

Oak Park Taxing Bodies Efficiency Task Force

Working draft report – 9/11/18

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Executive Summary

Over the past several years, property taxes in the Village of Oak Park have grown significantly and at a much faster pace than inflation or the growth in household income. The growth in our taxes has created a real burden for our taxpayers. It poses risks to both current Oak Park residents and to the long-term viability of Oak Park's core values of diversity, affordability, integration and aging in place. It has outpaced other communities and is putting Oak Park at a competitive disadvantage. Much of the growth has come from the approval of numerous referenda by the voters of Oak Park, thus limiting the actions that can be taken today to reduce taxes. As such, we believe it's imperative that we slow the growth of this burden into the future. Unfortunately, there isn't one action that will solve the problem. Instead, this will take collective action over multiple years on the part of all taxing bodies, elected officials, administrators and citizens to transform the way we spend taxpayer dollars, operate and deliver services. We must work together to prioritize, coordinate, consolidate, educate and communicate. It can no longer be business as usual.

Our recommendations fall into four main categories:

- **Ensure Budget Discipline**

By adopting a handful of important budget measures, our taxing bodies will go a long way towards changing the trajectory of our tax increases. These include – limiting budget increases to inflation (or less), constraining salary growth of employees, prioritizing spending, reducing excess fund balances (without inflating future spending), enabling consistency in budgeting and planning and creating an independent citizen-led Community Financial Oversight Commission (the CFO Commission).

- **Efficient Delivery of Governmental Services**

There are a total of six taxing bodies that are largely co-terminus within Oak Park. Each has its own facilities, administrative staff, services and elected board. Each provides services that are valued by the citizens of Oak Park. The reality is that having this many separate bodies is simply not the most efficient way to deliver needed public services. Our recommendation is to first gauge the public's interest in exploring the combination of taxing bodies through a non-binding referendum. This will give our elected officials the guidance they need to determine the best path forward.

- **Referenda Discipline**

The voters in Oak Park have been very generous over the past several years with the approval of several referenda. Our elected officials have also approved budgets with increases over and above the rate of inflation. As a result, our taxing bodies financial health is strong and their ability to take a more disciplined approach is high. As such, we believe we should be able to reach 2030 without asking for another tax increase through referendum.

- **Educate and Inform the Public and Elected Officials**

Budget and referendum decisions have an immediate and long-term impact on our community. It's imperative that our elected officials, budget administrators and the broader public understand municipal finance, tax law and the role of each in creating a healthy community. We also believe voters in Oak Park need to take a more pro-active role in giving our elected officials

feedback on budget decisions. We are recommending that budget and planning focused curriculum be developed for each – elected officials, administrators and voters.

Background

The Oak Park Taxing Bodies Efficiency Task Force was formed by the Village of Oak Park in February 2018 to address the impacts of rising property taxes on Oak Park. The Task Force was asked to evaluate and develop recommendations regarding public services of jurisdictions operating exclusively or predominately within Oak Park that may be redundant or inefficient and that impact property tax levels. More information on the Task Force, including detail on items summarized below, is available on its webpage:

<https://www.oak-park.us/your-government/village-board/taxing-body-efficiency-task-force>

Membership. The Task Force is a 7-member group, consisting of the following members: Brian Chang, Joi Cregler, Judy Greffin, John Hedges, Gary McCullough, Jim Peters, and David Pope, who served as the Chair of the Task Force. The members of the Task Force met biweekly in public sessions beginning in March 2018. The Task Force received pro bono support from the Metropolitan Planning Council (MPC) of Chicago to assist with meeting facilitation, solicitation of public comments, preparation of materials, and similar organizational tasks.

Process. The Task Force’s work process included several steps:

- Development of mission and goals
- Outreach, including communication with representatives of each of the taxing bodies in Oak Park, and resident input through responses to questions that were posted on-line.
- Research, including identification of best practices in government efficiency, interviews with comparable communities, and gaining a deeper understanding of property taxation in Oak Park
- Identification of potential options for solutions, and analysis and prioritization of these options
- Development, articulation and explanation of recommendations

The Task Force believes that its recommendations, once implemented, will move Oak Park toward a more financially sustainable future, with positive implications for the community’s affordability and diversity. In order for these recommendations to become reality, it will take commitment from our elected officials and our fellow citizens.

