



**WINNETKA PARK DISTRICT
COMMITTEE OF THE WHOLE
Thursday, March 10, 2022 | 6:00 p.m.
Community Room, 540 Hibbard Rd.**

AGENDA

1. Roll Call
2. Additions or Changes to the Agenda
3. Communications
4. Unfinished Business
5. New Business
 - a. Board Policy Manual Review – Chapters 5-7*
 - b. Kenilworth Winnetka Baseball Association Donation*
 - c. Zamboni Replacement*
6. Matters from the Director
7. Board Liaison Reports
8. Staff Reports
9. Closed Session

The Board will enter Closed Session to discuss:

 - a. The appointment, employment, compensation, performance, or dismissal of specific employees – 5 ILCS 120/2(c)(1)
 - b. The purchase or lease of property - 5 ILCS 120/2(c)(5)
 - c. The setting of a price for sale or lease of property - 5 ILCS 120/2(c)(6)
10. Adjournment

***Item included in packet**



WINNETKA PARK DISTRICT REMARKS FROM VISITORS & PUBLIC COMMENT

At regular Park Board meetings, there is an agenda item called Remarks from Visitors. Remarks may also be solicited at special meetings. Public hearings are specifically designed to seek feedback from the community.

If you have a question or concern and need to address the Board at any of these meetings, please comply with the basic guidelines below.

1. The Board President will chair the meeting.
2. Any resident or visitor wishing to address the Board, an individual Board member or a guest presenter, must direct their questions and comments to the President at the appropriate time or at the President's invitation.
3. The Board will hear a resident's or visitors comments only after the President has recognized the individual to speak.
4. Speakers are asked to state their name for the public record.
5. Speakers will be allowed three minutes and may not yield their time to other speakers.
6. Persons wishing to speak for a second time may do so with the consent of the President, only after all others have had an opportunity to address the Board.
7. Please refrain from comment or question at a Public Hearing until the presentation has been completed.
8. At the discretion of the Chair, you may be asked to submit your question in writing on a 3 x 5 card and you will receive a written response with one week of the hearing.

The President will strive to allow all residents and visitors equal opportunity to address the Board. In general the Board will not comment or respond to issues requiring Board consideration until the issue has been reviewed by the Board/staff.

The Board often has a full business agenda and must complete the work of the Park District at scheduled meetings. Please do not repeat comments or questions that have already been made by others and please do not interrupt commissioners or other speakers.

Updated 1/23/18

**Winnetka Park District
Board Summary**

Date: March 8, 2022
To: Board of Commissioners
Subject: Policy Manual Review – Chapters 1-4, 5-7
From: Libby Baker, Office Associate
Through: John Peterson, Executive Director

Summary:

Staff has completed the first review of chapters 5-7. Recommended changes, additions and deletions are noted in red. Please note the following significant changes:

Chapter 5

- Identity Protection Policy added (5.30) – legal requirement
- Zoning of Land content r reformatted (5.13)
- Loan of Equipment content reformatted (5.17)

Chapter 6

- Comprehensive Annual Financial Report is now Annual Comprehensive Financial Report (ACFR) per Government Finance Officers Association (GFOA) recommendation

Chapter 7

- 7.08, 7.13, and 7.32 – section title changes to reflect accuracy
- Policy Governing Employee Travel..... added (7.33) – legal requirement
- Financial and Official Records Retention (7.07) information added to provide clarity

The redlined chapters are being presented for your review and commentary.

The initial recommended changes to Chapters 1-7 will be incorporated and presented to the Board at the March 24 regular meeting. Additional changes may be made to these chapters during the review of future chapters.

Recommendation:

The Board should any additional recommended changes to Commissioner Root.

END

**WINNETKA PARK DISTRICT
POLICY MANUAL
CHAPTER 5**

GENERAL MATTERS OF ADMINISTRATION

- 5.01 District-wide Comprehensive/Strategic Plan
- 5.02 Park Master Plan
- 5.03 Records, Ordinances, and Resolutions
- 5.04 Advisory Boards
- 5.05 Operation Manuals
- 5.06 Naming and Renaming of Park Sites
- 5.07 Sale of Real Estate and ~~Excess Disposal of Surplus~~ Property/Equipment
- 5.08 Easement Requests
- 5.09 Signs and Postings
- 5.10 Advertising and Partnerships
- 5.11 Social Media
- 5.12 Fencing of Park Sites
- 5.13 Zoning of Land
- 5.14 Application for Grants
- 5.15 Tree Memorials and Plant Donations
- 5.16 Lighting of Park Areas and Facilities
- 5.17 Loan of Equipment
- 5.18 Personnel Policies
- 5.19 Consultants
- 5.20 Complaints
- 5.21 ~~Non-Non-Discrimination~~ Policy
- 5.22 Northern Suburban Special Recreation Association
- 5.23 Inclusion Policy
- 5.24 Donations
- 5.25 ~~Procedure for Succession During the Executive Director's Absence~~
- 5.26 Americans with Disabilities Act ~~(ADA)~~ Compliance

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5.27 _____ Recreation Program, Facilities and Services Statistics Procedure

5.28 -Environmental Policy

5.29- Scholarship/Financial Assistance Policy

5.30 Identity Protection Policy

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5.00 GENERAL MATTERS OF ADMINISTRATION

The Winnetka Park District Board of Commissioners ("Board") recognizes the need for various documents containing the Park District's policies and administrative procedures, which facilitate Park District operations on a day-to-day basis.

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DEFINITIONS

Policy Manual

Establishes the rules and regulations of the Winnetka Park District, its organization, Park Board procedures and practices, fiscal policies, general administrative matters, and policies relating to land acquisition, disposition and development, programs and facilities.

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Administrative Procedure

Directly guides the staff in day-to-day operations. The Executive Director shall have the responsibility of specifying administrative procedures to be included in the Policy Manual. These procedures must be consistent with the policies approved and adopted by the Park Board.

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Department/Operations Manuals

Guidelines for Park District staff to meet the policies as set forth by the Park Board. Procedures are developed by department heads and must be approved by the Executive Director. A complete listing of the Operations Manuals is set forth in Section 5.05 below, which is subject to change as changes in the Park District's operations and activities may necessitate require.

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Distribution

The Policy Manual, Administrative Procedures, and any Departmental Operations Manuals will be distributed to full-time employees as applicable to their responsibilities, upon employment. Distribution to part-time/seasonal and volunteer staff may be done at the time of orientation and/or staff training. Policy Manuals should be redistributed as any changes or updates occur. Department heads will be responsible for distribution and the receipt of employee acknowledgement forms.

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5.01 DISTRICT-WIDE COMPREHENSIVE/STRATEGIC PLAN

The need for advance planning is a basic tool to promote orderly growth and objective decision-making and is an essential element in all governmental administration. The Park District should ensure that its future decisions are predicated upon well-conceived alternatives and reviewed in regard to all the parameters of its sphere of responsibility.

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Just as one would not begin to erect a building without well-defined plans ~~that will govern for its~~ size, cost, and physical appearance, a ~~p~~Park ~~d~~District should insist upon having its services defined by a document that examines land acquisition, disposition, development, facilities, personnel, budget capabilities, and other factors essential to orderly growth.

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The Board and staff shall work together in updating a District-wide strategic plan every three ~~(3)~~ to five ~~(5)~~ years in an effort to stay abreast of the progressive and dynamic community it serves. The demographics of a community can and do change because of outside influences, such as social values, recreation interests, transportation, and the economy. These influences will affect those who live within a community and need to be considered when ~~planning~~ strategically planning.

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5.02 PARK MASTER PLAN

Each parcel of land controlled by the ~~Winnetka Park~~ District and designated as land for recreational purposes is intended to be used by the public. The type of use may vary from a highly developed parcel requiring intensive maintenance to one which is undeveloped and more passive in intended use.

