

BACKGROUND:

Townships are a body of local government authorized by the Illinois State Constitution in Article VII Section 5 with their powers, duties, rights and obligations are described in 60 ILCS 1/. The expenditure of township funds is limited to measures for public safety, environmental protection, public transportation, health, recreation and libraries, and social services for the poor and aged. (60 ILCS 1/75-13). In addition, townships have the duty to administer general assistance in accordance with the Illinois Public Aid Code.

Public Act 101-0230 (formerly HB 0348 and hereafter referred to as the ‘ACT’) made certain amendments to the Illinois Election Code, Motor Fuel Tax Law, the Counties Code and the Township Code with the stated legislative intent of reducing the overall number of local governmental units within the state. As stated in the ACT, “[t]his reduction is declared to be a strong goal of Illinois Public Policy.”

Upon a successful referendum, the dissolution will occur on the date specified in the referendum question which shall be at least 90 days after the date of the election upon which the referendum is voted upon. McHenry County, in collaboration with the Division of Transportation, the Chief County Assessment Officer and local township officials, has developed a working list of legal, policy and operational questions and considerations that require further investigation should voters decide to dissolve one or more townships.

This report presents the key legal, policy and operational questions/considerations that accompany the dissolution of a township and absorption by the County. Further, this report addresses many of the legal and operational questions as they pertain specifically to McHenry Township.

ACT IMPLEMENTATION:

Under the ACT, should the voters decide to dissolve the township, the township shall dissolve on the date stated in the referendum question so long as it is at least 90 days after the election. There is no time limitation on the ultimate date for dissolution set within the referendum question.

Upon dissolution, there are certain township functions that the County must assume and certain ones that the County may assume in its discretion. These functions are described in the table below:

<i>Township Function</i>	<i>Mandatory?</i>
<i>Administration of General Assistance</i>	<i>No</i>
<i>Maintenance and Operation of Township Cemeteries</i>	<i>No</i>
<i>Township Level Assessments</i>	<i>No</i>
<i>Powers and Responsibilities of the Road District</i>	<i>Yes</i>

Policy Considerations:

- If the County’s assumption of duties and obligations is permissive rather than mandatory, what duties and obligations would the County Board want to continue and to what degree?
- Will any non-mandatory or nonessential services be preserved or continued if full funding remains available through the township-sourced revenues? Is the County Board willing to

continue a service for one segment of the population that is not available to residents of other townships?

- Corresponding budget amendments and organizational changes will be necessary to accommodate the transference of funds, duties and assets.

Operational Consideration:

- The dissolution and devolution could occur in as early as 90 days after a successful referendum. There is only one pending dissolution within the 90 day time frame (McHenry Township). Should the voters decide to dissolve, this transition will need to become a high priority for the County and a dedicated team should be assembled to inventory assets and assess service requirements, operations, liabilities and records.
 - *In light of the potential McHenry Township dissolution in June 2020, County staff has conducted an initial assessment of McHenry Township facilities, computer systems and current operations.*

FINANCIAL

The ACT provides that all funds shall be used solely on behalf of the residents within the geographic boundaries of the dissolved township. This can include using a portion of these funds for attributable administrative costs necessary to support required functions and authorized programs that inure to the benefit of the residents of the geographic area of the now-dissolved township.

The ACT also provides that the County “shall not extend a property tax levy that is greater than 90% of the property tax levy extended by the dissolved township or road districts for the duties taken on by McHenry County.” It should be noted that this applies to only the first year of the transitional tax levy. The levy shall thereafter be bound by the provisions of the Property Tax Extension Limitation Law.

Moreover, the ACT states that taxpayers within the boundaries of the dissolved township are responsible to pay any liabilities transferred to the County. If the sale of township assets or the tax levy are not sufficient to cover any inherited liability, the County must reduce spending within the former township’s boundaries as necessary to pay off liabilities.

Policy Considerations:

- Will the County apply its general tax levy policy/philosophy to subsequent township tax levies or consider utilizing the CPI inflator, for example, if needed to cover township-related costs?

