper St. Angel**

Township Highway Commissioner **Dan Conness**

Township Trustee **Mustafa Abdall**

Township Trustee **Nancy Johnson**

Township Trustee **Frank Manzullo**

Township Trustee **Doug Mark**

Township Clerk **Carl Wasco**

Township Resident (Supervisor Appointment) **Brad Benedict**

Township Resident (Highway Comm. Appointment) **Craig Dhuse**

Note: Per 50 ILCS 70/10(b), the committee membership must include all the elected or appointed members of the township board (Supervisor and Trustees) and two residents appointed by the Supervisor. The residents can be the Assessor, Clerk or Collector, if you have one, or other residents of the Township, but these officials are not required to be on this Committee. The Supervisor may appoint more than two residents if deemed appropriate.

B. Dates that our Committee Met (50 ILCS 70/20)

First (Organizational) Meeting
(must occur prior to June 10, 2023): May 2, _____, 2023

Second Meeting: August 15, _____, 2023

Third Meeting: October 17, _____, 2023

Additional Meetings (List All): February 6, _____, 2024

ROCKFORD TOWNSHIP SUPERVISOR'S OFFICE
GENERAL ASSISTANCE PROGRAM

IV. Programs Offered by our Township.

A. Our Township offers the following services and programs:

General Assistance
Family Emergency Assistance (Rent, Water, and Sewer)
Senior Emergency Assistance (Gas, Electric, Water and Sewer)
Transportation Assistance (Bus Passes)
LIHEAP Administrators
SOAR Certified

B. Other services/programs we could possibly provide:

Utility Assistance for individuals on the PIP Program (Utility Assistance)
Life skills/Critical Thinking/Budgeting training for clients/applicants

V. Social Service Agreements

A. We partner with the following not for profits to offer social services (list all):

Entity:

Services Provided:

- | | |
|------------------------------------|--|
| 1. City of Rockford | Member, Northern Illinois Homeless Coalition |
| 2. City of Rockford | Mental Health Committee (Chronic Homelessness) |
| 3. Northern IL Homeless Coalition, | Chair, By-Laws |
| 4. Northern IL Homeless Coalition, | Chair, Ranking and Scoring Committee to award State and Federal funding to Winnebago, Boone & DeKalb Counties. |

B. Our residents have benefitted from these agreements in the following ways:

In 2023, the Rockford Township's Website, rockfordtownshipil.gov, has received 12,595 views through its website. Be it agency referrals, and website information; residents find their way to the Rockford Township Supervisor's Office.

We house individuals in between jobs, people pending social security benefits, people exiting Winnebago County Jail and the Illinois Department of corrections, and we work cooperatively on housing the chronic homeless population, as well as assisting individuals who have severe behavior challenges.

In 2023, the General Assistance Office administered 3,791 services to the residents of Rockford Township. This is a 48% increase from prior year as the pandemic emergency was declared over in May 2023.

In cooperation with local governmental agencies and not-for-profit organizations, the General Assistance Office returned \$55,600.00 service dollars back to the community with their Community Work and Job Training program.

We assist in making sure Winnebago County equitably receives/disburses State grants and Federal HUD funding for our community housing programs.

C. We have considered possibly offering the following social services or the following additional potential partnerships:

**Youth Services
Expanded Transportation and Utility Assistance**

VI. Awards and Recognitions

Our Township has received the following awards, distinctions, and recognitions:

**TOI Professional Development/Education Award
United Way Giving Recognition
Rockford Housing Authority Partner
Rockford Chamber of Commerce Membership**

Intergovernmental Agreements

A. We partner with, or have Intergovernmental Agreements, with the following other Governments:

Entity:
**City of Rockford
Rockford Housing Authority
Winnebago County – NIREACH
Bridgeway**

**Veteran Affairs
Community Work Program**

Services Offered:
**Condemnation Program
Deposits
Deposits
Transportation Program for the
Developmentally Disabled
HUD/VASH Deposits
RMTD, Jubilee Center, Rockford Library, City
of Rockford, Rock Valley College and Goodwill.**

- B. Our Township's efficiency has increased through intergovernmental cooperation in the following way:

The General Assistance Office meets twice a month with the Winnebago/Boone/DeKalb Continuums of Care to avoid duplication of services.

- C. In the past five years, The Rockford Township Supervisor's Office, General Assistance Program has:

Administered 14,637 General Assistance services to Rockford Township residents.

The Rockford Township Community Work Program has provided \$170,200.00 service dollars back into our community due to our inter-governmental agreements with our local governmental entities and not-for-profit organizations.

Alleviated 495 families from eviction/foreclosure.

Assisted 4,923 at-risk individuals from losing their housing.

Assisted 360 clients in obtaining employment.

Assisted 122 clients in obtaining their GED.

Assisted 13 veterans obtain permanent housing.

Rockford Township clients average 9 months of financial aid.

VII. Review of Laws, Township Policies, Township Rules and Procedures, Township Training Materials, and other Documents

We have reviewed the following, non-exhaustive list of laws, policies, training materials, and other documents applicable to the Township to evaluate our compliance and to determine if any of the foregoing should be amended.

- X State laws applicable to Townships, including, but not limited to the Township Code (60 ILCS)
- X Illinois Open Meetings Act (5 ILCS 120)
- X Policy on public comment
- X Designation of OMA officer (5 ILCS 120/1.05(a))

- X All of Elected Officials have completed OMA Training (5 ILCS 120/1.05(b))
- X Schedule of All Township Regular Meetings for Calendar or Fiscal Year (5 ILCS 120/2.03)
- X Illinois Freedom of Information Act (5 ILCS 140)
- X Designation of FOIA officer (5 ILCS 140/3.5(a))
- X FOIA Officer Training (5 ILCS 140/3.5(b))
- X Computation and Retention of FOIA Requests (5 ILCS 140/3.5(a))
- X Posting Other Required FOIA Information (5 ILCS 140/4(a); 5 ILCS 140/4(b))
- X List of Types or Categories of FOIA Records under Township's Control (5 ILCS 140/5)
- X Periodic Meetings to Review Closed Meeting Minutes (5 ILCS 120/2.06(d))
- X IMRF Total Compensation Postings (5 ILCS 120/7.3)
- X Designation of Whistleblower Auditing Official (50 ILCS 105/4.1)
- X All of our Elected Officials have filed statement of economic interests (5 ILCS 420/4A-101; 5 ILCS 420/4A-101.5)
- X Sexual harassment prevention training (775 ILCS 5/2-109(c))
- X Our Intergovernmental Agreements
- X Our Social Service Agreements or Contracts
- X Our budget and financial documents
- X State Ethics Laws, including, but not limited to the State Officials and Employees Ethics Act (5 ILCS 430/1-1)
- X Our budget and financial documents
- X Reports on government efficiency, including "Local Government Efficiency and Size in Illinois: Counting Tax Revenues, Not Governments" by Wendell Cox (2016); "Local Democracy and Townships in the Chicagoland Area," by Wendell Cox, (January 2012).

VIII. What Have We Done Well?

We administer services at a personal level; with the highest level of professionalism.

Fiscal Operations has maintained a flawless level of administration and operations.

All required statutory filings, publications and submissions with the State and County have continuously been met in a timely fashion.

Rockford Township is considered a leading, role-model township within the State of Illinois.

We continue to offer our staff continuing education and training for a skilled workforce.

IX. What Inefficiencies Did We Identify/What Are our Next Steps?

Website updates and online applications.

X. What Can We Do Better or More Efficiently?

Continue to research and utilize the latest technology.

XI. Studies on Governmental Efficiencies

In preparing this report, we reviewed several studies on local government efficiency. These studies show that:

- **The average local government in Illinois serves 1800 residents compared to the National median of 2850 individuals**
- **Most townships in Illinois have no bonded indebtedness. Together with road districts they are an integral element of local democracy. Township expenditures have grown at a lower rate than those of any other level of government since 1992.**
- **Townships have lower labor costs.**

XII. Our committee's recommendations regarding Increased Accountability and Efficiency:

Continued governmental cooperation, transparency, and over-all communication to the residents and taxpayers.

Submitted by: Jasper St. Angel, Rockford Township Supervisor Date: February 6, 2024
Chairman, Decennial Efficiency Committee of Rockford Township



Anquette S. Parham, JD, MPH
Executive Director
Health & Human Services Dept

January 31, 2024

Jasper St. Angel
Rockford Township Supervisor
Rockford Township Office
315 N. Church Street
Rockford, IL 61101

RE: Rockford Township Decennial Report on Government Efficiency

It is my pleasure to write this letter on behalf of the Rockford Township General Assistance Office. As the Deputy Director of Program Operations with City of Rockford Health & Human Services Department, I can attest that our offices have enjoyed a lengthy relationship of intergovernmental cooperation.

Rockford Township and City of Rockford Health & Human Services Department share in an intergovernmental agreement to relocate families due to a condemnation status resulting from a fire or Landlord neglect. Additionally, Rockford Township is an active partner with the Northern Illinois Homeless Coalition and the Continuum of Care that includes Winnebago, Boone and DeKalb Counties. The General Assistance Office has an active presence in the community and extends their time and talent for the residents of Rockford Township.

As I write this letter, both offices, along with the Winnebago County network of social service agencies, are working cooperatively to house the homeless, assist at-risk individuals, and divert families from being unhoused. We work to assist a diverse population that includes criminal history, behavioral issues, mental health issues, and individuals who are truly disabled and cannot be gainfully employed. Our end goal would be: A Housed Community is a Safe Community.

In closing, Rockford Township is an integral layer of government that partners and works closely with both the City of Rockford and Winnebago County.

Sincerely,

Owen Carter
Deputy Director of Program Operations



THE OFFICE OF ROCKFORD TOWNSHIP

Jasper St. Angel, Supervisor

315 North Church Street

Rockford, Illinois 61101

Phone: (815)962-8855 • FAX: (815)962-8963

AGREEMENT

THIS AGREEMENT made this 1st day of April, 2023 by and between THE TOWNSHIP OF ROCKFORD (hereinafter referred to as "Township") and the CITY OF ROCKFORD HUMAN SERVICES DEPARTMENT (hereinafter referred to as "Contractor").

WHEREAS, the Illinois Compiled Statutes, 60 ILCS 1/85-13 authorizes the Township, upon approval of its Trustees, to contract with another governmental agency to provide ordinary and necessary maintenance and operating expenses for public safety and health, and

WHEREAS, Contractor has requested funding to provide emergency rental payments for Township residents displaced from their residence by condemnation proceedings, and

WHEREAS, the Township Trustees have agreed to provide the funding request in an amount not to exceed Ten Thousand and 00/100 Dollars (\$10,000.00), to be paid as provided herein.

NOW, THEREFORE, it is mutually agreed as follows:

1. This agreement shall become effective on April 1, 2023 and shall continue through the end of the Township fiscal year on March 31, 2024.
2. Contractor shall administer the emergency rental program and be responsible for the following:
 - (a) Prepare, take applications, and screen applicants to determine “qualified persons” for emergency rental assistance. The term “qualified persons” shall include existing residents of emergency condemned housing with out neither available housing nor funds to secure housing.
 - (b) Relocate “qualified persons” in suitable rental housing.
 - (c) Advise and notify the new landlord that rental payments are for one month only and shall be paid by the Township upon submission and approval of a voucher. (The Town Board meets generally every other Tuesday. Vouchers must be submitted seven (7) days prior to a scheduled meeting.)
 - (d) Submit to the Township, prior to payment of any voucher, the following information on the attached format:
 - (1) The qualified person’s name and social security number.
 - (2) The name and social security number of all other persons who are in the household unit.
 - (3) The address of the condemned property, including the property owner’s name and address.
 - (4) The name and address of the new landlord.
 - (5) The amount of the monthly rent and the rental period.

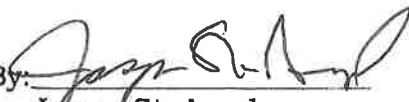
- (e) Assist qualified persons in pursuing other financial resources utilizing City of Rockford funds before Township funds (including but not limited to Illinois Department of Public Aid, General Assistance, and Community resources).
 - (f) Attempt to recover from the owner of the condemned property any monies provided by law to be paid for relocation.
3. The Township and Contractor agree as follows:
- (a) Contractor is an independent contractor for the purpose of performing the services herein. Township shall exercise no supervision and control over the services being provided except to guarantee that the services are in fact being provided pursuant to this agreement in order to authorize the payment of vouchers.
 - (b) Contractor shall indemnify and hold harmless Township from any claims or causes of action from any persons regarding the performance of the terms and conditions of this agreement.
 - (c) Township shall not be responsible for any rental payments after the first month and shall not be responsible for any combined rental payments in excess of the Ten Thousand and 00/100 Dollars (\$10,000.00) during the term of this agreement.
 - (d) Contractor shall perform the services requested herein in a professional and competent manner and comply with all federal, state, and local laws governing the providing of such services.

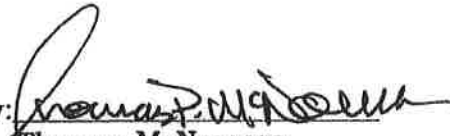
- (e) Contractor shall maintain records of the services provided for herein which records shall demonstrate compliance with the terms and conditions of this agreement.
Contractor shall, upon request, provide a written report to the Township on a form that shall be approved by Contractor and Township. All records shall be available to Township upon reasonable written request.
- (f) Contractor shall report to Township any changes in Contractor's budgets or service program. Such changes shall include, but not limited to, increase in income, transfer of income previously targeted for programs, reduction of income, or the matching by other sources of the funds being provided herein. The report of any changes shall be accompanied by an explanation as to whether or not additional services may be needed to anticipate and whether or not any funds not yet disbursed should be correspondingly decreased.
- (g) Township and Contractor agree this funding is on a one-time fiscal year basis. There is no agreement or assurance by the Township that similar funding will be provided after the expiration of the term of this agreement.
- (h) This agreement contains all of the terms and conditions of the agreement between the parties. This agreement shall not be modified without the express written consent of the Township and Contractor.

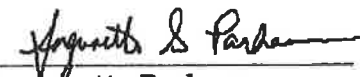
IN WITNESS WHEREOF, we have hereunto set our hands and seals on the date first abovementioned.

ROCKFORD TOWNSHIP

CITY OF ROCKFORD

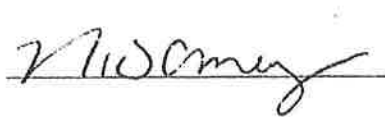
By: 
Jasper St. Angel
Rockford Township Supervisor

By: 
Thomas McNamara
Mayor

By: 
Anquhette Parham
Executive Director, Health &
Health & Human

Attest:

Carl R. Wasco
Town Clerk

Attest:




The Office of Rockford Township
Jasper St. Angel, Supervisor
315 North Church Street
Rockford, Illinois 61101
Phone: 815/962-8855 • Fax: 815/962-8963

AGREEMENT

This *Agreement* made this 1st day of April 2023 by and between *The Township of Rockford* ("Township") and *Bridgeway* ("Contractor"), both of Rockford Township, Winnebago County, State of Illinois.

WITNESSETH:

WHEREAS, Illinois Revised Statutes, Chapter 60, Section 1/85-13 authorized the Township Trustees to contract with not-for-profit corporations or non-profit community service organizations to provide ordinary and necessary maintenance and operating expenses for public safety, environmental protection, public transportation, health, recreation, libraries, social service for the poor and aged, and capital expenditures authorized by law; and

WHEREAS, Contractor provides the following services within Rockford Township:

A work training workshop for adults with limitations. Township funding directed to shared transportation costs of day and night shift workers and

WHEREAS, Contractor has submitted a request for purchase of service contract to Township, a copy of which is attached hereto and incorporated herein; and

WHEREAS, the Township has agreed to provide contract funding up to the amount of Ten Thousand Dollars (\$10,000.00), subject to the following terms and agreements.

NOW, THEREFORE, it is mutually agreed as follows:

1. (a) That Contractor is an independent contractor for the purpose of performing the services herein and that Township is not exercising any supervision and control over the services provided, except to guarantee that the services are in fact provided so that Township may release the funding.

(b) That Township is in no way responsible for the services contracted for nor the acts or omissions of the officers, agents, or employees of Contractor herein.

(c) That Township shall release the funding provided herein only upon Contractor providing to Township written documented evidence that the services contracted therefor or a certain portion of the services contracted for have been completed, in which event partial funding may be released.
2. Township agrees to provide funding for the services contemplated by the Agreement from April 1, 2023 through March 31, 2024.
3. Contract agrees as follows:
 - (a) To perform the services outlined in the attached request in a professional and competent manner, and to comply with all federal, state and local laws, rules and regulations governing the providing of such services.
 - (b) Warrants that the information and the statements made in the request (attached hereto) are true and correct, and are an accurate statement of funds needed and that no alternative funds are available.
 - (c) To continue to seek funds from alternative sources, including reimbursement from client fees and/or third party payers for services provided. Any monies received from client fees and/or third party payers may be added to the amounts authorized herein and used for the purpose of providing additional services herein.
 - (d) To provide Township with copies of all annual reports and audits and to provide at Contractor's expense, at least annually, an audit of the accounts and activities of the Contractor. If no such audit exists, Contractor agrees to make available to Township any and all information
 - (e) Necessary for the Township to complete an independent audit.

to the amounts authorized herein and used for the purpose of providing additional services herein.