The Task Force would like to thank the Village Board for the opportunity to address the critical and complex topic of taxes in Oak Park. We hope this report leads directly to positive action. We stand ready to assist the Village Board further.

Problem Statement

Is there a problem? If so, how did we get here?

Rapid rise in property tax levels. The property tax burden for Oak Park property owners is growing significantly faster than inflation. As the table below illustrates, in the past two years alone the total amount of property taxes levied by all Oak Park taxing bodies has grown by 20%. However, not every unit of government is equally responsible for the increased levies. The three units of government that together make up over 87% of the community’s total tax levy—School District 97, High School District 200 and the Village of Oak Park—have each increased their levies by nearly 25% during this period. Five times the rate of inflation.

Quotes from public outreach will also be included.

Taxing Body//Year Paid	2000	2015	2017	Increase '15-'17	Increase '00-'17
School District 97	\$33,053,000	\$60,894,000	\$77,403,000	27%	134%
High School District 200	\$22,264,000	\$40,439,000	\$48,963,000	21%	120%
Village of Oak Park	\$12,027,000	\$25,461,000	\$31,297,000	23%	160%
Park District	\$1,865,000	\$8,837,000	\$9,069,000	3%	386%
Oak Park Library Fund	\$3,707,000	\$10,220,000	\$8,972,000	-12%	142%
Oak Park Township	\$2,514,000	\$4,578,000	\$4,687,000	2%	86%
Total Oak Park Levy	\$75,430,000	\$150,429,000	180,391,000	20%	139%
Inflation	\$75,430,000	\$102,487,900	\$107,820,000	5%	43%

(Levy data from Oak Park Township Assessor. Inflation from BLS Inflation calculator)

These recent increases in the local tax burden are putting Oak Park at a meaningful affordability disadvantage versus other communities.

A rising share of residents’ income is going to pay property taxes. In 2000, on average 5% of median household income went to pay taxes by 2017 this had grown to 8.4%. Our taxes have grown at twice the rate of median household income. Many residents made this point in their comments ([pull quotes from surveys](#)).

There is evidence the rising property tax burden is further eroding residents’ perceptions of their quality of life and satisfaction with the community. In 2017 only 16% as compared to 24% in 2015 responded positively to a question asking about satisfaction with Oak Park’s cost of living in the “Oak Park Community Livability Report” conducted by the National Research Center.

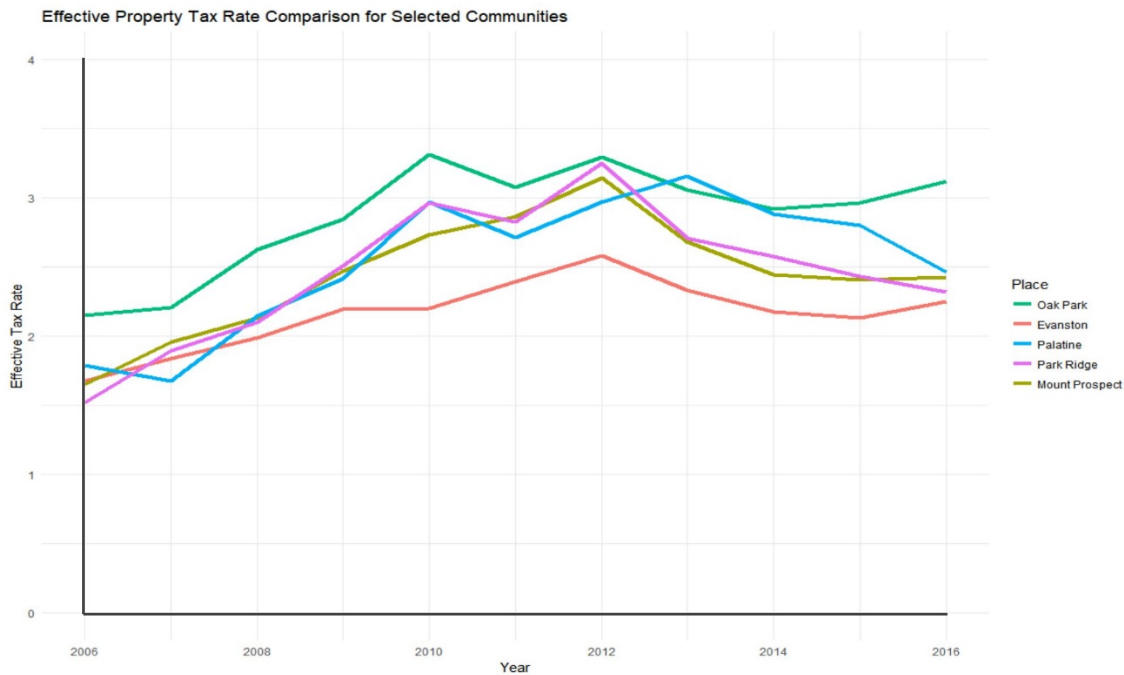
Comparisons to other communities. When comparing to other municipalities, the Village of Oak Park has increased the community’s tax burden considerably more than have similar municipal governments in other nearby communities (we do not have comparison data for other taxing bodies):

