

EFFICIENCY REPORT FOR THE

_____ [INSERT NAME] **PARK DISTRICT**

**APPROVED BY THE PARK DISTRICT'S
COMMITTEE ON LOCAL GOVERNMENT EFFICIENCY
ON _____ [INSERT DATE]**

[INSERT PARK DISTRICT LOGO]

I. Purpose

The _____ [INSERT NAME] Park District (“Park District”) formed its Committee on Local Government Efficiency on _____ [INSERT DATE COMMITTEE FORMED BY RESOLUTION], 2023, to study efficiencies and report recommendations regarding those efficiencies and increased accountability pursuant to 50 ILCS 70/1, *et seq.* (the “Committee”).

II. Committee Membership

The Committee consisted of the following individuals:

_____ [NAME OF BOARD PRESIDENT/CHAIRPERSON]

_____ [NAME OF COMMISSIONER]

_____ [NAME OF COMMISSIONER]

_____ [NAME OF COMMISSIONER]

_____ [NAME OF COMMISSIONER]

_____ [NAME OF COMMISSIONER IF APPLICABLE]

_____ [NAME OF COMMISSIONER IF APPLICABLE]

_____ [NAME OF RESIDENT MEMBER]

_____ [NAME OF RESIDENT MEMBER]

_____ [NAME OF CHIEF EXECUTIVE OFFICER OR OTHER OFFICER IF APPLICABLE]

_____ [NAME OF OTHER MEMBER IF APPLICABLE]

_____ [NAME OF OTHER MEMBER IF APPLICABLE]

III. Committee Meetings

The Committee met as follows:

Meeting Date	Meeting Time and Place
<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>
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Minutes of these meetings are available on the Park District's website or upon request at the Park District's administrative office.

IV. General Overview of Governing Statutes, Ordinances, Rules, Procedures, Powers, Jurisdiction

The Park District was established by a referendum initiated and approved by the voters of the Park District in _____ [YEAR DISTRICT WAS FORMED]. All Illinois park districts, including the Park District, are governed by the Park District Code, 70 ILCS 1205/1 *et seq.*

Having a separate and distinct taxing body for parks, recreation, and conservation within the local community, which operates apart from general purpose governments, is extremely beneficial to the community for many reasons, as detailed further in this report.

- **Elected, non-partisan, non-compensated board.** The Park District is governed by a board of _____ [FIVE or SEVEN] commissioners. Commissioners must reside within the boundaries of the park district and are elected at the Consolidated Election in odd-numbered years. Pursuant to state law, commissioners are non-partisan and serve without compensation.
- **Accessible and focused representation.** Having a dedicated board to oversee these essential facilities, programs, and services provides the community with increased access to their elected representatives and allows those elected representatives to remain focused solely on those facilities, programs, and services. This is contrasted with general purpose governments where elected representatives are responsible for broad oversight on a wide range of issues. This special purpose benefit is particularly advantageous when it comes to budget and finance oversight.
- **Increased transparency.** Having a dedicated unit of local government to provide park and recreation services also improves the relationship between the park district and its residents because of the transparency and openness related to the board and park district operations. Having detailed agenda and action items allows taxpayers to be better informed about the inner workings of their local government. When individual units of government are responsible for providing specified services like park districts, transparency is increased because action items and budget procedures are more detailed. Additionally, these items and budgetary decisions are subject to more scrutiny by locally elected officials than is the case with larger, multi-purpose governments with a multitude of departments.
- **Protection of revenues.** Because the Park District is a separate unit of local government, the revenues it generates can only be used for park district purposes. This assurance is contrasted with general purpose governments like cities, villages, and counties that provide a multitude of services such as fire, police, public works, economic development, etc., where revenues that are generated specifically for parks and recreation can be expended on these other services with limited, if any, input from voters.

- **Protection of assets.** Public parks and other real property owned by the park district is held in trust for the residents of the park district, and, subject to very limited exceptions, can only be sold or transferred if residents approve of the sale or transfer by a referendum. This is contrasted with general purpose units of government, which have authority to sell or dispose of property by a vote of the governing board.
- **Providing the Community More with Less.** The Park District does more with much fewer funding options. Unlike other units of local government that receive direct state funding, and income, sales, use, hotel/motel, motor fuel and other numerous taxes, the Park District's only tax revenues come from a modest portion of a resident's overall property tax bill. In fact, despite its limited funding options, the Park District share is only _____ [INSERT PERCENTAGE] of the local tax bill.
- *[Insert any additional examples of the way in which statutes/rules help your agency promote transparency, accountability, or efficiency compared to other governments.]*