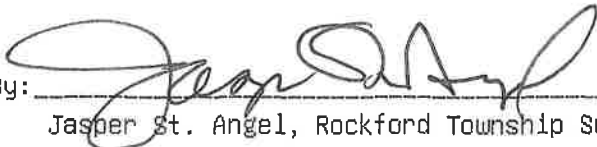
- (d) To provide Township with copies of all annual reports and audits and to provide at Contractor's expense, at least annually, an audit of the accounts and activities of the Contractor. If no such audit exists, Contractor agrees to make available to Township any and all information
- (e) Necessary for the Township to complete an independent audit.
- (f) To maintain financial and service records so as to demonstrate compliance with the terms and conditions of this Agreement.
- (g) To report to Township any changes in budgets or service programs. Such changes shall include, but not be limited to increase in income, transfer of income previously targeted for programs, reduction of income, or the matching by other sources of the funds being paid herein. The report of any changes shall be accompanied by an explanation as to whether or not additional services may be anticipated, and whether or not any funds not yet disbursed should be correspondingly decreased.

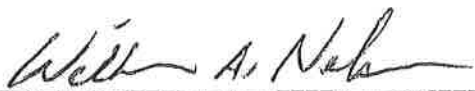
4. Contractor agrees to indemnify and hold harmless Township from any claim or cause of action resulting from damage or injury to person or property occasioned by the services or programs of Contractor. Contractor shall submit to Township copy of a general liability insurance policy covering the operations of Contractor.

- 5. The Contractor shall submit to Township on or before the 15th day of each month a report documenting the services provided through the end of the preceding month. Contractor shall attach to each monthly report copies of any minutes of the membership or board of directors of Contractor, which have been completed during the preceding month. Contractor shall comply with all reasonable requests of Township to provide documentation of the services provided. No funds shall be released by Township until Township is convinced that Contractor is complying with all the terms and conditions of this Agreement. Township may at its discretion provide monthly report or final report forms, which must be completed in full.

6. Contractor understands that this funding is for the period stated, and that there is no assurance that similar funding will be provided in subsequent years and contractor is not relying upon the receipt of similar funding in the future.
7. This Agreement contains all the terms and conditions of the Agreement between Township and Contractor and my not be modified or amended, except in writing and signed by both parties.

Given under our hands and seals on the date and year first above written.

By: 
Jasper St. Angel, Rockford Township Supervisor

By: 
William A. Nelson, CEO
Bridgeway


ATTEST: Carl R. Wasco, Town Clerk

Rockford Township Assessor's Office

IV. Programs Offered by our Department

Our Township offers the following services and programs:

The Assessor has the responsibility of reviewing and valuing all property within Rockford Township's boundaries for the purpose of taxation. The Illinois property tax is an ad valorem tax (which means it is based on the value of the property, not on the owner's ability to pay). By state law, the assessed value placed on property must be 33-1/3% of the fair market value. All local bodies of government receive their income from taxes levied from the Equalized Assessed Value of properties within the jurisdiction.

There are approximately 72,000 parcels in Rockford Township and the estimated EAV for 2023 is \$2,798,832,143 (approximately \$8.5 Billion FMV).

- A. We fulfill our duty by submitting our Assessment "Books" (files on the valuation of properties located in our jurisdiction) yearly to the Winnebago County Supervisor of Assessments. Once our values are transmitted, exemptions are applied and equalization is done. The final adjusted value is the taxable property value that is used to calculate property taxes.
- B. Our office staff is available in person, by phone, or by email Monday through Friday from 8am-4:30pm to assist any taxpayers/property owners/appraisers/lending agencies/the public with their assessment or property questions.
- C. Rockford Township Assessor's Office has created and maintains a valuable website with many resources. It can be found at www.rockfordtownshipassessor.net and according to Google Analytics, the website receives over 75,000 visits per year. On our website, the public can find:
 1. Property characteristics, including sales history, building permit history and a sketch of the property improvements
 2. Information to research sales of similar properties with the same area to help create necessary comparable grids for use in assessment appeals
 3. Links and information about Property Assessment Exemptions, which serve the purposes of tax relief and incentives to improve property
 4. Frequently Asked Questions, which allow property owners to understand their assessments
 5. Useful links to partner offices for convenience and ease of use

D. Some of the smaller (area and population) Townships in Illinois will process and apply Property Tax Exemptions at their local level. Rockford Township is large, and for consistency across the Townships in Winnebago County, we don't believe that taking on this additional role would serve the taxpayers/public. However, we do work with the Winnebago County Supervisor of Assessments Office to maintain up-to-date forms and have digital links to all forms (as well as overview information about applying, qualifying, and renewing (if necessary) Exemption forms on our website. We also have paper copies of all applications available at our office and have made it best practice to mail physical copies of forms to anyone who requests them.

V. Service Agreements

We partner with the following:

Entity:

Services Provided & Benefit to Residents:

1. JRM Consulting Inc

Assessor's IMS (AIMS): an advanced Computer Aided Mass Appraisal (CAMA) software solution that has been developed for our office's use

2. WINGIS

This county-wide (WIN for Winnebago) geographic information system (GIS) provides accurate, complete mapping that is available for the Assessor's Office research, and our paid membership also allows us to share this important information on our website to the public

3. Fidlar Technologies Laredo

Subscription-based Land Records Document Search Engine; allows for recorded documents to be easily searchable and accessible to our office and (through our assistance) to the public

4. NWILAR

Northwestern Illinois Alliance of Realtors allows us membership access to their Multiple Listing Site. This helpful tool is important for sales/transfers and public listing information concerning exposure. The information available on the site also gives our office information

about amenities, measurements, pictures, etc. associated with a property to ensure correct records.

VII. Intergovernmental Agreements

We partner with, or have Intergovernmental Agreements, with the following Government Agencies/offices:

Entity:

Services Offered:

- ***Winnebago County Clerk Office:*** The Clerk's Office maintains reports on the EAV, Tentative Multiplier and coordinates the Tax Sale of unpaid taxes after the yearly property tax deadline. Reports generated by the Clerk's Office also assist Rockford Township in calculating Levy/Budget requests.
- ***Winnebago County Supervisor of Assessments Office:*** Once our final valuations (as of January 1st of the Assessment Year) are completed, the numbers are sent to the Supervisor of Assessments. Once received, the SA will apply exemptions to properties/owners who qualify and will equalize the assessments as required. The equalization determination is made collaboratively with the Illinois Department of Revenue (see below). The resulting values become the taxable values. Yearly, properties with township changes are published in the local newspaper and Assessment Notices are mailed. During a general assessment year (called the Quadrennial) all properties are mailed a notice. The Rockford Township Assessor's Offices' information and phone number are listed prominently on these notices, and many people reach out to our staff first to understand the notice and to have their questions answered.
- ***Winnebago County Board of Review:*** The Rockford Township Assessor's Office works with the BOR to challenge/adjust rules and standards for the BOR Cycle. During the 30-day window following publication, our office will assist taxpayers/property owners in finding evidence and completing appeals. During the Appeal Process, the Assessor's Office collects, organizes and submits evidence support its values for all assessment appeals/complaints. If/when appeals are escalated to the ***Property Tax Appeal Board (PTAB)***, our office works collaboratively with the BOR to again submit evidence sustaining property values.
- ***Winnebago County Treasurer's Office:*** The Treasurer's Office collects the taxable values from the SA Office, uses the tax rate determined by the Clerk's Office, and generates the Tax Bills. Although the Rockford Township Assessor's

Office doesn't send out tax bills, or collect property tax payments, our office's information and phone number are listed on the bill. Many taxpayers reach out to our office to inquire about changes to their bills.

- ***Winnebago County Regional Planning & Economic Development Department:*** This office is the issuing body for Building Permits for properties located in their jurisdiction of the County. Every month, the Building Department provides our office with a list of permits taken out during the previous month. Having access to this information, as well as being able to reach out for clarification if the work being done is unclear is vital to understanding and accuracy.
- ***City of Rockford Construction & Development Department:*** In early 2021, the City of Rockford created a public portal to their online Building Permit system. They reached out to our office to ensure that we had access, which allows us to go in monthly and pull a report for all building permits taken out during the previous month that were issued by the City of Rockford for properties located in their jurisdiction.
- ***City of Rockford Economic Development Department:*** When new construction projects are being considered in Rockford, the City reaches out to our office in order to receive an estimate of the increase in fair cash value of the project for the purpose of tax calculation. This allows a snapshot of potential ramifications/benefits of projects being considered.
- ***City of Loves Park Building Department:*** Permit inspection/building permit issuance in Loves Park is different than in the larger municipalities, but we are able to get (approximately) quarterly reports listing the building permits that have been taken out for properties located in Loves Park.
- ***City of Rockford Fire Department:*** Every month, the City of Rockford Fire Department sends a list of properties who were damaged by fire during the previous month. Conversely, when the Fire Department was transitioning to new Fire Inspection software (FirstDue), our office was able to provide information about the physical attributes of all properties within the City of Rockford AND sketches for the properties as well.

From: Christina Hargrove <Christina.Hargrove@rockfordil.gov>
Sent: Sunday, February 4, 2024 3:01 PM
To: Paige Ansley <PaigeAnsley@rockfordtownshipil.gov>
Subject: RE: Intergovernmental Cooperation :)

Hello, Paige

The collaboration between the City of Rockford Building Department and the Assessor's office is crucial in accurately assessing property rebuilds, new construction, remodels and other construction work. Monthly, the Building Department provides detailed information on all permits issued for the month. This information includes the valuation, address, homeowner and contractor information, along with details of the construction work being completed. This information shared is of important circumstances to be sure we are in consistent communication of all projects underway in Rockford.

Thank you!

Christina Hargrove | Sr. Administrative Assistant
Construction & Development Services

CITY OF ROCKFORD

425 East State Street
Permit Center
Rockford, IL 61104

Tel: 779.348.7409
Fax: 779.238.0661
Fax: 815.967.4243
Email: christina.hargrove@rockfordil.gov
Web: www.rockfordil.gov

Go online and save some time! We encourage you to use our online services for permits and inspections. <http://rockfordil.gov/permits/>

The opinions expressed here are my own and do not necessarily represent those of the City of Rockford, IL.

Paige Ansley

Subject: FW: Intergovernmental Cooperation

From: Thomas Hodges <THodges@soa.wincoil.gov>

Sent: Thursday, February 1, 2024 10:05 AM

To: Paige Ansley <PaigeAnsley@rockfordtownshipil.gov>; Stephanie Bowerman <SBowerman@soa.wincoil.gov>

Subject: RE: Intergovernmental Cooperation

Greetings,

The Winnebago County Clerk of the Board of Review works in close collaboration with the Rockford Township Assessor's office to provide mutual taxpayers with a variety of services as they relate to the property assessment review process.

Thank you,

Tom Hodges

Supervisor of Assessments

Winnebago County | Supervisor of Assessments Office

404 Elm St. Rockford, IL 61101 | Room 301

(815)319-4468

thodges@soa.wincoil.gov

www.wincoil.us

 **WINNEBAGO COUNTY**

Paige Ansley

From: Stephanie Bowerman <SBowerman@soa.wincoil.gov>
Sent: Thursday, February 1, 2024 9:41 AM
To: Paige Ansley
Cc: Thomas Hodges
Subject: Intergovernmental Cooperation

To Whom It May Concern:

The Rockford Township Assessor Office works collaboratively with the Winnebago County Supervisor of Assessments Office to serve the public in the jurisdiction of Rockford Township.

Sincerely,

Stephanie Bowerman
Chief Deputy
Supervisor of Assessments Office
404 Elm St, Rockford, IL 61101
Direct: (815) 319-4467
sbowerman@soa.wincoil.gov
www.wincoil.gov

 **WINNEBAGO COUNTY**

Paige Ansley

Subject: FW: Intergovernmental Cooperation :)

From: Jessica Bodell <Jessica.Bodell@rockfordil.gov>

Sent: Thursday, February 1, 2024 8:59 AM

To: Paige Ansley <PaigeAnsley@rockfordtownshipil.gov>; Christina Hargrove <Christina.Hargrove@rockfordil.gov>;

Ashley Spohr <ASpohr@rped.wincoil.gov>

Subject: RE: Intergovernmental Cooperation :)

The collaboration between the Rockford Fire Department and the Assessor's office is crucial in accurately assessing property loss resulting from structure fires. Monthly, the Fire Department provides detailed information on the affected properties, including the extent of the property damage and property loss. This data that is shared with the Assessor's office is utilized to evaluate the property values and determine the financial impact of the fires for tax payers in Rockford.



**TOWNSHIP ROAD DISTRICT REPORT FOR COMPLIANCE WITH DECENNIAL
COMMITTEES ON LOCAL GOVERNMENT EFFICIENCY ACT
Township Road District**

I. Unit of government submitting this report:

ROCKFORD TOWNSHIP ROAD AND BRIDGE DEPARTMENT

II. Programs Offered by the Highway Department

A. Our Township offers the following services and programs:

- Road paving**
- Seal Coating**
- Ditch Cleaning**
- Snow removal**
- Mowing**
- Tree Trimming**
- Bridge Repair**
- Culvert replacement**

B. Other services/programs we could possibly provide:

With additional funding, a sidewalk repair program would be welcome by our constituents.

With additional grants make additional improvements to storm water system in trouble spots in Township.

Entity:

- 1. Keep Northern Illinois Beautiful**
- 2. Northwest Illinois Highway Commissioners Association (NWIHCA)**
- 3. Township Officials of Illinois**
- 4. Local affairs committee member**
- 5. Township Officials of Winnebago County**
- 6. Highway Commissioners of Winnebago County**
- 7. American Public Works Association (APWA)**
- 8. Water shed**
- 9. Adopt a Road**
- 10. Soil and Water**

Services Provided:

- Road and waterway clean up**
- Education and Training**
- Education and Legislative issues**
- Local issues**
- Legislative issues**
- Joint work**
- Federal issues and Education**
- Grant funding**
- Road clean-up**
- Permitting and compliance**

- A. Our residents have benefitted from these agreements in the following ways:
Cooperation has led to greater efficiency, service, and education to all agencies and organizations.

III. Intergovernmental Agreements

A. We partner with, or have Intergovernmental Agreements, with the following other Governments:

<u>Entity:</u>	<u>Services Offered:</u>
1. Winnebago County Highway Department	Equipment sharing, Engineering
2. City of Rockford	Road striping, paving, snow removal, levy
3. Winnebago Township	Equipment share,
4. Harlem Township	Paving and labor trading
5. Seward Township	Road paving, Equipment purchasing
6. Burritt Township	Equipment Purchase
7. Harrison Township	Equipment Purchases
8. IDOT	Equipment purchases, waterway cleanup, road maintenance
9. IEPA	Clean water
10. WinGis	Mapping
11. Winnebago County Board	Local issues, Constituent concerns.
12. Winnebago County Sheriff	Emergency response
13. Winnebago County Health Department	Clean up issues
14. State Police Department	Emergency response
15. Cherry Valley Fire District	Emergency response
16. Village of Cherry Valley	Snow plowing, painting, Road maintenance, levy
17. Village of New Milford	Snow plowing and Road maintenance, levy
18. Loves Park	Levy
19. Rockford School District	Equipment share
20. Owen Township	Snow removal, equipment and labor share

B. Our Township's efficiency has increased through intergovernmental cooperation in the following ways:

1. Increase labor efficiency
2. Avoid duplicating services
3. Increased buying power

4. Utilize different expertise
5. Equipment savings
6. Cost savings
7. Engineering costs

IV. Review of Laws, Township Policies, Township Rules and Procedures, Township Training Materials, and other Documents for Road District

We have reviewed the following, non-exhaustive list of laws, policies, training materials, and other documents applicable to the Township to evaluate our compliance and to determine if any of the foregoing should be amended.

- X State laws applicable to Townships, including, but not limited to the Township Code (60 ILCS)
- X Illinois Open Meetings Act (5 ILCS 120)
- X Policy on public comment
- X Designation of OMA officer (5 ILCS 120/1.05(a))
- X All of Elected Officials have completed OMA Training (5 ILCS 120/1.05(b))
- X Schedule of All Township Regular Meetings for Calendar or Fiscal Year (5 ILCS 120/2.03)
- X Illinois Freedom of Information Act (5 ILCS 140)
- X Designation of FOIA officer (5 ILCS 140/3.5(a))
- X FOIA Officer Training (5 ILCS 140/3.5(b))
- X Computation and Retention of FOIA Requests (5 ILCS 140/3.5(a))
- X Posting Other Required FOIA Information (5 ILCS 140/4(a); 5 ILCS 140/4(b))
- X List of Types or Categories of FOIA Records under Township's Control (5 ILCS 140/5)
- X Periodic Meetings to Review Closed Meeting Minutes (5 ILCS 120/2.06(d))
- X IMRF Total Compensation Postings (5 ILCS 120/7.3)
- X Designation of Whistleblower Auditing Official (50 ILCS 105/4.1)
- X All of our Elected Officials have filed statement of economic interests (5 ILCS 420/4A-101; 5 ILCS 420/4A-101.5)

- X Sexual harassment prevention training (775 ILCS 5/2-109(c))
- X Our Intergovernmental Agreements
- X Our budget and financial documents
- X State Ethics Laws, including, but not limited to the State Officials and Employees Ethics Act (5 ILCS 430/1-1)
- X Reports on government efficiency, including “Local Government Efficiency and Size in Illinois: Counting Tax Revenues, Not Governments” by Wendell Cox (2016); “Local Democracy and Townships in the Chicagoland Area,” by Wendell Cox, (January 2012).

V. What Have We Done Well?

- 1 Operated on balanced budget**
- 2 Secured grants for improvement in Township**
- 3 Kept update IEPA reports on website**
- 4 Timely snow removal**
- 5 Timely response to our constituents needs.**
- 6 Road maintenance utilizing our own paving crew.**
- 7 Updating fleet by buying State surplus equipment**
- 8 Strict inhouse maintenance program.**
- 9 Worked well with other State and Local agencies.**

VI. What Inefficiencies Did We Identify/What Are our Next Steps?

Could be more involved at the State and Federal levels involving Highway issues and funding.

VII. What Can We Do Better or More Efficiently?

Take a more active role in State and Federal issues to make sure funding comes back to the local government and isn't wasted on un-needed programs.

Be more aggressive in seeking grants for our constituents.

