

# **EFFICIENCY REPORT FOR THE MANHATTAN PARK DISTRICT**

**APPROVED BY THE PARK DISTRICT'S  
COMMITTEE ON LOCAL GOVERNMENT EFFICIENCY  
ON FEBRUARY 12, 2024**



## I. Purpose

The Manhattan Park District ("Park District") formed its Committee on Local Government Efficiency on \_\_\_August 1, 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:

Bridget Hope

Kristy Byers

Joe Farkas

Barbara Epps

Ed Ludwig

Becky DeGroate

Shannon Forsythe

Jay Kelly

### III. Committee Meetings

The Committee met as follows:

Meeting Date	Meeting Time and Place
August 10, 2023	6:30 pm, Hansen Community Center
September 14, 2023	6:30 pm, Hansen Community Center
January 11, 2024	6:30 pm, Hansen Community Center
February 12, 2024	6:30 pm, Hansen Community Center

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 1964. 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 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 approximately 3.9% 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:

- **Operations Manuals:**
  - Parks Department Operations Manual
  - The Den Operations Manual & The Den Parent Manual
  - Summer Camps Operations Manual & Summer Camps Parent Manual
  - Youth Athletic Leagues Operations Manuals
- **Board Policies and Procedures Manual**
- **General Conduct Ordinances**
- **Personnel Policies Handbook**
- **Safety Manual**
- **Comprehensive Master Plan**
- **Annual Report**
- **DEI Policy**

## 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 Lincolnway 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 can 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 eight 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:

- Hansen Community Center Market (summer camps)
- Central Park/Splash Pad
- Round Barn Farm
- Round Barn Winter Fest (Special Needs Hour)

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 support is 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.

Annually, LWSRA successfully serves over 400 participants in more than 200 programs. In FY 2022-23, thirty-two of those participants were Manhattan residents who took part in 341 programs. The SRA also supported five participants through inclusion services for six Manhattan Park District programs in FY 2022-23.

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**

- Forest Preserve District of Will County
- Lincolnway Special Recreation Association

**3. Intergovernmental agreements with other units of local government**

- *Village of Manhattan*
- *Manhattan School District #114*
- *Sourcewell Cooperative Purchasing*

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

- *Mokena Park District*
- *Route 66 Baseball Youth League*
- *Lincoln-Way Area Youth Baseball League*

**5. Partnerships or other interrelationships with non-profits**

- *Manhattan Chamber of Commerce*
- *Manhattan Historical Society*
- *Conservation Foundation*



## 6. Partnerships with for-profit organizations

- *Event & League Sponsors*
- *Berm at Round Barn Farm*
- *Premier World Discovery*

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

- *Manhattan-Elwood Public Library*
- *Village of Manhattan*
- *Manhattan Fire Protection District*
- *Manhattan Township*
- *Manhattan School District 114*
- *Lincoln-Way School District 210*
- *Midewin National Tallgrass Prairie/US Forest Service*
- *Manhattan Park Foundation*

## 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 3900 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 five youth employees. 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.** 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:

- *Sourcwell Cooperative Purchasing: Estimated Savings Since 2018 \$50,000*
  - *Playground Equipment*
  - *Park Shelters*
  - *Park Shade Structures*

**Manhattan Park Foundation.** Last year, the Foundation raised \$70,500 in private donations, which help alleviate the burden on taxpayers. The Foundation also supported the Park District by:

- *Breakfast with Santa*
- *Manhattan Park Foundation Grant Program*

**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.

<b>Document</b>	<b>Location(s) Available</b> (website, administrative offices, county clerk, state website, etc.)
• Annual tax levy	manhattanparks.org
• Annual budget and appropriation ordinance	manhattanparks.org
• Agenda and minutes	manhattanparks.org
• Annual Treasurer's Report	manhattanparks.org
• Annual audit	Hansen Community Center
• Statement of Receipts and Disbursements	Hansen Community Center
• Conduct Ordinances	manhattanparks.org
• 2020 Master Plan	manhattanparks.org
• Round Barn Master Site Plan	manhattanparks.org
• IMRF Information	manhattanparks.org
• Total Compensation Report	manhattanparks.org
• Comprehensive Annual Finance Report	manhattanparks.org