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Before committing to the development of a park site, the ~~Park~~ Board will create and employ a master plan ~~that will to~~ govern its orderly development and ~~will~~ protect and preserve desirable qualities of the resource base.

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The master plan will consist of a schematic drawing which shows the spatial arrangements of various components of the plan such as buildings, playground areas, ballfields, floral display areas, etc. Planting, grading, site layout and lighting plans, as well as construction details, are to be implemented after the master plan has been adopted.

The procedures for adopting a ~~park~~ master plan are as follows:

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- A. The Executive Director gathers input from the community, neighborhood, and staff.
- B. The preliminary draft with cost estimates is reviewed by ~~Park~~ District staff, and revisions are made.
- C. The preliminary draft with cost estimates is reviewed by the ~~Park~~ Board, and revisions are made.

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- D. A public meeting to discuss the cost estimates is held for public input and necessary revisions are made.
- E. The final draft with cost estimates is presented to the ~~Park~~ Board for final ~~approval~~ ~~action~~.

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5.03 RECORDS, ORDINANCES, AND RESOLUTIONS

All ordinances, resolutions, and records of the ~~Park~~ District shall be kept, in written, typed or electronic form, and put on file by the Secretary of the ~~Park~~ District. Ordinances and resolutions shall be numbered and filed chronologically.

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5.04 ADVISORY BOARDS

It shall be the policy of the Board of ~~Park Commissioners~~ of the Winnetka Park District to promote dialogue and direct communication between the citizens of the ~~Park~~ District and the ~~Park~~ Board and staff. This process is encouraged and stimulated in many ways, including through duly appointed Advisory Boards. Any Advisory Boards established by the ~~Park~~ Board shall include no less than one, but no more than two ~~Park~~ ~~Commissioners~~. All Advisory Boards shall comply with all requirements and rules of the Illinois Open Meetings Act.

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Advisory Boards provide a well-defined forum for open and honest debate about a variety of issues directly concerning the delivery of parks and recreation services and facilities within the community of Winnetka. The Board of ~~Park~~ and staff may in their discretion, use Advisory Boards as sounding boards and to promote the introduction of topics of research and study, upon ~~the~~ approval of the Board of ~~Park~~.

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5.05 OPERATION MANUALS

The business of administering a multi-faceted park and recreation agency requires a wide range of individuals, both full and part-time, to handle the day-to-day operations. To ensure continuity to all day-to-day operations and their management, manuals of operation for facilities and programs significant in scope have been created.

The Executive Director is responsible for creating, or causing to be created; ~~manuals, manuals~~ of operation for the following:

- ~~Personnel Policies~~ Recreation ~~Department~~ ~~Procedures Manual~~
- ~~Policy & Procedure Manual~~ ~~Beach Manual~~ ~~Lakefront~~

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~~Winnetka Golf Club Manual~~ ~~Sailing Procedures~~
~~Indoor and Outdoor A.C. Nielsen Tennis Center~~ ~~Boat Launch Procedures~~
~~Athletics Manual~~ ~~Field Maintenance Procedures~~
~~Coaches Manual~~ ~~Day Camp Manual~~
~~Winnetka Ice Arena Procedures Manual~~ ~~Parks Service Center Manual~~

Americans with Disability Act Transition Plan

Any other manuals as designated by the Park Board and/or recommended by the Executive Director shall be created.

Said manuals will be kept current as operating procedures vary over time. It shall be the duty of the administrative staff to determine that all such manuals are in agreement with the basic policies and regulations of the Park Board.

5.06 NAMING AND RENAMING OF PARK SITES

It is the responsibility of the Park Board to select names for new parks, beaches, fields, buildings, or facilities, or when appropriate, to change the name(s) of existing parks, beaches, fields, buildings, or facilities of the District (hereinafter referred to as Parks). This policy statement is intended to define the method of naming or renaming of Parks and to outline the conditions governing the selection of names.

Statement of Intent

- A. The Winnetka Park District’s parks, park amenities, and facilities are generally a limited public forum to be used primarily for recreational activities intended to promote healthy pursuits.
- B. The District is a local government entity, created by State authority, and as such does not promote any political party, candidate, agenda, or viewpoint, or endorse or promote any religious group or viewpoint.

Terms of the Policy

- A. The Winnetka Park District reserves the right to refuse any naming partnership of any form if it would be inconsistent with the mission and values of the District and the community.
- B. Naming rights partnership will not be accepted from any organization, business, agency or individual whose mission or goal is in conflict with the District’s mission statement, vision or philosophy.

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- C. The District will not support or endorse any political party, candidate, agenda or viewpoint, or endorse or promote any religious group or viewpoint. Therefore, the District will not accept donations or naming rights which are associated with any political party, candidate, agenda, or viewpoint of any kind, or with any religious group or viewpoint.
- D. Among the values of the District are the promotion of good health, fitness, and the wellness of families. Therefore, the District will not accept donations or a naming rights partnership which is associated with the purchase or use of alcohol, cannabis or tobacco products.

Procedures for Naming Rights

- A. The Park Board authorizes the Executive Director, or assigned agent of the Park District to handle preliminary discussions and negotiations with potential naming rights partners when deemed appropriate.
- B. Any and all agreements shall be in writing signed by representatives empowered to enter into binding agreements for their respective parties.
- C. Length of naming rights partnership will be a part of the negotiation process and may not necessarily be in perpetuity.
- D. The Park Board has final authority to determine if the naming rights partnership is appropriate for a park or facility and whether such an agreement shall be accepted.
- E. The Park Board shall not consider the content of the speech, message or viewpoint, or any assumptions or predictions as to the public response to the proposed naming, or to the plaque, tag, logo or sign that is associated with it, except that the speech, message or viewpoint must meet the terms of this policy.
- F. After considering the terms of this Policy, the Park Board may accept or deny any name only in a manner consistent with this policy.
- G. If the naming rights partnership is approved, written notice shall be provided to the partner along with a naming rights agreement which shall be consistent with the terms of the policy and signed by authorized agents of both parties.
- H. If the naming rights are refused, written notification shall be provided to the potential partner, together with reasons for refusal, which reasons shall be consistent with the terms of the policy.

- I. Any naming right approved by the Winnetka Park District shall be subject to the review process and current ordinances of the Village of Winnetka.
- J. All partner financial commitments will be received and accounted for through the Winnetka Parks Foundation Legacy program.

5.07 SALE OF REAL ESTATE AND DISPOSAL OF SURPLUS PROPERTY/EQUIPMENT

The Board ~~Park~~ may, from time to time, decide to sell, lease or liquidate certain assets ~~that it has accumulated, including real estate, buildings, equipment, and other tangible items.~~

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In regards to real estate, the Illinois Park Code sets forth specific limitations and procedures governing the sale or lease of real estate and shall be strictly adhered to in all instances.

In regards to personal property, the staff may recommend the sale or liquidation of certain pieces of equipment or other personal property when such property is no longer needed and the sale or liquidation of the same is determined to be in the best interest of ~~Park~~ District. If the ~~Park~~ Board determines that the property is no longer necessary, useful to, or for the best interest of the ~~Park~~ District, the ~~Park~~ Board may adopt by a three-fifths vote, an ordinance authorizing the conveyance or sale of the personal property in any manner ~~that the Park Board may designate with or without advertising the sale.~~

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5.08 EASEMENT REQUESTS

Due to the number and size of park sites the ~~Park~~ District owns, it is not uncommon to receive requests for easements. The following policies shall govern the granting of easement requests:

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- A. The easement request does not interfere with existing or intended development plans of the park site in question.
- B. The requested easement does not place undue use restrictions on the park site during the construction phase or once the ground is repaired and is available for public use.

C. The requested easement does not violate the terms of any grant of funds from the state, federal government or any other source of funds or is otherwise in violation of any agreement, deed or other recorded document.

