

2024 Efficiency Report

for the Forest Preserve District of Kane County



Celebrating 100 Years
Conservation | Recreation | Education

Approved by the Forest Preserve District of Kane County
Decennial Committee on Local Government Efficiency
Approved: Nov. 12, 2024

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I. Purpose

The Forest Preserve District of Kane County (“the District”) formed its Committee on Local Government Efficiency on June 31, 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:

- Christopher Kious, Forest Preserve Commission President
- Mavis Bates, Forest Preserve Commissioner, District 4
- Dale Berman, Forest Preserve Commissioner, District 2
- Mike Kenyon, Forest Preserve Commissioner, District 16
- Anita Lewis, Forest Preserve Commissioner, District 3
- Myrna Molina, Forest Preserve Commissioner, District 1
- Jarett Sanchez, Forest Preserve Commissioner, District 24
- Cherryl Strathmann, Forest Preserve Commissioner, District 20
- Vern Tepe, Forest Preserve Commissioner, District 22
- Benjamin Haberthur, Executive Director, Forest Preserve District of Kane County
- Drew Frasz, Kane County Resident
- Jeff Hedrich, Kane County Resident

III. Committee Meetings

The Committee met as follows:

MEETING DATE

MEETING TIME AND PLACE

Dec. 7, 2023 — 9:35 a.m.

Forest Preserve District of Kane County
Administrative Headquarters
1996 S. Kirk Rd., Geneva, IL 60134

July 3, 2024 — 9:35 a.m.

Forest Preserve District of Kane County
Administrative Headquarters
1996 S. Kirk Rd., Geneva, IL 60134

Sept. 5, 2024 — 9:35 a.m.

Forest Preserve District of Kane County
Administrative Headquarters
1996 S. Kirk Rd., Geneva, IL 60134

Nov. 7, 2024 — 9:35 a.m.

Forest Preserve District of Kane County
Administrative Headquarters
1996 S. Kirk Rd., Geneva, IL 60134

Minutes of these meetings are available on the Forest Preserve District’s website at www.kaneforest.com, or upon request at the District’s administrative headquarters, once approved by Committee.

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

The Forest Preserve District of Kane County was formed in 1925 by public referendum with the mission to acquire, hold and maintain lands within Kane County that contribute to the preservation of natural or historic resources and habitats, flora or fauna; and to restore, restock, protect and preserve such lands for the education, recreation, and pleasure of all its citizens. Kane County is located within northeastern Illinois, approximately 40 miles west of Chicago and is considered one of the “collar counties.” The District’s existing forest preserves, facilities and natural areas have taken many years to acquire and develop, and are a large part of Kane County’s culture. The forest preserve holdings continues to contribute to the overall livability and quality of life valued by Kane County’s residents, workers and visitors. Open space protects land from development, improves wildlife habitat, cleans the air and water, and provides healthy recreational opportunities.

All Illinois forest preserve districts, including the Forest Preserve District of Kane County, are governed by the Downstate Forest Preserve Act.

Having a separate and distinct taxing body for forest preserve districts, parks, recreation, and conservation agencies 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 District is governed by the Forest Preserve Commission. Those elected to the Kane County Board also serve as members of the Forest Preserve Commission. Kane County is comprised of 24 board districts. One Commissioner is elected from each district for a four-year term. Half of the board is elected every two years. The President of the Forest Preserve Commission is elected by fellow Commission members, every two years. With the Forest Preserve Commission’s approval, the President appoints commissioners to serve on the following committees: Executive, Finance & Administration, Land Acquisition, and Planning & Utilization. The Commission and the Executive Committee handle the District business of preparing policies and acquiring open space for the citizens of Kane County.

ACCESSIBLE AND FOCUSED REPRESENTATION.

Having a dedicated board to oversee these essential facilities, programs, and services provided by the Forest Preserve District provides the community with increased access to their Commissioners. It allows those Commissioners to remain focused solely on Forest Preserve District 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 conservation, recreation, and education services also improves the relationship between the Forest Preserve District and its residents because of the transparency and openness related to the board and 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 forest preserve 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 their Commissioners than is the case with larger, multi-purpose governments with a multitude of departments.

PROTECTION OF REVENUES.

Because the Forest Preserve District of Kane County is a separate unit of local government, the revenues it generates can only be used for District purposes. This assurance is contrasted with general purpose governments like cities, villages, townships, and counties that provide a multitude of services such as fire, public works, economic development, etc., and revenues that are generated specifically for conservation, recreation, and education can be expended on other services with limited, if any, input from voters.