VIII. Studies on Government Efficiencies

In preparing this report, we reviewed several studies on local government efficiency. These studies show that:

- **The average local government in Illinois serves 1800 residents compared to the national median of 2850 individuals. Rockford Township's Highway Department serves tens of thousands of residents with snow removal and salting alone not including the other services we provide.**
- **Most townships in Illinois have no bonded indebtedness. Together with road districts they are an integral element of local democracy. Township expenditures have grown at a lower rate than those of any other level of government since 1992. Rockford Township Highway department has zero debt.**
- **Townships have lower labor costs and employ mostly part time employees. Rockford Township Highway Department has a full-time staff and its employees are members of the Teamsters local 325.**

IX. Our committee's recommendations regarding Increased Accountability and Efficiency:

Being the government closest to the people Rockford Township Highway prides itself in providing timely services to its constituents. Strive to keep up on this.

Maintain our current policy of balanced budgets.

Continue working with and look for more opportunities to work with other units of government.

Note: This Report must be filed with your County no later than 18 months after your first committee meeting.

Submitted by: Daniel P. Conness, Rockford Township Highway Commissioner

Date: February 2024

INTERGOVERNMENTAL AGREEMENT
by and between
REGION 1 PLANNING COUNCIL AND ROCKFORD TOWNSHIP HIGHWAY

This Intergovernmental Agreement (“Agreement”) is made and entered into by and between Rockford Township (“**the Township**”) and the Region 1 Joint Planning Commission d/b/a Region 1 Planning Council (“**R1**”). The Township and R1 (**also referred to herein individually as a “Party” and collectively as the “Parties”**), enter into this Agreement for the purpose of encouraging local watershed stakeholders to adopt nonpoint source (NPS) pollution control best management practices (BMPs) recommended in Illinois Environmental Protection Agency (EPA)-approved watershed-based plans for South Fork Kent Creek and Buckbee Creek in Winnebago County, IL.

RECITALS

WHEREAS, Article VII, Section 10 of the Constitution of the State of Illinois of 1970 authorizes units of local government to contract and associate among themselves to obtain or share services and to exercise, combine, or transfer any power or function, in any manner not prohibited by law or ordinance; and

WHEREAS, the Intergovernmental Cooperation Act, 5 ILCS 220/1, *et seq.*, as amended, provides that any power or powers, privileges, functions, or authority exercised or which may be exercised by a public agency of this State may be exercised, combined, transferred, and enjoyed jointly with any other public agency of this State; and

WHEREAS, the Township and R1 are units of local government as defined in the Intergovernmental Cooperation Act, 5 ILCS 220/1 *et seq.*; and

WHEREAS, the Parties recognize the importance of the Illinois Nonpoint Source Management Program, and the local Illinois EPA-approved watershed-based plans; and

WHEREAS, R1 is designated by the Office of the Governor of Illinois as a metropolitan planning organization (MPO) responsible for carrying out the federally required planning requirements for the area, in cooperation with its stakeholders, the State of Illinois, and US Environmental Protection Agency and has the personnel, experience, and partnerships to conduct NPS pollution control BMP planning and demonstration activities; and

WHEREAS, on November 21, 2021, R1 submitted a joint application to the United States Environmental Protection Agency for a Section 319 grant to conduct a Multi-Watershed Outreach Demonstration Program to address key water quality concerns regarding nonpoint source pollution control in the Buckbee Creek and South Fork Kent Creek watersheds in Winnebago County through public outreach, education and implementation of one demonstration Best Management Practice in each watershed; and

WHEREAS, on November 10, 2021, Rockford Township provided R1 a letter of support for the application for a Section 319 grant; and

WHEREAS, on August 30, 2023, R1 was notified by IEPA on the award of \$299,942.12 in federal funding to complete said demonstration program, inclusive of matching funds from

Rockford Township in the amount of \$11,000 to provide supporting in-kind installation services, staff, and equipment for the Park-Er-Woods demonstration site; and

NOW, THEREFORE, in consideration of the above recitals which are hereby incorporated into this Agreement, and the mutual covenants, terms and provisions contained herein, or attached hereto and incorporated herein by reference, the Parties agree to the following:

ARTICLE I: PURPOSE

Section 1.01. Purpose. Pursuant to and in accordance with this Agreement, the Parties shall cooperate in the furthering of planning and demonstration-related activities for the development of Best Management Practices nonpoint source pollution control sites within Winnebago County.

Section 1.02. Relationship of Parties. Each Party will remain a separate and distinct entity and acknowledge that each of the Parties shall have independent responsibilities in addition to those shared obligations as set forth herein.

ARTICLE 2: POWERS AND DUTIES

Section 2.01. Compliance with Law. The Parties shall comply with all applicable federal and state laws, rules, regulations, and orders.

Section 2.02. Funding. The Township shall provide a not-to-exceed amount of \$11,000 for all in-kind services related to BMP installation. The Township shall provide to R1 documentation for all in-kind services rendered related to providing installation services, staff, and equipment for the Park-Er-Woods demonstration site. Any other fees agreed upon by the Parties require approval of the Township Board, the terms of which shall be established and agreed to in writing.

Section 2.03. Duties. R1 shall perform the following duties, in accordance with applicable laws, codes, policies, directives, and procedures.

- a. R1 will serve as the designated lead agency responsible for the fiscal and grant management and administration of the project.
- b. R1 agrees to dedicate \$11,000 from in-kind contributions to the overall project for costs associated with the management of the project.
- c. R1 will serve as the designated lead agency responsible for grant management and oversight related to all aspects of the Project.
- d. R1 will serve as the designated lead agency responsible for communication of requirements set forth by the United States Environmental Protection Agency required to be met for the development of the Project.
- e. R1 agrees to serve as project manager and administrator of the Project on behalf of Rockford Township.
- f. R1 will deliver to the Township a copy of the final report submitted to the IEPA.

The Township shall perform the following duties, in accordance with applicable laws, codes, policies, directives, and procedures.

- a. Rockford Township agrees to provide in-kind services by providing installation, staff, and equipment for the Park-Er-Woods demonstration site.

- b. Rockford Township agrees to provide R1 documentation for all in-kind services rendered related to providing installation services, staff, and equipment for the Park-Er-Woods demonstration site.

Section 2.04. Assignment of Personnel. R1 may, at its sole discretion, assign R1 personnel to perform the Services under this Agreement.

Section 2.05. Confidentiality. Unless otherwise required by law, the Parties will exercise reasonable effort to maintain in confidence information disclosed or submitted between Parties as confidential information. Confidential information does not include information that: (a) is generally available in the public domain or becomes available to the public through no act of either of the Parties; (b) is independently known by a Party prior to receipt; or (c) made available to a Party as a matter of lawful right by a third-party.

ARTICLE 3: TERM OF AGREEMENT

The term of this agreement shall commence on the **1st day of July, 2023** and shall continue until the 15th day of November, 2025. Each party must notify the other party sixty (60) days prior to the expiration of the term of the intent to exercise the extension. Either party may terminate this Agreement at any time by notifying the other party in writing ninety (90) days prior to the effective date of termination. It is the intent of each party to this Agreement that its commitments made hereunder are conditioned upon satisfactory performance of the commitment made by the other party hereto.

ARTICLE 4: HOLD HARMLESS

Except as specifically provided herein, each party to this Intergovernmental Agreement shall indemnify and hold harmless the other party against all claims, suits, costs, expenses, judgments and attorney's fees caused or occasioned by the actions or omission of the party or its employees as related to this Agreement.

ARTICLE 5: GENERAL CONDITIONS

Section 5.01 Entire Agreement. This Agreement shall constitute the entire Agreement between the parties with respect to the subject matter hereof, and no other warranties, inducements, considerations, promises, or interpretations shall be implied or impressed upon this Agreement that are not expressly addressed herein and therein. R1 shall remain responsible for the performance measures and standards mandated by regulation of any federal regulations covered by the Section 319 funds that are reimbursed to R1 for the purpose of fulfilling such mandates.

Section 5.02 Counterpart. This Agreement may be comprised of several identical counterparts, each to be fully executed by the parties and each to be deemed an original having identical legal effect.

Section 5.03 Amendments. No changes, amendments, modification, or discharge of this Agreement, or any part thereof, shall be valid unless in writing and signed by the authorized agent of R1 and by the Board of Trustees of the Town of Rockford or his respective designees.

Section 5.04 Governing Law and Severability. This Agreement shall be governed as to performance and interpretation in accordance with the laws of the State of Illinois. If any provision of this Agreement shall be held or deemed to be or shall in fact be inoperative or unenforceable as applied in any particular case in any jurisdiction or jurisdictions or in all cases because it conflicts with any other provision or provisions hereof or any constitution, statute, ordinance, rule or law or public policy, or for any reason, such circumstance shall not have the effect of rendering any other provision or provisions contained herein invalid, inoperative or unenforceable to any extent whatsoever. The invalidity of any one or more phrases, sentences, clauses, or sections contained in this Agreement shall not affect the remaining portions of this Agreement or any part hereof

Section 5.05 No Third Party Beneficiaries. Notwithstanding any other provision of this Agreement, nothing in this Agreement shall be deemed to create any rights of action for persons or entities not a party to this Agreement or to circumvent any of the immunities contained in the Local Governmental and Governmental Tort Immunity Act, 745 ILCS 10/1-101 et seq., as amended.

Section 5.6 Authority of Signatories. The execution, delivery of and performance under this agreement by each party is pursuant to authority validity and duly conferred upon said party and the signatories hereto.

Section 5.7 Notice. Any and all correspondence or notices required, permitted, or provided for under this Agreement to be delivered to any Party shall be sent to that Party both by email and United States Postal Service mail. All correspondence shall be considered delivered to a Party as of the date that such notice is postmarked first-class and with sufficient postage. Any notice of termination shall be sent via certified mail. Correspondence or notices shall be sent to the persons and addresses indicated below or to such other addresses as a Party shall notify the other of in writing pursuant to the provisions of this section.

If to the Township: Rockford Township
 Attention: Deputy Highway Commissioner Barry Palm
 Mailing Address: 404 N. Springfield Avenue, Rockford, IL 61101
 Email: BarryPalm@rockfordtownshipil.gov

If to R1: Region 1 Planning Council
 Attention: Executive Director Michael Dunn
 Mailing Address: 127 N Wyman Street, Suite 100, Rockford, IL 61101
 Email: mdunn@r1planning.org

In WITNESS WHEREOF, the parties have executed this Intergovernmental Agreement on the dates referenced below.

INTERGOVERNMENTAL COOPERATIVE AGREEMENT BETWEEN ROCKFORD TOWNSHIP AND WINNEBAGO TOWNSHIP

THIS AGREEMENT entered into this May day of 25, 2020 by and between Rockford Township Highway Department and Winnebago Township Highway Department.

WHEREAS, by resolution Rockford Township and Winnebago Township of Winnebago County, Illinois has resolved this it is in the best interest of both Townships to cooperate within Winnebago County for the construction and maintenance of Roads, Right-of-Ways, Traffic Studies, equipment purchases, and Bridge Inspections, and

WHEREAS, there has been a longstanding policy of cooperation between Townships regarding such projects as construction and maintenance of roads

WHEREAS, the parties wish to enter into a mutual agreement, which will allow each party to provide certain maintenance services and cost share to the requesting party. The purpose of the Agreement is to provide requested road and equipment maintenance and use, and joint ownership of equipment

NOW, THEREFORE, in consideration of the mutual agreements contained herein, it is agreed as follows:

Both *Townships* shall provide, at the specific request any labor, material and equipment necessary to provide certain maintenance services as requested on Township roads, bridges and/or right-of-way within the geographical area of the respective Township. The cost of the requested maintenance and/or right-of-way shall be determined and agreed upon by both parties before any work is performed.

The *Townships* may trade services of an equal value, the value to be based upon the cost to the entity of the labor, equipment and material used for the service provided. In lieu of exchanging service of an equal value, the entities may make payment.

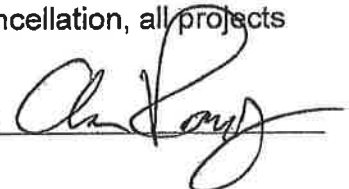
All work performed by the parties pursuant to this Agreement shall be done in accordance with Illinois Department of Transportation specifications, or as the parties hereto shall otherwise agree in writing.

The Agreement shall be effective upon the date first above mentioned and shall continue in effect until canceled by either party hereto. Upon cancellation, all projects previously contracted for and agreed to shall be completed.

Rockford Township



Winnebago Township



Rockford Township *Highway JSA*

Jasper St. Angel

By: Jasper St. Angel

Its: Rockford Township Supervisor

Date: *09/19/2023*

Region 1 Joint Planning Commission

M. P. Dunn

By: Michael Dunn

Its: Executive Director

Date: *Sept 20, 2023*

**INTERGOVERNMENTAL AGREEMENT BETWEEN THE COUNTY OF
WINNEBAGO, THE CITY OF SOUTH BELOIT, THE VILLAGE OF
WINNEBAGO, AND ROCKFORD TOWNSHIP FOR THE COORDINATION OF
IDOT LONG RANGE TRANSPORTATION PLAN (LRTP) FUNDS**

The County of Winnebago, Illinois, hereinafter referred to as "COUNTY", and the City of South Beloit, hereinafter referred to as "CITY," and the Village of Winnebago, hereinafter referred to as "VILLAGE," and Rockford Township, hereinafter referred to as "TOWNSHIP," and the collective grouping of the COUNTY, CITY, VILLAGE, and TOWNSHIP shall hereinafter be referred to as "PARTIES," for the consideration hereinafter set forth hereby agree as follows:

I. RECITALS

WHEREAS, the COUNTY, CITY, VILLAGE, and TOWNSHIP are public agencies within the meaning of the Illinois Intergovernmental Cooperation Act, 5 ILCS § 220/1, *et seq.*, and are authorized by Article VII, Section 10 of the Constitution of the State of Illinois to cooperate for public purposes; and

WHEREAS, Article VII, Section 10, of the Illinois Constitution of 1970 and the Intergovernmental Cooperation Act, 5 ILCS § 220/1, *et seq.*, authorizes units of local government to contract or otherwise associate among themselves to obtain or share services, to exercise, combine or transfer any power or function, in any manner not prohibited by law, to use their credit, revenues and other reserves to pay costs and to service debt related to intergovernmental activities; and

WHEREAS, the COUNTY, CITY, VILLAGE and TOWNSHIP additionally are "units of local government," as defined in Article VII, Section 1, of the Illinois Constitution of 1970, and, therefore, pursuant to Section 10 of Article VII, have the power to contract among themselves to obtain or share services and to exercise, combine or transfer any power or function in any manner not prohibited by law or ordinance; and

WHEREAS, IDOT put out a solicitation for Statewide Planning and Research Funds (SPR) applications on February 25, 2022; and

WHEREAS, the Winnebago County Highway Department prepared an application to submit for SPR funding and submitted the application on March 30, 2022 for an estimated total project cost of \$668,900, of which \$574,060 was estimated to be funded by SPR funds; and

WHEREAS, the Winnebago County Highway Department solicited the interest of several local agencies in Winnebago County prior to submitting the application in an effort to benefit participating communities and thereby secure better pricing for all; and

WHEREAS, the City of South Beloit, the Village of Winnebago, and Rockford Township are participating with Winnebago County in the SPR funded project for

the location of various public assets associated with roadways and public utilities;
and

WHEREAS, in order to disburse and administer grant funds an intergovernmental agreement is required.

WHEREAS, IDOT announced on September 15, 2022 that the WCHD application has been awarded federal funding of \$535,120 and state matching funds of \$133,780 for a total of \$668,900, of which \$71,800 is allocated to the City of South Beloit and \$22,900 is allocated to the Village of Winnebago and \$122,900 is allocated to Rockford Township; and

WHEREAS, a large portion of the City of South Beloit and Rockford Township is coded on the "Illinois EPA EJ Start" web map as low income. This classification qualifies the project for 100% SPR funding and no local match will be required; and

WHEREAS, it is in the public interest to enter into the attached Intergovernmental Agreement with the City of South Beloit and the Village of Winnebago and Rockford Township to accomplish the purposes and objectives set forth therein.

NOW THEREFORE, in consideration of the promises and covenants herein contained, the PARTIES agree to the following terms:

II. TERMS OF AGREEMENT

A. The COUNTY agrees:

1. To apply to IDOT for SPR funding, a reimbursement program where the project sponsor is responsible for incurring 100% of the upfront cost and is then typically reimbursed up to 80% after invoicing IDOT. The funding for this project is to be used for locating public utilities and infrastructure along with asset specific data for use in a GIS system. The funding will also secure heavy-duty tablets for the PARTIES. The funding will also secure software to facilitate GIS based asset management for the COUNTY.
 - a. It is estimated that the entire project cost will be \$668,900, of which \$535,120 is being reimbursed by federal funds and \$133,780 state matching funds from IDOT.
 - b. It is estimated that the portion of the entire project cost attributable to the CITY is \$71,800.
 - c. It is estimated that the portion of the entire project cost attributable to the VILLAGE is \$22,900.
 - d. It is estimated that the portion of the entire project cost attributable to the TOWNSHIP is \$122,900.
 - e. See "EXHIBIT B" for a table summarizing the description of work and the estimated allocation of SPR funds and the estimated local match associated with each agency.
2. To execute the funding agreement with IDOT.

