Guidebook to Modernizing Local Service Delivery Systems

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Executive Summary

Concerns about rising costs of local public services, property tax increases, the large number of governments in Illinois, and stagnant or shrinking populations have caused local public officials especially in rural areas to re-examine arrangements for providing public services. Existing delivery systems started under substantially different travel and communications environments. County populations are now smaller in many instances than when the governmental structures were created and information technology now offers new and less expensive ways to deliver essential services.

In 2014, Governor Bruce Rauner created the Task Force on Governmental Consolidation and Unfunded Mandates, chaired by Lt. Governor Evelyn P. Sanguinetti, to find ways to reduce the costs of public services and property taxes. The Task Force deliberations resulted in legislation enabling local officials and taxpayers to change government structure and make arrangements for delivering services when needed. The Task Force report in December 2015 made 27 recommendations for statutory change permitting local elected officials and residents to more easily modify the governmental arrangements for providing services. In some instances, local leaders can consolidate small units of government that now provide limited services with small staff.

In other cases, the legislation enables coterminous governments to combine agencies. In no instance, do the Task Force recommendations require actions by local officials; rather, it removes barriers and enables local leaders to adjust delivery systems for local services. The resulting legislative changes are shown in Appendix Three. For more information, see: https://www2.illinois.gov/ltg/issues/localgovernments/Documents/Local%20Government%20Consolidation%20and%20Unfunded%20Mandates%20Task%20Force%20Final%20Report.pdf

Even when statutory authority exists, making changes to the current delivery system is difficult because of personal interests and general resistance to change. Likewise, cost-savings are not always immediate or apparent so policymakers may be reluctant to make adjustments even though significant cost-savings may occur in the future. At the same time, however, delaying these decisions can increase the costs to each taxpayer in the future, especially in areas expecting population declines. The higher tax burden can make a county less competitive in attracting businesses or populations.
By Illinois Department of Public Health (IDPH) estimates, 52 rural counties in Illinois will experience declines in population between 2015 and 2025. It is likely that in many instances these declines will continue in the future. In some counties, the loss in population will be 10 percent or more. In addition, the population composition will change with substantial growth in the elderly population cohorts and declines or small growth in the proportion of school age populations. The result is that the relative mix of services needed will change by 2025 and beyond which may mean additional expenditures.

The importance and impact of property taxes increased with the passage of tighter federal limitations on state and local taxes (SALT) as deductions in calculating income taxes. The fact that Illinois ties with New Jersey for the highest property taxes will pressure local officials in Illinois to find ways to provide needed services at lower costs or replace property taxes with other revenues when possible.

Finally, there is growing concern about the rising costs of public pensions, especially in school districts where a high proportion of local expenditures are for pensions rather than classroom activities. These costs, combined with shrinking populations, may require school consolidations along with other efficiency measures.

Recognizing these likely changes, the Governor’s Rural Affairs Council commissioned the Northern Illinois University Center for Governmental Studies to prepare a Guidebook with materials to help local public officials examine the potential for changes in the local public service delivery system. The Guidebook focuses solely on local interests, data, and preferences to find alternative delivery arrangements to reduce costs and property taxes. There is no set arrangement or prescription changing the delivery arrangements. Rather, the Guidebook helps local officials, administrators and residents think through options where services can be provided in different ways by agencies collaborating or rearranging their efforts.

The Guidebook focuses on services likely to be needed in 2025, compared with the resources expected at that time based on perceptions of local practitioners and community leaders. There is no attempt to single out specific government units for elimination even though local decisions may cause that to happen. Instead, the intent is to help local decision-makers provide the highest quality of services at the lowest costs through organized efforts of local public officials, employees and taxpayers.
Modernization Steps

The Guidebook uses a Local Efficiency Analysis Planning (LEAP) format that organizes a broad-based group of local representatives including public officials, businesses, residents, governmental employees and others. It involves six basic steps that local agencies can use to examine the current service delivery system and it provides access to information on local finances to facilitate the process. Information is provided that participants can use in contacting local agencies for additional information at each step in the process.

Supplementing the Guidebook is a Local Government Efficiency Assessment Dashboard—a data retrieval tool that includes demographics, property taxes, pensions, government structure and finance/employment characteristics (https://cgs.niu.edu/government-efficiency-assessment/index.shtml). This tool provides easily accessible financial information from the 2012 Census of Governments that allows users to compare their county with others in the state. The data will be updated with the 2017 Census of Governments information when it is available in 2019 and as the Illinois Office of the Comptroller Warehouse data are revised in the future.

Governmental Modernization Planning Process

The process begins with the formation of a Local Efficiency Assessment Planning team including representatives from business, government, education, residents, and others interested
in ways to deliver high quality local services at less cost using updated technology, communications and other advances. The size and composition of the group will vary with county population characteristics. The important point is that the LEAP team is knowledgeable about the ways services can be delivered and has a sense of the desired service levels. The purpose of this effort is maintain high quality services but deliver them in ways that ultimately reduce costs and property tax burdens.

The local LEAP team can use Dashboard materials to follow several methods in evaluating ways to improve efficiency in service delivery using the following steps.

**Estimate Population Size and Composition in 2025.** Between 2015 and 2025 and beyond, many counties will experience substantial population declines that will materially affect the types and amounts of services needed. In most rural counties, the elderly will increase both in number and as a proportion of the population while the working-age populations, and in some cases, school-age populations will decrease. These shifts will change the types of services that governments must provide. In some cases, the expected changes may offer opportunities to rearrange or modify the service delivery system, so the LEAP team should start by examining expected population changes. Population projections from the Illinois Department of Public Health for 2025 are available, by county, in the Guidebook and on the Dashboard: https://cgs.niu.edu/government-efficiency-assessment/index.shtml. The projections include ratios of the dependent population (school-age or retirement-age) to the working-age population and comparisons with counties of similar population size. The expected numbers of residents by age cohort are also provided to help the LEAP team work with agency heads to determine the types and levels of services needed.

**Assess adequacy of local fiscal resources.** In the second step in the efficiency assessment process, the LEAP team determines the adequacy of local financial resources in 2025. The main focus is on property taxes, sales taxes, user charges, and other general revenues. Current figures and estimates of changes by 2025 can be generated by local staff and practitioners. Likewise, the LEAP database contains detailed information from the 2012 Census of Governments which will be updated when the 2017 data are released in 2019. The Illinois Office of the Comptroller provides financial information on most local governments in Illinois and can be used, but is not in as usable a format as the COG.
Those governments interested in a more complete financial analysis of local public finances can employ commercial firms such as *Forecast5 Analytics* to assist with these projections. Perhaps the most important aspect of the LEAP effort, however, is the thought process where various community members and public officials look for cost-saving methods of producing services. The detail of the data may be less critical than the discussions with agencies about different ways to deliver services, given changes in technology, communication and other factors.

Also important to note is that population changes will affect revenues available as retirees shift from their regular pay status to Social Security and other pension funds. Possible reductions in discretionary disposable income can affect sales taxes and other revenues especially if retirees now spend part of the year in warmer climates or move out of Illinois to live with family. Levels of revenues available directly affect services that can be provided without finding ways to reduce costs.

This step in the LEAP process should also involve identifying other revenue sources that can replace property taxes. In some instances, user charges may be suitable, as is shifting delivery of services to other agencies or governments with a broader range of revenue options. Intergovernmental agreements may be an option to finance specific services and reduce the demand on property taxes. The LEAP process encourages local public officials and community leaders to examine current tax bases and revenue sources to identify new approaches suitable for the next decade or so.

*Examine current arrangements for delivering services.* If changes in services needed because of population shifts or shrinking tax bases reduce the likely revenues available, then the LEAP team must look for cost-saving arrangements. Some of these changes may involve collaboration among governmental agencies and/or possibly reducing overlaps in service delivery. This approach may mean sharing personnel, merging agencies that provide similar or the same tasks to save administrative costs. These discussions should include representatives of the agencies involved to find ways to reduce costs for the same or higher quality services.

Delivery methods should be evaluated with consideration for options that use the latest technological advances. Evaluations also can involve exploring opportunities to work with governments in neighboring counties. Insights into potential cost-savings are available from the
practitioners delivering services as well as national organizations or other groups that provide information on best practices. The LEAP teams can design cost-saving targets to evaluate the most workable options to achieve these objectives. Cost-saving strategies presented by residents, local managers and public employees are more likely to be accepted and implemented by the community.

Create an efficiency improvement action plan to meet 2025 goals. The most important part of the LEAP process involves formulating an action plan that can be implemented during the next five to seven years. Resistance from affected groups is likely, but an open decision process that is communicated well to residents will facilitate implementation. The action plan engages all sectors of the community in finding the most cost-effective and suitable approaches to delivering services in the future. In some cases, the plan will mean adjustments by existing agencies, perhaps even involving mergers or collaborations within or between agencies that are accustomed to doing things in specific ways. The LEAP focus is on effective planning and implementing an overall approach that meets the needs of expected populations. The strategies and plans for each group will differ according to local needs.

To succeed, current agencies must embrace the action plan as they pursue a common goal--to provide the same or better services at less cost. While redeploying some employees to other services to fill retirements and/or expand services is one useful strategy, reducing costs may also involve not replacing retirees and reducing the overall number of public employees. Introducing technology that is now affordable in larger agencies will also lower costs.

The action plan must be communicated well to the public and have the backing of public agency heads who helped design it. Especially important is that key members of these agencies are involved in building the action plan. Also key is that the plan will be implemented over several years which allows time for agencies and groups to adjust in a non-crisis decision-making mode that allows for innovative decision-making processes.

 Verify the authority to proceed. Tax Force on Governmental Consolidation and Unfunded Mandates deliberations led to several statutory changes that permit local governments to change their local service delivery framework and practices. These changes will help users of the LEAP processes decide how to approach and implement their action strategies, especially if it means merging or consolidating governmental agencies. The options are now much broader.
than before which makes the LEAP process even more important to take advantage of these opportunities. Discussions of procedures for redesigning the delivery system and regulations to follow are included in Appendix Three.

**Expected Outcomes**

Redesigning the public service delivery framework will not be easy in some cases but the groundwork has been laid. More opportunities exist now than ever before to reorganize a delivery system that may have been in place for more than a century. Populations, legislative mandates, technology and communications all have changed substantially, but arrangements for delivering public services may not have revamped.

Guidebook materials help communities examine demands for services in the next few years as well as decide whether the current arrangements for service delivery still meet local needs. If not, they can then follow a Local Efficiency Assessment Planning process that builds on community support to reshape the delivery system with the ultimate objective to reduce reliance on property taxes. These efforts may not always be easy but can pay large dividends for future generations by positioning local areas to retain current residents and attract others in the future.
Projected % Population Change, 2015-2025

Legend
Projected Change
- Decrease 10%-17.6%
- Decrease 5%-9.9%
- Decrease <5%
- Increase <10%
- Increase 10%-36.1%

Source: Illinois Department of Public Health, 2015-2025
Guidebook to Modernizing Local Service Delivery Systems

Local governments across the U.S., especially those in rural areas, face a variety of long-term issues that will make providing high quality local public services more difficult in the future. In many cases, long-term population declines, resulting partly from farm consolidations, losses of employment, and outmigration seriously reduced the tax bases and number of taxpayers available to finance essential services.

Past population declines are compounded by past underfunding public pension practices in both state and local governments. The result is local governments face substantially higher costs to meet these obligations. Overall, rural areas are also experiencing substantial increases in the proportion of elderly residents which will continue for a decade or longer. The changing composition and types of services needed will require serious adjustments not only in the types of services, but also in the ways they are delivered.

Local governments will need more cost-effective delivery systems that incorporate changes in technology and more sophisticated management systems. As local populations shrink, local governments will have to share relatively expensive specialized labor and equipment that is used infrequently. In some instances, cost-savings may involve redeploying current employees to new jobs that increase the quality and quantity of local services. Collaborations among neighboring governments may also be possible and even necessary to continue services in some cases.

Cost-sharing arrangements are not new to many governments. The annual Journal of Best Practices for Service Sharing, published by the Office of Illinois Lt. Governor Evelyn P. Sanguinetti, provides examples of sharing services, mergers of departments or agencies, and other successful reorganized delivery practices. These arrangements often involve sharing equipment and management personnel along with information technology (IT) services (https://www2.illinois.gov/ltg/issues/localgovernments/documents/journal-of-local-government-publication-request.pdf).