PROTECTION OF ASSETS.

Subject to very limited exceptions, forest preserve lands are held in perpetuity for the residents of Kane County. 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 Forest Preserve District does more with much fewer funding options. Unlike other units of local government that receive direct state funding, revenue from income, sales, use, hotel/motel, motor fuel and other numerous taxes, the Forest Preserve 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 Forest Preserve District share averages only 1.5% of the property tax bill.

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

- Administrative Operational Procedures Manual, Adopted 2021
 - Volume I Administrative
 - Volume II Operations
 - Volume III Trades
 - Volume IV Campgrounds
- Board of Commissioner's Policy Manual, Approved 2021
- Comprehensive Master Plan 2024 Update, Adopted 2023
- Employee Handbook, Adopted 2024
- Employee Safety Handbook, Adopted 2020
- General Use Ordinance, Approved 2023
- Restated Organizational Ordinance, Approved 2023
- Purchasing Ordinance, Approved 2023

V. List of Shared Services and Partnerships

The Forest Preserve 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 Forest Preserve District achieves this goal is by partnering with neighboring entities such as, school districts, Forest Preserve 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 Forest Preserve District's mission of delivering the best possible services at the least possible cost to our community.

1. INTERGOVERNMENTAL AGREEMENTS WITH SCHOOL DISTRICTS, PARK DISTRICTS, FOREST PRESERVE DISTRICTS, CONSERVATION DISTRICTS, OR MUNICIPAL RECREATION AGENCIES

- Batavia Park District
- Blackberry Township
- Campton Township
- City of Batavia
- City of Elgin
- City of Geneva
- City of St. Charles
- Dundee Township
- Elgin Township
- Forest Preserve District of DuPage County

- Fox Valley Park District
- Geneva Park District
- McHenry County Conservation District
- School District 300
- School District 301
- School District 303
- St. Charles Park District
- Village of North Aurora
- Village of Pingree Grove
- Village of South Elgin

2. INTERGOVERNMENTAL AGREEMENTS WITH THE STATE OF ILLINOIS

- Omnia Partners
- Northwest Suburban Cooperative – Suburban Purchasing
- Sourcewell

3. PARTNERSHIPS OR AGREEMENTS WITH ATHLETIC OR SIMILAR AFFILIATE ORGANIZATIONS THAT OPERATE SPORTS OR OTHER LEAGUES

- Strikers Soccer
- Cougars Baseball
- Wasco American Legion Baseball
- Chicago Area Track and Field

4. PARTNERSHIPS OR OTHER INTERRELATIONSHIPS WITH NON-PROFITS

- Anderson Humane
- Fine Line Creative Arts Center
- Giant Steps Serving the Autism Community
- Openlands
- The Conservation Foundation
- Wayne Area Conservancy

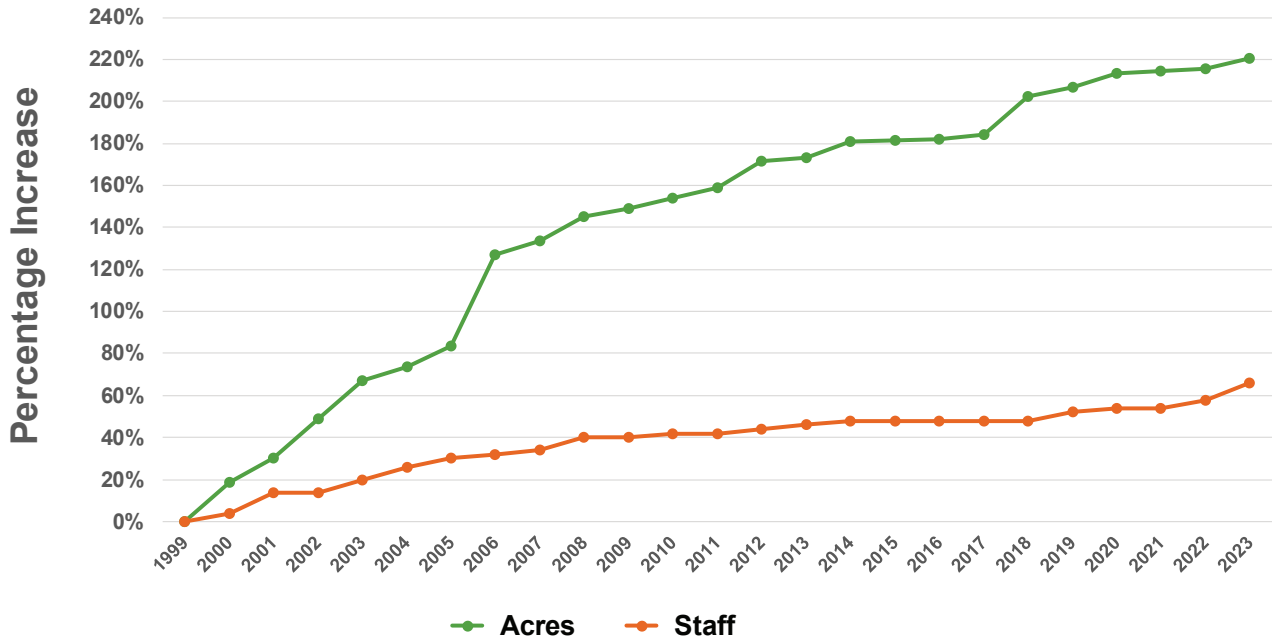
5. INFORMAL COOPERATION WITH OTHER UNITS OF LOCAL GOVERNMENT WHICH SAVE TAXPAYER DOLLARS BY ELIMINATING REDUNDANCY