Operational Considerations:

- Separate accounting will be necessary to account for and track transferred funds, revenues (property taxes, MFT, sale of assets) and expenditures for of the dissolved township.
 - *The County already has different funds in place to segregate township funds that pass through to the townships. The segregation of funds necessary to administer a township would need to be more robust, but the County’s current financial software can accommodate the additional financial recording and tracking.*

- Expenditures will be tracked to demonstrate that funds are being used on behalf of the residents within the geographic area of the dissolved township.
 - *This capability already exists in the current financial software and may be applied to a dissolved township's fund as need be.*
- While debt is not generally in the culture of townships, some townships may have taken on debt to finance road projects or building projects. This debt obligation will continue.
 - *To County staff's knowledge, McHenry Township has not taken on debt as of the date of this report.*
- Will historical township financial data be migrated to the County's financial platform or will the existing financial system be maintained?
 - *McHenry County staff has recent experience in migrating data to the D365 system as it has just imported its own into the system. While transactional data will be more labor intensive, it can be done especially to reveal trends for budgeting purposes.*
- Will an independent audit and financial examination of the township accounts be ordered?
 - *It would be advisable to consult with the County's external auditors to establish the best practices to segregate township and County funds. An audit would be a recommended best practice.*

PERSONNEL

Per the ACT, the County will absorb all personnel of the township, however, the County need not retain said personnel. Township collective bargaining agreements would be assumed by the County as the ACT requires the County to assume all personnel and contractual obligations. Should the County decide not to retain all unionized township personnel, the collective bargaining agreement would need to be consulted. Moreover, a township's highway maintenance workers and mechanics could be assumed under the County's current collective bargaining agreement because the agreement covers all highway maintenance workers and mechanics. Still, the County could decide to reduce the numbers of employees so long as the collective bargaining agreement is followed. In the case of highway personnel, this would need to be done through seniority, and the former township employees would have the least seniority compared to full-time employees as seniority is defined as continuous employment with the Division of Transportation.

Policy Considerations:

- Will retained township employees be incorporated/integrated into the County's wage and compensation schedules? If yes, this would require each position to be analyzed, classified and graded through the comprehensive position questionnaire (CPQ).
- Will their service longevity with the township be applied for vacation accrual, compensation purposes, etc. or do they start as a new employee to the County?

- If a retained township employee has a higher compensation or greater vacation accrual than County policy, will the employee be able to retain their current rate or will they be considered a new employee to the County and their pay/vacation accrual be adjusted to align with County policy?
- Should the County consider contracting out part or all of the transferred maintenance burden for plowing, road maintenance, facility maintenance and open space / park area maintenance?

Operational Question:

- Will absorbed employees be transitioned into job functions/titles that already exist within the County’s personnel structure or is there sufficient distinction and specialization in their township function that a new classification will be developed?
- An evaluation of the personnel needs to meet surviving services (as determined by the McHenry County Board) will be required.
 - *A CPQ will need to be performed with direct consideration of the township services being continued. Currently, McHenry Township has five (5) total facilities maintenance employees:*

<i>Description</i>	<i>Full/Part-time</i>	<i>Quantity</i>
<i>Operations Manager</i>	<i>Full-time</i>	<i>1</i>
<i>Maintenance Employee</i>	<i>Full-time</i>	<i>2</i>
<i>Maintenance Employee</i>	<i>Full-time</i>	<i>2</i>

McHenry Township maintenance and operations employees perform grounds upkeep including park maintenance that is beyond the scope and role of the current County facility staff. However, they do not perform daily housekeeping services as is done in house at the County (township office staff assists with the day to day cleaning and weekly cleaning occurring on Saturdays). The Food Pantry, Recreation Center and Community Center cleaning is performed by renters using the facilities. Renters are required to provide a security deposit which is not returned if the facilities are not cleaned. Set up for said facilities is also performed by the renters. Additional support is provided to maintenance staff through intergovernmental agreements between the Township Supervisor and the Township Road District for vehicle maintenance and parking lot maintenance.

