

EFFICIENCY REPORT FOR THE LINCOLN PARK DISTRICT

**APPROVED BY THE PARK DISTRICT'S
COMMITTEE ON LOCAL GOVERNMENT EFFICIENCY
ON MARCH 13, 2024**



I. Purpose

The Lincoln Park District (“Park District”) formed its Committee on Local Government Efficiency on May 10, 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:

Gary Nodine, Board Vice President, Committee Chairperson

Don Peasley, Board President

Laura Duffer, Board Treasurer

Dave Perring, Commissioner

Bob Thomas, Commissioner

Aimee Galvin, Resident Member

Sam White, Resident Member

Becky Strait, Executive Director

Angela Coombs, Board Secretary

III. Committee Meetings

The Committee met as follows:

Meeting Date	Meeting Time and Place
June 14, 2023	5:00pm Lincoln Park District 1400 Primm Road, Lincoln, IL 62656
July 12, 2023	5:00pm Lincoln Park District 1400 Primm Road, Lincoln, IL 62656
March 13, 2024	5:00pm Lincoln Park District 1400 Primm Road, Lincoln, IL 62656

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 1961. 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 2.48% 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:

- General code of conduct
- Employee handbook
- Comprehensive master plan

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, non-profit organizations, and for-profit corporations. Below is a 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

The Park District is part of the Springfield Lincoln 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.

Though we have just recently entered the SRA and it is still in the fledgling stages, by partnering together, we know we will be able to more effectively and efficiently deliver successful program opportunities to community members who have special needs. Furthermore, by participating in the SRA, the Park District networks with Springfield to provide more program opportunities for our community members who have special needs at a lower cost.

2. Other intergovernmental agreements

- **City of Lincoln:** The Lincoln Park District maintenance staff performs groundskeeping and maintenance tasks at the City Parks, including Mayfair Park, Ray White Park, Postville Park, and Melrose Park, at no additional cost to the taxpayers. The City has estimated a savings of over \$100,000 per year in salary, equipment, fuel, and other costs is being realized from this agreement.

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

- **Lincoln District Elementary and High Schools:** Lincoln Park District partners with the local schools to provide free or discounted access to sports facilities for athletic practices and games. Examples include the Park District partnering with the Lincoln Community High School (LCHS) for baseball field and restroom facility use and supporting the Lincoln Jr. High School's annual John Welsh basketball tournament.
- **Lincoln Travel and American Legion Baseball teams:** Lincoln Park District partners with local competitive teams to provide facilities and services for youth baseball.
- **Tremont Youth Baseball league:** Lincoln Park District is part of the Tremont Youth Baseball league, which allows area recreational teams access to our fields and expands opportunities for youth athletes to play other towns in the league.

4. Partnerships or interrelationships with other organizations include:

- LEAD (Lincoln Economic Advancement & Development)
- Rotary
- Lincoln Memorial Hospital
- Lincoln YMCA
- Logan County Public Health Department
- Special Olympics

- Central Illinois Veterans Commission
- Lifeline Screening
- Railsplitters Association
- MOVE club at LCHS
- Lincoln Women's Club
- Balloons over 66 event
- Logan County Tourism Bureau
- 3rd Fridays Downtown Committee
- Drug Abuse Resistance Education (D.A.R.E.)

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. LCHS National Honor Society is an example of an organization that contributes 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 57 youth. Not only is this an efficient way to deliver services, but youth employment serves as a valuable training tool for the future workforce.

Lincoln Park District Foundation. Last year, the Foundation raised \$16,750.00 in private donations, which helps alleviate the burden on taxpayers. The Foundation gives major support to the Park District through donations used to fund the annual 4th of July fireworks and family-friendly celebration event. The Foundation also supports the annual Balloons Over 66 5k and donations from the Lincoln Women's Club are funding lifeguard reimbursements and beginner swim lessons. The Foundation is continuing to develop and grow in an effort to enhance and support the operations of Lincoln Park District through alternate funding such as grants and donations.

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 revenue for 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.

Energy Efficiency Measures. The Park District has made strides to reduce energy consumption in our facility with such measures as installing a variable frequency drive for our HVAC in collaboration with an Ameren incentive program, upgrading the lights in the gym to more efficient LED lights for energy savings, and adding a 365 kW solar array (currently being installed) to offset up to 80% of the Park District’s utility cost, thereby saving taxpayers money, with no up front investment of taxpayer dollars due to the use of Federal Renewable Energy Credits.