Municipality	2000	2015	2017	Increase '15-'17	Increase '00-'17
Oak Park	\$12,027,000	\$25,461,000	\$31,297,000	23%	160%
Berwyn	\$15,127,000	\$27,021,000	\$28,360,000	5%	87%
Elmwood Park	\$6,057,000	\$10,453,000	\$11,128,000	6%	84%
River Forest	\$3,832,000	\$6,442,000	\$6,589,000	2%	72%
Forest Park	\$3,655,000	\$5,182,000	\$5,287,000	2%	45%

(Levy data from Oak Park Township Assessor. Inflation from BLS Inflation calculator)

Oak Park’s property tax burden can also be compared to other communities using effective tax rates, a metric that provides a way to compare tax rates across municipalities and between different tax codes within municipalities more effectively than the composite tax rate ([see definition and methodology from the Civic Federation](#)).

The following chart shows that the Village of Oak Park has a high effective tax rate compared to municipalities that are similar in terms of median household income, demographics, school quality and other factors.



We’ve also utilized Effective Tax Rates to compare Oak Park property tax levels versus other communities based on home market values – on average the burden is higher for lower priced and higher priced homes.

Estimates of 2016 Property Taxes Across Cook County*

Municipality (Blended Effective Tax Rate)	Home Market Value	
	\$400,000	\$1,000,000
Oak Park (14.365%)	\$15,102	\$39,262
River Forest (11.476%)	\$12,064	\$31,366
Evanston (9.076%)	\$9,541	\$24,807
Kenilworth (8.41%)	\$8,842	\$22,989
Hinsdale (7.72%)	\$8,116	\$21,100

* Chicago Tribune 06-15-17 “Cook County Property Tax Rates: Look Up Your Town, Estimate Your Bill”

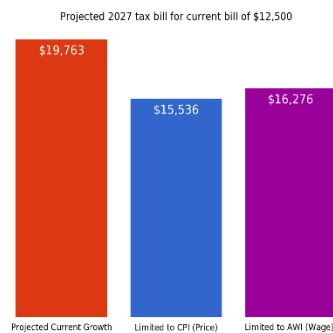
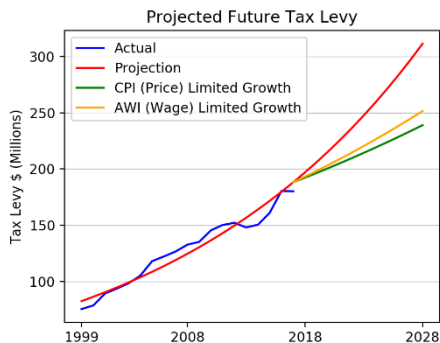
Key drivers of the rising property tax burden

The reasons for Oak Park’s tax rates and recent rapid increases are numerous, and include the following:

- Investment in infrastructure – schools, parks, libraries, roads, technology. Much of these have been funded by approval of numerous referenda.
- Rising cost of public pensions with little if any flexibility to change trajectory.
- A wave of additional students in public schools – most notably D97
- Inherent inefficiencies resulting from having 6 overlapping taxing bodies – each with its own facilities, administrative functions, technology and elected officials.
- The common practice of building (through referenda) and subsequently spending down large fund balances by many of our taxing bodies, thereby allowing tax-capped jurisdictions to build otherwise non-sustainable expenses into their budgets. This practice, in turn, results in the perceived need of these same jurisdictions to propose and pursue referenda in order to increase taxes so that they may sustain programs and services.
- Reliance on residential property tax as the primary source of revenue – sales and commercial tax revenues lag behind comparable communities.
- Many homeowners will also experience an effective increase in income tax obligations due to the new federal tax law enacted in December 2017 (which eliminated a taxpayers’ ability to deduct his/her/their state and local tax payments in calculating the amount due for their federal income taxes). This change will disproportionately impact higher tax states (including Illinois) and will specifically harm high tax jurisdictions – and specifically Oak Park.

