



LIBERTYVILLE TOWNSHIP

**Libertyville Township Decennial Committee's Report
on Local Government and Efficiency Act**

Approved August 15, 2023

Decennial Committee on Local Government and Efficiency Act

In compliance with Public Act 102-1088 and using the guidance provided in the statute, the township formed a committee, evaluated current practices, identified efficiencies, and explored opportunities for improved efficiencies. The public meetings were held on May 23, 2023, July 18, 2023, and August 15, 2023. The following report includes the committee's findings and recommendations for future consideration. It was approved and submitted by the Libertyville Township Decennial Committee on Tuesday, August 15, 2023.

Respectfully submitted by:

Carol August, Trustee

Cathleen Dohrn, Trustee

Christine Feeney, Unincorporated Resident/Assessor

Anne Hansen, Clerk

Matthew Kovatch, Trustee

Marty Neal, Highway Commissioner

Kathleen O'Connor, Supervisor

Laura Rezell, Resident

Terry White, Trustee

Libertyville Township 2023 Decennial Report

Brief History

Under the State Constitution adopted in 1848 that allowed the authorization of township government, the township commissioners of Libertyville Township held an election on January 12, 1850, where inhabitants voted to name the town. The first town meeting was held in April 1850 at which time Mr. William Crane was elected the first Township Supervisor, Mr. H.C. Hutchinson was elected Town Clerk, and Mr. John Locke was elected Assessor. The area was a rural community and the Township's main concerns were road maintenance, control of weeds, stray animals, drainage ditches, fence lines and education. The assessed evaluation of property in 1860 was \$89,000.00 while the assessed evaluation for 2022 is just over 3.4 billion dollars. In 2023, Libertyville Township has a population of approximately 54,184.

The Township Hall was built in 1894 and from all indication of old records the Town Board meetings were held in this building. The business of the township during the early years was conducted from those elected officials' homes and from 1945 until 1973 township business was conducted from various addresses within the Village of Libertyville. The township owned the Town Hall until 1973 when the township sold the building for \$35,000.00 to the American Legion and purchased the present building on Merrill Court for \$95,000.00. The township board continued to hold their meetings at the American Legion Hall until 1982 when the township expanded their building to include a meeting room large enough to hold 100 people, public restrooms, a kitchen and made the building handicapped accessible. In 2010, another expansion was made to the building. The addition provided additional storage space for the food pantry donations, files, and increased space to allow for volunteers in the food pantry.

Geographic Description of the Township

The township covers 36 square miles which includes the villages of Libertyville and Green Oaks and portions of Grayslake, Lake Bluff, Lake Forest, Mettawa, Mundelein, North Chicago, Vernon Hills, and Waukegan. The township boundaries are north to the Warren Township line (just south of Rt. 120), south to Route 60, east to the Shields Township line (approximately Waukegan Road), and Route 45 to the west.

General Information

The Offices of the Assessor and Supervisor are open Monday – Friday; 8:30a.m.– 4:30p.m. The Open Space District's hours of operation are Monday – Friday; 7:00a.m. – 3:00p.m. The Road District's hours of operation are Monday – Friday; 7:00a.m. – 3:00p.m.

The township's primary source of revenue are property tax and personal property replacement tax. Other sources of income include Tax Increment Financing (TIF) surplus dollars, revenue from license agreements, the sale of wetland mitigation credits, and other income.

In 2023, the township levied approximately \$2,162,318 with a fund balance of \$1,327,010 for a combined projected total revenue of \$3,489,328. The projected expenditures for fiscal year 2023 – 2024 are \$2,852,788. The township does levy for the following smaller funds:

- General Assistance with a levy of \$5,000
- Illinois Municipal Retirement Fund (IMRF) with a levy of \$5,000
- Social Security Fund with a levy of \$5,000
- Insurance Fund with a levy of \$5,000

There is not a separate tax levy for the Open Space District.

Elected Positions and Responsibilities

There are a total of 8 elected positions for the township: Assessor, Clerk, Highway Commissioner, Supervisor and 4 Trustees. Each elected position is held for a term of four (4) years and plays an important role in the overall operation of the township. The compensation for all 8 elected positions is established and approved prior to the election filing for the next term. The compensation is determined for the entire term. The current compensation for the elected positions is as follows:

Assessor	\$95,565 annually with full benefits and IMRF.
Clerk	\$24,473 annually with no benefits or IMRF.
Highway Commissioner	\$86,950 annually with full benefits, IMRF, and the use of township vehicle.
Supervisor	\$86,950 annually with full benefits, IMRF, and a \$500 stipend for serving as the Treasurer of the Road District.
Trustee (4)	\$4,200 annually with no benefits or IMRF.

