



August 5, 2024

Will County Board
302 N. Chicago Street
Joliet, IL 60431

Re: Mokena Community Park District Efficiency Committee Final Report

Greetings,

The Mokena Community Park District Efficiency Committee Report that was formally approved on April 23, 2024 is enclosed for your records. If you have any questions, please contact me at 708-390-2410 or at gvitale@mokenapark.com. Thank you!

Sincerely,

A handwritten signature in black ink that reads "Greg Vitale".

Greg Vitale
Executive Director
Mokena Community Park District

EFFICIENCY REPORT FOR THE MOKENA COMMUNITY PARK DISTRICT

**APPROVED BY THE PARK DISTRICT'S
COMMITTEE ON LOCAL GOVERNMENT EFFICIENCY
ON APRIL 23, 2024**



I. Purpose

The Mokena Community Park District ("Park District") formed its Committee on Local Government Efficiency on May 23, 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:

Steve Jacobson, BOARD PRESIDENT

Kathryn O'Connor, COMMISSIONER

Mike Gandy, COMMISSIONER

Dan Gilbert, COMMISSIONER

Bob Lindbloom, COMMISSIONER

Mary Louise Knoerzer, COMMISSIONER

Jeff Apel, COMMISSIONER

Rebecca Savage, RESIDENT

Brittany Smith, RESIDENT

Greg Vitale, EXECUTIVE DIRECTOR

III. Committee Meetings

The Committee met as follows:

| Date | Time | Location |
|-------------|-------------|--|
| 11/28/2023 | 5:00PM | The Oaks Recreation and Fitness Center |
| 2/13/2024 | 6:00PM | The Oaks Recreation and Fitness Center |
| 4/23/2024 | 5:30PM | The Oaks Recreation and Fitness 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 1959. 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 3.75% 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:

- **Board Policies and Procedures Manual**
- **General Conduct Ordinances**
- **Personnel Policies/Employee Manual or Handbook**
- **Safety Manual; Crisis Management Plan**
- **Capital Asset Policy**
- **Comprehensive Master Plan**
- **Annual Report**
- **Investment Policy**
- **Fund Balance Policy**
- **Debt Management Policy**
- **Purchasing 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 Special Recreation Association (SRA)

The Park District is part of the Lincoln-Way Special Recreation Association (LWSRA). 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 LWSRA, 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 LWSRA also achieve efficiency by utilizing existing facilities that are owned and operated by the LWSRA's members, including the Park District. Utilizing these existing facilities allows LWSRA to deliver services to its member communities at a lower cost. Currently the Park District provides LWSRA access to the following facilities for their program offerings:

- Baseball Fields
- Tennis Courts
- Indoor Program Space

LWSRA provides the park district with the occasional use of their vans, when not in use. It also provides the support needed for participants with special needs who choose to register for the Park District programs or inclusive programming. LWSRA 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, LWSRA 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 with LWSRA.

In 2023, the LWSRA successfully served over 400 residents in more than 200 programs annually. It also supported two participants in inclusive programs that were provided by the Park District.

The Park District is very proud of the ongoing collaboration with LWSRA. 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 include:

- Shared programming and trips with other park districts such as Frankfort, New Lenox and Manhattan Park Districts.

3. Intergovernmental agreements with other units of local government include:

- Sharing the cost of the July 3 fireworks with the Village of Mokena
- Mowing between the Mokena Jr. High School track in exchange for facility usage for programming.

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

- Mokena Youth Athletic Association (Celtics Football)
- Mokena Baseball Softball Association (MBSA)

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

- Sharing of equipment with the Village of Mokena
- Assisting Mokena Elementary School with playground replacement tasks
- Recommending lower-cost vendors to school district and Village
- Inspecting school playgrounds with Park District certified staff

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, 273 individuals volunteered 7,440 hours of service to the Park District.

Youth employment. The Park District is a major employer of youth in the community. The Park District employs dozens of young people annually. Not only is this an efficient way to deliver services, but youth employment serves as a valuable training tool for the future workforce.

Insurance-based Programs for Fitness Memberships

The Park District has agreements with several organizations that allows individuals to receive free or reduced fitness memberships at the Okas Recreation and Fitness Center. These programs increase facility visibility and supplement membership revenue.