D. Easement grantee is expected to restore fully, at their expense, all landscape items such as trees, shrubs, sod, and other items, as required to restore the landscape to its original condition or better condition, as determined by the ~~Park~~ District.

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E. If possible, the granting of an easement should serve the interests of the ~~Park~~ District as well as those of the grantee. The ~~Park~~ District should review each request and determine if the grantee can provide some improvement for the benefit of the residents of the District.

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F. The ~~Park~~ District should make every attempt to require the grantee to stipulate ~~that it will relocate its easement area if at some later date the easement interferes~~ with a proposed development of the District.

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G. The Board ~~Park~~ shall determine if and when the grantee shall be required to pay consideration for a requested easement and in such instances, the amount of the consideration to be paid.

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The following guidelines should be used for the grant or denial of easement requests, according to the classification of the grantee:

A. Homeowner - Frequently homeowners seek temporary access easements for construction or improvements to their property. The decision ~~of to granting~~ said request shall be at the discretion of the administrative staff. A security deposit or bond may be required in addition to a written statement from the homeowner that all damages to park property will be fully paid by said owner.

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B. Private Contractor - When a temporary easement is requested, the "homeowner" procedure will apply. If a permanent easement is requested, said request will be decided ~~upon~~ by the Board ~~of Park Commissioners~~.

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C. Utility Companies - When a temporary easement is requested, the "homeowner" procedure shall apply. If a permanent easement is requested, said request will be decided ~~upon~~ by the Board ~~of Park Commissioners~~.

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D. Governmental Bodies - When a temporary easement is requested, the "homeowner" procedure shall apply. If a permanent easement is requested, said request will be decided ~~upon~~ by the Board ~~of Park Commissioners~~.

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5.09 SIGNS AND POSTINGS

No person shall paste, glue, tack, or otherwise post any sign, advertisement or inscription whatsoever, in or on any park property without first obtaining a written permit from the Executive Director. Any sign, posting or advertisement related to discriminatory, religious, political, or referendum issue in form of message, symbol, campaign or similar solicitation is strictly prohibited.

5.10 ADVERTISING AND PARTNERSHIPS

It is the policy of the Winnetka Park District to consider opportunities for local, regional and national groups, product or company paid advertising/partnerships involving ~~Park District marketing/communication materials, park/facility amenities and programming.~~

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Specific Guidelines

The following items are considered specific guidelines associated with this policy and shall be assigned to corresponding procedures as developed:

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- A. Paid advertising/partnerships will not compete with or duplicate ~~Park District~~ programs and services.
- B. Paid advertising/partnerships must be aesthetically and socially acceptable as determined by the Executive Director or delegated alternate.
- C. Authorized paid advertising/partnerships will not promote the purchase or use of alcohol, cannabis or tobacco products by minors, or the use of illegal drugs; nor will advertising for alcohol, tobacco products or illegal drugs be placed in proximity to or at events geared for minor children or young adults.
- D. Political campaign advertisements or signs are prohibited.
- E. Unauthorized advertising on ~~Park District materials or settings without Park District approval~~ ~~should~~ ~~shall~~ be immediately removed and properly recycled or disposed, and may be subject to applicable ~~Park District~~ fines or penalties.

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F. On-site advertising for activities not provided by the ~~Park~~ District, or through an affiliate group, will not be allowed to be placed on park amenities or grounds with the following exception:

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~~Advertising for group rental~~ Rental groups with activities taking place in a specific park may be allowed to advertise that event/activity at the specific park site no more than seven ~~(7)~~ days in advance of the event, unless otherwise authorized by the Executive Director. All posted materials must be removed within 24 hours after the conclusion of the event. In no case shall outside advertising materials conflict with ~~Park~~ District advertising materials and must comply with ~~Park~~ District standards.

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G. The Executive Director or delegate will determine the appropriate fees for advertising within approved ~~Park~~ District policies.

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H. The Executive Director or delegate is responsible for approving all advertising/partnerships in or on ~~Park~~ District materials and settings. Any rejection of advertising outside the specific limitations of this policy by the Executive Director may be appealed to the Board for final consideration.

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5.11 SOCIAL MEDIA

Social media channels are powerful communications tools that ~~have a~~ can significantly ~~—~~ impact ~~on an~~ organizational's and professional individual's reputations. The ~~Winnetka Park~~ District (the "District") has crafted the following policy to help clarify how to best enhance and protect personal and professional reputations when participating in social media.

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Social media platforms are defined as media designed to be disseminated through social interaction, created using highly accessible and scalable publishing techniques. Examples include, but are not limited to, LinkedIn, Twitter, Facebook, Instagram, YouTube, blogs, podcasts, and mobile devices.

Both in professional and institutional roles, employees need to follow the same behavioral standards online as they would in real life. The same laws, professional expectations, and guidelines for interacting with clients, parents, members, donors, media, and other District constituents apply online as in the real world. Employees are liable for anything they post to social media sites.

POLICIES FOR ALL SOCIAL MEDIA SITES, INCLUDING PERSONAL SITES

Protect confidential and proprietary information

Do not post confidential or proprietary information about the District, its residents, nonresidents, officers or employees. Adhere to all applicable District privacy and confidentiality policies, as outlined in the [Winnetka Park District Personnel Policy Manual](#).

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Respect copyright and fair use

When posting, be mindful of the copyright and intellectual property rights of others and of the District.

Use of District name or logo on personal social media sites

If the District's name, official logo or any other District images or iconography are posted on personal social media sites, be aware of the image of the District that is portrayed. No photos posted on personal social media sites that include the District's logo, District attire or other District likenesses shall include matters inappropriate or in conflict with the District's personnel policy or its mission to provide family-friendly recreational opportunities, including but not limited to, photos that include alcoholic beverages, drugs or drug paraphernalia, sexually suggestive behavior, or unlawful behavior of any kind.

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Use of District name or logo on personal social media sites for endorsements

The District's name or logo shall not be used on personal social media sites to promote a product, cause, political party, or candidate, or to make endorsements of any kind.

Use of photographs of District program participants on personal social media sites-

No photographs taken of District program participants shall be posted on personal social media sites. Participants are entitled to their own privacy as to such images. The District will post photographs of participants on the official District social media channels with the consent of the participant or his/her parent or guardian.

Respect the District's time and property

District computers, cell phones, and time on the job are reserved for District-related business as approved by supervisors.

Coexisting with District participants

District employees, seasonal staff and volunteers shall refrain from any proactive one-on-one communications with District customers (including children and teens) on social networking sites. They may accept invitations to profiles, groups, and events, but may not initiate any type of communication with customers (including children and teens). Responses to customer or teen or child-initiated communications should be limited to District-related business and matters. Public

one-on-one communications (i.e. posting a comment to a wall) are discouraged at all times.

Discussions of inappropriate behavior

District employees, seasonal staff, and volunteers agree not to use a social networking profile, group page, blog, or other internet medium to discuss behavior ~~that is prohibited by the District's personnel policy or its mission to provide family-friendly recreational opportunities, including, but not limited to, alcohol or drug use, sexual behavior, and unlawful behavior of any kind.~~

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Terms of service

Obey the Terms of Service of any social media platform employed.

BEST PRACTICES

Consideration prior to posting

Privacy does not exist in the world of social media. Consider what could happen if a post becomes widely known and how that may reflect both on the person making the post and on the District. Search engines can turn up posts years after they are created, and comments can be forwarded or copied. If you wouldn't say it at a conference or to a member of the media, consider whether you should post it online. If you are unsure about posting something or responding to a comment, ask your supervisor for input or contact the Marketing Brand Manager.

Strive for accuracy

Get the facts straight before posting them on social media. Review content for grammatical and spelling errors. This is especially important if posting on behalf of the District in any capacity. (See "District Social Media" below).