Expected population changes may affect local tax and revenue bases especially when elderly residents qualify for property tax exemption programs, receive lower incomes from
Social Security, and spend less. The result will be less sales tax revenue. Property tax bases have declined or been stagnant in some counties since the 2009 recession. In these cases, available revenues may be less while costs for services have increased, especially with expected higher pension obligations. These conditions will be especially difficult to manage in areas with property tax rate limits or PTELL conditions. Even those areas with authority to increase tax rates may face additional outmigration as higher property taxes become more of a motivation for leaving.

In 2017, Illinois tied with New Jersey in having the highest effective property tax rates of any state (https://wallethub.com/edu/states-with-the-highest-and-lowest-property-taxes/11585/). One reason for the high local property taxes is that Illinois ranks near the lowest in state support for local schools--26.0 percent compared with an average of 46.2 percent nationally--which places more burden on property taxes (http://nces.ed.gov/pubs2016/2016301.pdf).

Another contributing factor is that Illinois has the largest number of government units. Depending on local decision-making authority, Illinois had 6,963 independent governments (2012 Census of Governments) or more than 8,500 distinct units (Illinois Office of the Comptroller Data Warehouse). Creating a unit of government was relatively simple in the past, but removing it in many cases required the Illinois General Assembly to pass new legislation. After a unit of government is in place for many years, residents with vested interests in preserving it made passage of such legislation to reduce or remove it difficult. Thus, the number of governments increased, in spite of population and tax base declines in some areas.

In addition, state and federal governments impose a significant number of mandates, most of which are unfunded. So local governments must provide services in specific ways even though local residents did not request them. Furthermore, some mandates do not recognize technological advancements. Thus, local governments could possibly deliver services at less cost using alternative arrangements if the mandates did not exist. Because of these and other factors, spending for state and local services increased 23.8 percent between 1992 and 2012, after inflation (U.S. Census Bureau, Census of Government Finances, respective years).

Deteriorating fiscal conditions and uncertainty led to an increase in the number of people and businesses leaving Illinois for surrounding states. Increasingly, they cite higher taxes as a factor in their decisions to move (Yespen & Jackson, 2016). This outmigration has affected rural
areas especially. It has placed added pressure on local public finances as public officials struggle to maintain services such as high quality education or health necessary to stabilize or increase populations.

In 2015, Illinois Governor Bruce Rauner created the Task Force on Governmental Consolidation and Unfunded Mandates, chaired by Lt. Governor Sanguinetti. It was created to find ways to eliminate unnecessary mandates, encourage modernization of local governments, and slow the rising costs of providing local services. The Task Force submitted a final report in December 2015, with 27 recommendations for statutory and policy changes. Many recommendations have become law allowing governmental units such as DuPage County, Evanston, and others to make structural changes in public service delivery arrangements. Groups in other areas of Illinois are considering ways to use the changes (https://www2.illinois.gov/ltg/issues/localgovernments/documents/local%20government%20consolidation%20and%20unfunded%20mandates%20task%20force%20final%20report.pdf).

**Special Issues in Rural Areas**

Rural (nonmetropolitan)¹ areas face especially difficult issues due to past population declines and tax base erosion. For example, 38 rural counties in Illinois had more residents in 1900 than in 2010. More recently, 57 rural counties lost population between 1990 and 2010, with 17 counties losing more than 10 percent of their populations in that period. Four counties lost 20 percent or more.

Detailed population projections for Illinois counties by the Illinois Department of Public Health (Figure 1) show that similar trends are likely during the next decade, forcing local governments to collaborate in finding less expensive service delivery arrangements (https://www2.illinois.gov/sites/hfsrb/inventoriesdata/documents/population_projections_report_final_2014.pdf).

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¹ In this analysis, rural means counties not classified as Metropolitan.
Figure 1. Population Estimates and Projections by County, 2010-2025

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<td>11,257</td>
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<td>17,699</td>
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<td>17,218</td>
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**Metropolitan Counties**

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<tr>
<th>County</th>
<th>2000</th>
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<th>2015</th>
<th>2020</th>
<th>2025</th>
<th>Change</th>
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15
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<td>53,015</td>
<td>55,970</td>
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<td>110,757</td>
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</table>


According to IDPH projections, 52 rural counties are likely to face population declines (Figure 1) between 2010 and 2015 and these numbers may not fully consider recent increases in population outmigration. The projected losses are double-digit in 13 counties. Continuation of these trends means that fewer, and older, taxpayers must bear the financial burden for public services. Small counties may no longer meet the threshold size to deliver some high quality public services and will have to consider options for new delivery approaches.
A noticeable shift in age distribution in the next decade adds to difficulties created by population changes. Statewide, residents over age 65, for example, will increase from 12.5 percent of the population in 2010 to 18.6 percent in 2025. The 70-74 age cohort will likely increase from 2.8 percent to 4.8 percent based on IDPH projections. Comparable estimates from an alternative source of projections (Woods and Poole) are that the 65 and older cohort will increase from 19.6 percent in 2015 to 24.0 percent in 2025 in rural areas, compared with 14.1 percent and 17.6 percent statewide (Woods & Poole Economics, 2015). Thus, rural areas will be affected more by the expected changes.

IDPH age-specific projections are available (Figure 2) for three age groups: under 20, 20-64 years, and 65 and older. These categories become more important in later discussions about changing needs for elementary and secondary education, fewer residents in the traditional workforce age, and retirees who may either leave the area or, in later years, require additional services such as increased health care or elderly-friendly housing.

Several experiences are common to rural counties (Figure 2). First, significant increases in proportion of elderly are projected, with increases of 40% or more in 32 counties. In some counties, the elderly (65 years and older) population will increase substantially and may represent as much as 30 percent of the population by 2025.

Second, expected declines of 25 percent or more in the working age population (20-64 years) are not unusual in rural counties. The result is fewer employed residents supporting larger numbers of elderly who may need additional public services. Some counties will also experience a significant drop in number of school age children which also has implications for future work forces.
Figure 2. Projected Percent Change in Population by Age, 2025*

<table>
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<tr>
<th>County Type</th>
<th>Total</th>
<th>Under 20</th>
<th>20-64</th>
<th>65+</th>
<th>% 65+ in 2025</th>
<th>Dependency Ratio, 2025**</th>
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<td>Nonmetropolitan Counties</td>
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<td></td>
<td></td>
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<td></td>
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<tr>
<td>Population Below 10,000</td>
<td>-7.4%</td>
<td>-16.4%</td>
<td>-13.6%</td>
<td>24.4%</td>
<td>24.6%</td>
<td>85.8%</td>
</tr>
<tr>
<td>Population 10,000-24,999</td>
<td>-5.4%</td>
<td>-13.8%</td>
<td>-12.0%</td>
<td>26.3%</td>
<td>24.3%</td>
<td>87.7%</td>
</tr>
<tr>
<td>Population 25,000-49,999</td>
<td>-2.8%</td>
<td>-9.2%</td>
<td>-8.6%</td>
<td>26.3%</td>
<td>22.0%</td>
<td>82.2%</td>
</tr>
<tr>
<td>Population 50,000+</td>
<td>-0.4%</td>
<td>-6.1%</td>
<td>-6.6%</td>
<td>31.8%</td>
<td>21.1%</td>
<td>81.5%</td>
</tr>
<tr>
<td>Metropolitan Counties</td>
<td>4.3%</td>
<td>-2.0%</td>
<td>-3.5%</td>
<td>58.9%</td>
<td>18.1%</td>
<td>61.3%</td>
</tr>
</tbody>
</table>

*Information on individual counties is available in the Local Government Efficiency Assessment Dashboard provided as a companion to this Guidebook. The Dashboard also includes total population levels by age group in 2025.

**Population under age 20 or over age 65, divided by the population ages 20-64.


Looming pension liabilities, another serious issue, are described next. Actuarial liabilities show the amounts required to pay the benefits for all active, retired, and surviving beneficiaries. These liabilities include factors such as life expectancy, salaries of employees, anticipated investment returns, and cost of living adjustments. Actuarial assets are the resources expected to be available to meet actuarial liabilities, including factors such as assumed investment returns. Unfunded liabilities are those pension liabilities that exceed actuarial assets of the fund.

Unfunded liabilities per participant measure anticipated pension burdens relative to the employment size of pension funds. The average downstate/suburban pension fund for firefighters had $472,674 in unfunded actuarial liabilities per active pension participant in 2016. In the average downstate/suburban police pension fund, there is an average of $435,580 in unfunded liabilities per participant.

Another measure of pension funding is the actuarial funding percent, or the ratio of actuarial assets to liabilities. The Government Finance Officers Association (GFOA) recommends that pensions be fully funded, i.e. actuarial assets equal to actuarial liabilities (http://gfoa.org/sustainable-funding-practices-defined-benefit-pensions-and-other-postemployment-benefits-opeb). Based on Federal regulations of large private-sector pensions, and on analyses by credit-rating agencies, the bare minimum acceptable pension funding ratio is 80% (Brainard & Zorn, 2012). The 80% ratio assumes that a fully funded pension might lose up
to 20% of its assets during an economic downturn so it is not intended to be set as a long-term goal (Miller, 2012).

Downstate/suburban fire pensions are, on average, only 56.5% funded. Likewise, the average downstate police pensions are 57.9% funded, with only slight variations by pension fund size. These pension plans are underfunded across the state and could place substantive fiscal pressure on communities when employees eventually retire.

**Figure 3. 2016 Pension Liabilities, Downstate/Suburban Police & Fire Funds**

<table>
<thead>
<tr>
<th>Size Category</th>
<th>Unfunded Liabilities Per Participant</th>
<th>Actuarial Funding Percent</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Fire</td>
<td>Police</td>
</tr>
<tr>
<td>Total, all Downstate/Suburban Pension Funds</td>
<td>$472,674</td>
<td>$435,580</td>
</tr>
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<td>Less than 10 active participants</td>
<td>$304,118</td>
<td>$415,666</td>
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<tr>
<td>10-49 participants</td>
<td>$389,949</td>
<td>$388,325</td>
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<tr>
<td>50-99 Participants</td>
<td>$538,636</td>
<td>$476,252</td>
</tr>
<tr>
<td>100+ Participants</td>
<td>$563,748</td>
<td>$479,034</td>
</tr>
</tbody>
</table>

Source: Illinois Department of Insurance, 2016. Data for individual downstate/suburban pension funds are available in the *Government Efficiency Assessment Dashboard* provided with this Guidebook.

The composition of public services needed will change in the next 10 years and, in many instances, local governments may see stagnant or declining local revenues, in constant dollars, as residents age. In this likely scenario, balancing budgets will force consideration of alternative ways to deliver services.

In rural counties, a governmental structure and delivery system suited for an earlier period with a larger population may now be outdated and relatively expensive in tax dollars. For reasons mentioned earlier, the government structure did not shrink commensurately with population and personnel costs increased over time with inflation and expansion of benefits. The result is high taxes and possibly higher expenditures than in larger governments with access to more expertise and shared technology. There are opportunities for collaboration or coordination in service delivery when duplicative agencies providing similar services are no longer needed. Quality of services provided can also be an issue with governments too small to take advantage of the latest technology.
### Figure 4. Number of Governments by County Type

<table>
<thead>
<tr>
<th>County Type</th>
<th>2002 Total Govts</th>
<th>2012 Total Govts</th>
<th>Change in Govts, 2002-2012</th>
<th>2012 Govts Per 1,000*</th>
<th>2025 Govts Per 1,000**</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nonmetropolitan Counties</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Population Below 10,000</td>
<td>266</td>
<td>285</td>
<td>19</td>
<td>3.28</td>
<td>3.54</td>
</tr>
<tr>
<td>Population 10,000-24,999</td>
<td>1,184</td>
<td>1,276</td>
<td>92</td>
<td>2.62</td>
<td>2.77</td>
</tr>
<tr>
<td>Population 25,000-49,999</td>
<td>1,151</td>
<td>1,224</td>
<td>73</td>
<td>2.13</td>
<td>2.20</td>
</tr>
<tr>
<td>Population 50,000+</td>
<td>585</td>
<td>626</td>
<td>41</td>
<td>1.19</td>
<td>1.19</td>
</tr>
<tr>
<td>Metropolitan Counties</td>
<td>3,323</td>
<td>3,552</td>
<td>229</td>
<td>0.32</td>
<td>0.31</td>
</tr>
</tbody>
</table>

Information on individual counties is in the *Local Government Efficiency Assessment Dashboard* provided as a companion to this Guidebook.