- An Onboarding process will be required to acclimate retained township employees into the County organization.
 - *McHenry County HR has an established onboarding procedure that will be applied to transferred employees.*
- Does the dissolving township have any pension or compensated absences liability issues that will be absorbed?
 - *Specific analysis of this question will need to be conducted.*

LIABILITIES, CONTRACTS & ASSETS:

Liabilities & Contracts

Should the voters decide to dissolve a township, the township will no longer have the authority to enter into agreements or implement programs upon the date of dissolution and thereafter. According to the ACT, all liabilities and obligations of the dissolved township are transferred to the County. Nevertheless, all written contracts must be assessed individually by the State's Attorney's Office to determine if the succession and assignability language of the contract allows the contract to survive the dissolution of the township. Once the County is able to make a policy determination on which, if any, of the contracts have favorable terms that the County might want to continue and which contracts the County would want to terminate, the State's Attorney's Office would review the contract terms to determine whether or not the contract may be lawfully terminated.

Policy Considerations:

- Any asset of the former township needs to be used for the primary benefit of the respective residents.
- Proceeds from the sale of park land, cemetery land, buildings or facilities must be utilized for the sole benefit of the geographic area of the dissolved township.
- Taxpayers within the dissolved township are responsible to pay any liabilities transferred to the County.

Assets

The County needs to inventory all assets and equipment held by a township subject to dissolution and make a determination on whether the assets should be retained.

- *Representatives from the County's Information Department, the Division of Transportation and Facilities Department have performed a high level and preliminary review of McHenry Township's assets:*

Main Township Campus, 3703 N Richmond Rd, Johnsburg, IL

The property consists of 68 acres of rolling land north of McHenry, Illinois, approximately 25 minutes away from the McHenry County Campus. The campus includes recreational amenities, general office spaces, public meeting spaces, truck storage and maintenance facilities, parks and recreation shop and storage facilities, and general assistance programs.

The grounds are in good repair. The parking surfaces, while not new, are in reasonable condition with 10 years of useful life before rehabilitation will be needed. The ballfields are in good shape with one of the baseball fields showing flooding. This is being mitigated with catch basins and a drainage pipe. Access into the site occurs from three separate locations off Route 31.

The 68 Acre grounds consist of: parking surfaces, baseball diamonds, soccer fields, a football field, bocce courts, bag toss courts, playground equipment, a small community garden, a lighted

sledding hill, a snowmobile trail, a warming shelter, and picnic pavilions. The township is unaware of any contaminated soils needing remediation, but this could be confirmed through a phase one environmental investigation if deemed necessary.

The main township campus buildings are generally in good repair. There may be some ADA issues, but as a whole, they look to be compliant. None of the buildings is served by a fire suppression systems but they do have basic fire alarm panels. The Township Hall mechanical heating and cooling is served by residential style furnaces with single zone thermostats. No building automation was observed. The Township Garage operates under a separate cost center and performs its own building maintenance and repair.

The Campus Buildings:

- *Township Office Building*
 - *General Office and Meeting Spaces*
 - *General condition – Good*
 - *No apparent ADA issues noted*
 - *Heating and cooled using residential style furnaces – No building automation*
 - *Lighting levels good – Recently changed to LED bulbs*
 - *Kitchen equipment is in good shape, has been cited by MCHD for not having a three compartment sink.*
 - *Fire alarm panel – Yes, basic*
 - *Fire suppression – No*
 - *Utilities – \$13,000 / year*
- *Township Garage*
 - *Truck Storage, general storage, repair and maintenance of fleet*
 - *Fuel Island*
 - *General condition – Good*
 - *Movement throughout the building is generally not ADA compliant*
 - *Heating is served by ceiling hung fuel oil unit heaters*
 - *Fire alarm panel – not noted*
 - *Fire suppression – No*
 - *Utilities: Building - \$20,000/year building; Street lights - \$53,000 / year*
- *Salt Dome*
 - *Currently used as needed by MCDOT under an IGA*
- *Cold Storage*
- *8 Picnic Shelters*
- *Parks and Recreation Shop and Storage building*
 - *Shop and storage area*
 - *Generally in good condition*
 - *Heating is under slab radiant served by a glycol loop and boiler*
 - *Fire alarm devices slaved to another panel*
 - *No fire suppression*
 - *Utilities - \$1,800 / year*
- *Concession Stand*
 - *Used by various sports organizations*
- *Snowmobile and Sledding Warming Shelter*
 - *Warming Shelter and Picnic Pavilion*

