

**LINCOLN PARK DISTRICT**  
**BOARD MEETING MINUTES ~ EFFICIENCY COMMITTEE**  
**MARCH 13, 2024**

**CALL TO ORDER** – At 5:00 PM, Gary Nodine called to order the Lincoln Park District’s second meeting of the Efficiency Committee.

**ROLL CALL** – Commissioners attending were Gary Nodine, Don Peasley and Dave Perring. Laura Duffer and Bob Thomas were absent. Attending from the Park District were Becky Strait and Angie Coombs. Community Representative present was Sam White and Aimee Galvin was absent.

**MINUTES –**

Don Peasley made the motion to approve the minutes of the July 12, 2023 meeting. Dave Perring moved to second the motion, which then passed after a unanimous, roll-call vote.

Gary stated that upon review of the provided report, it was interesting to see a list of all the community partnerships that the Park District collaborates with.

**EXECUTIVE DIRECTOR’S REPORT – Becky Strait**

Becky informed the Committee that she and Angie compiled the report using the template provided by IAPD. Becky stated that she had hopes that the report would be used to detail the many benefits of the Park District remaining a separate taxing body, as it provides different amenities to the community. She directed everyone’s attention to page 3, which focused on that topic and listed the benefits of having a dedicated board, which creates accessible and focused representation, an increase in transparency, protection of revenues and assets, and allows the opportunity to provide the community more benefits with less resources. Having a Park District as a separate entity prevents a County/City Council limiting resources via a strict budget line item and avoids Council mandates. Again, the Park Board can focus on using existing resources, finding new ones, and improving community parks and recreation programs.

Gary asked how a Park District is absorbed by another local government entity, such as a City Council, would be impacted. Becky explained that most funds are pooled under the larger entity’s control and the budget is delegated to each department, such as a Park & Recreation Department, and approved by the new Council. Angie stated that it is typical for taxing bodies absorbed by another simply to remove or avoid “overhead” costs that can be prohibitive to the overall operation. Becky stated, for example, Lincoln Park District is in the process of amending the Intergovernmental Agreement (IGA) with the City of Lincoln pertaining to the maintenance of the parks owned by the City. She would like to see the City’s budget next year to see if they incorporate any funds in their levy/budget for some of the terms to be negotiated in the IGA. Dave and Becky both gave a quick recap on the purpose and recent developments of the IGA with the City. For example, Dave stated that the Park District used to mow the Wyatt Avenue boulevards, but those are technically not parks, and after some discussion, the City took over that maintenance.

Becky reminded everyone that the City waived the taxed line item for parks so that the Park District could be formed as a separate taxing body back in 1960. Gary questioned if the City would incorporate a plan to replace the new playground equipment in the parks that they own, as it will likely need done in 10-15 years. The responsibility was questioned, as the City does not have it included in their current tax base.

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Becky continued to report that revenues are handled differently, as Park Districts are restricted from selling property for profit. However, the City can sell property, if the Council votes to sell, as it did temporarily entertain the possibility of selling the 8<sup>th</sup> Street property before ultimately deciding to install a dog park on one side. The restrictions on Park Districts' land protect that property for the community. Since only a modest portion of the overall property tax revenue is disbursed to Park Districts, the public does not always understand why membership, daily, and program fees are so important to the fiscal health of their Park District. To provide more services and recreational opportunities, Lincoln Park District collaborates with several groups and organizations to better serve the community. Some of those partners include the City, local schools, Tremont's summer ball league, a Special Recreation Association with Springfield's Park District, and several community organizations such as Special Olympics, Lincoln Memorial Hospital, YMCA, the local VAC and Women's Club, just to name a few. The Park District uses the help of volunteers and hires youth, often providing teenagers with their first job experience. The Lincoln Park District Foundation works to help offset some of the taxpayers' burden by fundraising for events like the annual July 4<sup>th</sup> Celebration's Fireworks show.

Becky explained that she meets quarterly with other local Park Districts and their Executive Directors to discuss various matters at hand. Sam inquired if the other Park Districts were independent or part of larger entities, to which Becky replied that it is a mixture of both, however she believed the majority were separate entities.

Becky directed everyone's attention to the bottom of page 6, where it is spelled out how Park District are reliant on non-tax revenue to operate. IAPD made sure to include in the template this section that clearly states the fact that Park Districts are not allowed to receive revenues of several taxes, nor do they receive any portion of financial assistance from federal aid programs. Park Districts also do not receive any funding from the State itself, unlike many cities, villages, and school districts. Sam questioned the importance of receiving grant funding, but Becky explained how the lack thereof forces Park Districts to become more self-reliant. Angie explained that is why the need for membership dues and program fees exists, to support the modest tax dollars received.

The next section pertains to transparency, includes a list of documents, and where they can be accessed. Section 8 is the opportunity to detail all the benefits and services provided by the Park District. A variety of programs and events is listed for review. Included is a list of services that are often overlooked by some of the community, such as the rooms available for rent and open spaces provided in the 3 parks and complex grounds. For example, summer programming for youth can help deter crimes committed by that age group.

Becky expressed her gratitude that IAPD included section 9, as it discusses how fees charged to one government unit from another "often lead to inefficiencies in the expenditure of taxpayer dollars through extra bureaucracy and administrative costs." One example listed is sewage fees charged even though Lincoln Park District allows for the chlorine to dissipate before pumping the pool water over to refill the groundwater table. These fees create a "double dipping" situation, and one unit of local government should not profit by taxing another.

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Another part of section 9 discusses Unfunded Mandates and how they are another cost driver that creates a financial burden on the Park District. For example, the expensive requirement to continue to post legal advertisements in local papers, conduct an annual ADA Compliance Audit, and non-resident FOIA Requests. These are just a few of the examples of a few mandates that might add to the financial burden. Dave pointed out that the annual requirement for the ADA audit provides both benefits and is a disservice. Park Districts are mandated to follow certain protocol when contracting work, which is a process and can sometimes extend the timeframe for a project due to various reasons. Becky agreed and commented on how the Prevailing Wage Act was recently an issue in obtaining Landscaping estimates and quotes for work needed. Dave stated that it creates the financial burden of paying \$100,000 due to a statute, when the local median rate for someone not under the mandate would cost \$50,000. Becky verified that local employers must pay the higher rate mandated by the statute, and Angie pointed out that it may cause a hostile workplace if employees fight over getting assigned a prevailing wage job over another. Becky agreed that the ADA Audit mandate could be improved by extending the term to every other or every 3 years, as it may require a taxing body time to fit expenses into a budget or even the necessity of planning for updates the following fiscal year.

Overall, the Committee liked the template and approved of the ease of personalizing the content to specific Lincoln Park District information.

Don Peasley made the motion to approve the report for submission to the Logan County Court House. Dave Perring moved to second the motion, which then passed after a unanimous, roll-call vote.

Becky stated that one final meeting is required to approve the current meeting's minutes and vote to dissolve the committee.

Seeing no further business to discuss, Don Peasley made the motion to adjourn the meeting. Dave Perring moved to second the motion, which then passed after a unanimous, roll-call vote.

**ADJOURNMENT:** 5:28 P.M.

**NEXT MEETING:** The next meeting will be held at the beginning of the next regular Board of Commissioner's Meeting, April 10, 2024 at 6:00 PM.