- Information Technology (I.T.) Services — County of Kane
- Fuel Services — Kane County Department of Transportation (KDOT)
- Waste Management

VI. Other Examples of Efficient Operations

GROWTH VS. STAFF OVER TIME

The land holdings of the Forest Preserve District of Kane County have nearly tripled since the District began its land acquisition & preserve improvement initiatives in 1999. During that same time, staffing has not seen the same growth. Staff have been forced to be more efficient to handle triple the land holdings in this time.



USE OF VOLUNTEERS.

One way in which the Forest Preserve District reduces the burden on taxpayers is through the use of volunteers. The District has volunteer opportunities in natural areas management, environmental education, cultural and historic preservation, public safety and trails and recreation. With the help of our dedicated volunteers, the District is able to further advance its mission of restoring, restocking, protecting and preserving lands for the education, recreation and pleasure of the Kane County citizens. In 2023, we had 3,914 individuals volunteer 15,478 hours of service to the Forest Preserve District. The current estimated value of one service hour is \$33.49. Combined, the 15,478 service hours would equate to a monetary value of \$518,358.

YOUTH EMPLOYMENT.

The Forest Preserve District is an employer of youth in the community. Last year, the Forest Preserve District employed 10 seasonals between the ages of 18-22. Youth employment serves as a valuable training tool for the future workforce.

HEADQUARTERS LOCATION.

Forest Preserve District administrative headquarters are located in the Fox Valley Ice Arena. The District hired a management company to oversee non-District enterprises in the building, which include two ice rinks, a minor league hockey team, a golf simulation business, gym, and a restaurant. The management company pays rent to the District as well as a percentage of revenue. The District pays nothing for the use of its office space on the third floor, or utilities. In fact, the District's initial investment will be paid off after 17 years, and the facility will be completely revenue-generating for the District.

JOINT PURCHASING.

The Forest Preserve 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:

- HGAC Buy Coop
- State of Illinois CMS
- Omnia Partners
- Northwest Suburban COOPERATIVE-Suburban Purchasing
- SOURCEWELL

KANE FOREST PRESERVE FOUNDATION.

Last fiscal year ending June 30, 2023, the Foundation raised \$69,444 in private donations. This money helps alleviate the burden on taxpayers. The Foundation also supported the District by hosting a Native Plant Sale, running an Adopt-a-Turtle Program in support of native, endangered Blanding’s turtles, and providing spring ephemeral interpretive signage in three forest preserves in spring. In addition to unre-stricted donations, donor support also goes toward nature program expansion, natural area im-provements, and plant and animal studies.

COLLABORATION WITH OTHER FOREST PRESERVE DISTRICTS ON BEST PRACTICES.

Because Forest Preserve 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 Forest Preserve District is not permitted to assess these types of taxes. Additionally, although the Forest Preserve 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 Forest Preserve 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 Forest Preserve District did not receive any such direct federal aid. Our Forest Preserve 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 Forest Preserve District provides all of the programs, facilities, and services to the community with a very modest amount of property taxes, State Replacement Tax, and from non-tax sources such as rentals, golf courses, campground and picnic shelter reservations, nature programs and grants.