As part of good governance and implementing best practices in the management of day-to-day operations, the Park District has also adopted the following ordinances, rules, policies, and procedures:

[SUGGESTED EXAMPLES LISTED BELOW]

- **[Operations Manual]**
- **[Board Policies and Procedures Manual]**
- **[Administrative Policies and Procedures Manual]**
- **[General Conduct Ordinances]**
- **[Personnel Policies/Employee Manual or Handbook]**
- **[Safety and Risk Management Policies]**
- **[Strategic Plan]**
- **[Comprehensive Master Plan]**
- **[Annual Report]**
- *[Insert any additional examples of policies, procedures or rules that your agency may have adopted, which could be listed as examples of good governance.]*

V. List of Shared Services and Partnerships

The Park District works diligently to provide the best possible programs, services, and facilities to our community at the least possible cost. One of the many ways the Park District achieves this goal is by partnering with neighboring park districts, school districts, other units of local government within or near the community, the State, non-profit organizations, and for-profit corporations. Below is a comprehensive list of the current partnerships, agreements, and other relationships that assist the Park District's mission of delivering the best possible services at the least possible cost to our community.

1. Membership in SRA if Any

The Park District is part of the _____ [INSERT NAME] Special Recreation Association ("SRA"). Special recreation associations are a form of intergovernmental cooperation among units of local government that are authorized under the Illinois Constitution, the Intergovernmental Cooperation Act, the Park District Code, and the Municipal Code. Their formation is rooted in a fundamental belief and recognition that "Recreation is for Everyone." They are shining examples of local government efficiency.

By partnering together, local communities are able to effectively and efficiently deliver more successful program opportunities to community members who have special needs. Furthermore, by participating in the SRA, the Park District networks with _____ [INSERT NUMBER] other local governments to provide many more program opportunities for our community members who have special needs and offers a choice between participating in the SRA's programs or in programs that are provided by the Park District.

The Park District and the SRA also achieve efficiency by utilizing existing facilities that are owned and operated by the SRA's members, including the Park District. Utilizing these existing facilities allows the SRA to deliver services to its member communities at a lower cost. Currently the Park District provides the SRA access to the following facilities for their program offerings:

- ***[List facilities.]***

The SRA also provides the support needed for participants with special needs who choose to register for the Park District programs or inclusive programming. The SRA collects information on the registered participant and determines what supports are needed for that participant to be successful in this inclusive setting or the Park District program. This could include additional training of the supervisory staff, additional support staff, the use of adaptive equipment, behavior management, and/or other measures that will assist in the successful participation of this individual in the Park District program. Although success may not look the same for everyone, the SRA works with the Park District's staff to ensure the best possible results for all the participants in

the program. The Park District's cost of providing these services would be much greater without its participation and partnership in the SRA.

In 2022, the SRA successfully served _____ [INSERT NUMBER] residents in _____ [INSERT NUMBER] programs. The SRA also supported _____ [INSERT NUMBER] participants in inclusive programs that were provided by the Park District.

The Park District is very proud of the ongoing collaboration with the SRA. By working cooperatively with other local governments, not only are we better able to collectively serve all citizens within our communities, including persons with disabilities, but we are able to do so in the most efficient and effective manner possible.

2. Other intergovernmental agreements with other park districts, forest preserve districts, conservation districts, or municipal recreation agencies

- *[List any examples of intergovernmental agreements such as joint programming, shared facility use, risk management, investments, etc., which demonstrate cost savings / efficiencies.]*

3. Intergovernmental agreements with other units of local government

- *[List any examples such as joint purchasing, shared facility use, stormwater management, police protection, etc., which demonstrate cost savings / efficiencies.]*

4. Intergovernmental agreements with the State of Illinois

- *[List any examples such as the CMS Joint Purchasing program and other agreements, if any.]*

5. Partnerships or agreements with athletic or similar affiliate organizations that operate sports or other leagues

- *[List any agreements such as those with organized leagues, which save valuable resources for the community. For example, most of these organizations would be unable to construct and maintain their own sports fields. Oftentimes, sports complexes are multipurpose, which is an efficient way to satisfy the demands for numerous different sports and recreational activities.]*

6. Partnerships or other interrelationships with non-profits

- *[Insert any agreements with organizations such as the YMCA and other not-for-profits.]*

7. Partnerships with for profit organizations

- *[List any agreements with banks, retailers, and other for-profit businesses.]*

8. Informal cooperation with other units of local government which save taxpayer dollars by eliminating redundancy

- *[Insert any additional examples of informal or verbal agreements that demonstrate intergovernmental or other cooperation that results in savings to taxpayers. For example, an agency may allow a township to store mowing equipment for areas far from a township storage facility, but there may not be a formal intergovernmental agreement as described in items 2-4 above.]*

VI. Other Examples of Efficient Operations

Use of volunteers. One way in which the Park District reduces the burden on taxpayers is through the use of volunteers. Last year, _____ [INSERT NUMBER] individuals volunteered _____ [INSERT NUMBER] hours of service to the Park District.