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

- The board of commissioners meets once 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 815.478.3324 or email at [mpd@manhattanparks.org](mailto:mpd@manhattanparks.org).
- ***Boards, etc. that have community representation:***
  - *Park District Board of Commissioners*
  - *Manhattan Park Foundation*
  - *Manhattan Park District Decennial Committee*
- ***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:***
  - *Community Needs Assessment (2019)*
- ***Public hearings or similar meetings where community input was obtained in the past 5 years:***
  - *Hanover Estates Park*
  - *Century East Park*
  - *Ivanhoe Park*
  - *Master Plan*
  - *Hansen Community Center*

## VIII. District Awards and Recognition

The District's achievements have been recognized in numerous ways including the annual IGFOA Award and continuous PDRMA Accreditation.

## 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:

- *Hansen Community Center- Rental Space, Program Registration, Program Classrooms, Fitness/Dance Studio, Administrative Offices*
- *Baker-Koren Round Barn- historic and county-landmarked Round Barn completed by John C. Baker in 1898, constructed of wood salvaged from the 1893 Chicago World's Columbian Exposition. The 20-sided polygonal barn remains one of the largest round barns in Illinois.*
- *Central Park- Playground, Splash Pad, Restrooms, Pavilions, Picnic Area, Baggo, Basketball Court, Tennis, Court, Junior Tennis Courts, Baseball/Softball Diamond, Football/Rugby Field, Inline/Ice Skating Rink, Pond, Fishing Pier, Open Space*
- *Round Barn Farm Park- Playground, Pavilions, Picnic Area, Tennis Court/Pickleball Court, Baseball/Softball Diamond, Horseshoes, Sand Volleyball Court, Pond, Creek, Outdoor Fitness Stations, Disc Golf Course, Natural Areas, Trails, Gazebo, Open Space*
- *Foxford Park- Playground, Basketball Court, Open Space*
- *Gustafson Grove- Picnic Area, Open Space, Natural Area*
- *Leighlinbridge East Park- Playground, Trail Access*
- *Wauponsee Park- Pond, Gazebo, Trail Access, Open Space*
- *Leighlinbridge Park- Playground, Pond*
- *Foxford Prairie- Creek, Natural Areas*

- *Leighlinbridge Meadow- Natural Areas, Pond*
- *Hanover Estates Park- Playground, Pavilion, Open Space*
- *MPD Athletic Complex- T-ball Diamonds, Soccer Fields, Turf Fields*
- *Ridgefield Wetland- Creek, Natural Area*
- *Century East Park- Playground*
- *Ivanhoe Park- Open Space*
- *Lexington Fields- Open Space*

## 2. Programs

The Park District offered 374 programs for a total of 8471 participants in 2023. Programs are listed below with registration numbers also provided.

<b>Program</b>	<b>Start Date</b>	<b>Participation</b>
Winter Break Camp	1/3/2023	14
Winter Break Camp Before Care	1/3/2023	5
Winter Break Camp After Care	1/3/2023	4
Spring Break Camp 3 Days	4/4/2023	14
Spring Break Camp Before Care 3 Days	4/4/2023	3
Spring Break Camp After Care 3 Days	4/4/2023	2
Spring Break Camp 5 Days	4/3/2023	6
Spring Break Camp Before Care 5 Days	4/3/2023	4
Spring Break Camp After Care 5 Days	4/3/2023	2
Adult Drop-In Pickleball (Sat AM)	3/18/2023	4
Adult Drop-In Pickleball (Sat AM)	4/1/2023	3
Adult Drop-In Basketball (Sat AM)	3/11/2023	3
Adult Drop-In Basketball (Sat AM)	3/25/2023	2
Pee Wee Multi-Sport (Mon)	1/9/2023	4
Pee Wee Multi-Sport (Sat)	1/14/2023	12
Pee Wee Multi-Sport (Mon)	2/27/2023	4
Pee Wee Multi-Sport (Sat)	2/25/2023	14
Youth Multi-Sport	1/14/2023	4
Youth Multi-Sport	2/25/2023	7
Karate (Beg/Adv)	1/10/2023	20
Karate (Beg/Adv)	2/21/2023	21