3. To function as the project manager for the PARTIES for the duration of the SPR project. Project management will include but is not limited to:
 - a. Preparing the Request for Proposal, hereinafter referred to as the "RFP," with review and approval from the PARTIES.
 - b. Advertising the RFP for the SPR project.
 - c. Preparing a rating system for evaluating the RFP submittals with input from the PARTIES.
 - d. Evaluating the various RFP submittals in coordination with the PARTIES
 - e. Selecting the successful proposal.
 - f. Negotiating and executing a contract with the successful consultant
 - g. Scheduling and hosting a project kick-off meeting in coordination with the PARTIES.
 - h. Monitoring the project schedule and evaluating the deliverables from the GIS consultant to the COUNTY.
 - i. Closely coordinating with the PARTIES on aspects of the data collection and location services for CITY, VILLAGE, and TOWNSHIP maintained assets.
 - j. Provide project reporting and documentation as required by IDOT.
 - k. Submit invoices to IDOT for reimbursement as the project progresses.
- B. The CITY, VILLAGE, and TOWNSHIP agree to:
1. Provide the COUNTY with CITY, VILLAGE, and TOWNSHIP specific details for inclusion in the RFP. These items will include, but are not limited to:
 - a. A GIS or georeferenced CAD centerline file containing all CITY, VILLAGE, and TOWNSHIP maintained roadways and / or alleys under the jurisdiction of the CITY, VILLAGE and TOWNSHIP for which data collection is desired.
 - b. A list of assets to collect location and asset specific information on and a data dictionary of fields for inclusion in the database.
 - c. In the event that the allocated funding to the CITY, VILLAGE, or TOWNSHIP is insufficient to cover the list of assets to be collected, the CITY, VILLAGE, or TOWNSHIP shall provide a prioritized listing of assets and the desired scope will be adjusted as necessary to complete the data collection within the affected agency's allocation of funds.
 2. Review and approve the agency specific details in the RFP prepared by the COUNTY prior to advertisement.
 3. Participate in developing a rating system for evaluating RFP submittals.
 4. Participate in the evaluation of RFP submittals.
 5. Attend the project kick-off meeting and provide guidance to the consultant concerning all agency specific aspects of the project.
 6. Provide an agency specific point of contact for the COUNTY to direct agency specific questions or issues that may arise during the project.
 7. Review, comment, and approve agency specific GIS consultant deliverables prior to COUNTY invoice submittal to IDOT.

8. Assist the COUNTY with any agency specific reporting or documentation required to comply with IDOT requirements for managing the SPR funded project.

C. The PARTIES agree that:

1. The above recitals are hereby incorporated into this AGREEMENT as though fully set forth herein.
2. Both the COUNTY and the CITY, VILLAGE and TOWNSHIP agree to store GIS data delivered by this project on WINGIS servers and to allow participating WINGIS members access to the data delivered. Each agency will reserve its editing rights to data under its jurisdiction while other agencies will have view only rights to the data.
3. Should the PARTIES seek GIS consultant services that exceed the allocated funds, the PARTIES shall reimburse the COUNTY 100% of the amount that exceeds the allocation of federal and state matching funds.

- III. **AMENDMENTS.** This agreement may be amended or modified only by written instrument signed by the PARTIES, with any appropriate or acquired corporate action or authorization.
- IV. **CONSTRUCTION.** This agreement shall be construed according to the laws of the State of Illinois and any litigation arising out of this agreement shall be brought in the Seventeenth (17th) Judicial Circuit, Winnebago County, Illinois.
- V. **SEVERABILITY.** It is agreed between the PARTIES that the provisions of this agreement are severable. If any provision, paragraph, section, subdivision, clause, phrase, or word of this agreement is for any reason held to be contrary to law, or contrary to any rule or regulation having the force and effect of law, such decision shall not affect the remaining portion of this agreement.
- VI. **EFFECTIVE DATE.** This Agreement shall commence on the date of execution by all parties hereto.
- VII. **SUCCESSORS AND ASSIGNS.** This Agreement shall be binding up and inure to the benefit of the parties hereto and their respective successors and assigns.
- VIII. **EXTENT OF AGREEMENT.** This Agreement represents the entire and integrated Agreement between the CITY, VILLAGE, TOWNSHIP and the COUNTY, and supersedes all prior negotiations and representations, either written or oral. None of the provisions of this Agreement may be waived, changed, or modified except by an instrument in writing signed by all parties hereto.
- IX. **COUNTERPARTS.** This Agreement may be signed in any number of counterparts, each of which shall be an original, with the main effect as if the signatures thereto and hereto were upon the same instrument.

INTERGOVERNMENTAL COOPERATIVE AGREEMENT BETWEEN ROCKFORD TOWNSHIP AND SEWARD TOWNSHIP

THE AGREEMENT entered into this 25 day of March, 2020 by and between Rockford Township Highway Department and Seward Township Highway Department.

WHEREAS, by resolution Rockford Township and Seward Township of Winnebago County, Illinois has resolved this it is in the best interest of both Townships to cooperate within Winnebago County for the construction and maintenance of Roads, Right-of-Ways, Traffic Studies, equipment purchases, and Bridge Inspections, and

WHEREAS, there has been a longstanding policy of cooperation between Townships regarding such projects as construction and maintenance of roads

WHEREAS, the parties wish to enter into a mutual agreement, which will allow each party to provide certain maintenance services and cost share to the requesting party. The purpose of the Agreement is to provide requested road and equipment maintenance and use, and joint ownership of equipment

NOW, THEREFORE, in consideration of the mutual agreements contained herein, it is agreed as follows:

Both Townships shall provide, at the specific request any labor, material and equipment necessary to provide certain maintenance services as requested on Township roads, bridges and/or right-of-way within the geographical area of the respective Township. The cost of the requested maintenance and/or right-of-way shall be determined and agreed upon by both parties before any work is performed.

The *Townships* may trade services of an equal value, the value to be based upon the cost to the entity of the labor, equipment and material used for the service provided. In lieu of exchanging service of an equal value, the entities may make payment.

All work performed by the parties pursuant to this Agreement shall be done in accordance with Illinois Department of Transportation specifications, or as the parties hereto shall otherwise agree in writing.

The Agreement shall be effective upon the date first above mentioned and shall continue in effect until canceled by either party hereto. Upon cancellation, all projects previously contracted for and agreed to shall be completed.

Rockford Township *Barry Palm* Seward Township *Paul Heiler*

ROCKFORD TOWNSHIP DECENNIAL COMMITTEE MEETING
Rockford Township Boardroom
315 North Church Street
Rockford, Illinois 61101

May 2, 2023

Mr. St. Angel called the meeting to order at 3:30 PM.

Present:	Township Supervisor	Jasper St. Angel
	Assessor	Ken Crowley
	Highway Commissioner	Dan Conness
	Township Clerk	Carl Wasco
	Trustees	Mustafa Abdall
		Nancy Johnson
		Doug Mark
	Rockford Township Resident	Craig Dhuse
Absent:	Trustee	Frank Manzullo
	Rockford Township Resident	Brad Benedict
Staff:	Administrative Assistant	Paula Lind

Supervisor St. Angel welcomed everyone to the first Decennial Committee meeting.

Supervisor St. Angel reported the Decennial Committee members will be:

Supervisor St. Angel
Clerk Carl Wasco
Assessor Ken Crowley
Highway Commissioner Dan Conness
Trustee Mustafa Abdall
Trustee Nancy Johnson
Trustee Frank Manzullo
Rockford Township Resident Brad Benedict
Rockford Township Resident Craig Dhuse
Administrative Assistant Paula Lind

Supervisor reported a summary regarding the Decennial Committees on Local Government Efficiency Act. He further distributed folders that included materials that the committee members could peruse regarding the Decennial report requirements that will include three meetings, minutes, and a final report to the Winnebago County Chairman and Board; due in 2024.

Highway Commissioner Dan Conness approved Rockford Township report on Local Government efficiencies be filed as a Joint Report for Township and Road District.

Committee approved Rockford Township resident, Brad Benedict, as Supervisor St. Angel's appointment, and Craig Dhuse as Highway Commissioner Dan Conness' appointment.

Committee reviewed and discussed the content of their informational packets. Clerk Wasco stated that our report should contain emphasis on efficiencies; specifically, the role of township government and our strengths. Assessor Crowley stated that the content should be thorough, not too lengthy, yet concise. As well, report on successes today, but also highlight past breakthroughs. Highway Commissioner Dan Conness looks at this report as an opportunity to tell our story (township). Supervisor St. Angel further reviewed the fact that we need to fulfill the requirement, follow TOI's recommendations, complete a report with sections by each office, and lastly have Attorney Peter Alexander review before our final meeting.

Items to think about before the next meeting:

How we save money for taxpayers
How we can better our services

Each office will work on their piece of the report following the template recommended by the Township Officials of Illinois.

Supervisor St. Angel asked that everyone review their folder materials, contact the Supervisor's office for any clarifications/suggestions.

Next meeting is scheduled for Tuesday, August 1, 2023 at 3:30 pm.

ROCKFORD TOWNSHIP DECENNIAL COMMITTEE MEETING

Rockford Township Boardroom

315 North Church Street

Rockford, Illinois 61101

August 15, 2023

Supervisor St. Angel called the meeting to order at 3:30 PM.

Present:	Township Supervisor	Jasper St. Angel
	Township Clerk	Carl Wasco
Trustees		Frank Manzullo
		Nancy Johnson
		Doug Mark
Rockford Township Residents		Brad Benedict
		Craig Dhuse
Absent:	Trustee	Mustafa Abdall
Staff:	Deputy Highway Commissioner	Barry Palm
	Administrative Assistant	Paula Lind

Supervisor St. Angel welcomed everyone to the second Decennial Committee meeting.

Supervisor St. Angel distributed minutes from the May 2, 2023 meeting. Trustee Manzullo moved to accept minutes as presented. Trustee Mark seconded the motion. The minutes were approved unanimously.

Ayes: 9 Nays: 0

Supervisor St. Angel distributed the draft joint report for the Supervisor's office and the Highway Department. The committee discussed draft reports. He further reported that the Assessor's Office has started their report and will have their draft report available for review at the October meeting.

Trustee Johnson shared her notes and thoughts of possible items of interest to be included in the Joint Report.

Township Board to continue to be supportive of all department needs/upgrades.
Town Board to continue positive relationships, not only within township, but all units of government.
Township to continue assisting with community emergencies

Township elected officials to be available to speak and educate on township
Government

Items to consider for inclusion in the report:

Constituent services (average for the past ten years)

Financial Operations

Technology and Social Media

Work on reviewing inefficiencies and things we can do better. Email thought and ideas to Paula Lind.

Resident Brad Benedict discussed expanding financial data to the website. Further, he felt the last Wendall Cox report appears dated. Supervisor St. Angel noted that TOI expects to update reports, data and information to the state-wide townships prior of submission of reports to their respective County Chairmen.

Resident Craig Dhuse will continue to monitor the highway department.

Each office will continue to work on their piece of the report following the template recommended by the Township Officials of Illinois.

Supervisor St. Angel asked that everyone continue to review Draft Joint Report and contact the Supervisor's office for any clarifications/suggestions.

Next meeting is scheduled for Tuesday, October 17, 2023 at 3:30 pm.

ROCKFORD TOWNSHIP DECENNIAL COMMITTEE MEETING
Rockford Township Boardroom
315 North Church Street
Rockford, Illinois 61101

October 17, 2023

Supervisor St. Angel called the meeting to order at 3:30 PM.

Present:	Township Supervisor	Jasper St. Angel
	Township Clerk	Carl Wasco
	Assessor	Ken Crowley
	Trustees	Frank Manzullo
		Nancy Johnson
	Doug Mark	
	Rockford Township Residents	Brad Benedict
		Craig Dhuse
Absent:	Trustee	Mustafa Abdall
Staff:	Deputy Highway Commissioner	Barry Palm
	Administrative Assistant	Paula Lind

Supervisor St. Angel welcomed everyone to the third Decennial Committee meeting.

Supervisor St. Angel distributed minutes from the August 15, 2023 meeting. Minutes were accepted by committee with no additions or deletions.

Supervisor St. Angel distributed the draft joint report for the Supervisor's Office, Highway Department and Assessors Office. The committee discussed draft reports.

Brad Benedict recommended statistical data, constituent letters/emails/thank you notes and letters of intergovernmental cooperation be included in the final draft.

Trustee Johnson reported that there could potentially be a class offered at the November Educational Conference regarding the Decennial Report requirement.

Supervisor St. Angel reported that he hopes to obtain more information on the updated Cox Report at the November Educational Conference in Springfield.

Recommended items for report inclusion:

Resident Craig Dhuse will continue to monitor the highway department and work with Deputy Highway Commissioner on stats and intergovernmental cooperation letters from the City and County.

General Assistance Office to prepare stats and obtain letter from the City of Rockford Human Services Department regarding their intergovernmental agreements/cooperation.

Assessors Office to include stats and letters of intergovernmental agreements with Winnebago County and constituents.

Each office will continue to work on their portion of the report for the final February 2024 submission.

Supervisor St. Angel asked that everyone continue to review the Draft Joint Report and contact the Supervisor's office for any clarifications/suggestions/recommendations.

Next meeting is scheduled for Tuesday, February 6, 2024 at 3:30 pm.

ROCKFORD TOWNSHIP DECENNIAL COMMITTEE MEETING
Rockford Township Boardroom
315 North Church Street
Rockford, Illinois 61101

February 6, 2024

Supervisor St. Angel called the meeting to order at 3:30 PM.

Present:	Township Supervisor	Jasper St. Angel
	Township Clerk	Carl Wasco
	Highway Commissioner	Dan Conness
	Trustees	Mustafa Abdall
		Nancy Johnson
	Doug Mark	
	Rockford Township Residents	Brad Benedict Craig Dhuse
Absent:	Trustee	Frank Manzullo
Staff:	Office Manager	Paige Ansley
	Administrative Assistant	Paula Lind

Supervisor St. Angel welcomed everyone to the final Decennial Committee meeting.

Supervisor St. Angel led the Pledge of Allegiance.

Supervisor St. Angel distributed minutes from the October 17, 2023 meeting. Minutes were accepted by committee with no additions or deletions.

Supervisor St. Angel distributed the final joint report for the Supervisor's Office, Highway Department and Assessors Office. The committee reviewed and discussion was held. Rockford Township resident Brad Benedict requested that the Highway Region 1 Agreement be recopied.

Committee agreed that a final report be presented to the Winnebago County Chairman with an electronic link to the Rockford Township website.

Supervisor St. Angel further reported that the updated Cox Report will be available soon and shared with the committee. This document will be included with the final report.

Supervisor St. Angel asked that everyone continue to review the Final Joint Report and contact the Supervisor's office for any clarifications/suggestions/recommendations.



**Local
Government
in Illinois:
A Comparison
of Township
Government**



LOCAL GOVERNMENT IN ILLINOIS: A COMPARISON OF TOWNSHIP GOVERNMENT

EXECUTIVE SUMMARY

1: Background

Illinois faces significant challenges in raising public revenue, with taxpayer concerns about high taxation levels. A proposed constitutional amendment for a graduated income tax by the Illinois General Assembly was rejected by voters in 2020. The level of taxation in Illinois has also been linked to net domestic outmigration, ranking behind only California and New York. Since the 2020 census, a net 364,000 residents have moved to other states and the District of Columbia.

Illinois has the most units of local governments in the United States, totaling 6,930, a factor that some interests have embraced as being responsible for the state's comparatively high tax rates. This has led to initiatives to abolish some local governments, consolidating their responsibilities into others. The targets of these campaigns are the state's townships, with proponents claiming that abolishment and consolidation with other governments would reduce the tax burden. This view is referred to as the "bigger is better" presumption.

The Township Officials of Illinois (TOI) has commissioned reports by *Demographia* to examine township financial performance, both statewide and in the Chicagoland area. This report updates the findings of the previous reports issued by TOI.

Most of the data analyzed for this report is from the Illinois State Comptroller's office for 2021.

2: Township Fiscal Performance

Each of the public services of Illinois townships and municipalities are provided exclusively to residents within non-overlapping geographic areas, avoiding duplication of the same services. Because of their materially differing mix of public services, direct fiscal per capita comparisons between townships and municipalities are not valid.

Township property tax revenues have increased at a slower rate than other local governments. From 2016 (the previous *Demographia* report) to 2021, township property tax revenues increased by 12.9 percent, compared to a 33.0 percent increase in municipalities and an 18.1 percent increase in special districts. Townships generally incur lower labor costs per employee than other types of local governments in Illinois. The salaries per employee in townships are the lowest among Illinois government types, partly due to greater use of part-time labor. This approach leads to savings in wages, salaries, and employer-paid benefit costs, ultimately resulting in lower tax rates for taxpayers, all else being equal.

3: Municipal Fiscal Performance by Population

This analysis indicates a strong relationship between the size (population) of municipalities and their fiscal performance in 2021 (as was also the case in the 2016 report). Larger municipalities have higher taxes, higher spending, and higher borrowing per capita. This contradicts the "bigger is better" presumption. That being the case, abolition of townships and consolidation of their services into municipalities is unlikely to improve cost effectiveness.

Efficiency in government spending depends on securing goods and services at the lowest possible cost, including labor. Smaller municipalities were found to rely more heavily on cost-effective part-time labor and paid substantially lower salaries compared to their larger counterparts. Contrary to the "bigger is better" presumption, smaller municipal governments account for a smaller percentage of statewide municipal taxes than their population share.

4: Illinois Compared to Other States

Illinois ranks 13th proportionately among the states in the number of local governments per million population. Taxation levels are not driven by the size of local governments. This is exemplified by Hawaii, that has the fewest local governments per million population, yet has higher taxation per capita.. Similarly, Maryland has the second fewest number of local governments per million population, yet has taxation per capita nearly equal to that of Illinois. There is virtually no correlation between the number of governments per million and taxation per capita among the states.

5: Academic Research

While theoretical studies often predict cost savings through abolishment and consolidation with other governments, the literature on this topic often shows rising costs, and significant savings are virtually never reported.

Studies in Illinois and other states, as well as Pennsylvania, New York, and Ohio, have shown that smaller governments tend to maintain lower taxation, spending, and debt levels per capita than larger ones. This undermines the "bigger is better" presumption.