**Per 2012 Census of Governments and 2025 projections by IDPH


Even though 52 rural counties lost populations between 2000 and 2010, some rural counties still increased the number of local governments (8 rural counties reported decreases in number of governments) as noted in Figure 3. In some cases, additional special districts may have been formed when general purpose governments became too small to provide services individually and a higher government, such as a county or township, was not selected as an alternate way to deliver the services.

A consequence of many small independent governments is that they have fewer financing options so they rely more heavily on property taxes as the main financing method. This situation leads to higher effective property tax rates (property taxes as percent of median house value). A multivariate regression analysis shows that a more complex governmental structure with more special districts is significantly correlated with higher effective property tax rates.

Figure 4 shows estimated effective property tax rates for rural counties and in small counties with an average rate of 1.4 percent, residents will have paid 14 percent of their house value in property taxes after 10 years. Comparable information for each county is available at: [https://cgs.niu.edu/government-efficiency-assessment/index.shtml](https://cgs.niu.edu/government-efficiency-assessment/index.shtml).
### Figure 5. 2015 Estimated Effective Property Tax Rates by County & Spending per Resident by Government Type, 2012

<table>
<thead>
<tr>
<th>County Type</th>
<th>Estimated Effective Property Tax Rate, 2015*</th>
<th>Total Spending Per Resident, 2012</th>
<th>County</th>
<th>Cities, Towns, Villages</th>
<th>School District</th>
<th>Special Districts</th>
<th>Township</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nonmetropolitan Counties</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pop. Below 10,000</td>
<td>1.4%</td>
<td>$3,684</td>
<td>$744</td>
<td>$598</td>
<td>$1,442</td>
<td>$790</td>
<td>$110</td>
</tr>
<tr>
<td>Pop. 10,000-24,999</td>
<td>1.8%</td>
<td>3,688</td>
<td>573</td>
<td>789</td>
<td>1,681</td>
<td>527</td>
<td>118</td>
</tr>
<tr>
<td>Pop. 25,000-49,999</td>
<td>1.9%</td>
<td>3,686</td>
<td>511</td>
<td>938</td>
<td>1,675</td>
<td>414</td>
<td>148</td>
</tr>
<tr>
<td>Pop. 50,000+</td>
<td>2.0%</td>
<td>4,298</td>
<td>493</td>
<td>1,341</td>
<td>2,149</td>
<td>235</td>
<td>79</td>
</tr>
<tr>
<td>Metropolitan Counties</td>
<td></td>
<td>2.2%</td>
<td>5,448</td>
<td>553</td>
<td>1,674</td>
<td>2,245</td>
<td>930</td>
</tr>
</tbody>
</table>

*Median residential property tax payment divided by median home value.


Given expected changes in population size and composition, governments in some rural counties may become too small to support a full range of public services. This Guidebook and accompanying Dashboard can help local leaders analyze opportunities to collaborate, merge agencies or find other ways to adjust.

Likewise, even large governmental units may have opportunities to incorporate technology or other developments that reduce the costs of services. Combining several agencies or units providing similar or related services, sharing expensive specialized equipment, and joint purchasing arrangements, can reduce costs and lower tax burdens. Just as in a private business, shrinking markets (population) require finding alternative delivery methods to remain financially healthy.

The number of employees and spending by type of government are provided in Figure 5. Complete information on numbers of employees is not available from the Illinois Office of the Comptroller due to incomplete responses by local governments in certain years. So, the data are not always comparable. Census of Governments data can be used in comparisons with other agencies of similar size or in nearby locations, but the latest data are for 2012. Figures from the 2017 Census will be added when they become available in 2019. LEAP teams using this
Guidebook should carefully examine the data for their county and, if necessary, contact local government units to add missing data or make other adjustments.

Summary public employment data can provide general insights into how governmental agencies in a specific county compare with others of similar size. Services provided may differ among governments, making direct comparisons more difficult and imprecise. However, these comparisons can still be useful in an initial overview to identify potential areas for cost-savings or alternative approaches for service delivery to consider. Guidebook users can examine data on public employment for their county in the Government Efficiency Assessment Dashboard and then compare the information with other counties of similar size (Figure 6).

**Figure 6. Countywide FTEs by County Type**

<table>
<thead>
<tr>
<th>County Type</th>
<th>Total FTEs in 2012</th>
<th>FTEs Per 1,000 County Residents</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total</td>
<td>General Purpose</td>
</tr>
<tr>
<td>Nonmetro Counties</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pop. Below 10,000</td>
<td>7,922</td>
<td>2,202</td>
</tr>
<tr>
<td>Pop. 10,000-24,999</td>
<td>40,938</td>
<td>11,126</td>
</tr>
<tr>
<td>Pop. 25,000-49,999</td>
<td>47,974</td>
<td>13,020</td>
</tr>
<tr>
<td>Pop. 50,000+</td>
<td>44,994</td>
<td>14,050</td>
</tr>
<tr>
<td>Metro Counties</td>
<td>861,280</td>
<td>252,066</td>
</tr>
</tbody>
</table>


**Modernization Efforts**

This Guidebook provides resources to facilitate a planning activity that helps local public officials modernize their service delivery system. The materials presented can help local leaders launch a Local Efficiency Assessment Planning (LEAP) process in their communities. The intent is to examine population projections and then calculate the availability of resources to meet the services they are likely to need. The goal is to find ways for local agencies to collaborate better, reduce costs, and lessen the reliance on what could be a stagnant or shrinking property tax base.

The main source of revenue and expenditure information is from local records and audits provided to the Illinois Office of the Comptroller and the Census of Governments (F-28 form). Comparable information for averages of other governments of similar size and types is provided in the data base.
Illinois is not alone in addressing the socioeconomic changes and several states are working to modernize their systems for delivering local public services, especially in declining rural areas that have lagged behind metro areas in economic and financial resources. In some instances, these initiatives involve attempts to reduce the numbers of governments directly through legislation (Indiana), while other more successful attempts have guided local leaders with incentives to find ways to reduce costs (Ohio and New York). The ultimate goal in most cases has been to reduce property taxes. Following are examples that three states comparable to Illinois used to stimulate the modernization process.

**Wisconsin.** A 2012 review of fiscal and population trends facing local governments especially in more rural northern Wisconsin as part of a Wisconsin Futures Project ([https://www.wmc.org/programs/the-future-wisconsin-project](https://www.wmc.org/programs/the-future-wisconsin-project)), revealed that an aging population with outmigration of young adults would pressure local governments financially. An expected workforce shortage, especially in rural areas, would threaten the ability of these areas to continue providing high quality services for the elderly.

In addition, fewer school age students are expected in the future and if schools close, students will be required to travel longer distances. Since education contributes heavily to employment in many rural areas, school closings will adversely affect local economies. Likewise, continued population declines and pending retirements would threaten the high quality workforce needed to attract employers in the future.

These statewide discussions led municipalities, townships and counties to create the Local Government Institute of Wisconsin (LGIW) ([http://www.localgovinstitute.org/](http://www.localgovinstitute.org/)). It is designed to help local governments find more efficient ways to operate and identify new arrangements for delivering high quality public services to revitalize their economies. The initiative, financed mainly by associations of Wisconsin local governments, is an independent research and technical assistance agency that helps various agencies address local issues.
High on the list of best practices, and one that applies most closely to the situation in Illinois, are documented collaborations by local governments in service delivery published in 2014 (http://www.localgovinstitute.org/library/publications/id/100). While several years old, this publication illustrates the collaborative efforts used by local governments in Wisconsin, along with the outcomes. Similar efforts are suitable for local governments in Illinois.

The annual Journal of Service Sharing Best Practices compiled by the Office of Lt. Governor Sanguinetti is an Illinois version of this research and contains many examples of cost-savings through collaborations. The documented efforts include municipalities sharing specialized equipment such as used in fire protection, sharing IT arrangements and equipment, merging of school districts, and related efforts across Illinois.

In addition to researching best practices, the LGIW receives grants from State and Federal agencies to work on specific topic areas. The topics include health care, transportation, economic development, and other issues especially important to the future of rural areas and those that small populations are least likely to be able to afford. The LGIW also hosts annual summits to share research and best practices in various regions to guide local initiatives in other areas. The Wisconsin experience is especially important because it engages multiple state agencies in working on local issues by examining policies and funding alternatives that help each region. This effort provides backbone support for local initiatives.

Ohio. In an effort to inform local leaders about potential cost-savings from collaboration, resource sharing, and innovative service delivery arrangements, the Ohio State Auditor in 2011 launched a website (http://skinnyohio.org/) that provides detailed information regarding successful collaborations among local units of government in delivering services. The website has three themes: Think It (Get Ideas), See It (See Results), and Do It (Get Started). Each section helps users determine whether similar approaches could work in their government and how they can proceed to implement them.

The approach in Ohio has succeeded for several reasons. First, local officials and community leaders can find local cost-saving techniques to reduce the property taxes needed to deliver high quality local public services. No state government mandates are involved.

Second, it is a peer-learning approach where successful local governments share innovations to replicate elsewhere. In essence, it is an electronic learning community where
local leaders exchange ideas and interact with other governments experienced with similar approaches.

Third, the state provides financial incentives and awards for local governments that have successfully achieved cost-savings through collaborations, mergers, consolidations, or other approaches suited for their regions. These accomplishments help units of governments facilitate efforts in other locations.

While legal requirements and arrangements for service delivery differ by state, local officials and community leaders in Illinois can learn from the examples provided on *Skinnyohio.com* and the *Journal of Shared Service Best Practices* to find ways to modernize service delivery and reduce property taxes. Ultimately, the most difficult part of achieving positive outcomes from collaborative efforts or changes in delivery mechanisms involves organizing local partners and helping them see the larger picture. Potential future cost-savings must be worth the effort and overcome immediate resistance from existing agencies.

**New York.** The State of New York has supported efforts by local governments to streamline service delivery since the early 2000s with considerable success ([https://www.osc.state.ny.us/localgov/pubs/research/sharedservices.pdf](https://www.osc.state.ny.us/localgov/pubs/research/sharedservices.pdf)). An effective technique includes competitive cash awards for those local governments with proposals to reduce property taxes. One example involves counties aggressively working with municipalities, school districts and other local governments to collaborate and/or share services, sometimes merging governmental units ([http://www.co.dutchess.ny.us/CountyGov/Departments/Planning/22268.htm](http://www.co.dutchess.ny.us/CountyGov/Departments/Planning/22268.htm)).

The impetus for these projects rests with individual local governments. The Duchess County Government, for example, administers a competitive grant program to encourage innovation and modernization efforts by local groups leading to property tax reductions. Thus, local officials and community leaders have a direct incentive to explore ways to streamline delivery of services in the face of adverse population and economic projections. In some years, the grants are specific to certain services, such as law enforcement, land use/development, or
health care to focus collaboration efforts on areas with special potential or of particular concern. In other cases, the grants are more general.

While Illinois does not currently offer financial incentives for local streamlining efforts, local public officials and community leaders have a self-interest for several important reasons. First, taking advantage of technological advances, transportation, and other improvements can provide the same or higher quality services at lower costs. In some instances, changing arrangements for delivering services may mean higher quality services. Second, as shown earlier, population and economic forecasts for many rural counties make it advantageous to address the issues now before they become crises in the future. Plus, a modernization process is likely to take several years to implement.

Third, the recently passed $10,000 cap for State and Local Tax (SALT) deductions on Federal income taxes places more immediate pressure on local governments to find alternative revenue sources, especially in states like Illinois with high effective property taxes. This legislation comes at a time of decreasing financial support from the state government and rising pension costs. While one financing approach may involve shifting to other revenue sources such as user charges and fees, finding cost-savings through collaboration, service sharing, and mergers will be crucial in the near future.