Floor Hockey (4-6yr)	1/9/2023	11
Floor Hockey (7-12yr)	1/9/2023	6
Floor Hockey (4-6yr)	2/27/2023	10
Floor Hockey (7-12yr)	2/27/2023	9
Baseball (4-6yr)	1/10/2023	7
Baseball (4-6yr)	2/21/2023	8
Baseball (7-12yr)	2/21/2023	12
Soccer (4-6yr)	1/12/2023	11
Soccer (7-12)	1/12/2023	10
Soccer (4-6yr)	2/23/2023	15
Soccer (7-12)	2/23/2023	15
Basketballers (4-6yr)	1/11/2023	14
Basketballers (7-12yr)	1/11/2023	10
Basketballers (4-6yr)	2/22/2023	11
Basketballers (7-12yr)	2/22/2023	12
Tumbling Tots	1/11/2023	7
Tumbling Tots	2/22/2023	10
Tumbling Level 1	1/11/2023	7
Tumbling Level 1	2/22/2023	11
Yoga	1/9/2023	7
Yoga	2/27/2023	10
AMPD Kickboxing	1/13/2023	8
AMPD Kickboxing Walk-Ins	1/13/2023	1
AMPD Kickboxing Walk-Ins	1/20/2023	2
AMPD Kickboxing Walk-Ins	2/24/2023	1
AMPD Kickboxing Walk-Ins	3/17/2023	1
AMPD Kickboxing	3/3/2023	4
AMPD Walk-Ins	3/31/2023	1
Ballet Modern Jazz Combo- 5 years	2/6/2023	14
Ballet Modern Jazz Combo-6+	2/6/2023	14
Modern Jazz Technique	2/7/2023	10
Modern/Jazz/Hip Hop Combo	2/6/2023	8
Beginning Dance	2/6/2023	8
Beginning Dance	2/7/2023	6
Beginning Dance	2/7/2023	13
Beginning Dance Non-Recital Class	2/7/2023	12
Dance Recital Costume Fee	4/29/2022	52
Irish Dance	1/23/2023	1
Magic Class with Gary Kantor	2/15/2023	9
Valentine Flavors	2/8/2023	18
St. Patrick's Taste	3/29/2023	18
Music Together	1/10/2023	9
Doodle Bugs	2/17/2023	4

Boogie Time	2/7/2023	7
Easter Egg Hunt 9am	4/1/2023	46
Easter Egg Hunt 10am	4/1/2023	45
Pinto (7-8yrs)	3/27/2023	48
Mustang (9-10yrs)	3/27/2023	27
Spring T-Ball League	4/10/2023	114
Mavericks Spring Soccer - Age 4-K	3/27/2023	81
Mavericks Spring Soccer - Grades 1/2	3/27/2023	39
Mavericks Spring Soccer - Grades 3/4	3/27/2023	23
Mavericks Spring Soccer - Grades 5/6	3/27/2023	15
Mavericks Spring Soccer - Grades 7/8	3/27/2023	4
Karate	4/11/2023	14
Floor Hockey (4-6yr)	4/10/2023	5
Floor Hockey (4-6yr)	5/8/2023	6
Floor Hockey (7-12yr)	4/10/2023	5
Tumbling Tots	4/12/2023	5
Tumbling Level 1	4/12/2023	12
Pee Wee Multi-Sport - Sat	4/15/2023	7
Pee Wee Multi-Sport - Mon	5/8/2023	5
Pee Wee Multi-Sport - Sat	5/13/2023	12
Skyhawks Flag Football Ages 7-12	4/13/2023	11
Youth Multi-Sport	4/15/2023	5
Youth Multi-Sport	5/13/2023	4
Basketballers (4-6yr)	4/12/2023	9
Basketballers (7-12yr)	4/12/2023	11
Yoga	4/10/2023	5
AMPD Cardio Kickboxing	4/14/2023	4
AMPD Bar Strength DEMO DAY	3/25/2023	5
Dance Recital	4/30/2023	69
Music Together	3/28/2023	8
Yum Appetit Cooking Spring Time	5/17/2023	16
Doodle Bugs	4/14/2023	5
5 Star Soccer Camp	6/12/2023	12
Skyhawks Basketball Camp	7/17/2023	5
Summer Adult Softball League - 12 Co-ed Recreational"	5/9/2023	6
Karate	6/13/2023	12
Basketballers (4-6yr)	6/7/2023	10
Basketballers (7-12yr)	6/7/2023	14
Basketballers (4-6yr)	7/12/2023	13
Basketballers (7-12yr)	7/12/2023	12
Pee Wee Multi-Sport - Mon	6/5/2023	7
Pee Wee Multi-Sport - Sat	6/10/2023	11
Pee Wee Multi-Sport - Mon	7/10/2023	6