6: Underlying Factors

Factors that hinder cost reductions in abolishment and consolidations include the alignment of labor costs and service levels to those of the most expensive consolidating government and diminished political access for residents in the resulting larger jurisdictions. Larger governments often face stronger political pressures and may have higher costs.

7: Government Closer to the People

Larger municipal governments tend to tax, spend, and borrow more per capita. Research indicates that township governments have slower rising costs and less expensive labor structures compared to other types of governments.

LOCAL GOVERNMENT IN ILLINOIS: CLOSER TO THE PEOPLE

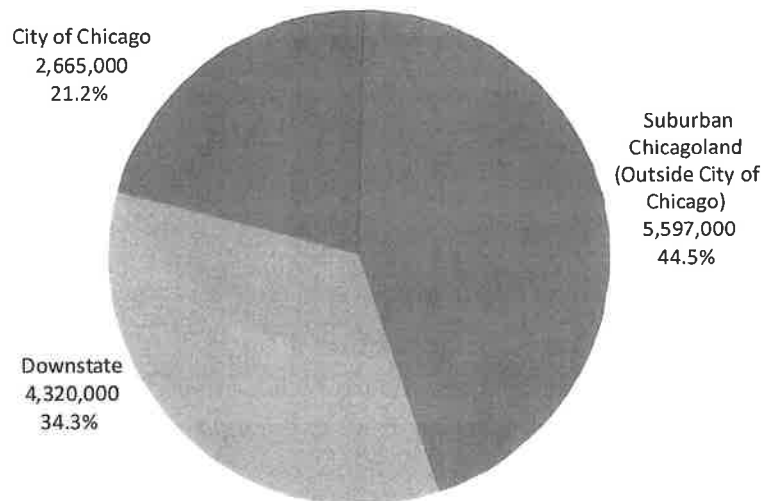
1: BACKGROUND

Governments face serious challenges in raising revenues to fund their operations and infrastructure. The public concern in Illinois about the level of taxation was perhaps most effectively indicated in the electoral failure of a proposed constitutional amendment that would have imposed a graduated income tax in 2020. Further, some sources indicate that the state's recent population loss and third ranking net domestic outmigration (movement to other states) have been influenced by Illinois tax policies.¹

Between the 2020 census (April 1) and the 2023 US Census Bureau population estimates (July 1), a net 364,000 Illinoisans moved to other states. Only California and New York suffered larger losses in net domestic migration.²

As of 2022, the population of Illinois, per the US Census Bureau, was 12.8 million.³ The Chicagoland area had 65.7 percent of the population with 8.3 million residents. More than two-thirds of the Chicagoland population is in the suburbs (5.6 million), while the city of Chicago has slightly less than one-third, at 2.7 million. Downstate has 34.3 percent of the state population, at 4.3 million (Figure 1). Downstate's population now exceeds that of the city of Chicago by more than 60 percent.

Chicago, Chicagoland Suburbs & Downstate POPULATION & SHARE OF ILLINOIS: 2022



Source: US Census Bureau

Figure 1

¹ Tax Foundation (November 7, 2023, "How do taxes affect interstate migration," <https://taxfoundation.org/data/all/state/taxes-affect-state-migration-trends-2023/#:~:text=More%20Americans%20Moved%20to%20States,tax%20competitiveness%20and%20net%20migration.>

² US Census Bureau 2023 population estimates.

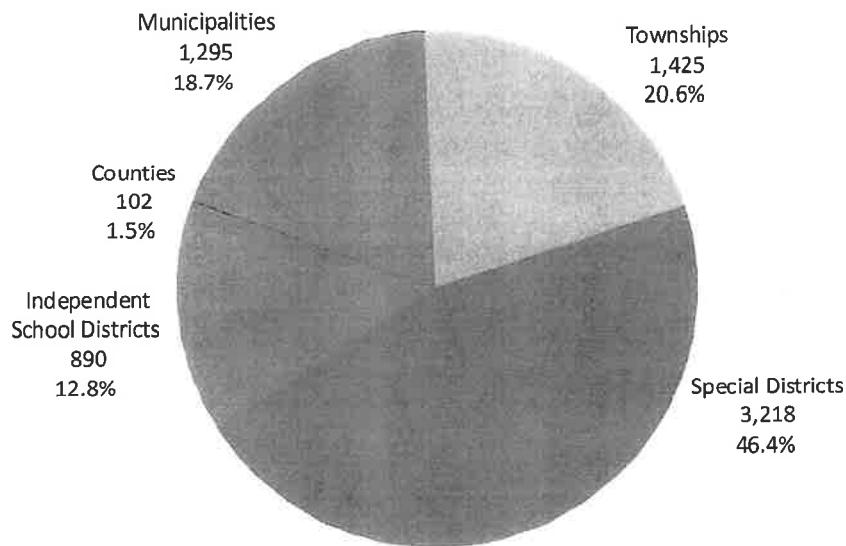
³ Populations below the state level have not been reported for 2023, so that the Census Bureau 2022 estimates are used.

Governments in Illinois

Recently released US Census of Governments data for 2022 indicates that Illinois has the most local government units of any state, with 6,930.⁴ There are 3,218 special districts, ranging in size from the Chicago Transit Authority, the Regional Transit Authority and the Metropolitan Water Reclamation District of Greater Chicago to smaller authorities, such as drainage districts, housing authorities, park districts, sanitary districts, water districts, etc. (Figure 2). Illinois has the most special districts of any state. Illinois also has the highest number of municipalities (cities, towns and villages) at 1,295. The state ranks third in the number of independent school districts, behind California and Texas, with 890, Illinois also ranks third in the number of township governments, with 1,425,⁵ behind Minnesota (1,779) and Pennsylvania (1,546).

These high numbers of local governments in the state seem indicative of an effectively operating local democracy, in which government is closer to the people.

Number of Local Governments in Illinois 2022



Source: US Census Bureau

Figure 2

This level of local democracy has led some to advocate abolishment of some governments and consolidation of their functions into others. A principal purpose of these consolidation initiatives is to reduce taxation, under the popular and long held belief that “bigger is better” in local government. Despite the popularity of this position, the evidence shows the opposite, that larger local governments tend to tax and spend *more per capita*. In effect, governments that tend to tax and spend less per capita tend also to be smaller, and closer to the people.

⁴ United States Census of Governments, 2022

⁵ The Township Officials of Illinois database indicates a township count of 1,426 as of 2024.

Assertions that larger government units are inherently more cost-effective per person (per capita) than smaller units are generally little more than theoretical - before consolidation or abolishment. Post-consolidation evaluations are rare. Moreover analysis of local government performance by size (population) usually reveals larger governments to be much more costly in a variety of measures (Section 5).

In Illinois, townships have been the object of repeated proposals for abolishment and consolidation. Advocates assume that the services provided by townships can be seamlessly absorbed by other government units, resulting in cost savings for taxpayers.

In response, the Township Officials of Illinois commissioned *Demographia* (Wendell Cox Consultancy) to conduct a review. The resulting policy report, (2016) "Townships and Local Democracy in Illinois: A Report to the People," found that larger municipalities (measured by population) in Illinois tended to be more costly per capita than smaller ones. Moreover, the report indicated that available indicators of financial performance between townships and other local government units were positive. Another report examined the Chicagoland area, and made similar findings ("Local Democracy and Townships in the Chicagoland Area").

These reports were updated in 2016, in "Local Government Efficiency and Size in Illinois, Counting Tax Revenues, Not Governments." The 2016 report examined municipal data in the state by population size, as well as in Chicagoland and Downstate. It concluded that larger municipal governments tend have higher taxes and debt levels per capita. It further concluded that township governments have lower labor costs and taxes that were rising more slowly than other local government types.

This 2024 report analyzes the fiscal performance of "sub-county general purpose governments" as defined by the United States Census Bureau (municipalities and townships). The report offers a comparative evaluation of township financial performance relative to other forms of government in Illinois, using the latest data available from 2021, sourced from the state of Illinois Comptroller's Office. It is supplemented by data from the US Bureau of the Census and other primary sources. The conclusions of this report confirm those of the earlier reports.

2: TOWNSHIP FISCAL PERFORMANCE

Illinois townships are sub-county units of governments, in contrast to municipalities (which include cities, towns and villages) are incorporated under state law and perform most local government services. Township responsibilities are discussed in Box 1 (About Townships in Illinois).

Each of the public services of Illinois townships and municipalities are provided exclusively to residents within non-overlapping geographic areas, avoiding duplication of the same services. Because of their materially differing mix of public services, direct fiscal per capita comparisons between townships and municipalities are not valid.

Property Tax Revenue Trend

Township property taxation indicates a positive trend compared to other types of local government. Township property tax revenues increased between 2014 (the data referenced in the 2016 *Demographia* report) and 2021 by 12.9 percent, compared to 33.0 percent in municipalities and 18.1 percent in special districts (Figure 3).

Box 1**About Townships in Illinois**

Township government, established in Providence, Rhode Island in 1636, is the oldest existing unit of government continuing to serve on the North American continent. Township government was in existence for 140 years prior to the signing of the Declaration of Independence in 1776. The wording of the Declaration of Independence reflects the fact that 38 of its 56 signers had experienced the benefits of township government.

The Declaration's statement that "government should derive its just powers from the consent of the governed" is demonstrated at the Annual Town Meeting held on the second Tuesday of each April. The Annual Town Meeting is still an important function of our nation's 17,000 townships after more than 360 years. The Illinois Constitution of 1848 gave voters in each county the opportunity to adopt Township Government. By 1850, the first township governments began operation. Today, 85 of Illinois 102 counties operate under the township form of government and the 1,426 townships serve more than 8 million citizens.

Functions of Illinois Townships

By law, Illinois townships are charged with three basic functions: 1) general assistance for the indigent; 2) the assessment of real property for the basis of local taxation; and 3) maintenance of all roads and bridges outside federal, state, and other local jurisdiction.

Road and Bridge Maintenance

Township Government maintains over 71,000 miles of roads in Illinois - a full 53 percent of all thoroughfares in the state.

General Assistance

Townships provide food, shelter and emergency relief for needy people until they are able to support themselves. Many townships in Illinois operate food banks that guarantee the necessities of life for children.

Property Assessment

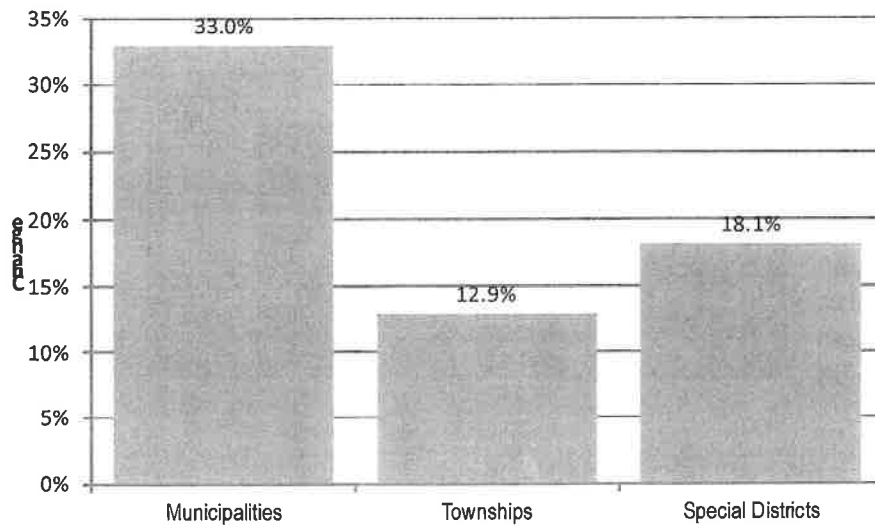
Townships establish the value of all real property in the township. The township assessor, in fact, is the only elected governmental official who must pass approved courses of instruction before standing for election to office.

Other Services

Beyond the three mandated services, Township Government provides other vital services to the people next door. This may include senior citizens programs, youth programs, assistance to the disabled, parks and recreational facilities, health services and cemetery maintenance. In this regard, township government serves its neighbors from the cradle to the grave.

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Property Tax Revenue Trend: 2014-2021 ILLINOIS: BY TYPE OF LOCAL GOVERNMENT



From: Illinois Comptroller data.

Figure 3

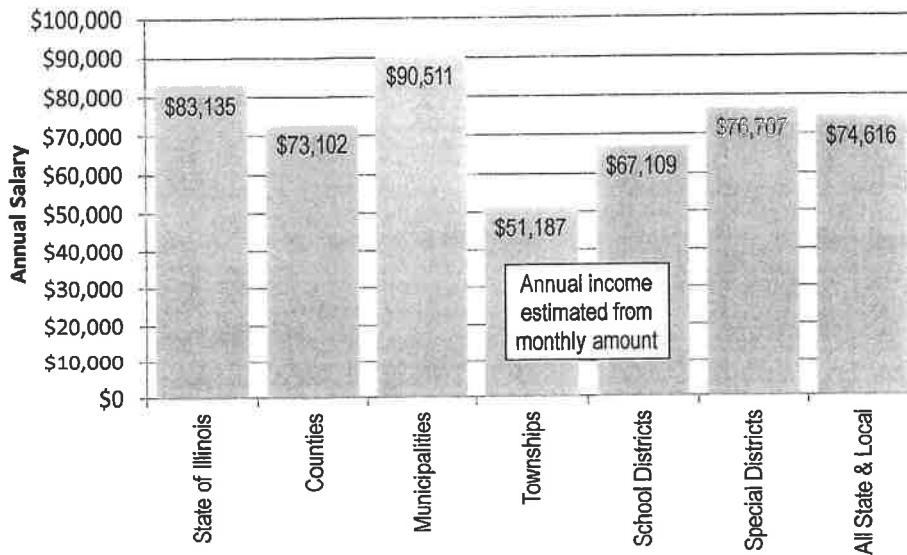
Employee Compensation by Type of Government

Townships have generally lower labor costs than other categories of Illinois local governments. In 2022, the highest average full-time salaries were in municipalities, at an annual rate of \$90,500 followed by the state, at \$83,100. Municipal full-time salaries were 77 percent higher than that of townships, which were the lowest, at \$51,200. County full-time salaries were approximately 30 percent higher than township salaries, at \$73,100. Special District average full-time salaries were \$76,700, 50 percent above township salaries. School district salaries were about 30 percent higher than township full-time salaries, with an average of \$67,100 (Figure 4).

Townships have the lowest average salaries per employee (full-time and part-time) among the types of Illinois governments (Figure 5).

This lower township figure is driven by the greater use of part-time labor. This not only results in savings on wages and salaries but also reduces employer paid fringe benefit costs. Wherever costs are minimized, in capital, materials or labor, taxpayers are best served, all else equal (Figure 6).

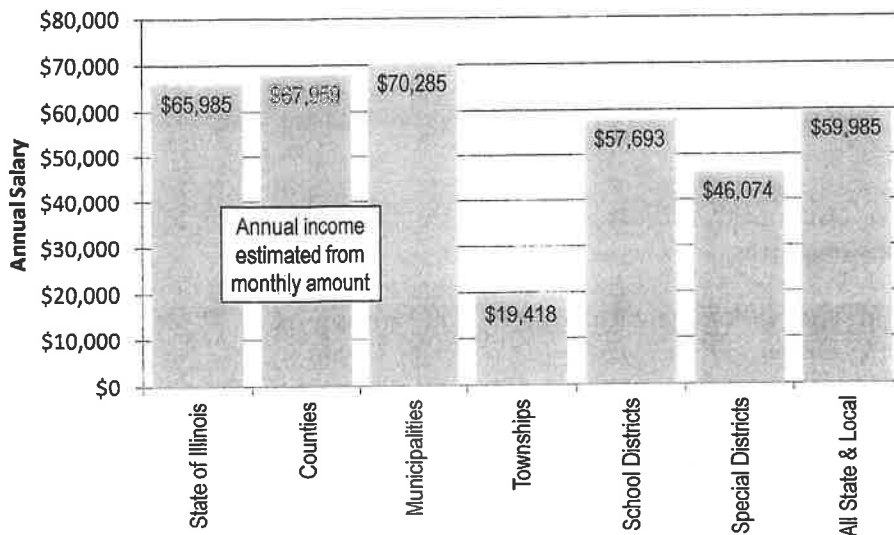
Average Salary by Type of Government ILLINOIS: FULL TIME EMPLOYEES: 2022



Derived from: Census Bureau

Figure 4

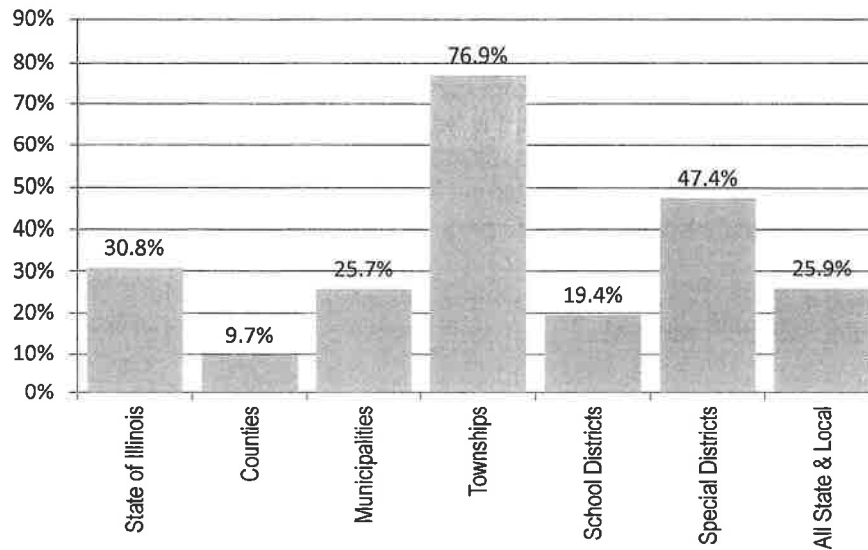
Average Salary by Type of Government ILLINOIS: PART TIME & FULL TIME EMPLOYEES: 2022



Derived from: Census Bureau

Figure 5

Part Time Employment SHARE OF TOTAL EMPLOYMENT: 2022



From: Census Bureau Financial Data.