VII. Transparency to the Community

The following information about the Forest Preserve 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

Website (www.kaneforest.com) & Headquarters

Annual Budget and Appropriation Ordinance

Website (www.kaneforest.com) & Headquarters

Agenda and Minutes

Website (www.kaneforest.com) & Headquarters

Annual Comprehensive Financial Report (ACFR)

Website (www.kaneforest.com) & Headquarters

Annual audit

Website (www.kaneforest.com) & Headquarters

Statement of Receipts and

Disbursements (Income Statement)	<u>Website (www.kaneforest.com) & Headquarters</u>
General Use Ordinance	<u>Website (www.kaneforest.com) & Headquarters</u>
Comprehensive Master Plan	<u>Website (www.kaneforest.com) & Headquarters</u>
ADA transition plan	<u>Headquarters</u>

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

- **MEETINGS**

The Forest Preserve Commission, Executive Committee, Finance & Administration Committee, Land Acquisition Committee, and Planning & Utilization Committee meet monthly. Residents may provide public comment at every meeting.

- **ANNUAL BUDGET & APPROPRIATION ORDINANCE**

The Forest Preserve District's Annual Budget and Appropriation Ordinance are available in tentative form at least 30 days prior to its adoption at an open meeting of the Forest Preserve District board.

The Forest Preserve District's annual property tax levy is approved at an open meeting of the Forest Preserve Commission in accordance with the Open Meetings Act. The Forest Preserve District follows all public notice and hearing requirements under the Truth in Taxation Law, prior to the adoption of this annual tax levy.

- **WEBSITE & SOCIAL MEDIA**

The District manages a website at www.kaneforest.com as well as various social media channels:

- Facebook pages

- Forest Preserve District of Kane County: <http://www.facebook.com/forestpreserve>
- Barbara Belding Lodge: <https://www.facebook.com/barbarabeldinglodge>
- Big Rock Campground: <https://www.facebook.com/bigrockcampground>
- Creek Bend Nature Center Events: <https://www.facebook.com/creekbendevents>
- Kane Forest Preserve Foundation: <https://www.facebook.com/kaneforestpreservefoundation>
- Paul Wolff Campground: <https://www.facebook.com/paulwolffcampground>
- Volunteers:

- Instagram pages

- Forest Preserve District of Kane County: <https://www.instagram.com/forestpreserve/>
- Barbara Belding Lodge: <https://www.instagram.com/barbarabeldinglodge/>
- Creek Bend Nature Center Events: <https://www.instagram.com/creekbendevents/>

- LinkedIn page: <https://www.linkedin.com/company/forestpreserve/?viewAsMember=true>

- YouTube page: https://www.youtube.com/channel/UCZg-yfN_psWHxmimGg1yuNg

- TikTok page: <https://www.tiktok.com/@forestpreserve>

- **GENERAL CONTACT INFORMATION**

Residents may contact or request information from the Forest Preserve District:

- Telephone: 630-232-5980
- Email: forestpreserve@kaneforest.com
- Administrative Headquarters: 1996 S. Kirk Rd., Ste. 320, Geneva, IL 60134

VIII. District Awards and Recognition

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

- **DISTINGUISHED AGENCY AWARD**
The Forest Preserve District of Kane County is the first forest preserve in the state to be recognized as an Illinois Distinguished Accredited Agency by the Illinois Association of Park Districts (IAPD) and the Illinois Park and Recreation Association (IPRA). The program provides an opportunity for IAPD/IPRA member agencies to undergo a voluntary, comprehensive evaluation process to demonstrate that they have met certain guidelines to provide exceptional park and recreation services. There are a set of standards on which agencies are scored including general management, finance and business operations, facilities, personnel, and recreation services. Each of these categories has an array of subcategories on which agencies are scored by members of a review team. This certification is valid for 5 years.
- **CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING, 2012-2023**
The Government Finance Officers Association (GFOA) of the United States and Canada awarded the Certificate of Achievement for Excellence in Financial Reporting to the Forest Preserve for the year ending June 30, 2022. The award is based on the ability of a governmental unit to present an easily readable and efficiently organized financial report. The contents must conform to the standards specified by the Certificate of Achievement program, as well as, satisfy all legal requirements and generally accepted accounting principles. The certificate is valid for one year.