The premise behind the LEAP materials is that local officials want to provide high quality public services in the future even in the face of unfavorable trends. Accomplishing this objective requires an evaluation of current services and delivery methods plus an understanding of expected costs for services and projected revenues. Following the LEAP process may be difficult at times but can avoid much more difficult fiscal issues in the future.

The LEAP materials do not suggest a standardized approach to service delivery nor do they target specific types of governments for reduction or elimination. All decisions about service delivery arrangements must be local due to unique needs, resources and interests in each area. Since small units of government do not always have sufficient resources or expertise to
conduct a sophisticated analysis, options for additional assistance on specific issues are presented.

Cost reductions can occur at many levels. In some cases, it may be possible to merge two units or agencies with overlapping responsibilities. For example, basic functions, such as human resource management, accounting, information technology, dispatching, equipment and building maintenance, or purchasing operations could be merged into a central unit. This collaboration can occur not only within a single governmental unit, but also with neighboring governments or by shifting to a higher level of government. Each alternative must be evaluated on a case-by-case basis.

Several important issues arise in modifying the delivery system or approaches. First, it is crucial to recognize that quality of services delivered may be associated with spending levels so reducing spending may not always be the deciding factor. Thus, comparisons between two governments or service delivery frameworks must include discussions of the desired service quality. In this regard, the only goal of the modernization effort is to provide desired level and quality of service most efficiently.

Second, efficiency improvements in service delivery arrangements can happen at two levels—within single agencies or units of government or with collaborations among units, as in joint purchasing arrangements. Not to be overlooked, however, are opportunities to collaborate with a neighboring county, township or municipality. In other cases, it may be less costly, especially for small services, to contract with a private vendor for services that fluctuate in demand. In this way, a governmental unit maintains full-service capacity only when needed.

At best, this Guidebook offers a framework for examining future public service demands and then determining how resources available at that time can provide the levels and types of services desired. Resources available to help local planning efforts are provided at various places. In the end, however, local decisions must drive the effort to obtain desired results.

**Planning Process for Modernization**

In trying to find efficiencies, local officials usually have two options, both of which can lead to cost-reductions but take decidedly different approaches.
**Short-term Mergers or Consolidations.** Some governments target seemingly obvious potential cost-savings such as merging a small and large governmental unit with the same, or closely similar, responsibilities for services. Merging these units reduces the number of governments and may make decisions about financing and delivery more transparent. This approach risks resistance by employees in the governmental unit targeted for elimination. In effect, it imposes a pre-determined external decision with limited input into alternatives by those affected. Taking this narrow approach also may miss other opportunities to plan seriously for future changes in services important in years to come.

At the same time, a targeted approach can reach the desired outcomes relatively quickly, if approved by residents. Recent state legislation provides more opportunities for counties, townships and municipalities to merge governments. These decisions involve comparing the current costs (or spending) for services by each agency or government with projected costs if the agencies merged. Disagreements arise over how the quality of services delivered will change and how, or which, residents will be affected. Potential cost-savings are likely to be challenged and decisions may be influenced by which personnel are displaced or relocated to other positions. The decisions require detailed and comparable costs in each agency obtained from credible sources such as audits.

School districts are usually one of the most directly affected governmental units in population declines and trigger efforts to merge or consolidate districts. Expected population changes will affect rural districts even more in the future. The Illinois State Board of Education has a program to assist school districts contemplating mergers ([https://www.isbe.net/Pages/School-District-Reorganization.aspx](https://www.isbe.net/Pages/School-District-Reorganization.aspx)). Funds are available for districts to conduct feasibility studies that examine potential benefits of merging several districts.

School districts provide clearly defined services not duplicated by other units of government so they operate somewhat independently. However, in general, just selecting several units of government to merge may pose two significant difficulties. First, agencies targeted for elimination often resist these efforts and mount a strong defense. Second, the effort can miss
opportunities to examine service needs in the future and ways to introduce efficiencies on a broader scale.

**Local Efficiency Assessment Plan (LEAP).** A broader, and potentially more useful, approach takes a longer perspective by estimating expected changes in service demands in the next five to 10 years and then agreeing on the most effective and efficient delivery system. This county-wide team effort combines an efficiency assessment with planning for future service needs, something that local governments may not have done county-wide in recent years. A longer-term planning initiative may offer several advantages.

This approach does not initially target specific governmental units to eliminate; rather, it asks team members in the assessment process to find ways to reduce costs in delivering the same or better services. A focused local assessment and planning effort incorporates the knowledge and experience of public employees, residents and local officials as they collectively seek ways to reduce costs without pre-determined decisions. In other words, LEAP team members have a common objective—deliver a high quality of service in the future at the lowest costs. The team then makes recommendations to a governing board or appropriate officials regarding strategies.

The current Guidebook uses a planning process (Figure 7) with six steps:

*One.* Form a local efficiency assessment program team (LEAP);

*Two.* Examine projections for size and composition of population (demographics) in 2025;

*Three.* Determine tax bases, revenues, and fiscal capacity available (economics);

*Four.* Identify/evaluate needs (and costs) for specific services based on projected population;

*Five.* Design a local strategy/plan to fund the service goals in 2025; and

*Six.* Review strategies, techniques and powers in the *Illinois Revised Statutes* to implement the proposed action plan especially when it involves realigning service delivery arrangements.

The Guidebook also provides references to other areas in Illinois with successful cost-savings plans. Officials in these areas can share experiences and/or provide insights into best practices. The important point is that local groups drive the LEAP process and it operates at the discretion of local officials, community leaders and residents.
Each step in the LEAP process is described in more detail next. To effectively use this approach, a county or other local government creates a LEAP team to undertake each step and report on the outcomes. The LEAP team should represent all sectors of the community including residents, government and business interests because its greatest successes will come from innovative ideas shared by those delivering and receiving the services. The planning process must be bipartisan with engaged members well-informed about the workings of agencies delivering local services and with credibility on these issues in the community.

**Figure 7. Governmental Modernization Planning Process**

If independent assessment or guidance is necessary to help facilitate the local decision-making process, the NIU Center for Governmental Studies or a similar agency at other institutions of higher education can help the LEAP team negotiate the various steps in the overall activity. The outcome of this efficiency planning process should be recommendations about cost-saving strategies or areas to examine further—such as how the governmental units can proceed in preparing to meet future service demands. The process starts with expected demands for service and then finds suitable delivery arrangements. Representatives of agencies currently delivering the services can recommend effective ways to proceed.
**Step One. Estimate Population Changes and Age Distribution**

This Guidebook uses county-wide information because in rural areas county governments are best suited to help other local governments rearrange options for delivering local services. Likewise, as small municipalities, townships or special districts shrink in population county governments can gain economies of scale by providing some services, especially those with high fixed costs that can be spread over larger populations. Also true, however, is that some counties may reach the size where they have to consider mergers with agencies in neighboring counties. This is especially true in less populated rural areas where small governments face serious difficulties reaching the threshold size to provide essential public services. The LEAP Dashboard also offers data at municipal and township levels to inform the LEAP process in greater detail.

The LEAP team can begin by examining population projections for a county to determine likely shifts in demands for services. Population projections use several methods, ranging from simple straight-line extrapolations to sophisticated projection methods. Cohort projection estimates are readily available from the Illinois Department of Public Health (IDPH) for total numbers of residents and by age cohort to help users understand how population trends will affect future needs for services. ([https://www.illinois.gov/sites/hfsrb/InventoriesData/Documents/Population_Projections_Report_Final_2014.pdf](https://www.illinois.gov/sites/hfsrb/InventoriesData/Documents/Population_Projections_Report_Final_2014.pdf)).

Especially important is for the LEAP team to examine population changes by age cohort since significant growth in elderly groups will require associated changes in services. The LEAP dashboard includes a population projections section with total population levels by county in 2025 for three age groups: under age 20, ages 20-64, and 65 and older ([https://cgs.niu.edu/government-efficiency-assessment/index.shtml](https://cgs.niu.edu/government-efficiency-assessment/index.shtml)). These increases are a natural outcome of the Baby Boom Generation that has now entered retirement age. Many counties will need more services for the elderly and will possibly have less demand for elementary and secondary schools. The IDPH population projections in the LEAP dashboard will help the LEAP team determine adjustments needed in services and whether current delivery
arrangements are best-suited. It may also help to examine expected trends on a regional basis since neighboring areas may experience similar trends and be open to collaboration.

**Potential Questions to Guide LEAP Discussions.** The LEAP team can raise several key issues in discussing future needs for services. Following are examples:

1. **What is the current capacity to provide services for elderly residents in the future and are they adequate?**
2. **What are current expenditures for these services and do they adequately support the level of services desired?**
3. **How will projected increases in demand affect current personnel and budgets? Will current personnel retire in the next five-10 years? How will that affect costs?**
   *Does the budget allow for growth?*
4. **Will resources be freed-up if the number of elementary and secondary students declines? If so, can these resources serve other uses?**
5. **Which public agencies are responsible for providing these services? Do they have an up to date strategic plan for moving ahead in the next several years?**
6. **Are there any readily available ways to reallocate responsibilities for services with collaborations among agencies?**

Next, it will be important for LEAP team members to have informed estimates of the costs to provide specific services needed. Current managers of agencies providing the services can make estimates based on expected personnel, pension and operating costs, plus possible additional needs for services based on projections. Estimates incorporating both local management experiences and industry standards are useful. Some services have guides provided by professional associations such as the International City and County Management Association (ICMA) or the Government Finance Officers Association (GFOA). These comparisons will be useful in evaluating local practices.
Step Two. Assess Adequacy of Local Resources

Determining the adequacy of local resources is essential to decisions about future services. This evaluation requires an assessment of major revenue sources as well as speculation about changes in the next five-10. Agency heads can make rough estimates by extrapolating past trends adjusted for local changes such as business expansions or closings expected in the near future.

This process may seem difficult in some cases but information and technical assistance are available from professional groups or private businesses such as Forecast5 Analytics (https://www.forecast5analytics.com/) to help with both projections of future costs and resource management decisions. These groups regularly work with governmental units to manage finances, make projections, and help with local decisions. Likewise, local financial managers can project likely scenarios to estimate future expenditures.

Accurate cost estimates are key in LEAP discussions. Equally important, though, is to examine how services are currently delivered. Are there opportunities to reduce costs using the latest technologies? If the current level and delivery of services are appropriate, then users can begin with an examination of how the fiscal resources (tax base and other revenues) will change in the future given local population projections.

Revenue and expenditure information is provided in the Local Government Efficiency Assessment Dashboard for each type of government. This information can be viewed in many formats including raw data or in processed form such percentage distribution or components of spending, e.g. personnel services and other categories. The Dashboard also provides an analysis to compare a government with others or averages of similar governments of similar size.

The Local Government Efficiency Assessment Dashboard includes information on the following subjects for counties, municipalities, townships, school districts, and pension funds:

- **Interactive Forecasts (Countywide summaries, municipalities, or townships):**
  Forecasts how total expenditures and property tax extensions per resident would change between 2012 and 2025 at various growth rates/rates of decline. Projections are based on user specifications. For context, this page also includes information on the composition of expenditures within the selected jurisdiction.
- **Government Counts:** Compares countywide counts of governments per 1,000 residents. This includes municipalities, townships, school districts, and other special districts (i.e. not school districts; e.g., fire protection districts).

- **Population Projections:** Views projections by the Illinois Department of Public Health for population in all Illinois counties, including the ratio of working-age adults to the dependent population of school-age or retirement-age.

- **Property Tax Status:** Compares effective property tax rates, share of property taxes levied from special districts, and property taxes levied by tax rate limits.

- **Revenue Structure:** Compares the composition of revenue by source for counties, municipalities, and townships. This includes items such as reliance on property tax, share of revenue from State aid, and share of revenue from charges.

- **Personnel Costs:** Compares the share of current (non-capital) expenditures that are spent on wages and salaries.

- **Debt:** Compares levels of long-term debt relative to size in population and total revenue.

- **Spending:** Compares expenditures by government type and by purpose.

- **Employment:** Compares counts of full-time equivalent employees per 1,000 residents by type of government countywide.

- **School District Personnel:** Compares employee/retiree counts and average salaries/retirement benefits in school districts.

- **Spending Per Pupil:** Compares operational expenditures per pupil in school districts.

- **Fire Pension Summary:** Compares trends in number of pensioners, active participants, and actuarial funding levels for Downstate and Suburban fire pension funds.