Figure 6

3: MUNICIPAL FISCAL PERFORMANCE BY POPULATION

The abolition of townships would involve consolidation of their functions principally in municipalities, which proponents contend would save taxpayers money. The reality is, however, that larger municipalities generally have higher taxes than smaller municipalities, and they are able to incur more debt.

This section analyzes the relationship between municipal population categories and fiscal performance in Illinois. The data is from the Illinois State Comptroller's office for 2021 (reported as of October 1, 2023), and includes 1,193 municipalities. Statewide data is also provided for the six county Chicagoland area (Cook, DuPage, Kane, Lake, McHenry and Will counties) and Downstate (balance of the state). Financial data is presented in medians, the middle point in each category, rather than the average. This reduces the upward skewing of values that can result from averages.

Local Taxation per Capita

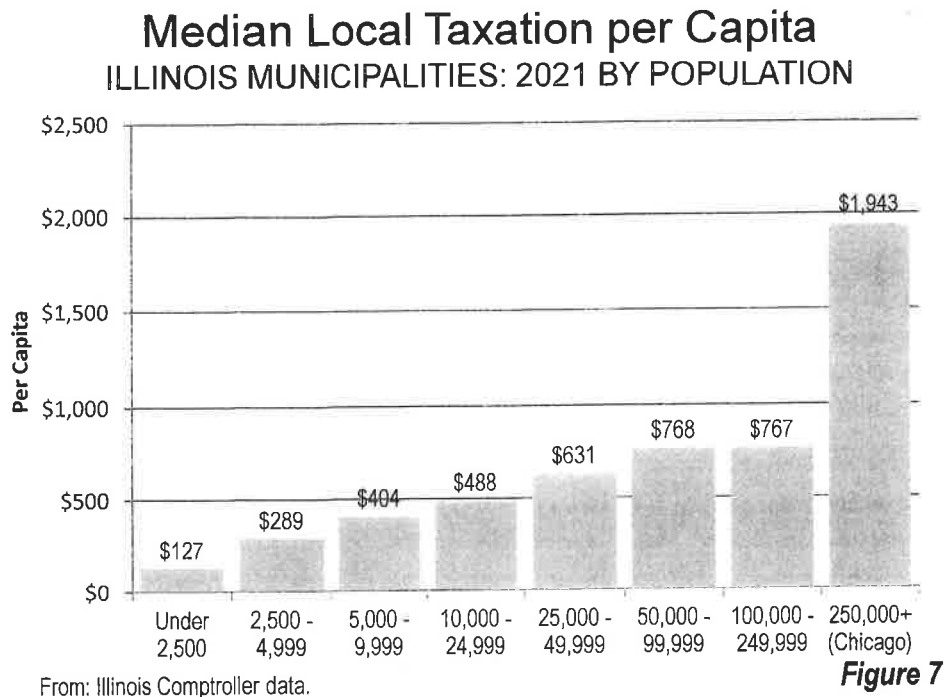
Local taxation per capita tends to exhibit a “stairstep” relationship, with larger jurisdictions, measured by population, generally exhibiting higher local taxes per capita.

The smallest municipalities (under 2,500 residents) have the lowest median local tax revenues of \$127 per capita (Figure 7). This rises to \$289 in the second smallest category (2,500 to 4,999 residents). Median local taxation generally rises through the population categories to \$768 annually in the second largest category (100,000 to 249,999 population). The largest category, which includes only the city of Chicago, had median per capita local tax revenues of \$1,943 annually. This is 15 times the \$127 in the smallest population category. This population category includes only the city of Chicago, which at 2.7 million residents, is about 15 times as large as the second most populous municipality (the city of Aurora, with 180,000 residents).

Excluding the highest population category (city of Chicago), the highest local taxation per capita was in the 100,000 to 249,999 population category, with its \$768 per capita, 6.0 times that of the smallest population category.

The stairstep relationship is generally evident both in the Chicagoland area and Downstate (Figure 8). In Chicagoland, median municipal taxation per capita ranges from \$357 in the smallest population category to \$1,943 in the largest, 5.5 times that of the smallest population category. Among municipalities from 50,000 to 99,999 and 100,000 to 249,999 population, municipal taxation was over \$750 per capita, nearly six times the level of the smallest population category.

Downstate, the range is from \$124 in per capita municipal taxation in the under 2,500 population category to \$808 in the 50,000 to 99,999 category. This is approximately six times that of the smallest population category.

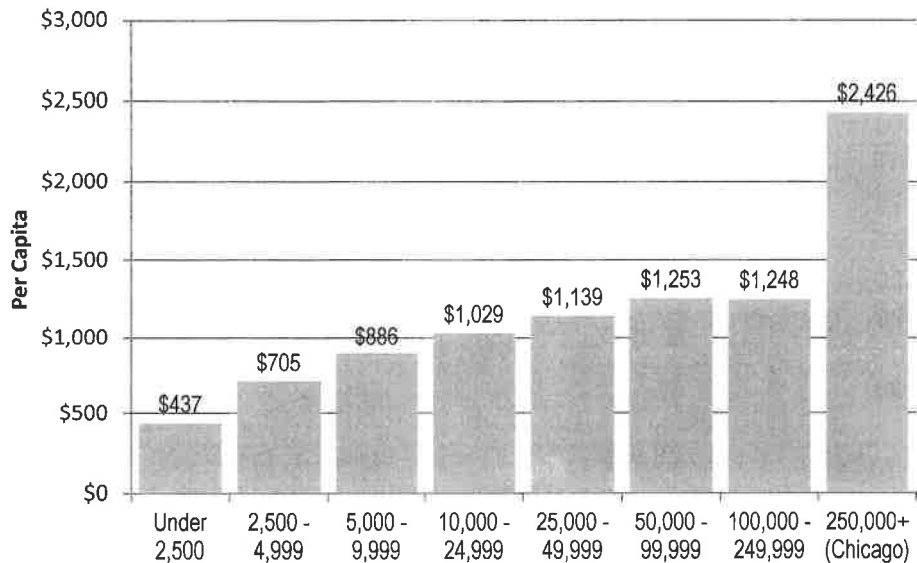


Combined State and Local Tax Support per Capita

Higher combined state and local tax support per capita is associated with higher municipal population, again generally in a stairstep relationship. The lowest median municipal state and local tax support is in the smallest population category (under 2,500 residents), at \$437 (Figure 9) to \$705 in the second smallest category (2,500 to 4,999 residents). The highest median state and local tax support is in the most populous category (250,000 and over), at \$2,426.

The highest population category (250,000 and over) had median municipal state and local tax support 5.6 times that of the smallest population category (under 2,500). Excluding the city of Chicago, the largest population categories (over 50,000) had median municipal state and local tax support 2.9 times that of the smallest population category.

Median Local & State Tax Support per Capita ILLINOIS MUNICIPALITIES: 2021 BY POPULATION



From: Illinois Comptroller data.

Figure 9

The stairstep relationship is evident both in the Chicagoland area and Downstate. In Chicagoland, median state and local tax support per capita ranges from \$694 in the smallest population category to \$2,426 in the largest, 3.5 times that of the smallest population category (Figure 10). Among municipalities from 50,000 to 99,999 and 100,000 to 249,999 population, state and local tax support was approximately \$1,250, 1.8 times that of the smallest population category.

Among Downstate municipalities, the range is from \$435 per capita in the under 2,500 population category to between \$1,225 and \$1,245 in the 25,000 to 49,999, 50,000 to 99,999 and the 100,000 to 249,999 categories, nearly triple that of the smallest population category.

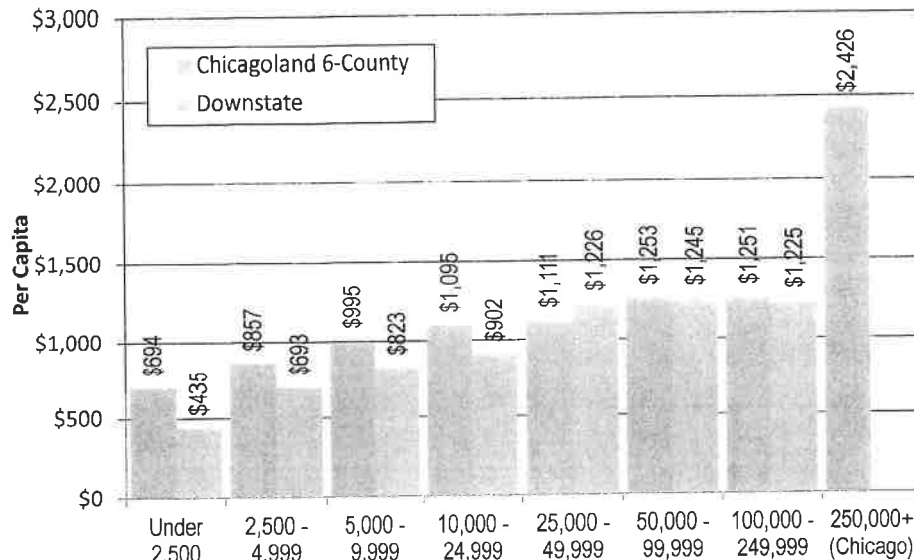
General Expenditures per Capita

General fund expenditures (General expenditures) per capita also exhibited a stairstep relationship. The lowest general expenditures were in the under 2,500 population category, at \$360 per capita (Figure 11). This rises to \$532 in the 2,500 to 4,999 population category. The largest population category (250,000 and over) had the highest municipal expenditures at \$1,737 per capita, 4.8 times that of the smallest population category.

Excluding the city of Chicago, the highest per capita municipal expenditures were in the 100,000 to 249,999 population category, at \$1,096, three times that of the smallest population category.

As with the measures of taxation, there was a strong association between higher median expenditures per capita and larger units of government statewide in both Chicagoland and Downstate (Figure 12).

Median Local & State Tax Support per Capita CHICAGO & DOWNSTATE MUNICIPALITIES BY POP.



From: Illinois Comptroller data.

Figure 10

In Chicagoland, the range in municipal taxation per capita was from \$735 in the under 2,500 population category, to \$1,737 in the most populous category (Chicago). The largest population category had expenditures per capita 2.4 times that of the smallest population category. Outside of Chicago, the highest median municipal expenditure level was \$1,096 per capita, in the 100,000 to 249,999 population category, 1.5 times that of the lowest population category.

Downstate, the range in municipal taxation per capita was from \$354 in the smallest population category to \$1,077 in the 100,000 to 249,999 population category, 3.0 times that of the smallest population category.

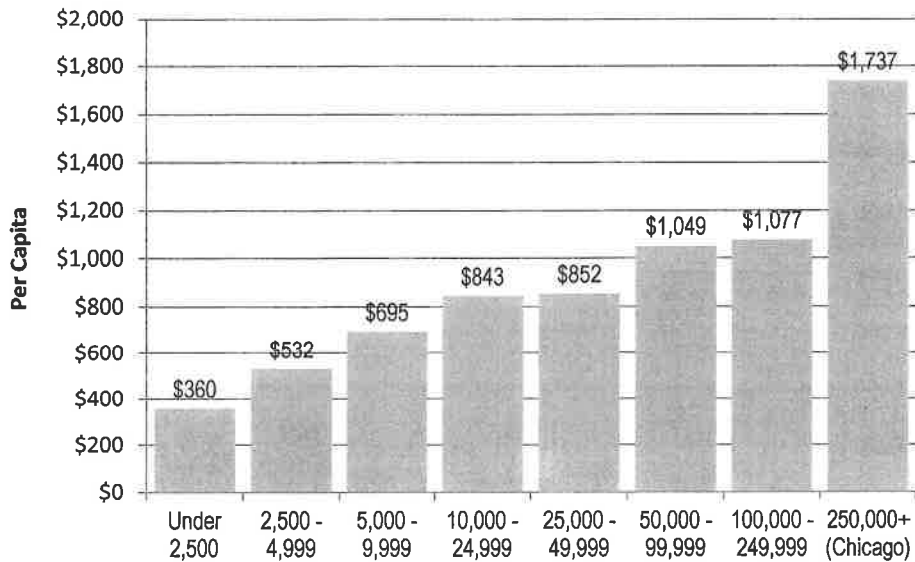
Debt per Capita

The debt levels also generally illustrated a staircase relationship. The smallest municipal categories exhibit the lowest debt levels with the smallest population categories (Under 2,500 and 2,500 to 4,000) having zero (\$0) debt (Figure 13).

In the 5,000 to 9,999 population category, municipal debt was \$72 per capita. Municipal debt per capita was highest in the highest population category (Chicago), at \$7,572 per capita. The highest debt per capita other than Chicago was in the 50,000 to 99,999 population category, at \$807 per capita.

In Chicagoland, the median debt level per capita was zero (\$0) in the municipal population categories with fewer than 5,000 residents (Figure 14). Municipalities from 5,000 to 9,999 population had debt per capita of \$144, rising to \$7,572 in Chicago. Among the Chicagoland municipalities outside the city of Chicago, the highest debt per capita was in the 50,000 to 99,999 population category, at \$877.

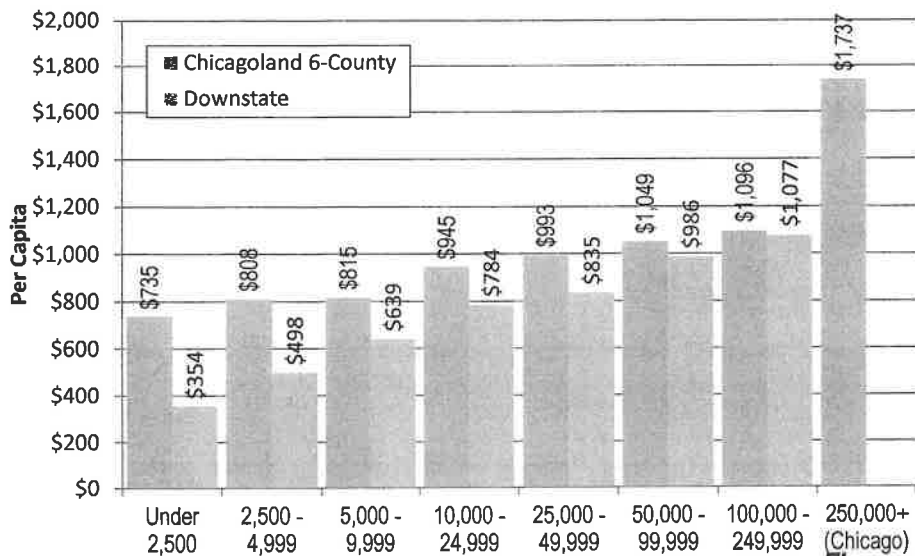
Median General Expenditures per Capita ILLINOIS MUNICIPALITIES: 2021 BY POPULATION



From: Illinois Comptroller data.

Figure 11

Median General Expenditures per Capita CHICAGO & DOWNSTATE MUNICIPALITIES: 2021 BY POP.

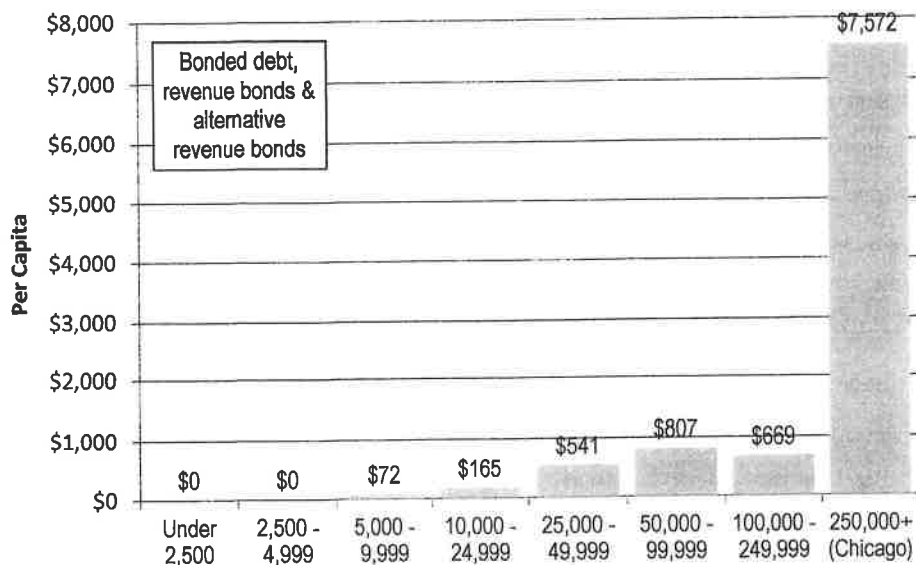


From: Illinois Comptroller data.

Figure 12

Downstate, the population categories under 5,000 had median debt per capita of zero (\$0). The debt per capita in the 5,000 to 9,999 population category was \$10. The highest Downstate municipal debt per capita was \$1,059 in the 100,000 to 249,999 population category.