Pee Wee Multi-Sport - Sat	7/15/2023	10
Floor Hockey (7-12yr)	6/5/2023	6
Floor Hockey (7-12yr)	7/10/2023	6
Youth Multi Sport	7/15/2023	6
Tumbling Tots	6/7/2023	7
Tumbling Tots	7/12/2023	6
Tumbling Level 1	6/7/2023	8
Tumbling Level 1	7/12/2023	7
Skyhawks Beginning Golf (age 7-12)	6/6/2023	6
Skyhawks Beginning Golf (age 7-12)	7/11/2023	8
Skyhawks Flag Football (age 7-12)	6/8/2023	11
Yoga	6/5/2023	6
Pilates Barre Blend	6/13/2023	9
AMPD Cardio Kickboxing	6/5/2023	4
AMPD Cardio Kickboxing - Walkin	6/12/2023	1
AMPD Cardio Kickboxing	7/17/2023	6
AMPD Cardio Kickboxing - Walkin	8/7/2023	1
AMPD Bar Strength	6/5/2023	4
AMPD Bar Strength - Walkin	6/12/2023	1
AMPD Bar Strength - Walkin	6/19/2023	1
AMPD Bar Strength - Walkin	6/26/2023	1
AMPD Bar Strength	7/17/2023	5
Ballet Modern Jazz Combo	6/5/2023	14
Ballet Modern Jazz Technique	6/5/2023	8
Irish Dance	6/12/2023	2
Beginning Dance	6/5/2023	8
Beginning Dance	6/5/2023	10
Music Together	6/13/2023	9
Music Together	7/11/2023	10
Cape Cod & The Islands	7/22/2023	2
Pollywogs Playgroup	6/28/2023	13
Pollywogs Playgroup	7/26/2023	13
Pollywogs Playgroup	6/30/2023	15
Pollywogs Playgroup	7/28/2023	8
Daddy and Me Horseback Ride	6/10/2023	1
Magic Class with Gary Kantor	7/25/2023	13
Doodle Bugs	6/16/2023	11
Boogie Time	6/5/2023	6
Round Barn Rumble Fun Run	6/10/2023	17
Thanksgiving Break Camp	11/20/2023	13
Thanksgiving Break Camp Before Camp	11/20/2023	2
Thanksgiving Break Camp After Camp Care	11/20/2023	1
Fall Baseball Pinto (7-8)	8/26/2023	24