- **Police Pension Summary:** Compares trends in number of pensioners, active participants, and actuarial funding levels for Downstate and Suburban fire pension funds.

**Questions to Guide LEAP Discussions.** The LEAP team can frame discussions around the following questions:

1. *What are the projections for property taxes, user fees, and other revenues used to finance services under consideration? Are any funds currently at the tax rate limits?*

2. *Could additional user charges or fees cover the costs of services?*
3. How do current tax rates compare with surrounding counties and is there authority to increase them or raise funds in other ways?

4. Could other revenue sources replace or reduce the pressures on property taxes?

5. Can technology reduce costs? What are major obstacles?

On the other hand, if current services are not adequate or changes are needed, then budget adjustments can be considered to generate future revenues. These discussions can be held jointly with local government finance committees working with other personnel to prepare budgets and financial documents.

Small counties often have insufficient resources to employ an industrial engineer charged with identifying duplication of efforts and possible cost-savings. However, serious discussions with agency personnel and managers about ideas for positive changes may offer opportunities for efficiencies.

After the desired levels of future services and adequacy of the current budget have been agreed upon in LEAP discussions, attention turns to projecting revenues in out-years such as 2025. The projection methods can be as informal or as precise as needed for the LEAP team to have confidence that they can identify opportunities for cost-sharing arrangements, redesign of service delivery, or other ways to provide the same or higher quality of service at less cost. Depending on local resources available, forecasts from an outside agency can be used.

Special attention paid to basic revenue-generating items such as property tax and sales tax bases is important because they represent key resources in the future. For example, the income tax sharing program distributes funds to municipalities based on number of residents, as does the Motor Fuel Tax (MFT) program for some governments. Population declines may directly reduce state income tax sharing for municipalities or, in counties, MFT funds are distributed by number of registered vehicles, closely linked with population.

Projecting Equalized Assessed Value in a changing area is difficult but discussions with realtors, business leaders and other informed residents can offer insights into likely changes. The
same is true with sales taxes and user charges. While even informed local estimates may be imprecise, they nevertheless can provide insights regarding basic directions and changes in basic revenue generating instruments.

A noted previously, commercial services provide projections of population and finances to help guide local decisions about levels and types of services in 2025. These groups can link demographic changes in both revenues generated and costs of services to possible shortfalls or surpluses in the out-years. Projections available from professional associations also may be useful in local analyses and several examples of information sources such as the GFOA are provided in Appendix 2.

Discussions with local personnel managing the services, many of whom are active in professional meetings and education programs, can guide the LEAP team decisions. It is important that LEAP team members are confident that they understand the resources available compared with the expected costs of providing desired levels of services. The current capacity of agencies to provide the services is examined next.

**Step Three. Examine Current Arrangements for Delivering Services**

The third step in the LEAP process examines current service delivery arrangements in light of projected needs and resources available. The important point is to start discussions about opportunities to reduce current costs to accommodate changes in service demands and to obtain agreement on the expected outcomes. Whether this situation suggests changes in numbers or types of governments, or modifications within current agencies, depends completely on local circumstances and preferences. More important at this point is to identify potential collaborations that could reduce costs while maintaining high quality services for future residents. They can involve intergovernmental agreements, personnel sharing, centralizing common functions, merging several units with common responsibility and other approaches. There is an opportunity here to find innovative and creative approaches that pay large dividends for future taxpayers.

Because potential cost savings may involve neighboring governments, the LEAP database allows users to compare other governments. Even a brief examination of limited data may prompt the LEAP team to contact neighboring governments to determine how they provide
the service at lower cost. Or, perhaps whether they are interested in collaborating and providing the service regionally at lower cost. This may be an opportunity to host regional summits.

**Questions to Guide LEAP Discussions:**

1. **How have current budgets for specific agencies changed over time? Are they currently adequate?**

2. **What will be the future deficiencies or surpluses? How do the levels of spending compare with agencies in other governmental units?**

3. **Can collaboration reduce duplication of services or activities?**

4. **Which services are mandated or could be reduced/eliminated at local discretion? Are current resources used at capacity?**

5. **Do current service levels meet professional standards? If not, what is needed?**

6. **Other potential ways to reduce costs without reducing the quality of services provided?**

Given population and finance projections, LEAP team discussions and deliberations with agency managers can identify opportunities to adjust or rearrange service delivery on a broader scale. The LEAP team can also review opportunities for better-coordinated performance of specific tasks services by using technology more effectively. For instance, could one human resources department serve several agencies in the local government? Could dispatching functions be centralized in a small rural county? Are cost-savings on specialized equipment for fire protection or road maintenance possible if shared, and financed collectively, by several units of government?

Since implementing changes in arrangements for delivering local services takes time, it is important to examine other opportunities to provide services, possibly involving working with other governmental agencies, even in neighboring counties, performing similar activities. Opportunities for joint purchases or sharing resources may provide for cost-savings or improve quality of services. Intergovernmental agreements, contracting for services, and other arrangements to gain capacity in peak periods, while still being cost-effective during the off-season, may be worth considering. Current employees and administrators can provide useful insights if they are given a target regarding costs.
The LEAP team can identify duplications among various agencies in delivering these services using a worksheet such as shown in Figure 5. Each agency can identify functions it provides so the LEAP team can identify overlaps and possible actions. A more complete worksheet is available in Appendix 4 and the LEAP team can tailor the data collection to local needs and opportunities by working with managers of local agencies or departments.

**Figure 5. Sample Worksheet for Activities with Potential to Share Services**

<table>
<thead>
<tr>
<th>Activity or function</th>
<th>Performed or contracted by</th>
<th>Shares service with another government</th>
<th>Doesn’t apply to govt</th>
<th>Cost to perform (if applied)</th>
<th>Knowledge/Skills/Training Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>Human Resource Management</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Task 1.</td>
<td></td>
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<tr>
<td>Task 2.</td>
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<tr>
<td>Task 3.</td>
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<tr>
<td>Manage contracts</td>
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<tr>
<td>Task 1.</td>
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<td>Task 3.</td>
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<tr>
<td>Building Maintenance</td>
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<tr>
<td>Task 1.</td>
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<td>Task 3.</td>
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</tbody>
</table>

*Complete worksheet included in Appendix 4.

Steps One and Two assessed the expected adequacy of revenues for future demands. If population changes and projections of current resources do not match, there is strong justification for examining other ways to deliver services. Also, examining other arrangements to generate cost-savings with collaborations or cost-sharing agreements among agencies either within the same government, or with other governments, and/or mergers of operations is beneficial.
A reasonable place to start is to compare the current governmental structure in the area with other counties that have lower costs. Number of governments and types by county are provided on the Dashboard. Does a specific county have more or fewer agencies for delivering services than other counties of comparable size? If so, it is worth examining arrangements used in these counties to determine the effects on services and costs.

Numbers of governments per 10,000 residents in rural counties across Illinois show relatively wide variations (Figure 3) for several reasons. Less populated counties usually have more governments per 10,000 residents due to threshold sizes needed to serve even a small number of residents. In these instances, several adjacent small counties can collaborate to reach sufficient size to provide high quality services at an affordable cost.

Detailed comparisons of number of governments per 10,000 residents per county from the 2012 Census of Governments are available at [https://cgs.niu.edu/government-efficiency-assessment/index.shtml](https://cgs.niu.edu/government-efficiency-assessment/index.shtml). Information from the 2017 Census available in 2019 will update the analyses. Alternately, limited but more recent, information on specific governments is available in the Illinois Office of the Comptroller (IOC) data warehouse ([http://warehouse.illinoiscomptroller.com/](http://warehouse.illinoiscomptroller.com/)). The LEAP team can download these comparisons and compare them with the structure in its county. Alternatively, the team can contact CGS or another agency familiar with the data to assist with comparisons. In either case, however, these comparisons provide only broad insights into a need for more in-depth analyses.

If a funding shortfall is expected based on analyses in Steps 1 and 2, a possibility may be to realign existing governmental units and readjust their missions and scopes of work. Depending on when they started and whether they have kept pace with technological advances, there may be ways to collaborate in service delivery and eliminate duplication of effort without affecting quality or amount of services provided. This process may free employees for other activities that enhance the overall levels of service. It does not necessarily mean eliminating personnel; rather, a better deployment of staff may benefit both the local treasury and residents.

It is especially important to document and monitor levels and/or quality of services delivered since similar governments have wide variations. More detailed information is sometimes available by contacting peer governments, examining professional ratings of service, or contacting professional sources (See Appendix 2).
Consequently, the current governmental structure is only a reference point to suggest possible places to start deliberations about efficiency enhancements. The end game is for the LEAP team to encourage representatives from departments providing similar or related services and identify ways how they can collaborate or reduce costs. The *Journal of Shared Services Best Practices* provides contact information if other agencies have undertaken similar collaborative efforts.

Other possible examples, described earlier, include a 2014 study of *Local Government Collaborations in Wisconsin*, and some examples may apply to Illinois ([http://www.localgovinstitute.org/portals/0/documents/news/CaseStudies1212-Final_0.pdf](http://www.localgovinstitute.org/portals/0/documents/news/CaseStudies1212-Final_0.pdf)). The *skinnyohio.org* website also contains collaborations and cost-savings by Ohio local governments. This website has detailed information about results from collaborative efforts as well as procedures used. It provides contact information for those involved in the practices. The Ohio website also contains active discussions among practitioners and interested groups from which counterparts in Illinois can learn what worked.

Since high quality services with potential cost savings are the desired outcomes of LEAP team deliberations, identifying these opportunities requires commitment by all concerned plus the authority to make local adjustments. Realigning the services provided by existing government units does not necessarily mean discharging employees especially if they are reassigned to other positions as part of planning for future services. The employees may need additional training but the transfer may also offer opportunities for career advancement.

Potential cost-savings are the heart of the efficiency analyses but they will encounter resistance especially when perceived cost-savings will not materialize for several years. Depending on local data available, asking an independent agency to review the figures generated by local personnel may add credibility to the findings. A reviewing agency, internal or external, can independently access accurate and detailed data about expenditures, revenues, costs, and other financial items. Much of the information is available in local audits. However, the group making or verifying these comparisons must be thoroughly familiar with the financial information to recognize potential cost-savings especially if governments in the county use different accounting systems. Also important is that those working in the agencies have an opportunity to weigh-in on the information and be part of the solution.
Step Four. Estimate Actual Costs (Needs) For Services

The next step involves planning for the facilities, personnel and resources needed to deliver the quality of services desired in 2025. Local personnel currently engaged in delivering the services have access to the necessary information about appropriate quality standards, levels of service, and related issues. The LEAP team can review these figures and extrapolate expected costs. This process includes both revenues available in the future and adjustments, if any, in structure for delivering services. Pensions are a growing share of the costs for services so must be addressed in discussions. Collaborations and sharing specialized expertise can free resources to meet the pension obligations.

To help the LEAP team more easily identify needed pension expenditures, the Guidebook and Local Government Efficiency Assessment Dashboard contain detailed information on the suburban and downstate pension contributions by agency. LEAP team members can compare expenditures in their counties with neighboring governments or averages for pension funds of similar size. They can then evaluate the impacts on pension expenditures of governmental mergers or collaborative arrangements that reduce personnel costs.

Shrinking populations often result in relatively high administrative costs that sometimes are reduced with mergers, consolidations, or intergovernmental agreements. Therefore, LEAP teams should determine the relative importance of administrative costs in their counties compared with other governmental units using the LEAP database. This data will support further discussions by the LEAP team and help identify possibly ways to reduce costs. Again, the intent of the database is solely to facilitate local decisions about the most suitable ways to proceed in the future, given local objectives. No industry standards are provided for the proportion of expenditures for administration needed to deliver appropriate levels of service. That decision is local.

Based on information from the database regarding spending, Step Four is an appropriate time to review desired future levels of services and how to finance them.
The LEAP team can ask questions such as:

1. Which, if any, services are mandated by the Federal or State government?

2. Are some local option services obsolete or unnecessary due to changes in populations or technology? Or could they be delivered in different ways? What will be the cost-savings or effects on quality of services provided?

3. Will new services be needed if the population composition changes? If so, which agency or unit is best suited to provide the service and what levels will provide it?