Youth employment. The Park District is a major employer of youth in the community. Last year, the Park District employed _____ [INSERT NUMBER] youth. Not only is this an efficient way to deliver services, but youth employment serves as a valuable training tool for the future workforce.

Joint purchasing (if not listed above). The Park District participates in joint purchasing cooperatives pursuant to the Governmental Joint Purchasing Act (30 ILCS 525/0.01 *et seq.*) thereby saving taxpayer dollars through economies of scale. These include:

- *[Insert any products and services purchased and, if possible, the savings that were generated.]*

_____ [INSERT NAME] **Foundation.** Last year, the Foundation raised \$ _____ [INSERT DOLLAR AMOUNT] in private donations, which help alleviate the burden on taxpayers. The Foundation also supported the Park District by:

- *[Insert any other assistance provided to the Park District by the Foundation.]*

Collaboration with other park districts on best practices. Because park districts are not in competition with one another, they are more willing than the private sector to share best practices. These best practices help to avoid unnecessary costs and deliver services more effectively and efficiently.

Reliance on Non-Tax Revenue. Unlike most local governments that rely on a wide range of sales, use, and income taxes, the Park District is not permitted to assess these types of taxes. Additionally, although the Park District is an economic engine for the community and generates much revenue for the state and our community in the form of hotel/motel, sales, and motor fuel taxes, our Park District does not receive any of these revenues. Also, unlike Illinois cities, villages, counties, and school districts that received billions of dollars in direct financial assistance from the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the American Rescue Plan Act (ARPA), our Park District did not receive any such direct federal aid. Our Park District also does not receive state funding under the Local Government Distributive Fund (LGDF) or General State Aid (GSA) that these same cities, villages, counties, and school districts receive through the State budget.

Instead, the Park District provides all of the programs, facilities, and services to the community with a very modest amount of property taxes and from **non-tax sources** such as memberships, program registrations, and other user fees as well as private donations and grants.

VII. Transparency to the Community

The following information about the Park District may be obtained by citizens in the location listed.

Document	Location(s) Available <small>(website, administrative offices, county clerk, state website, etc.)</small>
• Annual tax levy	_____
• Annual budget and appropriation ordinance	_____
• Agenda and minutes	_____
• Comptroller’s annual finance report (AFR)	_____
<u>[Other Possible Examples:]</u>	
• Annual audit	_____
• Statement of Receipts and Disbursements	_____
• Conduct Ordinances	_____
• Long range plans	_____
• Strategic plans	_____
• Capital improvement plan	_____
• ADA transition plan	_____
• <i>[List any other documents deemed appropriate that demonstrate transparency]</i>	_____

The Park District offers residents many opportunities to provide feedback. These include:

- The board of commissioners meets _____ [INSERT FREQUENCY] each month. Residents may provide public comment at every meeting.
- The Park District’s annual Budget and Appropriation Ordinance is available in tentative form at least 30 days prior to its adoption at an open meeting of the Park District board. Additionally, at least one public hearing is held prior to final action, and notice of the hearing is published in the newspaper at least one week prior to the hearing.

- The Park District's annual property tax levy is approved at an open meeting of the Park District board in accordance with the Open Meetings Act. The Park District follows all public notice and hearing requirements under the Truth in Taxation Law prior to the adoption of this annual tax levy. **[The Park District's annual levy is also subject to the limitations of the Property Tax Extension Limitation Law.]**
- Residents may contact or request information from the Park District by phone at _____ [INSERT PHONE NUMBER] or email at _____ [INSERT EMAIL ADDRESS]
- ***[List any committees, boards, etc. that have community representation.]***
- ***[List any community surveys and other resident surveys in the past 5 years; include program surveys and any other surveys that sought community input no matter how complex or simple.]***
- ***[Identify any public hearings or similar meetings where community input was obtained in the past 5 years.]***

VII. District Awards and Recognition

The District's achievements have been recognized in numerous ways.