Future Implications

The decade-plus pattern of property tax increases makes it reasonable to assume similar tax growth for the next 10 years. The graph (below, left) plots the levy increase if current rates of increase continue. The yellow line is wage growth. The green line is CPI growth. The chart (below right) looks at the scenario of a property with a \$12,500 tax bill in 2018. The bill would rise to \$19,763 by 2028. Wage and CPI growth are shown for comparison.



Courtesy of J. Vanderberg

Additionally, numerous factors make it likely that fiscal pressure will increase over time, not decline:

- Schools continue to ask taxpayers for further resources
 - D97 continues practice of spending over and above sustainable revenue stream
 - D200 gearing up for major capital improvement project through *Imagine OPRF*
 - Both schools addressing additional new operational priorities with significant spending
 - Possibility of shift of additional state pension obligations to local school districts
- Significant part of Village budget continues to fund pensions as required by state
- Village with its home-rule status continues with budget increases over-and-above inflation
- Low level of commercial development continues the over-reliance on residential property tax
- The financial weakness of the State of Illinois shifts additional burdens to local governments which could include further reductions in the State’s share of the school funding formula and/or shifting teacher pension costs to local school districts;

What will happen if property taxes continue to increase?

Even today, the majority of residents say they cannot manage their property tax burden. In a May 2018 on-line survey by the Village of Oak Park, over 50% of the respondents said that they have considered moving or have made plans to move from Oak Park in part because of the rising tax burden.

A greater number of aging villagers may opt to sell rather than stay. This turnover may bring more families with young children to the village, which would further increase public enrollment with no increase in tax revenue.

Realtors say taxes are slowing home sales and depressing prices. A July 3, 2018 article in the *Wednesday Journal* quoted several local realtors: “Prices are down, and taxes seem to be why.”; “We’ve always said, ‘What is the tipping point?’ I think we’ve reached it.” and “We’ve reached a saturation point.” If taxes continue to rise, this will likely further depress home sales and valuations.

It is important to view our community’s “affordability” through the lens of total cost of ownership and/or total cost to rent. In turn, even if increasing taxes are resulting in a decline in actual purchase prices of real estate (whether for single family or multifamily residences) the seeming decrease in prices does not mean that such real estate is becoming more “affordable”. This is because the significant increase in taxes (as well as any further uncertainty regarding prospective future tax increases that may also be factored into the declining sales prices) is more than offsetting the declining cost of the real estate itself. Thus, the total cost of ownership and/or total cost to rent is actually going up (even if the perception near term might be that cost of entry in the for-sale market is going down.

What is being done today to reduce the tax burden?

There are numerous examples of actions being taken by our local taxing bodies to reign-in costs and to collaborate with each other. These include curbing rising labor costs, opting for greater automation, spreading costs across the life of capital improvements through the use of debt and cost-sharing with other taxing bodies. (See Appendix)

In addition, we appreciate and value the Village's focus to bring new development to Oak Park. It's worth noting that, in Oak Park's experience to date, incremental tax revenue from new development has not typically resulted in a reduction in the overall tax burden. Rather, as revenues have grown, spending has grown even faster.

We applaud these efforts to increase revenue generation from other sources that expand the tax base, but the reality is that these actions haven't moved the dial in a meaningful way. The taxes in Oak Park remain too high. The administrators and elected officials of each of our governmental jurisdictions must take further action and cannot simply rely on the limited accomplishments to-date as evidence of success.

What is being done in other communities?

A review of practices in other communities shows similar actions, but also additional practices to reign-in costs. Interviews with comparable communities revealed that many local governments share services with their neighbors. In our conversations, we also felt that these elected officials and administrators had a keen sense of obligation to their taxpayers to live within their means and to not raise taxes. For the most part, we do not see the same sense of urgency or dedication to fiscal stewardship in Oak Park's elected officials or administrators.