The Office of the Assessor

The Assessor is an elected position (4-year terms). The individual holding the position must be certified by the state and meet the continuing education requirements. The assessor has the responsibility of reviewing and valuing all property within the township’s geographic boundaries. By state law, the assessed value placed on property must be one-third of the market value. All local bodies of government receive their incomes from taxes levied against the assessed property values. The property tax levy is the only source of income for the Township. It is important to note the Assessor’s Office does not determine or issue tax bills. This responsibility is handled by the Lake County Treasurer’s Office.

The office applies any exemptions for which property owners qualify. These include homestead exemptions, senior exemptions, senior freeze exemptions, disabled person and disabled veteran exemptions, and home improvement exemptions. In addition, they are also responsible for identifying any new property, and adding it to the tax rolls. This includes new homes and businesses, additions, or any improvement that may add value to the property. To identify new properties and/or improvements, copies of permits issued by the nine municipalities and the county within the township are sent to the office.

There are approximately 22,400 parcels in Libertyville Township with an overall assessed value greater than \$3.4 billion in 2022. The website, www.imslake.org, contains a detailed description of and assessed valuation of all parcels in the township. The property characteristic information shown on the website is current. Property owners can:

- review property characteristics.
- research sales and/or properties within the neighborhood.
- create necessary comparable grids for use in a tax appeal.

Additional services provided by the office include:

- assist appraisers, realtors, and homeowners with property information.
- supply names and addresses for properties applying for variances.

- provide information requested for assessment appeals.
- answer questions relating to assessments and the taxing process.

With an annual budget of \$489,000 in Fiscal Year 2023-2024, the Assessor's Office employs four non-public union full-time employees: Office Administrator/Deputy Assessor, Staff Appraiser/Deputy Assessor, Field Inspector/Deputy Assessor, and Property Inspector.

The Assessor and staff are required by law to complete continuing education training on an annual basis. Successful completion of the training may result in additional compensation. In addition, the Assessor may also receive a \$3,000 performance incentive to encourage an assessor to assess property uniformly and to encourage the reassessment of township property. This bonus is determined by the State.

The Office of the Clerk

The Township Clerk is an elected position (4-year term). It is commonly referred to as the keeper of township records and a non-voting member of the Board of Trustees. The responsibilities of the Office include compiling the township meeting minutes, authenticating documents, administering oaths, issuing certificates, ensuring timely public notification of meetings, the disposing of approved records, providing ballots to election judges, and submitting certain required reports on behalf of the Road District.

The Office of the Supervisor

The Supervisor is an elected position (4-year term) that serves as the Chief Executive Officer and Treasurer of the Township by order of the Illinois General Assembly, the position serves as the Supervisor of General Assistance and is voting Chairperson of the Town Board and the ex-officio Treasurer of the road district's funds.

With an annual budget of \$2,364,000 in Fiscal Year 2023-2024, the Supervisor's Office currently employs six non-public union full-time positions: Administrative Assistant, Buildings & Grounds Manager, Caseworker, Natural Areas Manager, Natural Areas Crew Chief, Natural Areas Restoration Technician (2 positions available).

Services provided by the township include:

- General and Emergency Assistance Programs
- Community Emergency Assistance Program
- Food Pantry
- Lindholm Park
- Meeting Room Reservations
- Mosquito Abatement for the unincorporated areas of the township.
- Notary services
- RTA Reduced Fare Applications
- Vehicle Stickers for the unincorporated residents of the township.
- Voter Registration

General and Emergency Assistance

The township is mandated to provide General Assistance to eligible township residents who require support in meeting daily living expenses. This assistance may be provided monthly. The recipient meets monthly with the caseworker, provides updated financial information and proof that they are actively

seeking employment or approval for disability. The assistance is paid in the form of a Needs Allowance. With a total allocation of \$400, maximum payment levels have been established for each of the following:

Shelter	\$200.00
Utilities	\$145.00
Transportation	\$30.00
Personal necessities	\$25.00

Emergency Assistance is available to those residents facing a life-threatening emergency and the financial assistance provided must alleviate the emergency for the request to be approved. Receiving notification of a utility shut-off, an eviction, or foreclosure would all be considered a life-threatening emergency. A household may only receive Emergency Assistance once per year. The maximum allocation for

Emergency Assistance is based on the number of individuals in a household:

1 person	\$800.00	4 persons	\$950.00
2 persons	\$850.00	5 persons	\$950.00
3 persons	\$900.00	6 or more	\$1,000.00

To determine eligibility for both programs, an individual must submit a completed application with the required and supporting documentation. In addition to documenting a financial need, an individual must meet the residency requirements. Any individual and/or household receiving any financial assistance from the township is required to attend a Budget Workshop Class provided by Consumer Credit Counseling Services of Lake County.