- *Fireplace*
- *Pit Toilets*
- *McHenry Township Food Pantry*
 - *Used to warehouse and distribute both dry and perishable foods*
 - *Serves approximately 200 residents twice a week*
 - *Interior was not available at the time of walk through*
 - *Utilities - \$11,000 (\$2.44 ft²) / year*
- *McHenry Township Recreation Center*
 - *Divided into two primary activity rooms with offices, storage and kitchen facilities*
 - *Daily meals and activities for seniors as well as meeting events for non-profits*
 - *General condition good*
 - *Cleaning and some upkeep done by tenant*
 - *Roof is nearing replacement*
 - *Utilities - \$12,650 / year*
- *Small Storage Buildings – Multiple*

McHenry Township also owns other offsite properties as enumerated below.

- *Whispering Hills Community Center, 4708 Jeffery Street, Johnsburg, IL*
The property consists of 1.4 Acres of flat land in a residential neighborhood. There is a 21,000 ft² asphalt parking lot in good condition. Currently improvements are being made to the building itself. There is a rental facility for events, a full kitchen and room to accommodate 80 people with utilities that run at approximately \$2,500 / year.
- *Fox Lake Road Park, 5702 Fox Lake Road, Johnsburg, IL*
The property consists of 0.94 Acres including Pistakee Highlands Community Lot, a parking lot, garbage receptacles, a turf and children's play area, grills, picnic tables, shore fishing, signs and a footbridge. The adjoining property to the north is owned by Pistakee Highlands Community Association and appears to be cared for by the Township.
- *Hilltop Park, 116 Hilltop Drive, Johnsburg, IL*
The property consists of approximately 0.17 acres with street parking, turf, shore fishing and garbage receptacles.

Lake Street Park, 5200 Lake Street, Johnsburg, IL

The property consists of approximately 0.55 acres with a parking lot, garbage receptacles, turf and picnic tables, grills, a children's play area and shore fishing.

- *Ostend Cemetery*
The cemetery is approximately 1 acre in size and is mowed and trimmed weekly by McHenry Township staff. The cemetery is full.

IT Systems Review

The County also performed a cursory evaluation of McHenry Township's computer network. The township does not have solid wireless connectivity for laptop use, so this would need to be upgraded. The township uses Windows 10 (as does the County), and it is possible to gradually incorporate the township onto the County's network. Additional research needs to be performed

to evaluate all of the technological programs used by the township. Retained township staff would need onboarding to learn and to assimilate the County's security policies.

TRANSPORTATION:

According to the ACT, the township road districts are dissolved upon the specified date of dissolution, and the powers and responsibilities of the road districts are transferred to the County. The ACT also provides that municipalities may make an offer to the County to assume the powers and responsibilities of the dissolved road district(s). Currently, the County maintains 217 centerline miles of roads while the 17 townships collectively maintain approximately 838 centerline miles, of which 95 centerline miles are located in McHenry Township.

It is unclear how formerly township roads would be categorized after dissolution. Currently, when a municipal annexation is bounded by a township road, the municipality is obligated to annex to the far side of the road and take over that segment. It is unclear whether this requirement will survive for future annexations if the former township road is now a County road. The County will need to look to IDOT for further direction.

Moreover, this ambiguity regarding the categorization of formerly township roads extends to issues relating to the Township Road and Bridge Fund. Townships are required to give 50% of the Road and Bridges funds that originated in a municipality back to the municipality (605 ILCS 5/6-507). In the event of a township dissolution, it is unclear whether the County would be able to subsume the road and bridge levy and whether the County would be legally required to continue the 50% remittance to a municipality.