Fall Baseball Mustang (9-10)	8/26/2023	15
Fall Baseball Bronco (11-12)	8/26/2023	12
Fall T-Ball League	8/26/2023	70
Fall Soccer - Age 4-K	8/20/2023	64
Fall Soccer - Grades 1/2	8/20/2023	39
Fall Soccer - Grades 3/4	8/20/2023	25
Fall Soccer - Grades 5/6	8/20/2023	16
Fall Soccer - Grades 7/8	8/20/2023	12
Karate (Beg/Adv)	8/29/2023	8
Karate (Beg/Adv)	10/24/2023	9
Tumbling Tots	8/30/2023	3
Tumbling Tots	10/25/2023	9
Tumbling Level 1	8/30/2023	7
Tumbling Level 1	10/25/2023	9
Tumbling Level 2	10/25/2023	1
Pee Wee Multi-Sport - Sat	9/9/2023	5
Pee Wee Multi-Sport - Sat	10/7/2023	7
Pee Wee Multi-Sport - Sat	11/11/2023	11
Floor Hockey (age 4-6)	8/28/2023	4
Floor Hockey (age 7-12)	9/11/2023	6
Floor Hockey (age 4-6)	10/30/2023	11
Floor Hockey (age 7-12)	10/30/2023	9
Skyhawks Basketball (age 4-6)	9/7/2023	5
Skyhawks Basketball (age 4-6)	10/26/2023	18
Skyhawks Basketball (age 7-9)	10/26/2023	16
Skyhawks Golf Ages 5-8	9/5/2023	7
Skyhawks Flag Football (age 4-6)	9/6/2023	6
Skyhawks Flag Football (age 7-9)	9/6/2023	6
Skyhawks Flag Football (age 4-6)	10/25/2023	16
Skyhawks Volleyball (age 5-8)	10/24/2023	9
Skyhawks Volleyball (age 9-12)	10/24/2023	7
Cheer 101 (age 5-8)	8/31/2023	4
Cheer 101 (age 5-8)	10/26/2023	7
Cheer 101 (age 9-12) See Time Change	10/26/2023	3
Yoga	11/27/2023	7
Total Body Workout	9/7/2023	4
Total Body Workout	10/19/2023	4
Total Body Workout - Walk-In	11/2/2023	1
Total Body Workout - Walk-In	11/16/2023	1
Gentle Chair Yoga	9/19/2023	3
Gentle Chair Yoga	10/24/2023	3
Gentle Chair Yoga - FREE DEMO DAY	9/12/2023	1
Pilates Barre Blend (note time change from guide)	11/28/2023	10

Ballet Modern Jazz Combo (5-year-olds)	9/11/2023	10
Ballet Modern Jazz Combo (5-year-olds)	11/27/2023	14
Ballet Modern Jazz Combo (6 years & up)	9/11/2023	11
Ballet Modern Jazz Combo (6 years & up)	11/27/2023	11
Ballet Technique	11/28/2023	3
Modern/Jazz/Hip Hop Combo	9/11/2023	9
Modern/Jazz/Hip Hop Combo	11/27/2023	17
Beginning Dance	9/11/2023	6
Beginning Dance	11/27/2023	12
Beginning Dance	9/12/2023	11
Beginning Dance	11/28/2023	13
Beginning Dance	9/12/2023	7
Beginning Dance	11/28/2023	14
Holiday Jingle Jams	12/5/2023	5
Holiday Jingle Jams	12/5/2023	10
Music Together	9/12/2023	6
Music Together	9/12/2023	6
Ghouls Night Out- Crescent Moon Wreath	10/6/2023	6
Puzzle Mania	10/13/2023	4
Ladies Night -Nova Quarter Horses	11/10/2023	4
Round Barn Ghost Walk	10/20/2023	11
Pollywogs Playgroup	9/6/2023	12
Pollywogs Playgroup	9/16/2023	4
Magic Class with Gary Kantor	10/24/2023	6
Magic Class with Gary Kantor	11/30/2023	1
Sleigh, what?!	12/6/2023	14
Fang-tastic Halloween Foods	10/18/2023	10
Round Barn Winter Fest Special Needs Hour	12/1/2023	54
Breakfast with Santa 8:30	12/2/2023	43
Breakfast with Santa 10 am	12/2/2023	51
The Den- Spring 2023	1/1/2023	46
The Den- Fall 23	8/23/2023	48
Round Barn Heritage Fest	6/10/2023	2000
Round Barn Rumble Fun Run	6/10/2023	17
Sip of Summer	6/21/2023	350
Sip of Summer	7/19/2023	150
Sip of Summer	8/16/2023	450
Chalk Days of Summer	8/26/2023	10
Trick or Treat Trail	10/28/2023	1100
Round Barn Winter Fest	12/1/2023	1000
Camp Chickadee Week 1	6/12/2023	16
Camp Chickadee Week 2	6/19/2023	16
Camp Chickadee Week 3	6/26/2023	15