Be respectful

Understand ~~that~~ content contributed to a social media site could encourage comments or discussion of opposing ideas. Responses should be considered carefully based on how they may reflect on the person making the post and/or the District and its institutional voice.

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Remember your audience

Be aware ~~that~~ a presence in the social media world is or easily can be made available to the public at large. This includes prospective sponsors, current sponsors, residents, nonresidents, current employers, ~~Board members~~ commissioners, colleagues, and peers. Consider this before publishing to ensure ~~that any~~ post will not alienate, harm, or provoke any of these groups.

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On personal sites

Identify your views clearly as your own. If you identify yourself as a District employee or staff member online, it should be clear ~~that~~ the views expressed are not necessarily those of the ~~District~~ institution.

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Employees in violation of the Social Media Policy will be subject to disciplinary action, up to and including termination, as outlined in the ~~Park~~ District personnel manual.

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DISTRICT SOCIAL MEDIA SITES

Purpose of District Social Media Sites

The District will utilize social media to increase its presence on the web and to develop a conversational platform with our constituents that is ~~both~~ informational and promotional.

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Content, Monitoring & Approval

The Marketing Department is responsible for the overall monitoring of all District ~~s~~Social ~~m~~Media pages. The A.C. Nielsen Tennis Center, Winnetka Ice Arena, and Winnetka Golf Club ~~f~~Facility ~~m~~Managers have access to and are able to publish content related to their facility operations ("Operational Posts"). Operational Posts may include facility closures, program cancellations, facility construction or maintenance, or any other matter that disrupts normal programming or operations of the facility. Facility ~~m~~Managers may not publish any other types of content to their facility's ~~s~~Social ~~m~~Media pages. If ~~f~~Facility ~~m~~Managers or other District staff ~~would~~ like ~~want~~ to contribute content or create a new social media promotion, they must seek approval and work with the Marketing Department.

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FOIA-Freedom of Information Act Requests

Constituents submitting ~~Freedom of Information Act requests~~ ("FOIA") requests via social media sites must be instructed to submit their request to the appropriate FOIA officer.

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Acknowledge who you are

If you are representing the District when posting on a social media platform, acknowledge this.

Link back to the District

~~www.winpark.org~~ and ~~www.winnetkagolfclub.org~~ are ~~is~~ the only official websites of the District. Whenever possible, link back to the District's websites. Ideally, posts should be very brief; redirecting a visitor to content that resides within the District's web environment.

Protect the District's voice

Posts on social media sites should protect the District's institutional voice by remaining professional in tone and in good taste. No individual department or program of the District should construe its social media site as representing the District as a whole. Consider this when naming pages or accounts, selecting a profile picture or icon, and selecting content to post.

5.12 FENCING OF PARK SITES

As park sites are developed, the ~~Park Board shall make determinations~~ **determine on** the placement of active use areas and traffic patterns, taking into account the safety and protection of adjoining property owners, among other factors.

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The Board may determine ~~that~~ perimeter barrier fencing is necessary and should be installed at the time of initial development. After initial development, or due to a petition or request by the adjoining property owner(s) that a fence be installed, the Board may elect to install a fence under the following conditions:

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A. If the ~~Park Board determines that~~ a fence will benefit primarily the property owner requesting the fence and only secondarily park users, the ~~Park Board will consider~~ allowing a fence to be built to the District's specifications, and the ~~Park District~~ will pay from zero ~~(0)~~ to ~~fifty (50)~~ percent of the cost.

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B. If the ~~Park Board determines that~~ a fence will benefit primarily park users and only secondarily the adjoining property owner requesting the fence, the ~~Park Board will consider~~ allowing a fence to be built to the District's specifications, and the ~~Park District~~ will pay from ~~fifty (50)~~ to ~~one hundred (100)~~ percent of the cost.

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C. The ~~Park District~~ believes all park sites should be as open as possible. Permanent fencing of ball diamond outfields will not be allowed, unless the field has a single user group and the fencing can be made permanent. Special requests for temporary fencing will be considered, and the Executive Director will make the final decision on each request.

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D. No private fencing is permitted on ~~Park District owned property~~. ~~The r~~ Repair, maintenance, upkeep and replacement cost of any fence or barrier material such as landscaping located on private property adjoining ~~Park District property~~ shall be the responsibility of the private property owner.

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5.13 ZONING OF LAND

~~It shall be the policy of the Winnetka Park District to reserve judgment on matters of zoning that do not immediately affect particular park sites. The Board may wish to take a public position on zoning or contemplated changes in zoning that are immediately adjacent to, within reasonable proximity to, or may affect a park site or a District facility. The District reserves its rights to compel the abatement of zoning ordinance violations under the Illinois Municipal Code when such violation(s) impact its parks, programs, or operations.~~

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~~Zoning of land within a the community is a legislative function of the Village of Winnetka. Obtaining, preserving, and developing open space for active and passive leisure use is primarily the responsibility of the Park District.~~

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The development and maintenance of urban form are direct responsibilities of the Village. The Park District should share in the development and overall aesthetic approach to urban form by collaborating with the Village and by setting forth a Master Plan of Land Acquisition and Development.

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Collaborative planning should provide a communication link between both units of government, and, if necessary with other local taxing entities or civic organizations. Such a link will help produce a well-integrated land use plan which can be used to balance residential, commercial, industrial and governmental needs.

~~It shall be the policy of the Winnetka Park District to reserve judgment on matters of zoning that do not immediately affect particular park sites. The Park Board may wish to take a public position on zoning or contemplated changes in zoning that are immediately adjacent to, within reasonable proximity, or that may affect a park site or a Park District facility. The Park District reserves its rights to compel the abatement of zoning ordinance violations under the Illinois Municipal Code when such violation(s) impact its parks, programs, or operations.~~

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5.14 APPLICATIONS FOR GRANTS

It shall be the policy of the ~~Winnetka Park District Board of Commissioners, Park Board~~ to approve through a motion or resolution the submittal of all applications for grants \$25,000 or greater from local, regional, state, or federal agencies prior to ~~Park District~~ submission when matching funds will be required. The staff will be charged with the responsibility to inform the ~~Park Board~~ of the nature and type of grant, the project to be submitted, as well as the ramifications of, or the stipulations attached to, said grant by the administering agency or organization. All other grants require the approval of the Executive Director.

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5.15 TREE MEMORIALS AND PLANT DONATIONS

The ~~Park~~ District maintains ~~over more than~~ 250 acres of park land and recreational space within its boundaries. Numerous mature trees beautify Winnetka parks. A significant number of trees are lost annually to disease, lightning, wind damage, and old age. For those reasons the District has developed a tree planting program to replace lost trees.

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The Winnetka Park District and Winnetka Parks Foundation encourage residents to donate funds for tree plantings. Donations can be made as a gift or as a memorial. The ~~Park~~ District will keep a master list of trees acceptable for donation detailing the variety, size and cost. This information is available from the ~~Superintendent of Parks~~ Director of Parks and Maintenance and will be updated when appropriate.

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Staff will work with any potential donor to determine which variety of tree is most desirable for the location at which the tree will be planted. The final determination as to the exact location of a donated tree will be left up to the ~~Superintendent of Parks~~ Director of Parks and Maintenance (or the Golf Course Superintendent if the donation is for the golf course). The ~~Park~~ District reserves the right to relocate or permanently remove any donated tree, or similar donated site amenity, if future site changes are undertaken. A donation of any tree or, any other site amenity, shall not bestow any property right to the donor.

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As a general rule, the ~~Park~~ District will only plant donated material that is at least ~~3~~ three inches in diameter or 12 feet in height. All donated trees will be guaranteed by the ~~Park~~ District for two years. No expressed or implied warranty of replacement is made beyond said period. The ~~Park~~ District will encourage native species and specify material ~~that is~~ adaptable to the location ~~that is~~ being considered.