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:

Mokena Community Park District Foundation. Last year, the Foundation raised \$8,290 in private donations, which help alleviate the burden on taxpayers. The other ways the Foundation donations supported the Park District include:

- \$3,000 in financial aid
- \$3,000 in Capital Improvements
- \$7,100 for a Gaga Pit, ADA Picnic Tables, Memorial plaque, and Trees

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. Mokena Community Park District collaborates with the following Park Districts:

- Frankfort Park District
- Manhattan Park District
- New Lenox Park District
- Frankfort Square Park District

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 received very little direct Coronavirus 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 | <u>Administration Center, County Clerk</u> |
| • Annual budget and appropriation ordinance | <u>Website</u> |
| • Agenda and minutes | <u>Website</u> |
| • Annual audit | <u>Website</u> |
| • Master Plan | <u>Website</u> |
| • Public Disclosure of Total Compensation | <u>Website</u> |

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

- The board of commissioners meeting are held on the fourth Tuesday of each month. Meetings are held in the Oaks Recreation and Fitness Center, 10847 W. La Porte Road, Mokena at 6pm. 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 708-390-2401 or email at info@mokenapark.com.

VIII. District Awards and Recognition

The district's achievements have been recognized in numerous ways, including awards for creative programming during the pandemic. The park district also has many certified employees and industry leaders. The certifications and accolades currently held by park district employees include:

- Certified Park and Recreation Professionals (CPRP)
- Certified Pool Operators (CPO)
- Aquatic Facility Operator (AFO)
- Certified Park Safety Inspectors (CPSI)
- Master of Public Administration (MPA)
- American Council on Exercise (Ace) Certifications
- Athletics and Fitness Association of America (AFFA) Certifications
- President of Suburban Park and Recreation Association (SSPRA)
- Illinois Park and Recreation Association (IPRA) Conference Planning Committee, Administration and Finance conference liaison and Student/Professional chairperson

The Mokena Community Park District's five department heads also have 117 total years of full-time park and recreation experience, which is an average of 23.4 years per person.

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:

- [Acorn Park, Boulder Ridge Park, Brookside Meadows Park, Buske Park, Fox Ridge Park, Grasmere Park, Green Meadows Park, Hecht Park, Heritage Park, London Bridge Park, Main Park, Manchester Cove Park, Marley Creek Park, McGovney Park, Oaks Recreation and Fitness Center, Oaks Disc Golf Course, Prairie Ridge Park, Riivendell Park, Timbers Pointe Park, Tinley Gardens Park, Whisper creek Park, Willowview Park and Yunker Park.

2. Programs

The Park District offered hundreds of programs last year, including preschool, athletics day camps, youth programming, adult programming, senior programming and special events.

3. 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.

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. 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. The Park District benefits by not paying many local soft permit fees to the Village and by receiving emergency services (EDSDA) at no cost. Eliminating fees like this is a way to reduce administrative costs without impacting overall public revenue. 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 with delays in permit processing, fund disbursements and red tape requirements. These delays often have significant financial ramifications.

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. Recent examples include:

- Efficiency reporting and meeting requirements, Covid-19 mandates, blanket HR mandates designed primary for other entities and outdated purchasing requirements.

a) Non-resident FOIA Requests. Occasionally, the park district spends 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. There was a time when the park district spent dozens of man hours and thousands of dollars in staff time responding to FOIS requests.

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 \$1,540 dollars 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 Park District should seek ways to increase their transparency.

5. Opportunities for Other Intergovernmental Agreements

The Park District should look for additional opportunities for intergovernmental agreements, but should also formalize existing intergovernmental practices with written agreements. The Park District should also seek joint planning opportunities with other governmental entities and ways to reduce program space rentals at the schools.

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

The Park District should investigate additional energy efficient projects such as geothermal heating and cooling and additional LED conversions. The park district should also look into additional vehicle purchase co-ops, such as the Suburban Purchasing Cooperative (SPC).

Dated: _____

Signed: _____ (Executive Director)

Signed: _____ (Board President)