4. What are the main obstacles to implementing an alternative delivery approach? What approaches will overcome these obstacles? What are the costs?

Addressing these types of questions can lead to decisions about quality and efficiency in providing services. The ultimate objective in the overall LEAP team effort is to identify what is viable and reasonable in the next several years.

Step Five. Design Local Strategy/Plan to Support 2025 Service Goals

Thus far, the LEAP team has collected information about possible future demands for services, current methods of delivering them and possible collaborations, and likely revenues available to finance them. The LEAP team, at this time, should have some strategies and directions that could accomplish agreed-on objectives.

Step Five is the most difficult, but also the most important, component of the efficiency assessment process because it prepares strategies or an action plan to achieve desired service quality and cost-savings. Some outcomes may require agencies to form teams to find new ways to deliver services and thereby how to adjust their operating procedures or practices with realized savings applied elsewhere.

In other cases, opportunities may exist to merge governmental agencies or operating units, but these approaches sometimes require a referendum or other action by voters (see Appendix 3 for statutory requirements). While these efforts can be challenging, the LEAP team now has the information to put before voters or, through other required processes, decide on appropriate local strategies, and then submit an action plan for the next several years to complete
the modernization process. Streamlining a delivery system can take several years even when based on a thought-out process that incorporates the best ideas of those actively engaged in delivering services.

There is no set procedure or format for designing a successful action plan and the best approach is the one that works. However, it is important that defined goals are understood, and agreed-upon or accepted, by participants to maintain a common focus in the deliberations. This is especially important in communicating regularly to the public so they understand the process and intended outcomes and are not confused by misconceptions or misunderstandings, especially when voter approvals are needed.

**Step Six. Review Techniques and Verify Authority**

Creating an action plan with strategies requires local agencies, especially non-Home Rule governments, to have authority in the *Illinois Revised Statutes* for specific actions. The complexity of local governments in Illinois can be confusing in selecting viable ways to proceed. Fortunately, the Governor’s Task Force on Government Consolidation and Unfunded Mandates compiled materials regarding the statutes and administrative rules for organizing and dissolving local governments. The information provided is essential in determining necessary options and procedures, especially if changes in the governmental structure are under consideration.

In addition, the Commission’s recommendations passed into law eliminated or significantly reduced impediments to changing governmental structure while still maintaining local autonomy and discretion. Appendix 3 lists these changes to the Statutes for easy reference as needed.

**Summary and Ways to Proceed**

A continuation of past population trends and projections in the next decade shows that many rural areas in Illinois will face population declines with an increase in elderly populations that will create a need for a different combination of public services. Past and expected future population declines suggest that the current system of delivering services with smaller populations may need adjustments to find more efficiencies and reduce property tax rates. Lower
property taxes are especially important in light of the recent cap on SALT deductions in Federal income taxes. These measures will be essential to stemming population out-migrations.

This Guidebook suggests procedures and strategies for local officials to use in working with taxpayers and public employees on ways to provide high quality public services in 2025, under different finances and demands for services. There are no hard and fast recommendations for specific ways to proceed. The most effective results will depend on local initiatives and interests. In some cases, no changes may be necessary but, in other situations, future resources may not meet expected demands. Whatever the scenario, the Guidebook materials will help local officials design and implement strategies to accomplish local goals for future service delivery.

The LEAP team must communicate regularly with the public regarding a need for change and options under consideration. Whenever possible, residents should participate in decisions about strategies that can improve the ability of local governments to deliver public services. Likewise, local public officials learn from actions taken by other agencies as well as collaborating with neighboring government on more efficient ways to deliver high quality services.
Appendix 1. Academic and Professional Resources


The National Association of Counties (NACo) provides detailed information on county governments to facilitate comparisons of issues and trends. See the NACo Futures Lab at: [http://explorer.naco.org/](http://explorer.naco.org/)
Appendix 2. Financial and Staffing Ratios for Government Modernization

Following is a review of financial and staffing ratios proposed by professional associations representing government officials. Ratios are described by government subject area.

**General Fund** ([http://www.gfoa.org/fund-balance-guidelines-general-fund](http://www.gfoa.org/fund-balance-guidelines-general-fund)): The GFOA recommends maintaining an *unrestricted fund balance equal to no less than two months of regular general fund operating revenues or expenditures*, depending on which is more stable or consistent within each community. One-time revenues or expenditures should not be included in the calculation of the general fund ratio. Further, the GFOA recommends maintaining a structurally balanced budget, wherein recurring revenues meet recurring expenditures ([http://www.gfoa.org/achieving-structurally-balanced-budget](http://www.gfoa.org/achieving-structurally-balanced-budget)). Fund balances can be drawn down in financial downturns to maintain service delivery, and they can be replenished in times of economic expansion.

**Enterprise Funds (e.g., Solid Waste, Water Service)** ([http://www.gfoa.org/working-capital-targets-enterprise-funds](http://www.gfoa.org/working-capital-targets-enterprise-funds)): The GFOA recommends setting a working capital target wherein *total net assets can cover 90 days of operating expenses*. The minimum acceptable level is 45 days of working capital. The GFOA recommends that communities arrive at a customized working capital ratio that might exceed 90 days, depending on community needs and local revenue capacity. In summary, net assets equal to 45 days of operations is considered the bare minimum, 90 days is considered the standard, and the best practice is a locally-determined ratio above 90 days.

**General Staffing Levels** ([http://www.gfoa.org/effective-budgeting-salary-and-wages](http://www.gfoa.org/effective-budgeting-salary-and-wages)): The GFOA does not offer specific ratios for determining staffing patterns. However, it recommends using an *employee to population ratio compared to similar departments at similar or surrounding communities*. Alternately, some staffing needs can be met through use of volunteers, temporary or seasonal positions, and, to a degree, paying overtime for existing employees.

**Police Staffing** ([http://www.governing.com/topics/public-justice-safety/gov-cities-police-officers-hiring.html](http://www.governing.com/topics/public-justice-safety/gov-cities-police-officers-hiring.html)): According to a review by *Governing* magazine, *no industrywide standard exists for the recommended number of police officers communities should have relative to their*
Population ratios may not be reliable in communities with larger discrepancies in daytime and nighttime population. The U.S. Department of Justice, Office of Community Oriented Policing Services recommends that communities implement a performance-based staffing model, but this requires primary research and an evaluation of 911 calls to determine appropriate staffing levels (https://ric-zai-inc.com/Publications/cops-p246-pub.pdf).

For reference, below are the average number of full-time law enforcement employees per 1000 residents in Midwest cities, stratified by population size:

<table>
<thead>
<tr>
<th>Midwest Cities by Population Size</th>
<th>Average employees per 1,000 residents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>2.5</td>
</tr>
<tr>
<td>250,000+</td>
<td>3.7</td>
</tr>
<tr>
<td>100,000 - 249,999</td>
<td>2.0</td>
</tr>
<tr>
<td>50,000 - 99,999</td>
<td>1.8</td>
</tr>
<tr>
<td>25,000- 49,999</td>
<td>1.9</td>
</tr>
<tr>
<td>10,000-24,999</td>
<td>2.0</td>
</tr>
<tr>
<td>Less than 10,000</td>
<td>3.3</td>
</tr>
</tbody>
</table>


Fire Department Staffing: Similar to police departments, there is not an industry standard population ratio to recommend fire department staffing levels. However, the National Fire Protection Association (NFPA) collects data on career fire departments across the U.S. and publishes average staffing levels for communities of populations between 25,000 and 250,000, stratified by length of work week (http://www.nfpa.org/News-and-Research/Fire-statistics-and-reports/Fire-statistics/The-fire-service/Administration/US-fire-department-profile). For 2013 through 2015, the average fire department in the Midwest with a 40-45 hour workweek had 1.75 firefighters per 1,000 residents. In departments with workweeks of 46-51 hours, the average was 1.41 firefighters per 1,000. In fire departments with workweeks of 52-60 hours, the average was 1.43.

The NFPA also publishes a manual with the required number of staff to respond to various emergencies, such as a fire in a two-story house compared to a fire in a shopping mall (http://www.nfpa.org/codes-and-standards/all-codes-and-standards/list-of-codes-and-standards/detail?code=1710). This does not include a department-wide minimum staffing level, only the number of staff required for specific tasks.
Appendix 3. Statutes and Rules Governing Local Structure: Authorizing Statutes by Type of Government

Intergovernmental Cooperation Act

The Intergovernmental Cooperation Act (5 ILCS 220) has several general provisions for sharing services, as well as more specialized provisions for forming Joint Action Agencies to provide singular types of service. The general provisions and provisions for Joint Action Agencies are described below.

General provisions:

- Any special district (excluding school districts and community college districts) that is coterminous or entirely contained within a township may dissolve and transfer all functions to the township (5 ILCS 220/3.6). This requires a petition for merger, filed by the special district to the township, signed by at least 10% of voters in the township.
- Except where it is expressly prohibited by law, any one or more public agencies may contract with other public agencies to perform services (5 ILCS 220/5).
- Any county government can participate in an IGA with other agencies within the county’s territory (5 ILCS 220/9).
- Intergovernmental risk management agencies can be formed via IGA. These agencies can invest in equities if they have more than $5 million in assets and adopt a formal investment policy (5 ILCS 220/15).

Specialized Provisions (5 ILCS 220/3):

Joint Action Agencies (JAAs) can be formed via intergovernmental agreement to share services in the following areas:

- Water supply
- Waste management
- Sewer treatment
- Juvenile detention
- Floodwater management
- Flood prevention
In most of these service areas, JAAs can be formed via an IGA among any combination of municipalities, townships, counties, special districts, and state universities. The terms of withdrawal from the district by individual member governments, as well as the terms of dissolution for the district, must be determined within the IGA. An exception is juvenile detention agencies, which can only be formed by IGA among contiguous counties.

JAAs are governed by boards with one member representing each participating government (5 ILCS 220/3). Juvenile detention agencies are governed by the following three officials from each participating county: the Board Chair, the Sheriff, and the State’s Attorney. JAAs can establish Executive Committees consisting of municipal managers/administrators and other officials from participating governments.

All JAAs are tax exempt in the same manner as other local government agencies. The powers of each JAA are determined in the foundational IGA. They can include, but are not limited to, the following:

- Levy charges for service in the same manner as municipalities and other service agencies.
- Issue revenue bonds backed by charges for service, for capital projects related to that service (e.g. new garbage trucks paid for with bonds backed by residents’ solid waste fees).
- Issue general obligation bonds with referendum approval.
- Hold and acquire property.
- Write contracts for services and hire employees.
- Exercise eminent domain.

**General Assembly**

- In 2015, 25 ILCS 5/3.2. was enacted, prohibiting the creation of any new unit of local government during the years of 2016 through 2019. This provision includes the division of existing units, but excludes consolidation of existing units.
Municipalities

Powers (Ill. Const. 1979 Art. VII Sec. 6a);(65 ILCS 5)

- The corporate authorities of each municipality may provide for the taking of a municipal census, not more than once each year provided such census is conducted by the Federal government.

- *Home Rule Units:* Municipalities with a population of at least 25,000 automatically have home rule powers. These powers give local governments the ability to act autonomously.

- Smaller municipalities can achieve home rule status by the majority vote of their citizens at a local referendum.
  - In the referendum there must be the following: the officials can point to some specific reason why the increased powers would be beneficial to the community; the public trusts its government; and residents have been educated and informed about the reasons why their leaders seek home rule powers.

- Home rule units may exercise their powers in relation to public health, safety, morals and welfare for their community.
  - For example, home rule units may adopt regulations relating to contracts between landlord and tenant law.

- Home rule units in municipalities may regulate zoning and subdivisions.
  - Home rule units may zone landfill sites as well as they use standards similar to state environmental law.
  - They may plan and make procedural changes to subdivision zoning and planning, as long as these changes meet the equal protection laws set forth in the constitution.

- Home rule units may regulate personnel; enforce zoning, buildings and related codes on other governmental bodies.

- Home rule units may regulate taxation, elections, finances, debt and internal organization by adopting, altering or repealing forms of government provided by law.
• Home rule municipalities have a broad and general power to tax. Except where restricted by statute, a home rule municipality may impose any kind of tax it wishes—property tax, certain sales tax, motel/hotel tax, motor vehicle tax, tobacco products tax, wheel tax, gasoline tax and amusement tax.