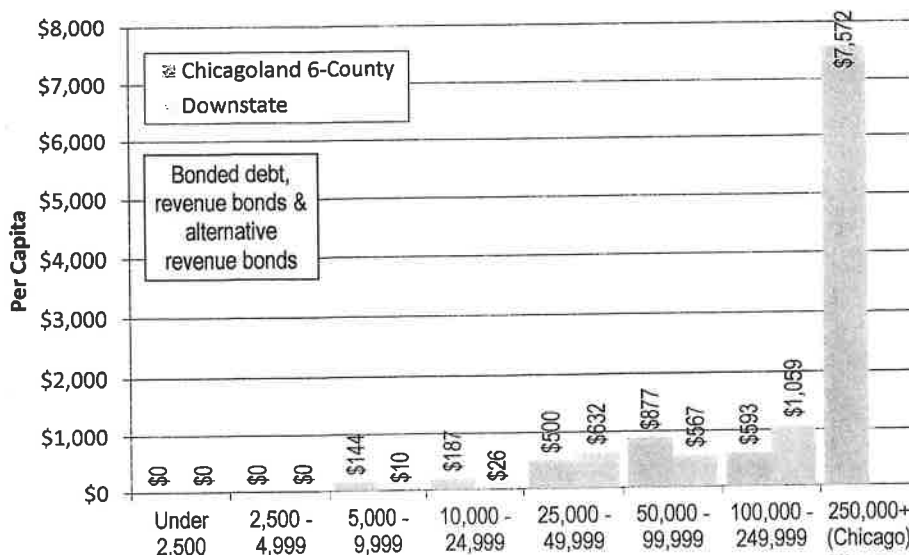
Median Debt per Capita: 2021 ILLINOIS MUNICIPALITIES: 2021 BY POPULATION



From: Illinois Comptroller data.

Figure 13

Median Debt per Capita: 2021 CHICAGO & DOWNSTATE MUNICIPALITIES BY POP.



From: Illinois Comptroller data.

Figure 14

This section has shown that larger municipalities have higher taxes per capita, spend more per capita, and have more debt per capita than smaller municipalities. This relationship is evident both in Chicagoland and Downstate.

Labor Indicators

Efficient public administration requires that governments purchase goods and services at no more than the market rate, including labor. US Census Bureau estimates indicate that wages and salaries accounted for approximately 36 percent of gross annual Illinois local government expenditures in 2022. This does not include fringe benefits (employer paid benefits). If the national state and local government fringe benefit rate (37.8 percent) is applied to Illinois municipal government employee compensation would account for 50 percent of total expenditures.⁶

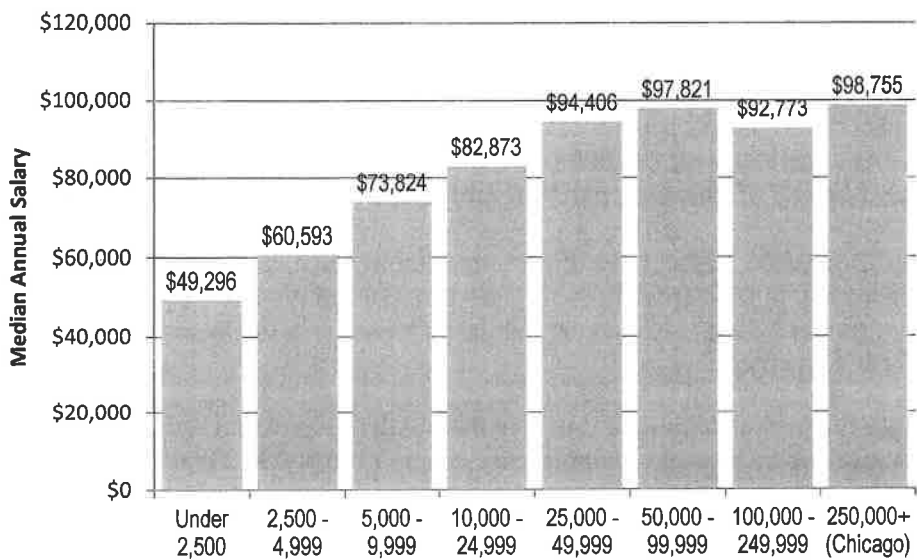
Employee Compensation: Median municipal salaries also exhibit a stairstep relationship, with higher values in the higher population categories.

The lowest median municipal annual full-time salaries are observed in the smallest population category (under 2,500 residents), averaging approximately \$49,300 annually. The highest municipal full-time salaries are in the largest population category, (Chicago) at \$98,800 (Figure 15).

In Chicagoland, the lowest full-time annual salaries are in the smallest population category (under 2,500), at \$71,800 (Figure 16). The highest full-time salaries are in the 100,000 to 249,999 population category, at \$104,800.

Downstate, the lowest median full-time annual salaries were in the smallest population category, at \$48,600, while the highest were in the top population category (50,000 to 99,999), at \$87,700.

**Median Full-Time Annual Salary Per Employee
ILLINOIS MUNICIPALITIES: 2022 BY POPULATION**

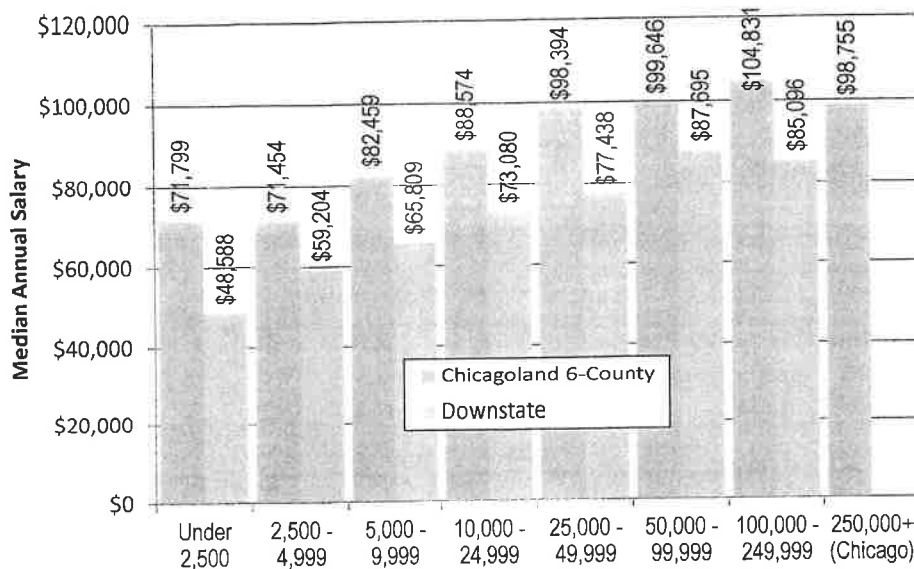


Derived from Census Bureau data.

Figure 15

⁶ Calculated from US Census Bureau government finance database and US Department of Commerce, Bureau of Economic Analysis data.

Median Full-Time Annual Salary Per Employee CHICAGO & DOWNSTATE MUNICIPALITIES BY POPULATION



Derived from Census Bureau data.

Figure 16

Full-Time and Part-Time Employment: The use of part-time labor is common practice in many Illinois municipal governments. Part-time employment can be more cost effective and is more prevalent in smaller municipalities, undermining the notion that "bigger is better." This metric also reveals a staircase relationship, though it is *reverse* - lower use of part time labor is associated with smaller governments.

Among the smallest municipalities (with fewer than 2,500 residents), approximately 88 percent of employees work part-time. In the next population category (2,500 to 4,999 residents), part-time employment accounts for around 52 percent of total employment. The lowest prevalence of part-time employment is in municipalities with 100,000 to 249,999 population, at 3.8 percent. In the largest population category (the city of Chicago), part time employment is at 4.0 percent (Figure 17).

In Chicagoland and Downstate, higher rates of part-time employment are associated with smaller municipalities (Figure 18). In Chicagoland, the highest part-time employee rate is in the smallest population category (under 2,500) at 82 percent, while the lowest is in the largest population category (250,000 and over) at 4.0 percent.

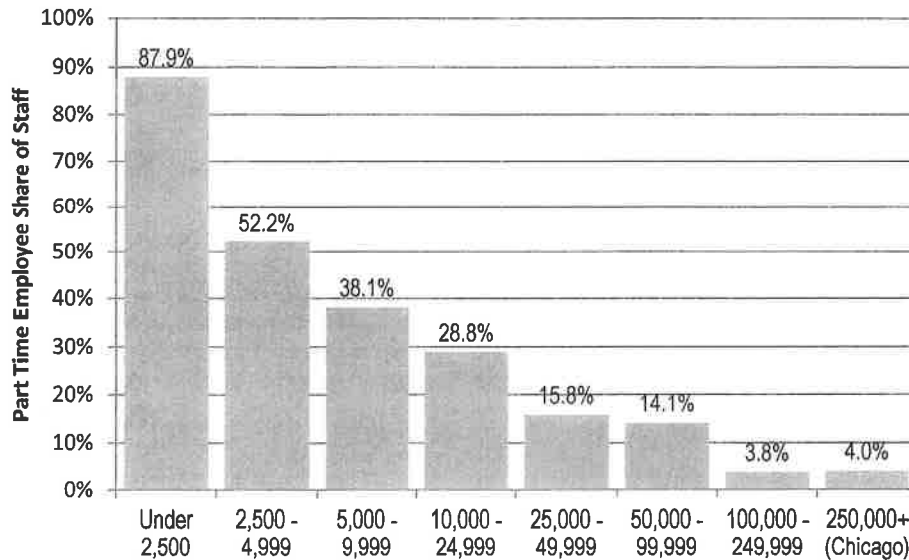
Downstate, the highest part-time employee rate is in the smallest population category (under 2,500) at 88 percent, while the lowest is in the largest population category (100,000 to 249,999) at 3.4 percent.

Municipal Financial Performance: The State Context

Outside of the city of Chicago, all of the municipal population size categories collect a smaller percentage of statewide municipal tax revenues than their share of population. Chicago accounts for more than 51 percent of the local taxes collected in the state, despite having only 26 percent of the state population (Figure 19).

A similar conclusion is drawn from the data on state and local tax support (Figure 20). The state and local tax support of municipalities is in the largest population category (Chicago) is 42 percent of the state total, significantly greater than Chicago's 26 percent of the state population. In all other population categories, the percentage state and local tax support to municipalities is less than their corresponding population.

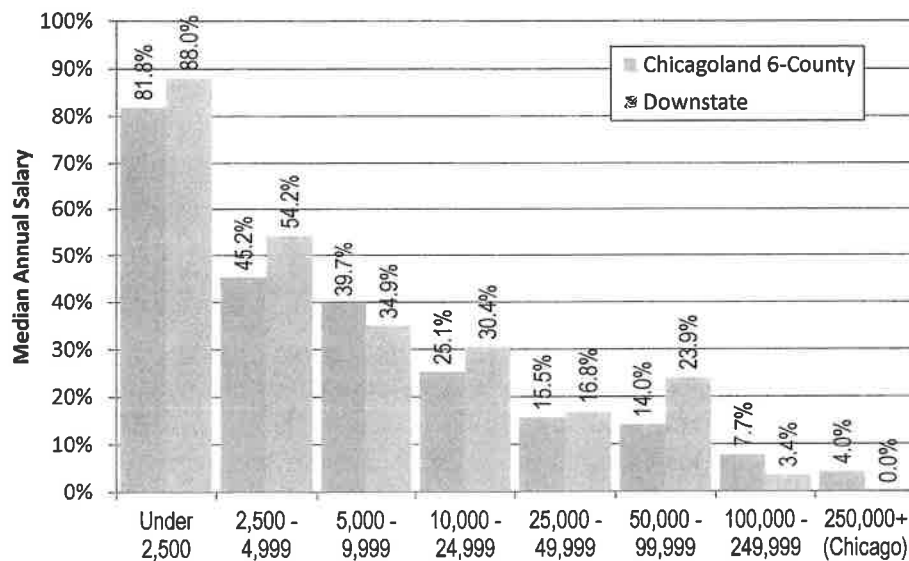
Part Time Employment ILLINOIS MUNICIPALITIES: 2021 BY POPULATION



From: Illinois Comptroller data.

Figure 17

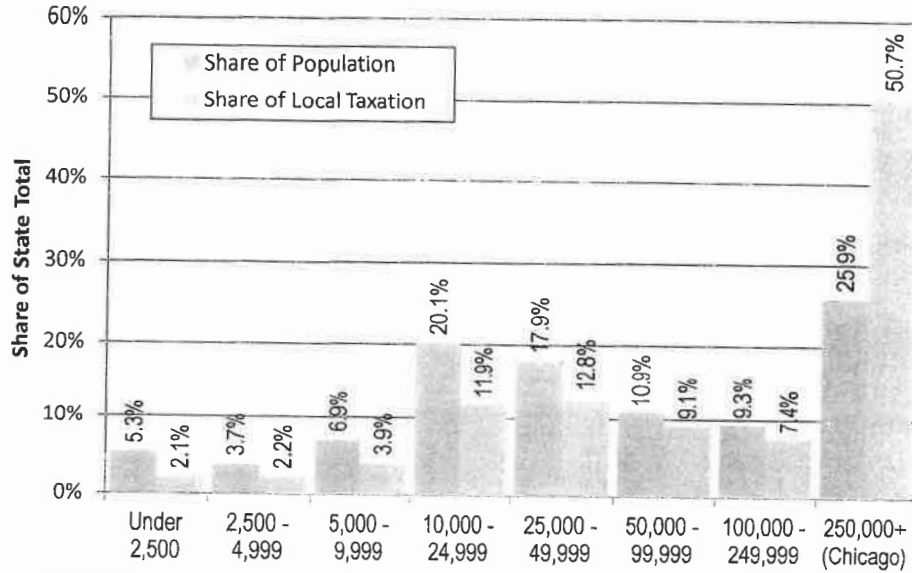
Part Time Employment CHICAGO & DOWNSTATE MUNICIPALITIES BY POP.



From: Illinois Comptroller data.

Figure 18

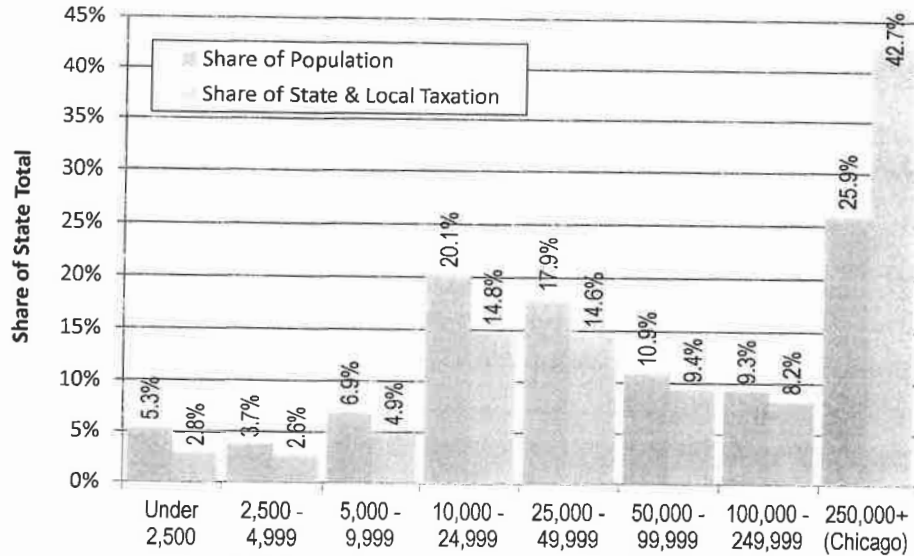
Local Tax Share v. Population Share ILLINOIS MUNICIPALITIES: 2021



From: Illinois Comptroller data.

Figure 19

State & Local Tax Share v. Population Share ILLINOIS MUNICIPALITIES: 2022



From: Illinois Comptroller data.

Figure 20

As noted above, there is a predominantly staircase relationship between the population of municipalities in Illinois and their less effective financial performance per capita. The data shows that smaller municipalities, rather than larger municipalities, tax less per capita, spend less per capita and borrow less per capita, while their labor costs are lower.

All of this is contrary to the contention that “bigger is better” in municipal fiscal performance.

4: ILLINOIS COMPARED TO OTHER STATES

The presumption that more efficient local government is associated with higher taxation is not only refuted by Illinois data (Section 3) but also by data from the other states.

While Illinois has the most state and local governments, proportional adjustment for its large population drops its rank to 13th, at 545 governments per million population (Table: Comparing Local Taxes and Spending Between States: Caveats). Various observations undermine the premise that a larger number of local governments are associated with higher taxation.

- Hawaii has the *fewest* local governments per million population among the states, with only 15. Notably, Hawaii lacks municipalities, relying solely on counties as the only local general-purpose level of government as well as on the state. Moreover, Hawaii has no independent school districts, with elementary and secondary education administered by the Hawaii State Department of Education. Despite having *97 percent fewer* local governments per million population than Illinois, Hawaii has *higher* per capita state and local taxation. This is inconsistent with the “bigger is better” presumption that more governments is associated with greater taxation.

Table
Governments per Million Residents Compared to State & Local Taxation: 2021

State	Taxation per Capita	Govts/1m Population	Rank	State	Taxation per Capita	Govts/1m Population	Rank
1 New York	\$ 10,331	174	34	26 Indiana	\$ 5,361	387	20
2 Connecticut	\$ 9,424	172	35	27 Ohio	\$ 5,343	331	25
3 California	\$ 9,217	114	42	28 Wyoming	\$ 5,204	1,370	3
4 New Jersey	\$ 8,305	144	36	29 New Mexico	\$ 5,175	479	17
5 Massachusetts	\$ 8,107	123	40	30 Nevada	\$ 5,106	60	47
6 Hawaii	\$ 7,756	15	50	31 Montana	\$ 5,103	1,108	7
7 Vermont	\$ 7,528	1,127	6	32 Michigan	\$ 4,980	285	28
8 Minnesota	\$ 7,457	638	8	33 North Carolina	\$ 4,889	92	44
9 Illinois	\$ 7,350	545	13	34 Texas	\$ 4,861	181	33
10 Maryland	\$ 7,242	56	49	35 Arkansas	\$ 4,857	509	16
11 North Dakota	\$ 7,012	3,424	1	36 Louisiana	\$ 4,835	112	43
12 Maine	\$ 6,791	606	12	37 West Virginia	\$ 4,697	365	22
13 Delaware	\$ 6,717	332	24	38 Kentucky	\$ 4,674	293	27
14 Washington	\$ 6,663	245	29	39 South Dakota	\$ 4,655	2,138	2
15 Rhode Island	\$ 6,488	118	41	40 Arizona	\$ 4,640	91	45
16 Oregon	\$ 6,485	355	23	41 Missouri	\$ 4,638	611	10
17 Colorado	\$ 6,404	540	14	42 Idaho	\$ 4,582	614	9
18 Nebraska	\$ 6,353	1,293	4	43 Georgia	\$ 4,578	128	39
19 Pennsylvania	\$ 6,255	371	21	44 Oklahoma	\$ 4,465	459	18
20 Virginia	\$ 6,187	60	48	45 Mississippi	\$ 4,441	329	26
21 Kansas	\$ 5,944	1,291	5	46 South Carolina	\$ 4,413	129	38
22 Iowa	\$ 5,928	607	11	47 Florida	\$ 4,381	78	46
23 Wisconsin	\$ 5,705	527	15	48 Tennessee	\$ 4,259	130	37
24 Utah	\$ 5,652	185	32	49 Alabama	\$ 4,237	237	31
25 New Hampshire	\$ 5,409	390	19	50 Alaska	\$ 4,189	244	30
				50 States	\$ 6,320	272	

Sorted by taxation per capita
Source: Derived from Census Bureau data.