Camp Chickadee Week 4	7/10/2023	15
Camp Chickadee Week 5	7/17/2023	17
Camp Chickadee Week 6	7/24/2023	11
Camp Chickadee Week 7	7/31/2023	11
Camp Chickadee Week 8	8/7/2023	7
Camp Chickadee Week 9	8/14/2023	5
Camp Chipmunk Week 1	6/12/2023	45
Camp Chipmunk Week 2	6/19/2023	41
Camp Chipmunk Week 3	6/26/2023	41
Camp Chipmunk Week 4	7/10/2023	47
Camp Chipmunk Week 5	7/17/2023	37
Camp Chipmunk Week 6	7/24/2023	45
Camp Chipmunk Week 7	7/31/2023	41
Camp Chipmunk Week 8	8/7/2023	44
Camp Chipmunk Week 9	8/14/2023	37
Camp Coyote Week 1	6/12/2023	19
Camp Coyote Week 2	6/19/2023	19
Camp Coyote Week 3	6/26/2023	19
Camp Coyote Week 4	7/10/2023	16
Camp Coyote Week 5	7/17/2023	19
Camp Coyote Week 6	7/24/2023	19
Camp Coyote Week 7	7/31/2023	19
Camp Coyote Week 8	8/7/2023	17
Camp Coyote Week 9	8/14/2023	15
Before Camp Care Week 1	6/12/2023	7
Before Camp Care Week 2	6/19/2023	10
Before Camp Care Week 3	6/26/2023	7
Before Camp Care Week 4	7/10/2023	5
Before Camp Care Week 5	7/17/2023	5
Before Camp Care Week 6	7/24/2023	7
Before Camp Care Week 7	7/31/2023	7
Before Camp Care Week 8	8/7/2023	4
Before Camp Care Week 9	8/14/2023	3
After Camp Care Week 1	6/12/2023	5
After Camp Care Week 2	6/19/2023	5
After Camp Care Week 3	6/26/2023	4
After Camp Care Week 4	7/10/2023	4
After Camp Care Week 5	7/17/2023	4
After Camp Care Week 6	7/24/2023	5
After Camp Care Week 7	7/31/2023	4
After Camp Care Week 8	8/7/2023	4
After Camp Care Week 9	8/14/2023	3
<b>TOTAL</b>		<b>8471</b>

### **3. Other Benefits**

While the Park District is a special purpose district, its impact on 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 healthcare 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.

## **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.

- *Liquor Licenses*
- *Water Usage*
- *Building Permits*

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. 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) **FOIA Requests.** Last year, the park district spent \$3000 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.

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 \$1535.50 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 the 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) **Decennial Committee.** The forming of a committee and the time invested in meeting the requirements, including the development of this report is costly with no anticipated outcome or use of said report.
- e) **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.

### 3. Opportunities for Increased Transparency

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

- Annual Audit
- Statement of Receipts & Disbursements
- Master Plans/Site Plans
- Annual Budget and Appropriations
- Monthly Treasurers Reports (approved monthly and available upon request)

### 4. Opportunities for Other Intergovernmental Agreements

- *Midewin National Tallgrass Prairie/US Forest Service*
- *Manhattan-Elwood Public Library*

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

- *Shared resources in equipment and staff amongst governmental entities*

- *Shared use of financial resources for bonds, etc.*
- *Shared use of fuel distribution*
- *Global approach/vision towards land use amongst all taxing bodies*

## **XI.OTHER**

1. Performing projects internally as much as possible rather than contractually such as:
  - a. Community build for playground installation at Century East
  - b. Community build for playground installation at Prairie Trails Park
  - c. Performing design and general contracting duties at Century East, Prairie Trails, Hanover Estates, and Round Barn Farm Parks.
  - d. Hansen Community Center renovation
  - e. These efforts have saved over \$500,000 since 2018
2. In-house marketing and design and the transition to a digital format for the seasonal program guide has saved over \$120,000 since 2020.

**Dated:** 2-12-24 \_\_\_\_\_ [INSERT DATE FINAL REPORT APPROVED BY EFFICIENCY COMMITTEE]

**Signed:**  \_\_\_\_\_ [CHAIR'S SIGNATURE]