- Many local governments report more significant opportunities for cost savings in *horizontal sharing* (i.e. a municipality shares services with neighboring municipalities, or a library district shares services with neighboring library districts) rather than vertical sharing (i.e. different governments in the same geography share services). In terms of significant cost savings, many municipalities find the largest opportunities for savings to be in the public safety area, as emergency response and 911 dispatch needs and costly equipment can be shared; as noted above, Oak Park already works with neighbors on this.
- Some examples of *vertical sharing* were reported in some locations but were not as significant, and were not substantially greater than what local governments in Oak Park already do. However, given that Oak Park features an unusually large number of coterminous local governments, which share exactly the same boundaries, there are likely to be more opportunities for vertical collaboration in Oak Park compared to nearly any other community.

Case study: efficiencies in Evanston. The City of Evanston is a close equivalent to Oak Park in many ways, and interviews with Evanston staff and elected officials uncovered several recent practices that are of particular interest in Oak Park.

- Township dissolution. In 2014, Evanston residents passed a referendum directing Evanston Township to dissolve and transfer its responsibilities to the City of Evanston. Far more detail on this process is included in [this report](#).
- Priority-based budgeting. In 2018, driven by budget needs, the City has initiated a priority-based budgeting process. To date, the process has involved significant public outreach, which continues. More detail on the concept of priority-based budgeting is included in the recommendation section.

Recommendations

General Introduction

The ability to reduce the tax burden from today's level is limited. Voters have approved referenda, long-term capital bond payment schedules are set, many collective bargaining agreements and associated wage rates have been established, and governmental budgets are paying for services that directly benefit citizens of the village and that have, in many cases, embedded and vocal constituencies.

In turn, the recommendations of the Task Force are focused on future actions that should be taken to slow growth in taxes by taking a more coordinated approach across all taxing bodies which includes setting community-wide priorities, instilling budget discipline, utilizing common planning assumptions, finding ways to consolidate common functions and educating elected officials and taxpayers as to the financial impact of their collective decisions.

These recommendations are a result of public outreach, communication with taxing bodies, conducting independent research and consulting with various community leaders / experts.

Ensure Budget Discipline

By adopting a handful of important budget measures, our taxing bodies will go a long way towards changing the trajectory of our tax increases.

- Limit actual property tax increases to inflation (CPI) or less for every governmental jurisdiction
 - In Illinois, tax caps were instituted with the intention that tax revenues would generally increase at the pace of inflation. Oak Park's increases have far outpaced this goal. All governmental budgets must be constrained to live within CPI for an extended period.
 - The Village can take a leadership role here and limit property tax increases to CPI (currently less than 3%) rather than the stated goal of 5%
 - There is a price to be paid for the rising costs of public pensions – taxpayers shouldn't be expected to bear this burden in addition to budget increases exceeding inflation.
- Constrain salary growth
 - Set total compensation packages (base salary, contractual "bonus" structures, pension benefits, healthcare benefits, work hours/days, work schedules, vacation, sick-time, holidays, other paid time off, continuing education benefits, retiree and dependent healthcare and compensation benefits beyond pensions, etc.) at and not above the level required to achieve the intended results.
 - Publish number of qualified applicants for all full-time positions
- Prioritize spending
 - Take a disciplined approach to the funding of programs and services
 - Seek community input
 - Adopt Priority-Based Budgeting or a similar approach
 - Consider expenditures in the context of reasonable investment returns
- Reduce excess fund balances to comply with, but not exceed, state guidelines for local government fund balances
 - If taxing bodies don't act on their own to reduce fund balances, recent legislation allows for citizen-led referendums to mandate taxing bodies to act.

- Create consistency across taxing bodies in planning and budgeting (both operating and capital) including:
 - Prepare both single-year and 5-year financial plans and projections for each entity such that it enables a high-level summary of community-wide key financial metrics and projections
 - Utilize common assumptions and metrics for planning and budget purposes across the Village
- Formation of a citizen-led village-wide Community Financial Oversight Commission which will:
 - Recommend annually a village-wide operating budget increase as informed by inflation and the needs of the community
 - Recommend cost saving actions including automation, eliminating redundant services...
 - Evaluate and publish the collective impact of planned referenda
 - Monitor and publish budget decisions of each taxing body including % increase of each budget versus recommended increase and versus inflation.
 - Develop a curriculum to be used to train / inform elected officials and budget administrators as to financial management best practices and the state of the overall tax burden across the community.
 - Periodically host public forums on budget, planning, referenda and capital project related topics.

Efficient Delivery of Governmental Services

Determine ways to reduce the cost of having six co-terminus taxing bodies – facility consolidation, merge/consolidate/coordinate administration functions, services and technology.