Beyond the assumption and categorization of road issues, additional mileage to the County system will impact MCDOT operations. More mileage means more roads to maintain, plan, engineer, and construct. All the roads will have to be inventoried to determine the type of road (local, collector, etc.) and its condition. Once an inventory can be completed and evaluated, recommendations can be made as to how the additional miles will be managed. Some possible management options for additional mileage include hiring additional staff to do the work or contracting out the needed services. Even if contracting for services is chosen, that option may require additional staff to manage those contracts as the current DOT staff workload is maximized.

McHenry Township has 95 centerline miles of road that could be transferred to the County. Due to the disjointed nature of some township roads, coordination with local municipalities and/or other townships will be required. For example, Ringwood Road in McHenry Township transitions between incorporated and unincorporated areas. As this occurs, the township's jurisdiction is not continuous. This affects maintenance activities as well as all other areas such as planning, designing, and construction of future improvements. This additional coordination will require a significant amount of staff time to manage. Due to this disjointed issue, it is conceivable that a jurisdictional transfer with local municipalities to have a particular road in its entirety become a County road will result in greater services to the public at a more cost effective rate.

An assessment will also be needed of existing local agreements the township has (written or otherwise) with local jurisdictions to determine what services are being provided along disjointed roadways or any other township roadway.

Transportation: Policy Considerations:

- Will township roads be brought up to County standards or will they remain at their current standards?
- Will the County be willing to absorb township transportation programs into its programming?
- Will the County enforce any existing ROW encroachment that may exist or allow it to be grandfathered in?

Transportation: Space Related Issues

The current MCDOT facility is at its maximum capacity for staffing. Any additional staff will require a building needs assessment to determine if the current building should be expanded or if satellite facilities should be considered.

As for the use of township facilities as transportation satellite facilities, the ACT stipulates that transferred township buildings and must be utilized for the primary benefit of the dissolved township's residents.

- *Equipment and materials storage could be accommodated at current township facilities but a space needs study would be necessary to best determine whether an existing township facility is appropriate for County operations.*

Transportation: Equipment Related Issues

Any inherited materials or inventory (e.g., salt, signage) needs to be used within the geographic boundary of the dissolved township. Moving forward if township-sourced MFT funds are used to purchase salt or other materials in combination with the County's general procurement, there needs to be tracking in place to verify that the attributable amount was applied within the geographic boundary.

- *The County will need to conduct a formal assessment of current McHenry Township equipment recognizing that older equipment may require additional maintenance or need to be replaced. Generally, township equipment differs from the County's equipment in size and operational use. Most of the County's current equipment, with the exception of pick-up trucks, are too large to work on many township roads. Moreover, if township equipment is sold, its proceeds will need to be segregated and used for the benefit of the former township's residents. Township equipment absorbed by the County may also require additional mechanics than the County currently employees or a contract with either a private contractor or another local public agency.*

Transportation: Staffing Related Issues

As center miles increase, so does the general workload of the DOT. Upon dissolution, the County will assume the personnel of the township to offset the workload burden. A township's highway maintenance workers and mechanics could be assumed under the County's current collective bargaining agreement because the agreement covers all highway maintenance workers and mechanics. Still, the County could decide to reduce the numbers of employees so long as the collective bargaining agreement is followed. In the case of highway personnel, this would need to be done through seniority, and the former township employees would have the least seniority compared to full-time employees as seniority is defined as continuous employment with the Division of Transportation.

The categories of workers that may be needed should a township dissolve are as follows:

- **Administrative staff:** Invoice processing, public engagement, Information Technology, GIS, property damage management;
- **Maintenance staff:** The numbers are uncertain until the number of miles added is known as well as the expected level of service provided;
- **Engineering – Design staff:**
 - Additional Design Engineering staff for either working directly on projects and/or managing contracts;
 - Additional Permitting staff to administer facility, access and utility permits;
 - Additional staff for utility locating; and
 - Additional staff for Traffic Engineering as an assessment will be needed for all signs to ensure compliance with the MUTCD; an increase in sign requests (stop, speed limit, etc.) is also anticipated from the public.
- **Engineering – Construction**
 - Additional construction services will be needed. To what level is unknown until an assessment can be made of all the township miles that will be added. Additional needs include:
 - Additional Construction Engineering staff for either working directly on projects and/or managing contracts;
 - Different pavement preservation needs as most township roads will have different needs compared to traditional County highways; and
 - Additional funding for construction activities including road condition surveys.