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The ~~Park~~ District does not encourage the donation of plant material from private residences. In the event ~~that~~ a resident wishes to donate material, the ~~Superintendent of Parks~~ Director of Parks and Maintenance will inspect the potential donation and determine if it is acceptable and usable by the ~~Park~~ District.

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The ~~Park~~ District will appropriately acknowledge all donations.

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5.16 LIGHTING OF PARK AREAS AND FACILITIES

Periodically, the ~~Park~~ Board and/or staff will receive requests for the installation of lighting to help reduce vandalism or to prolong use of park facilities. In addition to requests from citizens, park lighting in general is a routine improvement, which often is included when park sites are being developed, renovated or otherwise modified.

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To minimize misunderstanding over lighting issues the following definitions are set forth:

- A. Accent Lighting -The use of lighting equipment to complement architectural features or designs and increase user acceptability. Examples: garden lighting, facade lighting, and ornamental fixtures along a walkway, which cast small islands of low-centered lights.
- B. Floodlighting - Designed for the purpose of illuminating a broad area to uniform intensity. Examples: tennis court lighting, ballfield lighting, and the majority of building exteriors.
- C. Security Lighting -The illumination of a specific area or object to facilitate the protection of life and property, or to contribute to users' sense of wellbeing. Examples: roadway lighting, building lighting, walkway lighting, and lighting for parking lots, etc. This type is sometimes referred to as "general".

To help determine the advisability and necessity of security lighting as requested by a citizen of the ~~Park~~ District, each request should be considered according to the following criteria:

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- A. Lighting will increase the usability of the affected facilities or programs, such as in the case of lighting tennis courts, basketball courts, ice rinks and ballfields.
- B. High intensity use areas should include security lighting to assist the park users as they come and go from these areas. Security lighting would be acceptable for such areas as walkways leading to buildings, parking lots connected to high use facilities and roadways which introduce interior vehicular traffic in parks.
- C. The impact of lighting on neighbors immediately adjacent to the area to be lighted should be considered.

5.17 LOAN OF EQUIPMENT

~~It shall be the policy of the Winnetka Park District to loan and/or borrow equipment to/from other units of local government when determined necessary by the administrative staff. The administrative staff shall establish a fair and equitable rental rate on specialized pieces of equipment or, shall loan equipment without charge to the requesting agency, which in turn, will reciprocate at a later date. Rental or loan of equipment from another governmental entity should be undertaken~~

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~~pursuant to an appropriate intergovernmental agreement setting forth terms and conditions, including indemnification and insurance provisions.~~

~~Loaning and borrowing. Sharing of equipment are is a common practice among units of local government such as ~~p~~Park ~~d~~Districts, ~~c~~Cities and ~~v~~Villages, and ~~s~~School ~~d~~Districts. Each unit of local government has similar but different equipment needs. No piece of equipment is used 100% of the time and therefore may be available for loan. Sharing equipment versus buying results in significant cost savings to the District and taxpayers. The major reasons for borrowing and loaning equipment are:~~

- ~~A. Agencies cannot afford the quantity of equipment that they need in each case, therefore, borrowing is a method of supplementing the supply.~~
- ~~B. Breakdown or extended periods of repair or overhaul force borrowing or loaning.~~
- ~~C. Periodically, emergencies arise when the existing supply of equipment is inadequate to handle the task, and therefore, supplemental equipment is necessary.~~

~~It shall be the policy of the Park District that when determined necessary the Administrative Staff will be empowered to both loan and/or borrow equipment to or from other units of local government. The Administrative Staff is similarly empowered to establish a fair and equitable rental rate on specialized pieces of equipment or to loan equipment without charge to the requesting agency, which in turn, will reciprocate at a later date. Rental or loan of equipment from another governmental entity should be undertaken pursuant to an appropriate intergovernmental agreement setting forth rental terms and conditions, including indemnification and insurance provisions.~~

5.18 PERSONNEL POLICIES

All matters pertaining to personnel are set forth in the Winnetka Park District Personnel Policy Manual.

5.19 CONSULTANTS

~~On occasion, ~~t~~The Park District ~~on occasion~~ will require the services of various consultants specializing in a certain field of study. Consultants have been employed to design buildings (~~a~~Architects), prepare comprehensive master plans (~~p~~Planners or ~~p~~Park and ~~r~~Recreation ~~s~~Specialists), prepare general land development plans (~~L~~Landscape ~~a~~Architects), prepare soil analysis (~~c~~Civil ~~e~~Engineers), prepare land and~~

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or building appraisals (a Appraisers), legal consultants (a Attorneys), and bond consultants (f Financial c Consultants and/or a Attorneys), etc.

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Unless the Park District has either a satisfactory relationship for services with an architect, engineer or surveyor, or an emergency exists, Illinois law requires the Park District to advertise for proposals for said professional services whenever such services are expected to cost \$25,000 or more. Once the Park District receives proposals for such services, the District must evaluate the proposals and select at least three responding firms that are most qualified to provide the services for the specific project. The initial submittals may not include a fee proposal. The District must then rank each of the three firms selected based on their respective qualifications to provide the services only. Thereafter, the Park District shall seek to negotiate a contract with the most qualified firm/individual. Fees shall be determined in advance of engaging the consultant.

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Additional information about a consulting firm and the specific consultant expected to work with the District consultants also should be gathered on firms or individuals before a decision to retain the consulting firm is made. When applicable, each consultant should be given a form entitled "consultant fact sheet" to complete, so that a more informed decision can be made by the Park District. The consultant fact sheet asks such questions such as: major firm emphasis; type of firm, professions represented and number of professional personnel; major recreation and park services the firm provides; firm's areas of principal emphasis; and selected projects underway or completed in last five years.

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5.20 COMPLAINTS

Patrons of Park District facilities and recreation programs often find situations not to their liking and feel a responsibility to convey their dissatisfaction to the Park District. Whether by phone call, face-to face conversation, written correspondence, email or by means of social media, the Park District should acknowledge the individual's concern and explain why the situation exists as it does, or how and when it will be improved.

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Administrative staff members will be responsible for cataloging complaint calls, and said complaints will be summarized and circulated to the Executive Director and all Department h Heads in a timely manner.

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It is the responsibility of all full-time and part-time employees to work toward minimizing the number of valid complaints by improving the services the Park District offers. Complaints should be received and acknowledged in a positive atmosphere and attitude.

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5.21 NON-DISCRIMINATION POLICY

The ~~Park~~ District shall comply with all applicable local, state, and federal laws, including, but not limited to the Illinois Human Rights Act, the American with Disabilities Act, and the Civil Rights Act of 1964. The ~~Park~~ District shall base employment, volunteer, and participation criteria upon personal capabilities and qualifications without discrimination because of race, color, religion, disability, sexual orientation, sex (except as ~~maybe~~ an appropriate division for athletics programming), national origin, age (except as ~~maybe~~ an appropriate division of programming levels for youth athletics programming), marital status, or any other protected characteristic as established by law.

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5.22 NORTHERN SUBURBAN SPECIAL RECREATION ASSOCIATION

The ~~Park~~ District is a member agency of the Northern Suburban Special Recreation Association. The ~~Park~~ Board is required to appoint annually a commissioner, staff member, or Winnetka Park District resident to serve as the ~~Park~~ District's representative to the Northern Suburban Special Recreation Association Board of ~~Executive~~ Directors.

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5.23 INCLUSION POLICY

The ~~Winnetka Park~~ District is committed to inclusion and providing equal public recreation opportunities in the most integrated setting to individuals with disabilities, as defined under applicable law. Accordingly, ~~we the District does~~ not discriminate against eligible individuals with disabilities in regard to participation in public recreation opportunities. The ~~Park~~ District is committed to complying with the Americans with Disabilities Act (ADA), the Illinois Human Rights Act (IHRA), and all other applicable local, state and federal laws in providing reasonable accommodation and shall review requests for accommodation on a case-by-case basis.