Open Space District

In 1985, Libertyville Township established the first Open Space District in Illinois. The initiative was funded by a 22.6-million-dollar bond referendum approved by the residents of Libertyville Township. The Open Space bond was fully retired and paid in October 2003. Since land acquisition began in 1986, over 1,500 acres of open space have been protected with these funds. Two of the sites, Liberty Prairie and Oak Openings, are so ecologically significant that they have received the state's highest level of protection as Illinois Nature Preserves. As the township continues restoration efforts, more land has been added as buffer to the Illinois Nature Preserves.

As part of the 1500 acres, the township manages 348.35 acres of Dedicated Illinois Nature Preserves and buffer, has six license agreements, maintains 7.05 miles of trails, holds six conservation easements, three wetland mitigation banks, and has a 50-year license agreement with the Libertyville Township Soccer Complex. The agreement is set to expire in October 2044.

The Open Space District does not have a separate levy for the long-term maintenance of the 1,500 acres. Following the retirement of the Open Space Bond, the State of Illinois passed legislation allowing the township to retain the unused funds, approximately one million dollars, for the long-term maintenance of the property. Currently, the Open Space Fund has a fund balance of approximately two million dollars. On average, the fund brings in \$30,000 annually and spends approximately \$80,000 in expenditures. To build the Town Funds' ability to eventually absorb all the cost of maintaining and managing the Open Space District, expenditures are shared between the two funds. The Town Fund is responsible for the paying of salaries, employee benefits, professional services, permits and fees, and cost sharing for the purchase of equipment. Land management expenses are paid out of both the Town Fund and the Open Space Fund. The Open Space fund typically pays for hard expenditures related to land management expenses. Additional sources of revenue include the rental fees from license agreements and monies generated from

the sale of wetland mitigation bank credits. Currently, the township employs three non-public union full-time employees and one seasonal employee for the Open Space District: Natural Areas Manager, Natural Areas Crew Chief, and Natural Areas Restoration Technician (Full-time & Seasonal).

With the creation of the Open Space District, the township has been proactive in land protection. The township has achieved this through protecting high quality lands with the dedication of Illinois Nature Preserves and buffer, limiting development, and protecting natural resources with the placement of conservation easements. These levels of protection require annual monitoring and reporting of these dedicated sites. They provide an important layer of protection that will be in place in perpetuity.

Wetland Mitigation Banks have served a unique role in achieving the Township's land restoration goals and providing a source of revenue for the Open Space District. To date, the creation of wetland mitigation banks has restored 176.65 acres of land and generated more than one million dollars in revenue.

Ordinances

All the ordinances the township has passed have been required by state law; they have pertained to prevailing wage, the reimbursement of township related travel expenses, a policy prohibiting workplace sexual harassment, and weight control for unincorporated roads. All other ordinances for the unincorporated areas of the township are issued by Lake County.

501(c)(3)

The Libertyville Township Gift Fund is a registered 501(c)(3) which supports the Libertyville Township Food Pantry and the Community Emergency Assistance Program. The 501(c)(3) status allows the township to partner with the Northern Illinois Food Bank to purchase food at a significantly reduced rate. There are no public funds used to purchase food for the pantry. With proof of residency, the pantry is available to any Libertyville Township resident in need of food. With the assistance of two staff members from the Supervisor's office, the food pantry operations rely heavily on volunteers for picking up donations, and the sorting, packing and distribution of food.

The Community Emergency Assistance Fund is administered by the township supervisor and is used to assist those with immediate financial needs who may not otherwise qualify for assistance. The funds can be used to prevent an eviction, utility shut-off, etc. This program is handled by the Supervisor and the Township's caseworker.

Current Practices and Recommendations for Improved Efficiency

General Assistance

In an effort not to duplicate services and provide ease to those in financial need, the township will process applications for additional funding requests from various community-based programs: Low-Income Home Energy Assistance Program (LIHEAP), Mother's Trust Foundation, Salvation Army Extension Center, and Share the Warmth. Libertyville Township also budgets and disburses approximately \$100,000 annually in social service grants to non-for-profit organizations that provide services to township residents. The mission of the agencies varies from addressing homelessness, homebound services for seniors, mental health services, substance abuse treatment, domestic abuse, mentoring, etc.

Intergovernmental Agreements

Intergovernmental Agreements have proven to be extremely helpful particularly in the management of the Open Space District. Currently, there are five intergovernmental agreements between the township and other government entities:

Village of Grayslake – Following the construction of the Casey Trail at Oak Openings, the Village of Grayslake agreed to maintain the Rt. 45 pedestrian tunnel.