Contracting out:

Contracting previously township positions may be a possibility.

Transportation: Busing Issues

The County partners with Pace Bus to provide MCRide dial-a-ride transit service within 11 participating municipalities and 8 townships.

- MCRide is a *curb to curb* public transportation service that utilizes both buses and taxis.
- For seniors requiring more specialized transportation, the County also provides funding to Senior Care Volunteer Network for their transportation program.
- Three townships (Richmond/Burton, **McHenry** and Algonquin) provide *door to door* bus service for select residents and only for select purposes.

- If these township services were eliminated the County could look to modify its program within these townships to better assist residents in need.

ASSESSMENTS

Township Assessors are the front line workers in evaluating properties. They physically inspect and calculate the assessed value of the properties at 33.33% of their fair market value. Then, they equalize the values of like properties across their township. They also maintain their township's record of properties including the property owner names and addresses and all changes to the property.

The Chief County Assessment Officer and his staff equalize property assessments across the County so that like properties are taxed uniformly from township to township. The County Assessments Office also audits township assessments for compliance with state statutes, accuracy, uniformity and completeness of work by inspecting real property, as required or requested, by township assessors, the Board of Review or the taxpayers.

There is a concern that with a township dissolution and the elimination of the local township assessor, residents will lose statutory checks and balances related to the assessments of their properties. Another consideration is whether there are any authorities or responsibilities the township assessor has that the Chief Assessor does not have or would not have (given that one position is elected and the other is not). The ACT says that the County may have the Chief County Assessment Officer of McHenry County exercise the duties of the township assessor. The fact that Article VII of the Illinois Constitution allows for either an elected or appointed county assessor is an indication that the elimination of elected positions at the township level would not be an impediment to meeting statutory obligations. This is reinforced by the fact that the Property Tax Appeals Board and review process would remain intact keeping the checks and balances McHenry County residents enjoy prior to township dissolution.

Policy Considerations:

- Will satellite assessment offices be maintained to continue local and accessible customer service or will this service be provided at the County office?

Administrative Considerations:

- How many employees will be needed to absorb this additional workload?
- Is it more efficient to work from a satellite office or can the work be completed from Woodstock?
- If additional staffing is needed, can the Woodstock space accommodate additional employees?
 - *For the three questions above, Chief County Assessor Ross indicated that initially, the current McHenry Township assessment staff excluding the Township Assessor would need to be retained to absorb this function and would continue operating out of the local township assessment office. If contiguous townships dissolve, there is an opportunity to consolidate staff and operations into a regional assessment office. No additional staffing will be needed at the County Office of Assessments.*

- Townships do not use the same computerized assisted mass appraisal (CAMA) software tool as the County:
 - Would software contracts be maintained?
 - *Yes, the township level PAMS system performs a different function than the County's software.*
 - Would the township assessors be transitioned to the County's software?
 - *As noted above, the township and county systems perform different functions. The township assessment office has access to the County's DevNet system.*
- Are there different models for the assessments process such as through subcontractors?
 - *Potentially, but further analysis will be required.*

GENERAL ASSISTANCE

Townships administer General Assistance (GA) to needy individuals. There are three varieties of GA: GA to individuals, GA to families, and GA to veterans.

- GA is used to pay for many needs of qualified individuals including, but not limited to: rent, utilities, and medical treatment.
- Medical treatment is paid by the township until Medicaid takes over.
- If a person receiving GA dies, the Township assumes the cost of the person's burial.
- Township Supervisors have latitude in how they administer general assistance. It is not necessarily the same between the townships.

Under the ACT, the County may **choose** to provide GA to individuals or it may not.

Policy Considerations:

- The McHenry County Board will need to determine if GA will be provided and if so, define the service level and standards for its administration.