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Northern Suburban Special Recreation Association (NSSRA)

As described above in Section 5.22, the ~~Winnetka Park~~ District is a partner agency of Northern Suburban Special Recreation Association (NSSRA). NSSRA's mission is to enrich the lives of people with disabilities in ~~our~~ ~~partnerits~~ ~~partner~~ communities through quality recreation services, including providing inclusion services to partner agencies. The ~~Winnetka Park~~ District and NSSRA will work together with patrons, participants, and their families to assess, address, and provide reasonable accommodation for partner agency programs, events, and activities. NSSRA also provides programming which is available to its partner agencies' patrons.

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Eligibility

The ~~Winnetka Park~~ District and NSSRA will engage in an interactive process to identify reasonable accommodations for eligible individuals with a disability to enable such individuals to participate in any public recreation opportunity, program, activity, or event provided or sponsored by the ~~Winnetka Park~~ District.

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Procedures

Requests for reasonable accommodation can be made directly to the ~~Winnetka Park District~~ Executive Director, ~~or~~ inclusion contact, or through NSSRA. Patrons and families can learn more about NSSRA's programs and inclusion services by visiting NSSRA's website at: <http://www.nssra.org/inclusion> or <http://www.winpark.org>

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Participant, Patron, and Family Cooperation

Inclusion ~~cannot be~~ is successful without the ~~when there complete~~ is complete cooperation of the participant, patron, and/or family. Patrons and families are expected to politely, proactively, and constructively communicate with the ~~Winnetka Park~~ District and NSSRA, and timely share important and updated information ~~that is~~ relevant to the inclusion process. When patrons or families provide inaccurate, outdated, or incomplete information to staff, the agencies' ability to adequately assess and address any situation is potentially compromised and participation may be delayed or temporarily suspended. Consequently, it is important to provide the ~~Winnetka Park~~ District and NSSRA with as much advance notice as possible ~~of~~ about the need for any accommodation.

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5.24 DONATIONS

The ~~Park~~ District encourages donations from individuals and/or community organizations. The ~~Park~~ District staff will work with potential donors to provide a list of options concerning capital items or projects that may be appropriate and of interest to the donor.

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A. The appropriate standing ~~C~~ Committee identified in Section 4.30 of this policy manual or, at times the Committee of the Whole will review all proposed donations for the general ~~Park~~ District system on a case by case basis. If the ~~C~~ Committee determines ~~that~~ the proposed donation has merit, a recommendation will be made to the ~~Park~~ Board.

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B. The ~~Park~~ Board may ask the various committees to develop a list of acceptable items that would be desirable to acquire through donations. If the committees develop a list of desirable items, the staff will aggressively solicit donations to acquire the items.

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C. If the committee reviewing the request recommends public recognition of a donation to the ~~Park~~ District, that committee will recommend the appropriate method and wording to be used.

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D. ~~Upon accepting a donation,~~ The ~~Park~~ District, ~~upon the acceptance of a donation,~~ will assume responsibility for all routine maintenance and repair relating to the donation. In the event major repairs or replacement are required, the ~~Park~~ District will not assume responsibility unless so directed by the ~~Park~~ Board.

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E. The appropriate ~~c~~Committee or, when necessary, the Committee of the Whole will recommend the final form of public recognition of a donation for the general park system. Final approval will be made by the full ~~Park~~ Board by majority vote or resolution.

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5.25 SUCCESSION DURING THE EXECUTIVE DIRECTOR'S ABSENCE

When the Executive Director is out of town or not available for any reason he or she shall appoint a department head to be in charge of the District.

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5.26 AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE

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The ~~Winnetka~~ Park District is committed to compliance with the Americans with Disabilities Act ("ADA"), which prohibits discrimination in the provision of services, programs or facilities to individuals with disabilities. The District has a complete facility and park inventory and strives to meet ADA compliance, especially at time of redevelopment and/or as opportunities arise. Questions, comments and concerns regarding the ADA should be brought to the attention of the District's ADA Coordinator. The ADA Coordinator for the ~~Park~~ District is the Superintendent of Recreation.

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5.27 RECREATION PROGRAM, FACILITIES AND SERVICE STATISTICS PROCEDURE

The District requires the continued maintenance of an organized and historical index of program user participation, use needs assessment, and user quality opinions ~~in order~~ to further develop and continue to provide the highest quality recreation programs, facilities and services to the community. The ~~Recreation Department and the Revenue~~ Facilities Staff will complete the following:

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Daily Basis - Update computerized registration class status report and maintain information for review at the Park District Administrative Offices.

Monthly Basis - Compile and provide monthly financial reports reflecting program usage for all recreation and enterprise programming.

Seasonal Basis - Distribute, receive, review and analyze recreation program participant evaluations and maintain these records ~~on file.~~

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Assess recreation program registration opinion through random sample survey; review, analyze and report statistics to ~~Superintendent of Recreation or Superintendent of Facilities~~ **business unit leaders** and others as appropriate. Compile, analyze and maintain seasonal recreation program registration statistics and report as necessary.

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Annual Basis - As part of the annual fiscal year budget development, compile, analyze and report annual recreation program, facility and services use statistics to the ~~Park Board~~ and appropriate standing ~~c~~Committees as identified in Section 4.30 of this policy manual. All statistical information should be used in reviewing programs, facilities and services and for development of new areas.

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5.28 ENVIRONMENTAL POLICY

Statement of Philosophy

The ~~community and Winnetka Park~~ District ~~is~~ **are** increasingly aware of the environmental issues, which affect the quality of life within the District. It is the intent of the ~~Winnetka Park~~ District to assume a leadership role in the development and use of sound environmental policies, practices and educational opportunities.

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~~As a policy,~~ **By incorporating** the following environmental principles and practices, ~~which prescribe~~ **and prescribing** to our statement of philosophy, the ~~Park~~ District shall set a standard of leadership and competency in maintaining and improving the quality of the environment.

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Environmental Principles

The ~~Winnetka Park~~ District will, to the greatest extent practicable:

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- A. Promote the acquisition, protection and environmentally sensitive management of ~~open space and natural habitat areas.~~

B. Protect, enhance and interpret the historic natural resource heritage exemplified by Winnetka's lakefront, ravines, bluffs, prairies and woodlands.

C. Design, develop and maintain parks, facilities and natural areas in a manner that enhances and protects the environment through conservation of soil, water and energy; by minimizing the adverse impact on air and water quality; by reducing waste; and by utilizing utilities in the most efficient manner possible.

D. Encourage recycling practices that utilize renewable resources and minimize the use of non-renewable ones.

E. Practice integrated pest management, which reduces the District's dependence on pesticides.

F. Abide by the federal and state Endangered Species Protection Acts ~~in order~~ to avoid adverse impacts on endangered or threatened species during park operations.

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G. Function as a role model within the community by actively promoting public awareness and educational programs, ~~which encourage environmentally sensitive lifestyles.~~

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H. Utilize, to the highest extent possible, native species in the replacement of trees and shrubs.

Environmental ~~P~~practices

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~~A.~~ The District shall develop relationships and agreements with public and private organizations and individuals ~~in order~~ to have open space and natural habitats preserved and/or managed. Some examples of these types of relationships are:

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~~A.~~ 1. Habitat preservation and restoration at Crow Island Woods, ~~Franklin~~ Dunbaugh Park, Bell ~~–~~Woods and all bluff and shoreline areas along Lake Michigan.

~~B.~~ 2. Management and operation of public open space through agreements with the Village of Winnetka, School District #36, and cultural and historic committees, commissions and societies.