- Evaluate the merging of co-terminus jurisdictions including the Village of Oak Park, Oak Park Township, the Oak Park Public Library, and the Park District of Oak Park.
- Place a non-binding Jurisdictional Consolidation Referendum question on the November 2018 ballot for consideration by the voters of Oak Park.

Referenda Discipline

The voters in Oak Park have been very generous over the past several years with the approval of several referenda. Our elected officials have also approved budgets with increases over and above the rate of inflation. As a result, our taxing bodies financial health is strong and their ability to take a more disciplined approach is high.

- Refrain from running tax increase referenda through 2030
- Require excess fund balances to be used first for capital expenditures – debt would only be utilized once excessive fund balances have been extinguished.

In addition, we believe that all taxing bodies should agree to move consideration of all referenda to the fall / general election to increase voter engagement and participation.

Educate / Inform Voters and Elected Officials

Budget and referendum decisions have an immediate and long-term impact on our community. It's imperative that our elected officials, budget administrators and the broader public understand municipal finance, tax law and the role of each in creating a healthy community. We also believe voters

in Oak Park need to take a more pro-active role in giving our elected officials feedback on budget decisions. We are recommending that budget and planning focused curriculum be developed for each – elected officials, administrators and voters.

- Train / educate elected officials, budget administrators and the broader public on municipal finance and the impact of budget / referenda decisions on the overall community.
 - Use curriculum developed / approved by the Community Financial Oversight Commission
- Educate voters of actions they can take as voters / taxpayers
 - Encourage them to vote
 - Hold elected officials accountable
 - Participate in priority-based budgeting input discussions
 - Take advantage of the recently enacted provision in Il law that allows voters to direct taxing bodies to reduce excess fund balances through referenda

Recommendations requiring further consideration:

- Consolidate / Reduce Taxing Bodies’ Facilities’ Footprint
 - Fully utilize current space by co-locating taxing bodies
 - Return under-utilized / no longer utilized space to tax rolls
 - Smaller footprint allows for efficient upgrades to space

Roadmap of Recommendations

Summary

Appendix

Detailed Summary of Each Recommendation

Ensure Budget Discipline

Consistency in Budgeting and Capital Planning Across Taxing Bodies

Taxing Bodies Impacted / Involved:	All
Benefit:	Creates transparency and consistency
Likely Savings:	Dependent on further action by elected officials / citizens
Degree of Difficulty:	Moderate
Timeframe:	Ongoing

Summary

This represents an opportunity for each of the local taxing bodies to prepare multi-year plans that are based on common assumptions including:

- Prepare single-year and multi-year (5 year) projections for each taxing body such that it enables a high-level summary of community-wide key financial metrics and projections
- Utilize common assumptions and metrics for planning and budget purposes across the Village

This would allow for a high-level community-wide summary on key financial metrics, expected cost of capital projects, funding sources and likely cost to taxpayers. This would create needed transparency for the citizens, elected officials, media and watch-dogs to better understand the collective impact of the plans and budgets of our taxing bodies. This would also enable a community-wide multi-year capital projects calendar.

Questions

Is this proposal likely to lead to efficiencies and cost savings? If so, how?

Not directly, but it will allow our elected officials and the public to take a tally of the overall cost of government services in Oak Park. It will also give the public an opportunity to assess the worthiness / affordability of the expected spending and budgeting.

Beyond cost savings, are there other positive benefits of implementing this proposal?

Yes. It addresses one of the weaknesses of a multi-government community – no consistency in budget presentation or in assumptions used for planning purposes across taxing bodies. It also creates common language / metrics for the media, citizens and elected officials to track plans and expected expenditures. It's currently too cumbersome, complex and costly for these constituents to calculate overall impact over multiple years.

What are potential negatives of implementing this proposal?

It could be argued that the time it will take to come to an agreement will not be a good use of our elected officials / administrators time.

Would this proposal have equitable impacts across the community, or would some populations be positively or adversely impacted more than others?

Generally, we consider transparency a positive for the entire community.

Practically, what steps would be necessary to implement this proposal?

The taxing bodies would have to come together and agree to this proposal. They would have to work together to implement along with the to-be-formed Financial Oversight Commission.