Administrative Considerations:

- Issues with General Assistance:
 - Uncertainty in budgeting- a person without medical insurance who does not qualify for Affordable Care Act (ACA) could cost the GA provider substantial sums of unbudgeted medical expenses. ACA has reduced this risk, but it is still possible and remains a concern for Township Supervisors.
 - It is unclear how often large medical bills are paid by townships due to GA.
 - The County would need to either absorb township personnel to administer these duties or assign the duties to existing county employees.
- VAC administers GA to individuals: this experience can be leveraged.
- County Finance performs accounting for GA to veterans already, so a transition would be possible without extreme difficulty.

- Persons needing assistance may not have access to transportation to apply for the GA at a County facility, but may be able to do so at a township facility due to proximity. If the County chooses to provide general assistance, it would be helpful to review the organizational structure and delivery methods employed by Counties not under the Township form of government as they are responsible for providing GA.
 - *McHenry Township receives between 400 and 500 requests for assistance per year although not all qualify for assistance. A staff of 1.5 employees administers the program. McHenry Township also serves as satellite office for the Salvation Army for emergency assistance and a referring agency for PADS, Workforce Network and McHenry County VAC.*

MISCELLANEOUS SERVICES

The various townships provide various non-mandatory services to their residents that the County either does not provide or does not provide to the same extent. Disparate treatment of county residents based on their lack of township could create issues. Some miscellaneous services provided by the townships in McHenry County are described below.

- Cemeteries
 - Many townships maintain at least one cemetery.
 - Some are historic and only require landscaping
 - Some are in use and require administration and landscaping
 - McHenry County maintains its own cemetery and makes contracts with local funeral homes to bury the indigent.
 - County Facilities workers would have more properties to maintain if the function were absorbed, and this would require additional transportation of both employees and equipment to various locations throughout the County.
 - *McHenry Township has the Ostend Cemetery (1 ac.) which is at capacity and requires regular mowing and trimming. Maintenance and operation of the township cemetery would not be a mandatory function for the County. That aside, contracting this service out would be an option.*
- Food Pantries
 - Some townships operate food pantries.
 - Non-mandatory but sometimes viewed as part of the General Assistance duty.
 - Discontinuation by the County could cause hardship for those residents who rely on food pantries.
 - *McHenry Township has a food pantry that is leased to and operated by FISH. Providing a food pantry would not be a mandatory for the County. However, continuation of this third party relationship would be an option.*
- Senior Services
 - Senior service programs are common among townships.
 - *McHenry Township leases space to the local senior center*
 - *McHenry Township is a satellite for the Salvation Army. Catholic Charities also runs a meals on wheels program out of the Township's facility. Providing for senior*

services would not be a mandatory function for the County. However, continuation of this third party relationship would be an option.

- Refuse Collection and Recycling
 - McHenry, Algonquin, and Marengo provide recycling services.
 - McHenry County administers a refuse franchise agreement for part of the County.
 - *McHenry Township Road District hosts drop-off recycling events at their facility.*
- Mosquito Abatement:
 - Not provided by the County, but provided by some townships.
- Emergency Response
 - Townships are often the “boots on the ground” to address flooding and other emergencies. If a township is dissolved, how will the sand-bagging needs be coordinated and directly met?
 - *McHenry Township has experienced and responded to flooding. McHenry County EMA is developing plans to coordinate those emergency response functions the township previously covered. Engagement of affected municipalities may be an option.*
- Brush/branch Disposal Services
 - An assessment needs to be conducted to determine what services are truly provided by a township. For example, does a township have a tree replacement program like many municipalities have for subdivision parkway trees? Does the township provide brush pickup for private properties?
 - *McHenry Township Road District provides a brush drop-off and disposal service at its facility.*

Policy Consideration:

- Will the County continue brush/branch disposal services and incur the costs or will the service be eliminated?
- Educational opportunities/classes
 - Some townships offer educational opportunities such as budgeting classes.
 - McHenry County Workforce Network provides various educational opportunities and training as well.
- Parks and open space would require maintenance / administration or could be conveyed to another agency more suited for this purpose.
 - *McHenry Township owns and maintains a variety of active and passive recreational facilities.*