~~C.~~ B. The District will adequately plan and construct, using the latest available information, new and renovated open space areas and facilities. These projects ~~will~~ shall not negatively impact the environment and ~~will~~ shall conserve soil, water and energy resources and protect indoor and outdoor air quality.

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D. C. In accordance with the Illinois Smoke Free Act, smoking is prohibited in all Park District buildings, facilities, parks, beaches and District vehicles. Smoking is also prohibited within 15 feet of any entrance to a Park District building. “No Smoking” signage shall be appropriately posted in all public areas of the District.

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E. D. The District recognizes the importance of both safe and attractive parks and open space and has established a balanced Integrated Pest Management Program. This program utilizes cultural methods that include:

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1. Selection of appropriate plant species and their proper location.
2. Use of preventative maintenance procedures.
3. ~~Promote~~ Early detection of problems.
4. ~~Utilize~~ Utilization, where possible, of natural control methods.
5. ~~Minimize~~ Reduction of overall pesticide use.
6. Testing for better application methods.

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Where and when pesticide use is necessary, ~~the~~ standardized and uniform procedures for the application and safe handling of pesticides will be adhered to.

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Administration - The District will comply with the Federal Insecticide, Fungicide and Rodenticide Act and the Illinois Department of Agriculture regulations governing the use of pesticides. Compliance includes state certification of all employees involved with the implementation of this program.

Training - Staff will participate in training sessions sponsored by affiliated professional ~~_~~park organizations designed to improve the supervision, safe handling and application of pesticides.

Characteristics - Pesticides used by the District in the form of herbicides, insecticides or fungicides will be of the “General Use” and “Restricted Use” classification and shall be used in accordance of all applicable laws and manufactures direction.

Notification - Pesticide application notices will be posted up to 24 hours prior to the treatment and will remain up until 24 hours after completion of treatment. Posting will otherwise comply with Illinois EPA requirements for the application of pesticides.

Application - General use pesticides used by the District and registered with the Federal EPA will always be used according to specific label directions and procedures to ensure safe and effective application, storage and disposal.

Calibration - Equipment and application rates will be calibrated according to the manufacturer's recommendations so that minimal amounts of pesticides are applied.

~~F. E.~~ The District is committed to reducing solid waste by utilizing renewable or reusable resources as well as minimizing its dependence on non-renewable ones. To achieve this goal the following objectives will be targeted:

1. Maximize aluminum collection at all indoor facilities and expand collection to all developed parks.
2. Increase paper collection by recycling newspapers and all office paper types at indoor facilities.
3. Continue recycling of trees as wood chips and firewood.
4. Compost all leaves, grass and other landscape materials.
5. Maximize used oil collection and recycling.
6. Incorporate paper, glass and plastic recycling at all indoor facilities and developed parks.
7. Use recycled paper glass and plastic products to the most feasible extent.
8. Use recycled products, such as, biodegradable bags, recycled paper, etc., in all feasible situations.
9. Minimize the use of Styrofoam or plastic.
10. Recycle batteries, antifreeze and Freon whenever feasible.
11. Comply with all other applicable ~~f~~ederal, state and local environmental regulations and guidelines.

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5.29 SCHOLARSHIP/FINANCIAL ASSISTANCE POLICY

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Purpose

The ~~Winnetka~~ Park District believes ~~that~~ everyone should have the opportunity to enjoy and participate in recreation activities. The ~~Park~~ District will attempt to provide equal opportunities for residents with financial hardships through the provision of programs with reasonable fees as well as through delayed payment plans, reduction in program fees with subsidy from the ~~Park~~ District, and other financial assistance.

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Individuals seeking financial assistance must submit a Scholarship Application Form. Completed forms should be directed to the Park District Administrative Office. The applications will be individually reviewed and applicants will be notified in writing of a decision.

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Qualifications

- A. Applicants must reside within Winnetka Park District boundaries and pay Park District taxes.
- B. General income thresholds to receive assistance are based around the 250% Federal Poverty Level:

<u>Family Size</u>	<u>Gross Income Less Than*</u>
2	\$41,150
3	\$51,950
4	\$62,750
5	\$73,550
6	\$84,350

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*2018 Guidelines

- C. ~~Other~~ Special circumstances/financial hardships such as excessive medical bills must be detailed on the attached scholarship application and will be considered on a case by case basis.

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Limitations of Assistance

- A. ~~Assistance is available for Park District programs and season swimming beach passes only and is not valid towards daily fees, memberships, or private lessons.~~
- B. ~~Program availability is based on a first come first serve basis. If all documentation is not thoroughly completed at time of registration, enrollment can and will be delayed.~~

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- ~~C. Placement in requested program is based on class availability.~~
- ~~D. If approved, the Park District can subsidize up to 90% of potential program fees.~~
- ~~E. Payment plans can be set up, but any required fees must be paid in full before another scholarship will be awarded.~~
- ~~F. Delinquency on payment plans will result in ineligibility for future financial assistance, forfeiture of scholarship, as well as potential removal from current programming.~~
- ~~G. Approval of financial assistance does not ensure continued approval for succeeding programs.~~
- ~~H. Applications must be completed annually, but any changes to a family's financial situation throughout the year must be disclosed to the Park District.~~

Process

- ~~A. The Park District encourages anyone interested in financial assistance to submit their required documentation as early as possible to avoid potentially missing out on a program or activity.~~
- ~~B. All required paperwork must be completed, submitted to the main Administrative Office at 540 Hibbard Rd., and reviewed before any scholarships will be awarded. Please do not register at any other facilities for financial assistance.~~
- ~~C. Registration will not be processed until the scholarship has been approved.~~
- ~~D. Sufficient time should be allowed for processing of your application prior to the start date of any programs or activities with which you are interested (approximately one to three weeks depending on season).~~
- ~~E. Written notification via direct mail or email will be provided upon review of your application with the amount of subsidy the Park District is providing as well as what you will owe.~~

Required Documentation

- ~~A. Scholarship Application - the Park District scholarship application must be submitted.~~

~~B. Registration Form – a Park District registration form must be filled out completely with desired programs.~~

~~C. Proof of Residency – a copy of all wage earning household members current driver's license or state ID AND a copy of a current utility bill. The addresses on both these documents must match and reside within Park District boundaries.~~

~~D. Copy of Federal Income Tax Return – A copy of the most current Federal Income Tax Return from each adult wage earner (18 years and older) must be provided. If you have not yet filed for the current year, you are required to submit it as soon as you have a copy. Until that time, you must submit your Federal Income Tax Return from the prior year. If you do not file taxes, you must provide a notarized statement.~~

~~E. Copy of Recent Pay Stubs – two (2) most recent pay stubs from each household member 18 years or older. A bank statement showing deposits can also be accepted if enough information is visible.~~

~~F. Additional Documentation – documents regarding other sources of income (e.g. child support, alimony, unemployment, etc.) AND/OR public assistance (e.g. social security, public aid, housing, etc.) must also be provided.~~

5.29 IDENTITY PROTECTION POLICY

Statement of Purpose

This policy is enacted in compliance with the Illinois Identity Protection Act, 5 ILCS 179/1 et seq. (the "Act"), which requires all local government agencies to draft and approve an identity protection policy.

Administration of the Policy

In conformance with the provisions of said Act:

A. All employees who have access to social security numbers in the course of performing their duties shall be required to attend training on the protection of confidentiality of social security numbers. The training will include instructions on the proper handling of information that contains social security numbers from the time of collection through the destruction of the information.

B. Only employees who are required to use or handle information or documents that contain social security numbers may access such information or documents.

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C. Any request for social security numbers from individuals shall be done in a manner that allows the social security number to be easily redacted if a document is required to be released as part of a public records request.

D. Any request for social security numbers from individuals shall include a statement of the purpose or purposes for which the social security number is being collected and used.

E. Violation of the provisions of this policy by employees of the Winnetka Park District shall be grounds for discipline up to and including dismissal.