• **Powers of Non-Home Rule Units**: Non-home rule units will continue to be governed by authority that they are given in the state statutes. Some of those powers include:
  
  o The power to make local improvements by special assessment, which may be exercised jointly with other local governments authorized by statute.
  
  o The power to adopt, alter or repeal their forms of government from among those forms provided by statute, if their citizens approve the change by referendum.
  
  o The power to conduct a referendum regarding officers who are central to its form of government. To set the salary of its officers and to determine the manner of their selection and terms.
  
  o The power to incur debt in any amount and in any manner allowed by the legislature.
  
  o Municipalities are also able to extend debt payments for debt from property taxes over a 40-year period.

**Counties**

Powers of Non-Home Rule Units 55 ILCS 5

• Counties (other than home rule units), can exercise only those powers expressly granted to them by the legislature.

• Or those which arise therefrom by necessary implication and counties are under no duty to perform acts not specifically authorized by statute or necessarily arising by implication from a statute.

• Counties have the power to furnish special services and improvements to limited areas within their geographic boundaries and to impose taxes only on those areas that benefit from the service furnished or improvement received.
Powers of Home Rule Units (IL Const. Art. VII. § 6 Illinois Constitution)
• A county with a chief executive officer elected by the electors of the county and any municipality which has a population of more than 25,000 are home rule units.
• Other municipalities may elect by referendum to become home rule units
• Except as limited by this Section, a home rule unit may exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of the public health, safety, morals and welfare; to license; to tax; and to incur debt.

Townships

Powers (60 ILCS 1/85-10 to 60 ILCS 1/85-20)
• By statute, Illinois townships are charged with three mandated 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
• A township may sue and be sued.
• A township may acquire (by purchase, gift, or legacy) and hold property, both real and personal, for the use of its inhabitants and may sell and convey that property.
• A township may finance the purchase of any real estate or personal property for public purpose under finance contracts providing for payment in installments over a period of time of not more than 20 years in the case of real estate and not more than 10 years in the case of personal property.
• A township may make all contracts necessary in the exercise of the township's powers.
• A township may establish reasonable fees for recreation and instructional programs sponsored by the township.
• The township board may either expend funds directly or may enter into any cooperative agreement or contract with any other governmental entity, not-for-profit Corporation,
non-profit community service association, or any for-profit business entity as provided in subsection.

- A special district may be merged into a township as provided in Section 3.6 of the Intergovernmental Cooperation Act.

- Public safety (including law enforcement, fire protection, and building code enforcement).

- A township may enact upon referendum environmental protection (including sewage disposal, sanitation, and pollution abatement).

- Public transportation (including transit systems, paratransit systems, and streets and roads).

- A township may provide library services.

- A township may provide social services for the poor and aged.

- A township is permitted to have development and retention of business, industrial, manufacturing, and tourist facilities within the township.

**Fire Protection Districts**

Powers (70 ILCS 705/6, 705/9 to 705/11e, 705/16 to 16.18)

- These districts may take the necessary steps to provide fire protection and rescue services.

- Districts may provide ambulance and emergency services.

- The trustees shall constitute a board of trustees for the district for which they are appointed,

  which board of trustees is declared to be the corporate authority of the fire protection district, and shall exercise all of the powers and control all the affairs and property of such district.

- The Board of Trustees may levy and collect other taxes for all corporate purposes.

- The Board of Trustees of any fire protection district incorporated under this Act has the power to acquire private property by gift, grant, lease, purchase, condemnation or
otherwise, within the boundaries of said district, or within one mile beyond the boundaries of said district, for the purposes herein specified and to adopt and enforce ordinances for the necessary protection of sources of the water supply and also has power to build houses for care of fire protection apparatus.

- The board of trustees of any fire protection district is authorized to plan, adopt, implement and maintain an addressing system within the district for the purpose of enabling the district to provide fast delivery of firefighting and emergency medical care services. Such addressing system may include, but shall not be limited to, mapping to identify property locations, numbering property locations, designation of directional systems for reaching specific locations quickly and installation of property markers at specific locations on property within the district.

**Park Districts**

Powers (70 ILCS 1205/8-1)

- To adopt a corporate seal.
- To sue and be sued.
- To contract in furtherance of any of its corporate purposes.
- To acquire by gift, legacy, grant or purchase, or by condemnation in the manner provided for the exercise of the power of eminent domain under the Eminent Domain Act, any and all real estate, or rights therein necessary for building, laying out, extending, adorning and maintaining any such parks, boulevards and driveways.
- To prescribe such fines and penalties for the violation of ordinances as it shall deem proper not exceeding $1,000 for any one offense, which fines and penalties may be recovered by an action in the name of such district in the circuit court for the county in which such violation occurred.
- To manage and control all officers and property of such districts and to provide for joint ownership with one or more cities, villages or incorporated towns of real and personal property used for park purposes by one or more park districts.
- To secure grants and loans, or either, from the United States Government, or any agency or agencies thereof, for financing the acquisition or purchase of any and all real
estate, or rights therein, or for affecting any of the powers or purposes granted under this Code as its Board may deem proper.

- To establish fees for the use of facilities and recreational programs of the districts and to derive revenue from non-resident fees from their operations.
- Fees charged non-residents of such district need not be the same as fees charged to residents of the district.
- To make contracts for a term exceeding one year, but not to exceed 3 years, notwithstanding any provision of this Code to the contrary, relating to: (1) the employment of a park director, superintendent, administrator, engineer, health officer, land planner, finance director, attorney, police chief, or other officer who requires technical training or knowledge.
- To make contracts of employment for the employment of outside professional consultants such as engineers, doctors, land planners, auditors, attorneys, or other professional consultants who require technical training or knowledge.
- To enable park commissioners or park authorities to take, regulate, control, improve, repair and maintain public streets and to provide a method of securing funds for the improvement, repair, maintenance, regulation and control.
- All park districts shall acquire or provide sites for armories for the National Guard and to acquire or establish and to maintain landing fields for aircraft.
- Any park district, when requested by its treasurer, may transfer the interest earned on any of the moneys of the district into the fund of the district that is most in need of the interest.

**Soil and Water Conservation Districts**

Powers (70 ILCS 405/22 to 405/22.12)

The district may initiate and conduct surveys, investigations and research and develop comprehensive plans for the conservation of soil and water resources and for the control and prevention of soil erosion, floodwater and sediment damages in the district. It may carry out preventative and control measures including engineering operations, methods of cultivation, and the growing of vegetation. The district may cooperate with any owner or occupier of lands within the district in carrying out erosion-control and flood prevention operations. It may
require any property necessary for the purpose of the district and maintain, administer, and improve it. The district has the power of eminent domain. It may construct, improve, operate, and maintain any structures necessary for the performance of any of the operations.

**Community College Districts**

Powers (110 ILCS 805/3-31/1 to 110 ILCS 805/3-33.1)

- To provide, for students and employees, support services related to the adequate operation of the college.
- To distribute to every manufacturer doing business within the community, by June 15th of each year, a technical and vocational skills directory of graduating vocational and technical school students.
- To establish tenure policies for the employment of teachers and administrative personnel, and the cause for removal.
- To borrow money and issue or cause to be issued bonds for the purposes and in the manner provided in this Act.
- The board may, by resolution, establish a fund to be known as a "working cash fund" which shall be maintained and administered for the purpose of enabling the board to have in its treasury at all times sufficient money to meet demands thereon for ordinary and necessary expenditures for all community college purposes.

**Hospital Districts**

Powers (70 ILCS 910/15)

- Hospital districts may establish, construct, acquire, expand, improve and maintain hospital or hospital facilities inside or outside corporate limits.
- Districts have the power of eminent domain, to take private property for public or governmental use.
- Districts may establish and administer a program for post-secondary education students pursuing degrees in accredited public health – related educational programs at public institutions, provided they agree to accept employment in the district after graduation.
• Districts may fix, charge and collect reasonable fees and compensation for the use or occupancy of such hospital or any part thereof, or any hospital facility, and for nursing care, medicine, attendance, or other services furnished by such hospital or hospital facilities, according to the rules and regulations prescribed by the board from time to time.

• To borrow money and to issue general obligation bonds, revenue bonds, notes, certificates, or other evidences of indebtedness for the purpose of accomplishing any of its corporate purposes, subject to compliance with any conditions or limitations set forth in this Act or the Health Facilities Planning Act or otherwise provided by the constitution of the State of Illinois and to execute, deliver, and perform mortgages and security agreements to secure such borrowing.

Consolidation/Dissolution

Municipalities

Consolidation (65 ILCS 5/7-2-1 to 5/7-2-28.5/7-1-16, and 5/7-1-17)

• "Consolidation" means the process by which 2 or more municipalities are simultaneously dissolved and a new municipality is incorporated.

• "Consolidated municipality" means the municipality which is created by consolidation.

Any 2 or more municipalities, located in one or more counties each with less than 200,000 inhabitants according to the most recent federal census, which are contiguous or which upon consolidation shall be contiguous, may consolidate by compliance with this Division.

• "Consolidation ordinance" means an ordinance to be approved by referendum as provided in this Division which shall define the form of government of the consolidated municipality and provide for the orderly succession of powers, functions, assets, liabilities and personnel of the consolidating municipalities to the consolidated municipality.

• The consolidation ordinance shall provide for the following: (1) the minimum number of municipalities or the specific municipalities in which the approval of the voters shall be necessary to effect the consolidation; (2) procedures for the selection of the
permanent name of the consolidated municipality; (3) the compensation of the corporate authorities of the consolidated municipality; (4) the date the consolidation shall be effective; (5) procedures for the orderly succession of powers, functions, assets, liabilities and personnel and the merger of the administrative offices of the consolidating municipalities; (6) the dates for election of the initial corporate authorities and other elected officers of the consolidated municipality; (7) the identity of the members of the transition committee; and (8) a form of government for the consolidated municipality, including: (i) the powers and functions of the various officers; (ii) their terms of office, whether those terms shall be staggered and if so, the procedure for staggering the terms of the initial officers; (iii) the manner of selection of the officers; and (iv) if the form of government is other than a form established by this Code, whether the positions of treasurer and clerk are elective or appointive. The consolidation ordinance may contain such other matters as are necessary or appropriate for the purposes of implementing the consolidation.

Dissolution (65 ILCS 5/7-6-1 to 5/7-6-8)

- Pre-requisite Action: Dissolution has not been proposed in the last 22 months.
- Procedure: Voters equal to a majority of all votes cast at the last municipal election.
- Action Needed: Petition filed with the municipal clerk.
- Referendum: Yes; majority needed to pass.

Counties

Consolidation (55 ILCS 5/1-4001)

- Type of Action: One county to an adjoining county.
- Pre-requisite for Action: Consolidation has not been proposed in the last 5 years.
- Procedure: At least 200 voters, at least half of whom own or have life tenancies in real estate in county to be annexed.
- Action Required: Petition the county board of each county. The boards must then order the question put to voters at a general election.
- Referendum Required: Yes
Consolidation (55 ILCS 5/1-2001 to 2006)

- Type of Action: Transfer an area to an adjoining township.
- Pre-requisite Action: Area to be transferred is at least half a congressional township.
- Procedure: Majority of the legal voters in the area.
- Action Required: Petition the county boards of both counties. If petitioned, the boards must order the question put to voters at a referendum.
- An area being absorbed into a county is at least half a congressional township. (55 ILCS 5/1-2001 to 5/1-2006)
- Some sanitary districts have been absorbed into county governments as a result of standalone legislation. The Round Lake Sanitary District dissolved into Lake County after entering an intergovernmental agreement (70 ILCS 2805/37.1).