[SUGGESTED EXAMPLES LISTED BELOW]

- *Indicate if the park district is a Joint Distinguished Accredited Agency*
- *List IAPD or IPRA agency or individual awards*
- *Identify all Master Board Members*
- *You may wish to highlight all staff credentials*
- *You may wish to highlight staff and commissioner training*
- *[Insert any other noteworthy awards or recognition]*

VIII. Benefits and Services

The Park District serves the entire community from the youngest child to the oldest adult and all ages in between. It does so in a variety of ways.

1. Facilities

The Park District offered the following facilities to the community last year:

- *[List all park sites, nature and multi-purpose trails, community centers, senior centers, recreation facilities, tennis courts, swimming facilities and beaches, golf courses, boating and fishing areas, campgrounds, community gardens, etc.]*
- *[List any specialized benefits and services such as zoos, museums, cemeteries, airports and restaurants, etc.]*

2. Programs

The Park District offered the following programs last year. Registration numbers are also provided.

- *[List all programs including before/after school, summer, recreational, fitness, cultural, arts, senior, etc., and include participation numbers if available.]*

3. Additional Services

The Park District provided the following additional services to the community.

- *[List any other services not listed above.]*

4. Other Benefits

While the Park District is a special purpose district, its impact to the community is multi-faceted and far reaching. For example, the Park District's parks, recreational programming, and other opportunities improve the community's overall physical and mental health and wellness, thereby reducing health care costs. Before and after school and summer programs offer safe, convenient, and affordable childcare options for working families during critical times when school is not in session. These opportunities also help reduce juvenile crime. The Park District's open space and trees help improve air and water quality and mitigate flooding.

- *[Identify any other benefits.]*

IX. Recommendations for Increased Accountability and Efficiency

1. Intergovernmental Fees and Charges

One opportunity for efficiency would be the elimination of fees and charges assessed by other units of government. By way of example, below are amounts that other units of local government charge the Park District even though the Park District's taxpayers are also taxpayers of these other units of local government. Such fees and charges, and the bureaucracy that accompanies them, inhibit the park district's ability to deliver programs, facilities, and services at the least possible cost.

- *[List the total amount paid for each fee, charge, and assessment paid to other units of government, e.g., building permits, sewer taps, county food service, state and local liquor license, elevator license and inspection, business, restaurant, burglar alarm, vending, entertainment, construction permit, building inspection, stormwater management, impervious surface, water reclamation, ISP background checks, fire inspection, towing, health inspections, sprinkler inspections, pool permits, grass maintenance etc.]*
- *[If city, village, or county charge your agency for police protection in your parks, highlight the fact that the responsibility to provide police protection in areas within the boundaries of the city/village is already their responsibility and that the taxpayers are already paying for this service which should alleviate the need to charge the park district.]*

Other units of local government should recognize that intergovernmental fees often lead to inefficiency in the expenditure of taxpayer dollars through extra bureaucracy and administrative costs. In many cases, the unit of government assessing the fee ultimately benefits from the project or event, meaning it can recoup its costs through the extra sales tax or other revenue that will be generated. Where such fees are absolutely necessary, general purpose units of government should offset the fee by crediting the park district for all benefits they will receive from a project, event, or property. For example, open space that is protected and maintained by the Park District helps mitigate stormwater management costs, so assessing stormwater management fees on the Park District not only leads to inefficiency, but it is also shortsighted.

Governmental units should be discouraged or prohibited from charging more than their out-of-pocket costs associated with the activities covered by a fee that is assessed to another unit of local government with the same taxpayers. Put another way, one unit of local government should not profit by taxing another. Eliminating local permit fees is a way to reduce administrative costs without impacting overall public revenue. Local government best serves the people when it cooperates and works together. Some communities recognize this and do not charge fees to other units. All communities should be encouraged to follow that model to receive the best results for local taxpayers and to promote governmental efficiency.

2. Inefficiency of Other Governments

The Park District is also negatively impacted by the inefficiency of the state and other units of local government.

- *[If the park district has experienced delays in grant reimbursements or other payments from the state, you may wish to highlight the financial impact.]*
- *[If the park district has experienced delays in permit processing, grant agreements, or other paperwork that has had negative financial or other detrimental consequences, identify those and the costs or negative impact.]*

3. Unfunded Mandates

Unfunded state mandates are another cost driver. While the Park District recognizes that there are benefits to some of these mandates, modifications could help alleviate some of the burden to the park district.