There was an agreement at the Council of Governments to do something similar in 2007. The group agreed to develop a coordinated 5-year financial model reflective of all governmental projections. The governing bodies agreed to work together to develop a rolling five-year financial model that reflected revenues from all sources and general categories of expenditures. As part of this effort, common calculation methodologies and definitions were meant to be established -- e.g. a common basis for projection of EAV increases, CPI increases, discount factors, etc. Unfortunately, this work did not move forward.

How difficult is this proposal to implement? How much resistance would it face from the governments who would need to implement it?

If the proposal is supported by the various taxing bodies, it should not be difficult to implement.

Ensure Budget Discipline

Formation of an independent, citizen-led village-wide Community Financial Oversight Commission (CFO)

Taxing Bodies Impacted / Involved:	All
Benefit:	Transparency, awareness, commonality in assumptions and education
Likely Savings:	Dependent on further action by elected officials / citizens
Degree of Difficulty:	Moderate
Timeframe:	Ongoing

Summary

Establishment of an Independent commission composed of individuals with backgrounds in finance and management. The Commission will act as a community resource with the goal of encouraging financial discipline and creating awareness of the impacts individually and collectively of our taxing bodies' financial decisions. This will be accomplished by making recommendations, monitoring financial activities, benchmarking with other communities, and educating and creating awareness amongst elected officials, administrators and voters.

This commission will:

- Publish a high-level summary of the multi-year plans of our taxing bodies including anticipated capital budgets. Monitor actual budgets versus projected multi-year plans – publish results.
- Recommend annually a village-wide operating budget increase as informed by inflation and the needs of the community. Monitor and publish budget decisions of each taxing body including % increase of each budget versus recommended increase and versus inflation.
- Recommend common assumptions to be used in budgets and planning across taxing bodies. Monitor and publish assumption variances versus recommendations by taxing body.
- Evaluate and publish the collective impact of planned referenda. Monitor actual results post referenda versus planned.
- Regularly publish the cost of providing government services in Oak Park versus other communities.
- Develop a curriculum to be used to train / inform elected officials and budget administrators as to financial management best practices and the state of the overall tax burden across the community
- Periodically host public forums on budget, planning, referenda and capital project related topics.

In order to accomplish its goals, the commission must have administrative independence from the taxing bodies. However, we believe the members of the commission will need dedicated resources to assist them in carrying out their duties. The expense of the commission should be split equitably amongst the taxing bodies.

Questions

Is this proposal likely to lead to efficiencies and cost savings? If so, how?

Not directly, but it will provide the citizens of Oak Park with a commission of experts who will independently track the financial activities of all of our taxing bodies – giving us a comprehensive and collective view of the impact of the financial decisions and plans of those bodies. It will enable a big step towards creating accountability by recommending village-wide rates of increase and assumptions to be used for budgeting and planning purposes. It will monitor and publish whether the taxing bodies are following its advice. It will enable our elected officials and the public to more fully understand the financial activities of our taxing bodies and to take a tally of the overall cost of government services in Oak Park relative to other communities. It will also give the public an opportunity to assess the worthiness / affordability of the expected spending and budgeting.

Beyond cost savings, are there other positive benefits of implementing this proposal?

Yes. This commission will utilize common language / metrics for the media, citizens and elected officials to understand and track financial activities. It's currently too cumbersome, complex and costly for our financial watchdogs to calculate overall impact over multiple years.

What are potential negatives of implementing this proposal?

It must be perceived as an independent commission – if it's viewed as being influenced / controlled by the taxing bodies, it will lose credibility and won't be effective in accomplishing its mission of influencing behavior in our voters and elected officials.

Would this proposal have equitable impacts across the community, or would some populations be positively or adversely impacted more than others?

Generally, we consider the activities of this commission to be positive for the entire community.

Practically, what steps would be necessary to implement this proposal?

In order for this proposal to be implemented, the elected officials and citizens of Oak Park will have to come together and support the establishment and work of this Commission. The taxing bodies will have to further support the Commission by adopting its recommendations and by underwriting its work financially. We will have to create a mechanism to recruit qualified, independent members of the Commission.

How difficult is this proposal to implement? How much resistance would it face from the governments who would need to implement it?

It will not be difficult if each taxing body agrees to accept a greater level of financial scrutiny and accountability. Each will now not only be evaluated on their individual actions, but also on how their actions have impacted the broader Oak Park community.

Additional Detailed Recommendations, Appendices and Resource Materials – To be added.

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