Townships

Consolidation of a Township in a Municipality (60 ILCS 1/20-5 to 1/20-15; 60 ILCS 1/5-75)

- Type of Action: Merger; All townships in a large city merge into one or a couple.
- Pre-requisite for Action: The city (in a county with township organization) contains all or parts of at least five congressional townships.
- Procedure: 10% of “legal voters” of the city (based on vote at the last Presidential election).
- Action Required: Petition the county board. If the required number of voters so petition, it must call a referendum.
- Referendum Required: Yes, a majority of the votes (in the city) is required to create a single township in it.
- When, in any county under township organization, there is any territory co-extensive with the limits of a city or village situated in the county and not included within any organized township, that territory shall constitute a township by the name of the city or village.
- There is a 126 square mile restriction on consolidating townships (60 ILCS 1/10-25).
Consolidation of Adjacent Townships (60 ILCS 1/22-5ff, 1/23-5ff, 1/29-5ff):

- Two or more adjacent townships can consolidate into one, and one township adjacent to two others can dissolve and merge with them, if the following actions are taken:
  - A public hearing must be held by the affected townships.
  - The townships must adopt a resolution to consolidate.
  - The resolution to consolidate must pass a referendum.
  - The hearings and referenda require 30 days’ advance notice on the affected governments’ websites and in local newspapers.

Dissolution of a Township in a City (60 ILCS 1/27-5 to 1/27-25)

- Type of Action: Abolition; dissolution of a township in a described city.
- Pre-requisite Action: Township is in Cook County; covers at least 7 square miles; and is substantially coterminous with a municipality whose officers already exercise some or all township powers.
- Procedure: 10% of township’s registered voters.
- Action Required: If 10% of registered voters petition the city council, it must put the question on the ballot. Or it may do so by its own decision.
- Referendum Required: Yes. A “majority of the votes cast on the question is required to abolish township.
- A township that is coterminous with a municipality can dissolve and have its assets and functions transferred to the municipality (ILCS 1/29-5ff). Before the coterminous township can be dissolved, the following actions must be taken:
  - A public hearing must be held by the township and municipality.
o The township and municipality must adopt a resolution to consolidate.

o The resolution to consolidate must pass a referendum.

o The hearings and referenda require 30 days’ advance notice on the affected governments’ websites and in local newspapers.

Dissolution of all Townships in a City (60 ILCS 1/25-5 to 1/25-25)

• Pre-requisite Action: Proposition has not been put to a referendum in last 4 years.

• Procedure: 10% of the registered voters of each township in the county.

• Action Required: Petition the county board. If the required number of voters so petition, it must call a referendum.

• Referendum Required: Yes. A majority of the votes on the question in each of 3/4 of the townships, containing a majority of county’s population, is required to abolish township government.

Dissolution of One Township Ill. Const.Art.7, sec.5; 10 ILCS 5/3-7)

• Constitution says: “Townships may be consolidated or merged, and one or more townships may be dissolved or divided, when approved by referendum in each township affected.” 10 ILCS 5/3-7 includes procedures for abolishing a township via referendum.

• Standalone legislation allowed for the dissolution of a township in Belleville (60 ILCS 1/28-5ff). Townships may adopt ordinances to dissolve and transfer all functions to municipalities if they are located in St. Clair County, have at least 23 square miles of territory, and are coterminous with a municipality. The ordinance to dissolve the township must be approved by a majority of the township board, and the corporate municipal authorities must approve the ordinance to transfer township functions.

Dissolution of a Road District Within a Township (605 ILCS 5/6-133-135).

• In townships located outside of Cook County, township boards may propose dissolution of road districts via referendum. If a majority of voters approve of the dissolution, the road district is abolished and its functions and responsibilities are transferred to the township.
Fire Protection Districts

- Type of Action: Dissolution 70 ILCS 705/1 and 705/15a
- Procedure: At least 50 district voters or a majority if it is under 100.
- Action Needed: Petition the circuit court of the county having the largest part of the district.
- Referendum: Yes, needs to be passed.

Dissolution and Municipality takes over its function

Pre-requisite Action: A majority of the district’s territory is within a municipality, which assumes the district’s debt and obligations to protect its entire territory.

Action Needed: Petition the circuit court of the county where the district is organized.
Referendum: if 1% of the district’s voters petition to block dissolution, the court will order a referendum on dissolution.

Consolidation- Two or more districts combine 70 ILCS 705/14.01 to 705/14.13

Pre-requisite Action: Each district to be combined is contiguous to another- or to a municipality if they are served by the same fire department.

Procedure: at least 50 voters in each district combined vote.

Action: Petition the circuit court of the county containing the greatest part of the proposed district.

Referendum: Yes, a majority of votes is needed to combine districts.
Park Districts

Consolidation (70 ILCS 1205/3-1)
- Any territory adjoining a park district, or separated therefrom only by a river, stream or other body of water, street, alley, roadway, highway, toll road, or railroad, may become a part of the district if a majority of the legal voters residing in and a majority of the property owners of record within the territory proposed to be annexed to the district petition the board of the district to be annexed.
- Whenever the annexation of other districts or additional territory to any park district requires a referendum under the provisions of this Article.
- In case of annexation of an entire park district by another park district under Section 3-4 hereof, any indebtedness, contract or liability of the park district so annexed shall be assumed and paid by the district so annexing.
- As per 70 ILCS 1205/2-2.1, a park district encompassing two or more municipalities cannot split into two districts if one of the municipalities has a population less than 500.

Dissolution (70 ILCS 1205/13-9a to 1205/13-9d)
- Pre-requisite Action: District board has failed to discharge its functions for the last 5 years.
- Need 1% of district voters.
- Petition the court showing the board has failed to do several things.
- Court determines if the district will be dissolved.

Dissolution (70 ILCS 1205/13-1 to 1205/13-8)
- No pre-requisite action needed.
- Need 20% of the districts legal voters.
- Board must certify request by referendum.
- A 2/3 majority is needed to pass the referendum.
School Districts

Annexation and Dissolution (105 ILCS 5/7-1 and 5/7-2a to 5/7-30)

- Action: detachment; or division (Cannot be used to create a new school district except on a military base.)
- Pre-requisite action: All areas involved are in a single educational service region; no area will lack a high school after the action; and each resulting district will have at least 2,000 residents and $6 million of equalized value, and be contiguous and compact (subject to exceptions stated in 105 ILCS 5/7-4).
- Procedure: In most cases, a majority of registered voters in each district affected (2/3 of registered voters in any area).
- Required: Petition the regional board of school trustees. The trustees must hold a hearing. Petitioning voters (if more than 10) must name a “Committee of 10” with power to agree to changes in the proposal. The regional superintendent of schools, acting for the regional board of school trustees, is to grant or deny the petition within 30 days after the hearing. If no action is taken within 9 months after petitions are submitted, the Committee of 10 or school boards can petition the State Superintendent of Education.
- A regional board of school trustees can petition to dissolve a school district containing less than 5,000 residents or 750 students (ILCS 5/7-2a). A petition to dissolve must be dismissed, if it is met with an opposing petition to retain the school district, signed by a majority of residents. New petitions to dissolve the district can be filed at a later time.
- In Cook County school districts that do not have township school trustees, a hearing panel will oversee petitions for detachment or dissolution. In Cook County districts under the supervision of a township school trustee or a chief administrative officer of an education center, the petition must be filed with them (ILCS 5/7-04).

Soil and Water Conservation Districts

Consolidation (70 ILCS 405/26a)

- A district may be consolidated in a petition signed by 25 or more landowners within the boundaries of the proposed district.
• The petition for consolidation:
  (1) The names of the districts proposed to be consolidated; (2) The proposed name of the consolidated district.
• Within 30 days of the petition being filed, the proposal is sent to the directors of each district proposed to be consolidated.
• The directors of each district have 30 days to approve or disapprove of the consolidation.

Dissolution (70 ILCS 405/28 to 405/30)
• At least 3 years must have passed, before a soil and water conservation district can be dissolved.
• 25 landowners owning 10% of the land are allowed to vote for the dissolution.
• The majority must be in favor of dissolution for it to pass.

Community College Districts

Consolidation (110 ILCS 805/3-7b)
• ICCB decisions concerning approval or disapproval of requested detachments and subsequent annexations are required by Section 6-5.3 of the Act to be based on the criteria of being "in the best interests of the schools in the general area and the educational welfare of the students residing within the territory."
  o Reasonableness of cost to taxpayers of the territory being annexed to an existing community college district or becoming part of a new community college district, i.e., whether the operating tax rate of the community college district exceeds the chargeback levy of the no district territory.
  o Finances of the existing or new community college district, i.e., the equalized assessed valuation of the non-district territory is examined to determine how much tax revenue will be generated for the community college district to which the non-district territory could annex;
• Enrollments of the existing district, i) which community college the non-district
territory students have been attending; and ii) effect of additional enrollments
when the non-district territory is annexed to a community college district.
• Physical access of students to the campus(es) of the existing or new
community college district, i.e., what is the distance and time which the
students must travel to attend?
• And participation by students in their normal economic, cultural and social
activities, i.e., where do potential students shop, work, and attend religious and
cultural events?
• The State Board of Elections shall adjust census tract boundaries, municipal and
township annexations, and natural boundaries to make compact and contiguous
community college districts.
• Type of Action: Dissolution 110 ILCS 805/2-15
• Pre-requisite Action: District fails to meet state standards for recognition and
has other deficiencies described in the law.
• Action Needed: Develop and implement a plan to dissolve or reorganize the district if,
in ICCB’s judgment, that is justified.
• Type of Action: Annexation from an area of another Community College District
110 ILCS 805/6-5.
• Pre-requisite Action: The area is on the border of the district losing it; its loss will not
destroy
that district’s contiguity or reduce its population or assessed value below legal
minimums; and the change will make community college opportunities more available
to the area’s residents.
• Action Needed: Petition the regional superintendent of schools for the region containing
the area.

The regional superintendent forwards the petition to the Illinois Community
College Board (ICCB), which publishes notice to have a hearing. Then ICCB
decided whether to approve the changes.
**Hospital Districts**

Annexation (70 ILCS 910/10)

- Annexation may be proposed in a petition filed by 10% or 50 legal voters of the district, whichever is less.
- A hearing is held in circuit court.
- If a majority of the votes cast on the proposition in the district and in the territory described in the petition respectively, are in favor of annexation the court will declare the territory annexed and shall describe the altered boundaries of the District.

Dissolution (70 ILCS 910/25)

- Upon finding that a district is no longer needed, the board may draft a dissolution ordinance.
- The ordinance is sent to the State Comprehensive Health Planning Agency for review and a hearing is held in circuit court.
- The dissolution must be approved by a referendum.
- If a majority of the ballots cast on the proposition are marked "yes" the district shall be dissolved.
  
  But if a majority of the ballots cast on the proposition are marked "no", the corporate authorities shall proceed with the affairs of the district as though the dissolution ordinance had never been adopted, and, in such case, the proposition shall not be again considered for a period of 2 years.

**Water Authorities**

Dissolution (70 ILCS 3715/28(b))

- A water authority created under the Water Authorities Act (70 ILCS 3715) can be dissolved if it has been in existence for at least 4 years, has no outstanding debts or unpaid revenue bonds, and does not serve the City of Chicago. Motion to dissolve water authorities requires a petition to a court in the water authority’s area with 500 resident
signatures, then approval in a referendum. If a majority in the referendum does not vote
to dissolve the water authority, no further petitions to dissolve can be filed for 4 years.

Emergency Telephone System Boards

Consolidation:

ILCS 70/15.4a. Emergency Telephone System Boards are required by the State to consolidate
in circumstances depending on the status of 911 service within counties.

- All counties with ETSBs must reduce the number of public safety answering points by
  50% or to no more than two, consolidating districts via intergovernmental agreements
  (IGAs). This does not preclude efforts to consolidate districts such that a county has one
  answering point.
- All 911 authorities must have a public service answering point within their jurisdiction.
  Those without answering points must consolidate via IGA with an existing jurisdiction
  containing an answering point.
- Counties that do not provide 911 service must provide it by entering an IGA with an
  existing ETSB. This can result in the creation of a new Joint Emergency Telephone
  System Board. Alternatively, a county can enter an IGA with an existing Joint
  Emergency Telephone System Board.
- A statewide 911 System Consolidation Grant program offers funding to defray one-time,
  non-operational costs associated with consolidation. All counties with population below
  500,000 are eligible. Priority is given to counties that did not provide 911 service in
  2016.
## Appendix 4. Worksheet for Identifying Activities with Potential for Shared Services

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<tr>
<th>Activity or function</th>
<th>Performed or contracted by local government</th>
<th>Shares service with another government</th>
<th>Not applicable to government</th>
<th>Cost to perform (if applicable)</th>
<th>Knowledge/Skills/Training Required</th>
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