[DEPENDING UPON THE FINANCIAL IMPACT, YOUR AGENCY MAY WISH TO EXCLUDE THESE MANDATES OR MAY WISH TO LIST ANY OTHER EXAMPLES OF LAWS, RULES, OR MANDATES THAT INHIBIT EFFICIENCY, ALONG WITH THEIR ASSOCIATED COST.]

a) Non-resident FOIA Requests. Last year, the park district spent _____
[INSERT DOLLAR AMOUNT] in staff time and legal fees to fulfill FOIA requests. Often the individuals/businesses submitting the FOIA requests are from outside of the park district boundaries, and they appear to be serving a specific agenda, rather than assuring better local government.

- **[Provide specific examples if the Park District has them.]**

Under current law, resident taxpayers end up footing the bill for these non-resident or commercial requests. In order to help alleviate the burden for these non-resident requests the law could be amended to: (1) add a requirement that non-residents identify/explain the purpose of the request for information; (2) add a time limit on how far back a non-resident can request information; (3) staff time and costs could be included in the amount that is reimbursable for non-resident and commercial requests; (4) move back the deadline for non-resident requests 10 business days so that the park district does not have to delay services to its residents in order to comply with a non-resident request.

Sunshine laws are supposed to protect taxpayers by allowing them to shed light on any issue that is not exempt from FOIA. However, local government can be burdened by having to drop everything to rearrange priorities to meet FOIA deadlines, particularly if it has limited resources. Since local residents ultimately

bear the expense of complying with FOIA, treating resident and non-resident requests differently would be justified.

b) Criminal Background Checks. All park districts are statutorily required to conduct criminal background checks on all employees pursuant to Section 8-23 of the Park District Code. The background checks must be done through the Illinois State Police (ISP). Last year, the park district spent \$_____ [INSERT DOLLAR AMOUNT] for criminal background checks. The Park District does not recommend eliminating this mandate because it is necessary to ensure the safety and well-being of children and other park district patrons. However, the State should explore ways in which it could improve the current system and make it less costly for park districts to comply with the law.

The mandate also raises the fundamental question as to why one layer of government is forced to charge its taxpayers to comply with a State mandate when the State made the determination to impose the mandate. Put another way, if the State has determined that criminal background checks are necessary for public safety, the State should assist with compliance.

The Park District recommends studying whether there can be a more efficient background check process implemented through the ISP to reduce the time and expense it takes for background checks. Another suggestion is for ISP to waive the fee for checks on minors or waive all fees for name checks. If there is a “hit” from a name check, the fee could be charged for the more costly fingerprint check. Since it is a state mandate, perhaps the fee structure for park districts should also be reviewed to determine whether the fee being charged exceeds the actual cost of doing the check and, if so, perhaps the ISP could consider reducing its cost to local governments.

c) Prevailing Wage. One way to reduce burden on local government staff is to limit the prevailing wage requirement to larger capital contracts. This would free up tracking of the paperwork on small repairs and projects. One reason for creating a threshold requirement is the cost of the administrative burden relative to the cost of the actual project. For example, eliminating prevailing wage on smaller projects, e.g., those less than \$50,000, will result in more local bids and decrease the overall cost for these smaller public works projects.

d) Newspaper Publication. The newspaper is no longer the most effective way to provide notice. Websites are cheaper and reach more people. Permitting the park district to post the information on its website in lieu of newspaper publications would reduce costs.

4. Opportunities for Increased Transparency

As illustrated above, the Park District is very transparent in its operations. The following are opportunities for increased transparency:

- *[Identify items that are not posted to website and other opportunities for community input]*

5. Opportunities for Other Intergovernmental Agreements

- *[If your agency does not take advantage of efficiencies identified in Section V above, you may consider listing some of those opportunities here]*

6. Opportunities for Savings such as Energy Efficiency Projects, Joint Purchasing

- *[If your agency does not take advantage of efficiencies identified in Section V above, you may consider listing some of those opportunities here]*

X. OTHER

[LIST ANY OTHER IDEAS OR SUGGESTIONS THAT DEMONSTRATE THAT A PARK DISTRICT IS THE MOST EFFICIENT AND TRANSPARENT FORM OF LOCAL GOVERNMENT TO PROVIDE PARK, RECREATION AND CONSERVATION SERVICES.]

Dated: _____ [INSERT DATE FINAL REPORT APPROVED BY EFFICIENCY COMMITTEE]

Signed: _____ [CHAIR'S SIGNATURE]