VII. Transparency to the Community

The following information about the Park District may be obtained by citizens in the location listed.

Document	Location(s) Available (website, administrative offices, county clerk, state website, etc.)
● Annual tax levy	County Clerk, Website, Administrative Office
● Annual budget and appropriation ordinance	County Clerk, Website, Administrative Office
● Agenda and minutes	Administrative Office & Website
● Comptroller’s annual finance report (AFR)	State Website, County Clerk, Administrative Office
● Annual audit	State Website & Administrative Office
● Conduct Ordinances	County Clerk, Website, Administrative Office

- Capital improvement plan

Administrative Office

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

- The board of commissioners meets once each month on the second Wednesday. 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 217-732-8770 or email at info@lincolnparkdistrict.com.
- The Park District is represented on several local organizations' Boards, such as Lincoln Park District's own Foundation, LEAD, Balloons Over 66, Lincoln Memorial Hospital Community Health Collaboration, and City of Lincoln's 3rd Friday Committee.
- Community surveys have been conducted to seek valuable input directly from community members. If interested in viewing, surveys are available upon request.
- In addition to our regularly held board meetings, public hearings are held in accordance with state statutes to provide the community an opportunity to give feedback on Park District projects and initiatives.

VIII. 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:

- Lincoln Park District Sports Complex is host to indoor basketball, volleyball, pickleball, and tennis courts as well as outdoor baseball and softball fields, a driving range, and concession stands
- The Fit Zone offers a variety of cardio and weight training equipment as well as group fitness classes
- The Aquatic Center provides an outdoor pool with three vessels for public swim as well as lap swim, toddler time, water aerobics, swim lessons, private pool parties, and special family fun days
- Multiple parks with playground equipment, pavilions, baseball fields, and green space are available, including the Lincoln Park District facility playground, Lehn & Fink Park, Exchange Club Park, and Memorial Park

2. Programs

The Park District offers a variety of programs for community members including:

- Sports Leagues - Jr. Rainers Basketball, Adult Co-Ed Volleyball, Youth Baseball and Softball, Adult Co-Ed Kickball, and Adult Co-Ed Pickleball
- Holiday Events - Valentine's Day Party, Easter Activities, 4th of July Family-Friendly Celebration and Children's Parade, Halloween Funfest, Christmas Activities
- Summer Camps for Kids - Nature Camp, Putting on a Play Camp, Art Camp, Magic Camp, Camp Invention (STEM camp), Zumba Kids
- Other Adult and Youth Programs - Nerf Events, Special Youth Birthday Parties, Cooking Classes, Paint Classes, Active Agers Social Events and Potlucks, Health and Wellness Sessions, Swim Lessons, Dance Classes, Youth Tumbling Classes, Youth and Adult Fitness Programs, Annual 5k Run

3. Additional Services

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

- Room/Party Rentals
- Gym and Pool Rentals
- 3rd Fridays Downtown Collaboration - providing youth activities for the events
- Collaboration with schools and other community organizations for use of facilities for meetings and events, prioritization and addressing of community needs

4. Other Benefits

While the Park District is a special purpose district, its impact to the community is multi-faceted and far reaching. For example, the Park District's parks, recreational programming, and other opportunities improve the community's overall physical and

mental health and wellness, thereby reducing health care costs. Summer programs and the public aquatic center offer safe, convenient, and affordable options to engage the community's youth. A partnership with the local YMCA day camp also allows children access to the pool at a reduced rate. These opportunities also help reduce juvenile crime. The Park District's open space and trees help improve air and water quality and mitigate flooding, while contributing to increased quality of life and increased property values. The recreational opportunities and programs offered by the Lincoln Park District promote positive social bonds and support lifelong healthy habits and lifestyle.

IX. 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.

- Health department license and inspection of concession stands
- Construction permits
- Wastewater management related to pool operations
- Required background checks
- Fire inspection

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 wastewater 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) **Non-resident FOIA Requests.** Often 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.
- 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. Last year, the park district spent \$800 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.
- 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.
- e) **ADA Audit.** The requirement for an annual ADA audit is costly, at \$4200 for a single professional assessment, and unnecessary as an audit every 5 or 10 years would give the Park District time to implement and invest in correcting infrastructure deficiencies discovered during the preceding ADA audit.

3. Opportunities for Increased Transparency

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

- A website update is planned to make it even easier for the community to navigate and view relevant information.

Lincoln Park District administration and board of commissioners welcome any other suggestions for increased transparency and efficiency.

Dated: _____

Signed: _____