- Maryland has the second smallest number of local governments per million population, with only 56, barely one tenth that of Illinois. Yet, Maryland's state and local taxation per million residents is only 1.5 percent below that of Illinois. For a state with such a small number of local governments to virtually equal the taxation per million residents of Illinois undermines the "bigger is better" presumption that more governments is associated with greater taxation.
- There are eight states with higher taxation per capita than Illinois. Six of these eight states have *fewer* governments per million residents. This is inconsistent with the "bigger is better" presumption that more governments is associated with greater taxation.
- Among the 12 states with a larger number of state and local governments per million residents than Illinois, two exhibit higher state and local taxation rates, whereas 10 have lower state and local taxation per million population than Illinois. This is inconsistent with the "bigger is better" presumption that more governments is associated with greater taxation.

Indeed, there is virtually no correlation between the number of governments per million residents and state and local per capita taxation, with a correlation coefficient of 0.002 on a scale ranging from minus 1.000 (maximum negative correlation) to plus 1.000 (maximum positive correlation)

Finally, because of differences in the mix of state and local government responsibility between the states, comparison of taxation must be at the state and local level, rather than state to state or local to local (Box 2).

5: ACADEMIC RESEARCH

Various academic studies have concluded that local government abolishments and consolidations result in lower taxes and spending. However, the genuine effects of local government abolishments and consolidations become apparent only after their implementation. Such evaluations are rare, and the spending reductions promised are usually not achieved.

For example:

Economist Elinor Ostrom, in her Nobel Prize acceptance lecture for work in economic governance (2009), criticized the focus on the number of government agencies rather than understanding why they were created and how they performed. In her Nobel Prize lecture, she lamented that: "The changes recommended are presumed to lead to the postulated consequences without need for empirical investigation of the relationships involved."

The Toronto municipal consolidation (the largest in North American history except for the 1898 New York City consolidation) illustrates how projections of savings can turn into higher costs. Harvey Schwartz, an economics professor at the University of York (Canada) reported that huge cost savings were predicted by the government of Ontario, which forced the consolidation. Instead, costs rose.⁷ According to the Toronto Business Alliance, a central city business association:

The consolidation of the City of Toronto has not produced the overall cost savings that were projected. Although there have been savings from staff reductions, the harmonization of wages

⁷ Harvey Schwartz, "Toronto: Trouble in the Megacity facing a financial crisis in 2010" <https://policyoptions.irpp.org/magazines/after-copenhagen/toronto-trouble-in-the-megacity-facing-a-financial-crisis-in-2010/>

and service levels has resulted in higher costs for the new City. We will all continue to feel these higher costs in the future.⁸

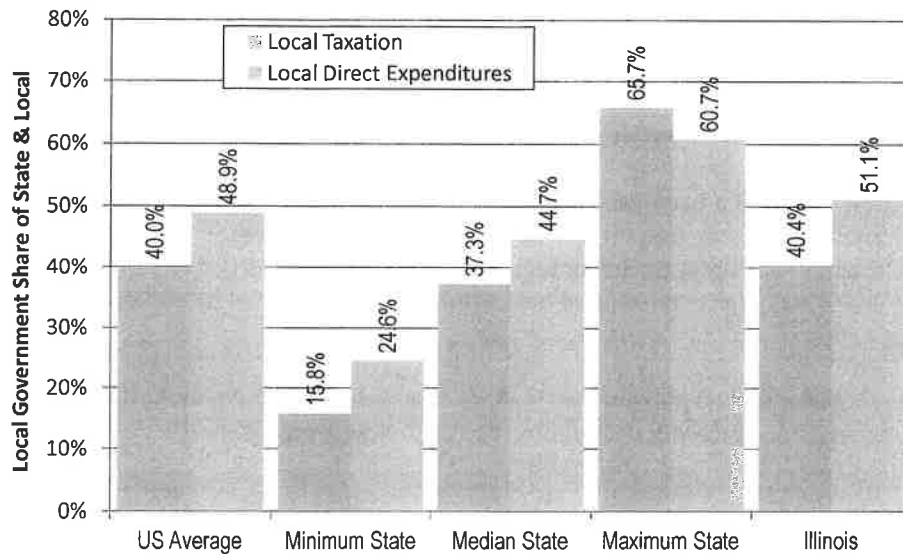
Box 2:

Comparing Local Taxes and Spending Between States: Caveats

Interstate fiscal analyses often compare local taxation between states. However, interstate local or state comparisons can be inherently invalid, because of the substantial variation in functions performed by the two levels of government. Some states rely on local taxation more than others (Figure 21).

- The median local government taxation per capita among the states is 37.3 percent of combined state and local tax revenue, and 62.7 percent state taxation. Local tax revenues range from only 15.8 percent of total state and local taxation in Delaware to 65.7 percent in Alaska. There is a range of 4.2 times between the highest and lowest taxed states. In Illinois, 40.4 percent of state and local tax revenue is from local taxes.
- The median local direct expenditures per capita among the states is 48.9 percent the combined state and local direct expenditures, leaving 51.1 percent at the state level. Local direct expenditures range from only 24.6 percent of combined state and local expenditures in Hawaii to 60.7 percent in Nebraska. There is a range of 2.5 times between the highest and lowest states in direct expenditures per capita. In Illinois, 51.1 percent of combined state and local tax expenditures are at the local government level.

**Local Share of Taxation & Expenditures
UNITED STATES 2021**



Derived from Census Bureau data

Figure 21

⁸ Toronto City Summit Alliance, *Enough Talk: An Action Plan for the Toronto Region*, April 2003; http://www.torontoalliance.ca/docs/TCSA_report.pdf, accessed April 14, 2007.

In an academic review conducted for the Michigan Senate, economist Eric Scorsone pointed out a common trend where the actual outcomes often fall short of the pre-consolidation and abolition expectations. Scorsone found that: ... *there is no clear relationship between spending per capita and total number of local governments or number of persons per local government* at the national level. He made a similar conclusion with respect to Midwestern states. Scorsone found that: *the evidence seems to point to the fact that a policy of local government consolidation may not be effective in reducing or slowing the growth rate of governmental costs.*⁹

A review of consolidation literature prepared by Mark Holzer at Rutgers University for the State of New Jersey Local Unit Alignment, Reorganization and Consolidation Commission indicates that "cost savings are not assured," and that "most consolidations fail."¹⁰

Nelson Wikstrom at Virginia Commonwealth University assessed that metropolitan government consolidation was "rather tired, weak and unimpressive" and such proposals have rarely been implemented. This has "demonstrated the wisdom of the electorate, as manifested by its general negative political behavior toward reform proposals, exceeded the perception of scholars of urban government."¹¹

Governance expert Robert Bish, from the University of Victoria (Canada), emphasized that the ultimate measure of local government efficiency is their relative expenditures per capita for quality public services, not a count of jurisdictions or taxing districts.

A US National Research Council study indicated: *There is general agreement that consolidation has not reduced costs (as indicated by some reform advocates) and, in fact, may have even increased total local expenditures.*¹² Relying on prospective studies to market abolition and consolidation proposals tends to be spurious, confusing announcement of a policy goal with achievement.

Sometimes higher level governments have established incentives for abolition and consolidation. This practice can distort decision making and result in less optimal outcomes.¹³ The fundamental problem with such incentives is that they are based on the usually unreliable "bigger-is-better" presumption.

Efficiency and Larger Local Governments: Research in Four U.S. States

Over the past 15 years, there have been proposals in at least four U.S. states (including Illinois) to either compel or strongly encourage local government abolishment and consolidations. The primary goal has been to enhance efficiency, with proponents contending that the multiplicity of local governments results in higher spending levels and higher taxes, and that reducing the number of governments would lower taxes and spending.

These four states rank in the top 10 in the number of local government units, including Illinois (#1 in number of governments), Pennsylvania (#3), Ohio (#5), and New York (#9).

⁹ Scorsone, 2010.

¹⁰ Marc Holzer, *Literature Review and Analysis Related to Municipal Government Consolidation*, State of New Jersey, Local Unit Alignment, Reorganization, and Consolidation Commission, 2009.
nj.gov/dca/affiliates/luarcc/pdf/final_consolidation_report.pdf.

¹¹ Nelson Wikstrom (1978) "A Reassessment Metropolitan Governmental Consolidation," *Growth and Change*
<https://onlinelibrary.wiley.com/doi/10.1111/j.1468-2257.1978.tb00353.x>

¹² Alan Altshuler and William Morrill and the Committee on Improving the Future of U.S. Cities Through Improved Metropolitan Area Governance, *Governance and Opportunity in Metropolitan America*, National Research Council.

¹³ Oakerson, *Governing local public economies*.

Supporters of consolidation generally claimed that there would be substantial savings, however cited theoretical “before the fact” evidence, rather than actual “after-the-fact” reality.

In response to these initiatives, *Demographia* was commissioned to produce reports analyzing Pennsylvania, New York, Ohio and Illinois (with both statewide and Chicago metropolitan area reports).¹⁴ Each of these reports tested the presumption that larger units of government were more efficient, with lower taxation and lower expenditure levels per capita. However, in each case, the opposite was observed: lower levels of taxation, spending and debt per capita were associated with *smaller* governments. This trend was consistent with analyses of municipality data in the United States Census Bureau database.

In Ohio, a well-financed campaign had claimed that small local governance structure “creates a staggering array of costs” and implied that this reality led to a “trade-off” between the “desire of citizens for more accessible and responsive governments” (smaller governments). Yet, with more than 2,200 local general purpose governments (municipalities and townships), expenditures were considerably less in the smaller population categories.

Two of the states, Pennsylvania¹⁵ and Ohio,¹⁶ have established programs to identify and assist local governments that become financially distressed. In both states, the incidence of financial distress (measured relative to the number of governments in population categories) is the lowest among smaller governments and rises to the highest among larger governments. In contrast, both of these states have seen their largest municipalities in financial distress, nearing or entering bankruptcy (Philadelphia, Cleveland and Pittsburgh).

6: UNDERLYING FACTORS

The following factors make it particularly difficult for abolitions and consolidations to reduce taxes and spending.¹⁷

Aligning Labor Costs and Service Levels

Government consolidations can result in increased costs due to the necessary alignment of labor costs with the structure of the most expensive consolidating government. Given that labor compensation constitutes the largest portion of local government expenditure, this “leveling up” can significantly inflate overall expenses.

¹⁴ Wendell Cox, *Growth, Economic Development and Local Government Structure in Pennsylvania*, Pennsylvania Association of Township Supervisors, 2005. <http://demographia.com/localgovtPA.pdf>, Wendell Cox, *Government Efficiency: The Case for Local Control*, Association of Towns of the State of New York, <http://www.nyassessor.com/Portals/3/documents/caseforlocalgovernment.pdf>, 2008, Wendell Cox, *Local Democracy in Ohio: A Review of City, Village and Township Performance by Size*, Ohio Township Association, 2012.

¹⁵ Demographia, *Policy Analysis: The Pennsylvania Distressed Municipalities Program (Act 47)*, <http://www.demographia.com/db-distress.pdf>, 2011.

¹⁶ Cox, 2012, *Local Democracy in Ohio*.

¹⁷ This section is partially adapted from our report entitled *Local Democracy and Townships in the Chicagoland Area* (<http://demographia.com/IL-CoxChicagolandReport.pdf>), prepared for the Township Officials of Illinois and *Local Democracy in Ohio: Review of City, Village and Township Financial Performance by Size* (<http://www.ohiotownships.org/sites/default/files/Report.pdf> prepared for the Ohio Township Association), prepared for the Ohio Township Association.

In their Marion County (Indianapolis) Consolidation Study Commission and the Indiana General Assembly research, Staley, et al found:¹⁸

In general, it is uncommon (although not impossible) for operating costs to decrease—due primarily to the “leveling up” of salaries and benefits. As local governments with differing compensation structures are consolidated, salaries and benefits are often standardized at the higher level.

Additionally, there is a tendency to elevate service levels to match those of the jurisdiction with the highest standards, further contributing to heightened costs.

Finally, there are inevitably “transition costs” that are necessary to move services from one government to another. These can be substantial, as the Toronto consolidation showed (above).

Diminished Political Access for Residents

Smaller local governments, while inherently more efficient, owe their effectiveness to being more under the direct influence of their local electorate. By definition, smaller local governments are closer to the people, which results in greater voter access, all else equal. The accessibility of these governments to taxpayers acts as a check against undue influence from special interests seeking elevated spending levels. Officials in smaller jurisdictions can oversee financial performance and public service delivery more directly, minimizing reliance on professional staff not directly accountable to voters.

Larger Governments and Political Realities

Larger jurisdictions can face much more difficult political pressures than those with smaller populations. Political interests (sometimes called special interests, which more often than not seek higher levels of expenditure) may be more powerful in larger governments, making it more difficult for elected officials to maintain sufficient fiscal control.

As spending levels rise, there is likely to be pressure to limit tax increases and to seek further funding from higher levels of debt, as is indicated above in their greater borrowing per capita in larger municipalities.

The next step may occur where, for legal or political reasons, a larger jurisdiction may not be able to enact higher taxes or incur further debt, may look to consolidation with nearby jurisdictions to obtain taxing and borrowing capacity. This would force taxpayers newly merged to “bail out” out the surviving, especially high cost local government. This could permit the jurisdiction to begin another tax-debt-consolidation cycle.

Part of the problem may be that larger municipalities choose to provide more services than smaller municipalities. That may be an indication of the democratic preference of residents, or could indicate a disproportionate influence of larger administrative staffs on municipal decision making.

Improbability of Savings

The practicalities of governance, politics and labor relations outlined above make it improbable for the abolishment of local government units to result in savings. Moreover, the relatively lower cost structures

¹⁸ Samuel R. Staley, Dagny Faulk, Suzanne M. Leland and D. Eric Shansberg, 2005.
http://www.state.in.us/legislative/interim/committee_2005/committees/prelim/MCCC02.pdf

of Illinois townships relative to other governments make it unlikely that transferring services to other local governments would yield savings.

7: GOVERNMENT CLOSER TO THE PEOPLE

The following conclusions are drawn from the analysis above:

- (1) Larger municipal governments (categorized by population) continue to tax more, spend more, and borrow more per capita than smaller municipal governments. This “stairstep” relationship is an indication that consolidation and abolishment, which would lead to larger local government units, is likely to increase taxes and spending per capita. This is the opposite of the “bigger is better” theory of local government finance.
- (2) Labor costs are often the largest expenditure category in local governments. Larger municipal governments tend to have higher annual full-time salaries than smaller municipal governments. Further larger municipal governments rely substantially less on part-time labor, which reduces their labor costs significantly.
- (3) The available comparative indicators show that township governments have property taxes that are rising more slowly than other Illinois local governments. Further township labor expenses per employee are the lowest of any local government type in the state. These are indications that abolishment of townships in Illinois is unlikely to lead to lower taxes and expenditures. It could rather lead to higher taxes and expenditures, because the governments into which their services would be consolidated have higher cost structures.
- (4) Township debt per capita is generally lower than that found in other forms of government within Illinois. If townships were to be abolished and consolidated into municipal governments, it is probable that debt levels would increase. This is because municipal governments tend to depend more on borrowing.
- (5) A national analysis indicates that there is virtually no correlation between the number of local government units in a state per million residents and taxation per capita. For example, Hawaii has the least number of local governments per million, 97 percent fewer than in Illinois. Yet, Hawaii has *higher taxation per capita than Illinois*.
- (6) Academic research has often favored abolition and consolidation of local governments. Yet, this research is characterized by prospective analysis - expectations of lower taxes and spending that would occur at implementation. Indeed most abolition and consolidation proposals are not implemented. Among those that are implemented, actual abolition and consolidation is dominated by failures relative to expectations, as projected tax and spending reductions usually do not occur.
- (7) This Illinois research mirrors the conclusions of previous research in Pennsylvania, New York and Ohio, as well as two previous Illinois reports. Smaller governments tax, spend and borrow less than larger governments per capita.
- (8) Alignment of labor costs and less direct oversight by elected officials in larger jurisdictions make it unlikely that consolidation and abolition would lead to lower local government costs. Similarly, transferring services from the generally lower cost townships could result in higher costs.

Overall, the evidence indicates that local government consolidation and abolishments have virtually no potential to improve local government fiscal performance. This is because such strategies are generally associated with *higher* taxes per capita, *higher* spending per capita and greater *debt* per capita.

*Government of the people, by the people and for the people is
government that is closer to the people.*
Paraphrased from Abraham Lincoln, *Gettysburg Address*

For additional resources on Township Government please visit toi.org.

This report is provided as a resource to highlight the efficiencies provided to local government through township government. Please contact our office if you have any questions. (217) 744-2212.

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