

**Township Government in Cook County  
Executive Summary**

David K. Hamilton  
[dhamito@roosevelt.edu](mailto:dhamito@roosevelt.edu)  
Roosevelt University  
Institute for Metropolitan Affairs  
Regionalism Project  
430 S. Michigan Avenue  
Chicago, Il 60605

## **Executive Summary**

Township government was developed for a rural society in which transportation was slow and difficult. The basic system of local government in the United States established in the late eighteenth and early nineteenth centuries involved counties, municipalities, and, in some states, townships. The Census Bureau defines townships as government units, which may also be designated as towns in the six New England states, New York, and Wisconsin, or plantations in Maine and New Hampshire. Today, twenty states utilize the town or township form of government. These are mainly located in the New England states, Central Atlantic states and the states covered by the Northwest Territory Ordinance of 1787.

There are differences among the states with townships on their authority and functions. For example, 35% of the states limit townships' ability to levy taxes. However, most townships rely extensively on property taxes for their major revenue source. Services provided also tend to be limited. A key responsibility in most townships has historically been roads. Only in New England, the Central Atlantic states, Michigan, Minnesota, and Ohio, townships may provide a significant range of municipal services. Townships in the remaining nine states are generally restricted to general assistance for the poor and social welfare services.

## **Townships in Illinois and Cook County**

Today, 17 Illinois counties and Chicago do not have operating townships. The primary functions of townships in Illinois are general assistance, property assessment, and road and bridge maintenance. Although the only state-mandated social service function is general assistance, most townships have added youth and senior citizen services. Property assessment, an important township function outside of Cook County, is now a responsibility of the Cook County Assessor. Townships have jurisdiction over roads and bridges in unincorporated areas that are not designated as county, state, or federal roads. In urban areas, the amount of township roads dwindles as the county becomes more incorporated. With Cook County 92 percent incorporated, townships' role in this area is very limited. The number of miles for which each Cook County township is responsible varies from 28 to 0.

Supporters and opponents disagree over the need for township government. Supporters emphatically describe it as a grassroots government; a form of government that is not layered in bureaucracy and is closer to the people it serves than other forms of local government. Illinois townships have been criticized as inefficient, ineffective, unnecessarily duplicative, and poor managers of the taxpayers' dollars. Opponents argue that the few township functions could easily be absorbed by another level of government. They claim that residents expect little in services from township government. It is unnecessary and therefore a drain on taxpayers.

An analysis of township government in the state and specifically in Cook County revealed the following:

- In fiscal year 2002, townships revenue was \$0.5 billion or 4.3 percent of the total of \$11.5 billion in revenue received by all local governments excluding Chicago. One study reported that townships cost a typical Illinois resident \$115 in 1999. Townships in Cook and the five suburban counties collect more than half of the Illinois township taxes. Cook County's 29 operating townships, representing 2 percent of the state's 1,443 townships, account for almost 20 percent of the state's township expenditures.
- In 2002 statewide township administration expenses at 38 percent were higher than any other local government and more than double that of municipalities. Cook County townships had even higher administrative ratios with 43 percent of their budgets spent on administration.
- Many municipalities also offer social services similar to those offered by townships.
- The average cost per mile to maintain township roads in Cook County was \$57,853 in 2004. In comparison, an analysis of eight Cook and Lake County suburbs showed an average of \$23,993 per mile, less than half of the cost for townships.
- Townships are criticized as bastions of patronage hiring. The number of township employees varies substantially and seems to have little relationship to the population, unincorporated area of

the township or the programs offered. Examples of employment variation are Bloom Township with 35 full-time and 48 part-time employees to serve a population of 93,909 and 5.5 miles of unincorporated roads, Elk Grove Township with 16 full-time and 2 part-time employees to serve a population of 94,969 or 5,276 persons per employee, and Maine Township with 36 full-time and 33 part-time employees for a population of 135,623 or 1,966 residents for each employee.

- Even though the township assessing function is no longer performed by township assessors in Cook County, the position has been retained and serves residents as a tax assessment ombudsman. An example of the cost of this function is Elk Grove Township with a budget of \$143,000.
- In 2002, townships, in aggregate, had 118 percent of their operating budgets in cash reserves. Three hundred fourteen townships have enough surplus cash to cover at least two years' worth of bills. Most government finance experts suggest that governments should have a reserve to cover only a few months' expenses.
- Township taxes, collected from residents throughout the township, are spent only on roads in unincorporated areas and on programs benefiting a small segment of the population.

The evidence indicates that township government is an unnecessary, inefficient, and duplicative form of government. This is particularly evident in Cook County. Administrative costs are high and services that townships provide are now or can be more efficiently provided by the county and incorporated municipalities. Eliminating the township would promote better coordination in the delivery of social services and reduce duplication and citizen confusion as to what government to turn to for services. With one less government involved, there should be a more seamless provision of services. Other township services could also be readily provided by other governments. Combining responsibility for unincorporated roads with the county or municipality would make better use of expensive road maintenance equipment and storage facilities. It would also reduce administrative costs that currently represent a substantial part of the township road and bridge budget. Moreover, it would eliminate the double taxation for municipal residents, who are taxed once for municipal roads and then again for township roads. It would also shift more reliance away from property taxation to other taxes, as the township is much more heavily reliant on property taxes than municipalities and counties. A conservative estimate of the cost savings in Cook County for the elimination of townships is at least 50 percent of the almost \$100 million that townships spend. It is probable that even greater cost reductions would occur. It is also likely that services would be enhanced with the transfer of functions to other governments.