IX. Benefits and Services

The Forest Preserve District serves residents of all ages in between. It does so in a variety of ways:

1. **FACILITIES.**
Currently, the District manages 23,815 acres of public open space and includes 95 properties. District holdings are spread throughout Kane County and consist of a diverse portfolio of properties including woodlands, prairies and wetlands; property along the Fox River, which runs the length of the County; greenbelts along creeks and waterways; and, environmentally significant properties in critical growth areas. Additionally, the District owns a variety of unique facilities; Northwestern Medicine Field, home of the Kane County Cougars; the Fox Valley Ice Arena, home of the Chicago Steel; Strikers Indoor Soccer Facility; two golf courses; Barbara Belding Lodge at Brewster Creek; Big Rock campground and Paul Wolff campground; Camp Tomo Chi Chi Knolls youth-specific campground and the Creek Bend Nature Center.
2. **NATURE PROGRAMS.**
The Forest Preserve District offered 370 nature programs in 2023, serving 12,796 program attendees. In addition, we had 10,733 visitors to Creek Bend Nature Center.
3. **OTHER BENEFITS.**
While the Forest Preserve District is a special purpose district, its impact to the community is multi-faceted and far reaching. For example, the preserves, recreational programming, and other opportunities improve the community's overall physical and mental health and wellness, thereby reducing health care costs. The Forest Preserve 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 Forest Preserve District — even though the Forest Preserve 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 Forest Preserve District's ability to deliver programs, facilities, and services at the least-possible cost.

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 Forest Preserve District for all benefits they will receive from a project, event, or property. For example, open space that is protected and maintained by the Forest Preserve District helps mitigate stormwater management costs, so assessing stormwater management fees on the Forest Preserve 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 Forest Preserve District recognizes that there are benefits to some of these mandates, modifications could help alleviate some of the burden to the Forest Preserve District.

A) NON-RESIDENT FOIA REQUESTS.

Last year, the Forest Preserve District spent \$9,155 in staff time and legal fees to fulfill FOIA requests. Often the individuals/businesses submitting the FOIA requests are from outside of the Forest Preserve 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 Forest Preserve 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 Forest Preserve Districts are statutorily required to conduct criminal background checks on all employees pursuant to Section 8-23 of the Forest Preserve District Code. The background checks must be done through the Illinois State Police (ISP). Last year, the Forest Preserve District spent \$750 for criminal background checks. The Forest Preserve District does not recommend eliminating this mandate because it is necessary to ensure the safety and well-

being of children and other Forest Preserve District patrons. However, the State should explore ways in which it could improve the current system and make it less costly for Forest Preserve Districts to comply with the law.

The Forest Preserve District recommends studying whether there can be a more efficient background check process implemented through the Illinois State Police (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 Forest Preserve 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 Forest Preserve District to post the information on its website in lieu of newspaper publications would reduce costs.

XI. Other

The District participates in the Illinois Municipal Retirement Fund (IMRF), the Park District Risk Management Agency (PDRMA) and the Intergovernmental Personnel Benefit Cooperative (IPBC), an entity created under Illinois state law that allows municipal groups to band together for the purpose of health insurance. These organizations are separate governmental units because: (1) they are legally separate, organized entities, (2) are fiscally independent of the Forest Preserve District of Kane County, and (3) are governed by their own boards. Audited financial statements for these organizations are not included in this report. However, such statements are available upon request from their respective business offices.

The District was awarded \$1,077,694 in both state and local grants during fiscal year 2022/2023. This included an Open Space Land Acquisition and Development Grant for Jon J. Duerr Forest Preserve improvements in the amount of \$400,000. There were also two different DCEO grants with a total revenue of \$535,000 awarding in the 2022/2023 fiscal year. These grants greatly assist with the native habitat at Hoscheit Woods where there has been reported sightings of the Rusty Patch Bumble Bee. It will also assist with improving the migratory bird habitat at the Fabyan Forest Preserve. Total grant revenue received by the District in the 2022/2023 fiscal year was \$789,871.

There is no other government agency in Kane County that serves the entire County with the same mission as the Forest Preserve District. We are an award-winning agency the truly meets the needs of Kane County residents.

Dated: November 7, 2024

Signed:  _____

Christopher W. Kiou, Forest Preserve Commission President