Village of Green Oaks & Lake County Division of Transportation – joint long-term maintenance for the pedestrian crossing signage on St. Mary’s Road.

Village of Green Oaks – the village will be responsible for specific trail heads at the Atkinson property.

Mundelein Park District – to provide mutual assistance in our respective prescribed burn programs.

Village of Mundelein & Mundelein Park District – each entity is responsible for their section of trail connecting to the Butterfield Road Open Space parcel.

Village of Libertyville – Following the construction of a section of the Rt. 137 trail on the village’s property, the township agreed to be responsible for trail maintenance & land restoration on land adjacent to the township’s property.

Outsourcing

Outsourcing is one tool the township has used to reduce expenses and improve efficiency. This approach has been used in multiple areas:

- Coordination of our Open Space Volunteer program.
- Finance and Payroll
- Specific open space land management activities with Openlands and a private consultant.
- Contractual relationship with Consumer Credit Counseling Services of Northern Illinois to provide budget counseling for our General and Emergency Assistance clients.

Sharing of Resources

Due to the limited number of staff, the township offices work collaboratively whenever needed. The Open Space staff will assist the Road District in responding to various weather events and assist with food pantry operations. Staff from the Supervisor’s office will assist in land management activities such as prescribed burns and restoration activities. The Administrative Assistant from the Supervisor’s office assists the road district with a variety of tasks. Staff from the Assessor’s office also assisted with food pantry operations when needed. The willingness of elected officials and staff to assist wherever allows the township to be flexible in responding to needs and builds a stronger sense of community.

Volunteers

Volunteers are a critical tool in the operations of food pantry and land management activities for the open space district. The use of volunteers has provided an opportunity for community engagement and has allowed the staff to focus on tasks that could not be accomplished by volunteers. In the food pantry, volunteers are used to pick up donations, sort, pack and distribute food.

For the Open Space District, volunteer workdays are held monthly. Activities include seed collection, plug planting, cutting of buckthorn, applying herbicide to invasive species, and assisting with prescribed burns. In addition, the use of volunteers has been critical in the application for grant funding.

Consolidation and Abolishment of Townships

In the event legislation is passed to reduce the number of townships and/or eliminate township government, it would be critical to maintain certain services: financial assistance for families in need, the

appropriate stewardship for the Open Space District, the food pantry, and assessing the value of property within the township.

If townships were consolidated, Fremont, Libertyville, and Vernon Townships would be a reasonable merger as they are within a close geographic area (several communities they currently serve overlap); two of the three Assessor's offices both use the same *Computer Aided Mass Appraisal (CAMA)* software system which is also used by several surrounding counties.

There would be potential challenges in consolidation as the scope of the services provided by the townships differ. Libertyville Township has an Open Space District and one park. Fremont Township has two parks. Vernon Township has a cemetery, parks and recreation department, a transportation service, and a mental health board.

Lake County would also be another entity that could assume the services provided by the Assessor's, Highway Commissioner, and Supervisor's Offices. The Lake County Chief Assessment Office could offer the services provided by the Assessor, but it would create a hardship for seniors. The current location is extremely convenient for seniors and the level of support provided by the staff is greatly appreciated by the seniors; particularly for those property owners who are not computer tech-savvy and need assistance filing for property exemptions.

Lake County's Department of Community Development could assume the General and Emergency Assistance programs as it ties into the county's long-term goal of ending homelessness in Lake County. The county's use of *ServicePoint*, a computer-based referral system, and its partnership with 2-1-1 also provides a tool to connect residents with much needed resources.

The residents served by the township's food pantry would continue to be served by local churches and faith-based organizations. If the need exceeded the non-for-profit resources, the Lake County Health Department could provide food as it ties into the department's overall goal of wellness.

For Libertyville Township's Open Space District, there is not another township in Lake County with an Open Space District, so consolidation is not an option. In the event the townships were abolished, the Lake County Forest Preserve District would be the most appropriate stewards for a great majority of the parcels. Openlands would be an appropriate party to provide oversight for the conservation easements held by the Township. The Village of Libertyville would be an appropriate entity for land the Libertyville Township Soccer Complex uses as the property is surrounded by the Village on the east, west, and south sides of the property.

Summary

Libertyville Township has a rich history of efficiency as it has remained focused on the mandated responsibilities of township government while capitalizing on the sharing of services, the use of intergovernmental agreements, the outsourcing of positions, and the utilization of volunteers to provide for the residents of Libertyville Township in a fiscally responsible manner. In addition, an annual Social Service Report, an annual Open Space Report, and updated site management plans for all the open space parcels are posted on the township's website for the sake of transparency and accountability to the taxpayers of Libertyville Township.