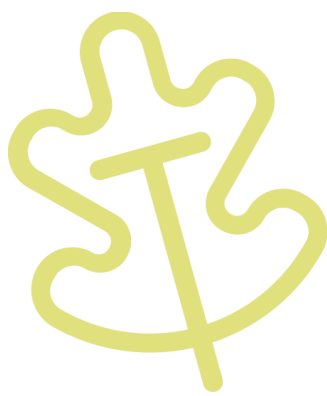


EFFICIENCY REPORT FOR THE TOLONO PARK DISTRICT

**APPROVED BY THE PARK DISTRICT'S
COMMITTEE ON LOCAL GOVERNMENT EFFICIENCY
ON APRIL 15, 2024**



Tolono
Park District

I. Purpose

The Tolono Park District (“Park District”) formed its Committee on Local Government Efficiency on January 8, 2024, 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:

Pam Steele	Commissioner/Treasurer/Chairperson
Michael Ellars	Commissioner/President
Desiree Clayton	Commissioner
Delina Long	Commissioner
Bree Ocasio	Commissioner
Donna Downen	Community Member
Mike Williams	Community Member

III. Committee Meetings

The Committee met as follows:

Meeting Date	Meeting Time and Place
<u>February 12, 2024</u>	<u>6:00pm Tolono Police Department</u>
<u>March 25, 2024</u>	<u>6:00pm Tolono Police Department</u>
<u>April 15, 2024</u>	<u>6:00pm Tolono Police Department</u>

Minutes of these meetings are available on the Park District’s website.

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 1975. 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 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 5.3% of the local tax bill.

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:

- Assess the parks on a regular basis for safety and risk management.
- Parent code of conduct

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. Intergovernmental agreements with other units of local government

- Village of Tolono for maintenance of West Side Park
- Village of Tolono for maintenance of East Side Park
- Village of Tolono for maintenance of Shipley Park
- Tolono Police Department

2. Partnerships or agreements with athletics or similar affiliate organizations that operate sports or other leagues.

- Little League

- Greater Champaign County Softball League

3. Partnerships or other interrelationships with non-profits

- Tolono Fun Day Committee
- Tolono Public Library
- Unity High School Cross Country

4. Partnerships with for profit organizations

- Each year we get the support of area businesses through sign and t-shirt sponsorships.
- The Shirt Guy
- Busey Bank
- Dillman Sanitary
- Amazon

5. Informal cooperation with other units of local government which save taxpayer dollars by eliminating redundancies.

- The village of Tolono stores large maintenance equipment in a park owned building.

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, 135 individuals volunteered 6,150 hours of service to the Park District.

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 the programs, facilities, and services to the community with a very modest amount of property taxes and from **non-tax sources** such as sponsorships, 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 (website, administrative offices, county clerk, state website, etc.)
• Annual tax levy	Administrative Offices
• Annual budget and appropriation ordinance	Administrative Offices
• Agenda and minutes	Admin. Offices & Website
• Comptroller's annual finance report (AFR)	Administrative Offices
• Statement of Receipts and Disbursements	Administrative Offices

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

- The board of commissioners meets twice 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.

- Residents may contact or request information from the Park District by email at info@tolonoparks.org
- October 2021, Downtown Tolono Improvement Survey – Village of Tolono to use for developing a plan to improve the downtown area.
- July 2021, Tolono Park District
- August 2021, Planning and Public Survey
- August 2021, Public meeting to discuss the revitalization of West Side Park.
- 2022 Tolono Library Programming survey - seeking input from the community on what they would like to see the library offer in the way of programs, best times, best days of the week, and how they prefer to receive the information (web page, Facebook, etc)
- August 2022, Community Survey - to help create a strategic plan for the placement of sidewalks and bike paths for safe travel to and from school. The strategic plan will be used for the Illinois Transportation Enhancement Program (ITEP) Grant application.
- March 2023, Village of Tolono Planning and Zoning Survey – to be used to create the planning and zoning 5–10-year plan.
- July 2023, Tolono Public Library Survey – To help with ideas and goals for the communities the library serves.

VIII. District Awards and Recognition

The district’s achievements have been recognized in numerous ways.

- Freedom of Information Act (FOIA)
- Open Meetings Act (OMA) training

IX. 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:

- **West Side Park.** The park features three ball diamonds, basketball court, tennis court lined for pickleball, three playground areas two large pavilions that can be reserved for functions.
- **East Side Park.** The park features two ball diamonds, basketball court, playground and a large pavilion that can be reserved for functions.
- **Shipley Park.** The park features a basketball court, small pavilion, and playground area.

2. Programs

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

- Summer Ball Program for all youth aged 5-15.
- Fall Ball Program for all youth aged 7-12.
- Soccer Program for all youth aged 5-14.

3. Additional Services

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

- Pavilion rentals
- Tolono Funday hosted in the parks
- Space for community events

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. These opportunities also help reduce juvenile crime. The Park District's open space and trees help improve air and water quality and mitigate flooding.

X. 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.

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.

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.

a) Non-resident 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.

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). 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:

- Create board policies and procedure manual to post on website
- Develop a strategic plan

5. Opportunities for Other Intergovernmental Agreements

- Updated lighting

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

- None

Dated: 4/15/2024

Signed: *Pam Steele* [CHAIR'S SIGNATURE]