END

2019 Tracking

Review and Update:	March 14, 2019
Board First Reading:	April 25, 2019
Board Second Reading & Adoption:	May 16, 2019

Review Due:	March 2022
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Notes:

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**WINNETKA PARK DISTRICT
POLICY MANUAL
CHAPTER 6**

ANNUAL FISCAL REQUIREMENTS

- 6.01 Budget and Appropriation Ordinance
- 6.02 Levy Ordinance
- 6.03 Annual Audit
- 6.04 Official Filings
- 6.05 ~~State of Illinois Disclosure Statements~~ **of Economic Interest**
- 6.06 ~~Annual Treasurer's Report~~
- 6.07 Annual **Comprehensive** Financial Report (~~Comptroller's Report~~)

6.00 ANNUAL FISCAL REQUIREMENTS

6.01 BUDGET AND APPROPRIATION ORDINANCE

Legal Requirements

A combined Budget and Appropriation Ordinance shall be adopted by the Board of Park Commissioners within or before the first quarter of each fiscal year.

The ordinance shall contain a statement of cash on hand at the beginning of the fiscal year, an estimate of cash expected to be received during such fiscal year from all sources, an estimate of expenditures contemplated for such fiscal year, and the estimated cash expected to be on hand at the end of such fiscal year. The ordinance ~~must~~ also **must** contain an itemized list of the various items and services that ~~will~~ require public funding.

The Budget and Appropriation Ordinance should be prepared in tentative form and be made conveniently available for public inspection for at least ~~thirty~~ (30) days before final action by the ~~Park~~ Board. At least one public hearing shall be held before final action. The hearing must be advertised in a newspaper published in this ~~Park~~ **the** District at least one week prior to the date for which the hearing is scheduled.

The ~~Park~~ Board must file a certified copy of the Budget and Appropriation Ordinance with the Cook County Clerk within 30 days of the adoption of the ordinance, along with an estimate, certified by the Treasurer, of revenues, by source, anticipated to be received by the ~~Park~~ District in the following fiscal year.

Once the appropriation ordinance is adopted and certified, the District is prohibited from spending beyond the appropriations set forth in the ordinance at any time within the same fiscal year. After the first ~~6~~ **six** months of the fiscal year, the Board may, by two-thirds vote, transfer from any line item its anticipated unexpended funds to any other item of appropriation. At any time during the fiscal year, the Board may, by ordinance, make transfers between various items in any fund not exceeding ~~ten~~ (10) percent of the total amount appropriated in such fund.

During any fiscal year, the ~~Park~~ Board may adopt a supplemental appropriation ordinance after adoption of the annual budget and appropriation ordinance for that fiscal year, in an amount not to exceed the aggregate of any additional revenue available to the ~~Park~~ District or estimated to be received by the ~~Park~~ District. The publication, notice, and public hearing requirements set forth in this subsection above shall not apply to the supplemental ordinance or to the budget document forming the basis of the supplemental ordinance.

Except as otherwise provided by law, the Board may only amend the Budget and Appropriation Ordinance by following the same formalities observed when adopting the original ordinance.

The Executive Director is responsible for the preparation of the Budget and Appropriation Ordinance in tentative form. There are certain general and administrative costs incurred in the overall operation of the District, including the management of the District's various departments such as General, Recreation, Parks, Golf, Beach, Launch, Ice, Tennis, and Platform Tennis. Therefore, each fund should share the costs of the administrative overhead costs.

The amount of administrative overhead for such items as salaries, office supplies, insurance, hospitalization, etc., is allocated to all user departments, based on a 50/50 blend of the ratio of each department's total operating expenditures/expenses to the rest of the District's departments and an allocation of time spent by general and administrative personnel on behalf of each of the District's departments.

Upon completion of the first draft of the Budget and Appropriation Ordinance pursuant to the above legal requirements, the Executive Director will review each fund with the Board of Park Commissioners. After adjustments as directed by the Park Board are made, the budget will be prepared in final form.

6.02 LEVY ORDINANCE

Each pPark dDistrict has the power to levy and collect taxes on all the taxable real estate in the corporate boundaries of the agency. A pPark dDistrict may accumulate funds for the purpose of building repairs and improvements and may annually levy taxes for such purposes in excess of current requirements for its other purposes but subject to rate limitations as set forth in the Illinois Compiled Statutes.

The Executive Director is responsible for preparation of the Levy Ordinance. The Levy Ordinance shall be prepared in a form similar to the Budget and Appropriation Ordinance.

At least twenty (20) days before final action on the Levy Ordinance the Park Board must adopt a resolution formally determining the amount of money it estimates **will be levied for the upcoming year**, exclusive of election costs, debt service levies and levies made for the purpose of paying amounts due under public building commission leases, ~~will be levied for the upcoming year.~~

A public hearing must be held prior to adoption of the levy ordinance if the estimated levy is more than 105% of the levy extended by the District in the prior year, plus any amounts abated by the Park Board prior to extension and exclusive of election costs, debt service levies and levies made for the purpose of paying amounts due under public building commission leases;. The hearing must be advertised in a newspaper published in this Park District no more than 14 days nor less than 7 **seven** days prior to the date of the public hearing.

The Levy Ordinance is normally adopted on the first Monday in December or at the Park Board's first regularly scheduled meeting in December.

A certified copy of the approved Levy Ordinance and certification of compliance with the Truth and Taxation Act from the Board's President shall be filed with the Cook County Clerk no later than the last Tuesday in December (35 ILCS 200/18-15).

6.03 ANNUAL AUDIT

An audit of all funds, property, and financial practices shall be conducted annually by an independent certified public accounting firm which will be chosen by the Board of Park Commissioners. The ~~annual~~ audit must be filed annually with the **Illinois** State Comptroller as specified in Section 6.07 of this Manual.

In addition to providing statements ~~that~~ conforming to **Generally Accepted Accounting principles Standards (GAAP)** that set forth the financial position and results of financial operations of various funds and investments, the firm shall provide an audit management letter providing recommendations for improving the fiscal and management practices of the District. Each report must include certification ~~that~~ the audit was performed in compliance with ~~generally accepted auditing standards (GAAP)~~.

6.04 OFFICIAL FILINGS

On an annual basis, the ~~Park~~ District shall file with the appropriate county and state agencies, the current prescribed following documents:

- Budget and Appropriation Ordinance
- Tax Levy Ordinance
- Treasurer's Report (Statement of Receipts and Disbursements)
- ~~Comprehensive~~ Annual **Comprehensive** Financial Report (~~CAFR~~)
- Annual Financial Report (~~Comptroller's Report~~)
- Annual ~~Exempt Property~~ Affidavit/**Certificate of Exempt Real Estate Status**

6.05 STATE OF ILLINOIS DISCLOSURE STATEMENTS OF ECONOMIC INTEREST

In accordance with the Illinois Governmental Ethics Act, the following persons shall annually file verified written statements of economic interests:

- A. Members of the Park Board and candidates for election to the Park Board.
- B. Persons appointed to the Board.
- C. Park District employees who are compensated for services as employees and not as independent contractors and who:
 - 1. are, or function as the head of a department, division, bureau, authority or other administrative unit within the District, or who exercise similar authority;
 - 2. have direct supervisory authority over, or direct responsibility for the formulation, negotiation, issuance or execution of contracts entered into in the amount of \$1,000 or greater;
 - 3. have authority to approve licenses or permits by the District;
 - 4. adjudicate, arbitrate or decide any administrative proceeding, or review such a decision within the authority of the District;
 - 5. have authority to issue or promulgate rules or and regulations within areas under the authority of the District; or
 - 6. have supervisory responsibility for 20 or more employees.
- D. ~~Persons required to file shall obtain an appropriate form from the Secretary of the Park District.~~ The completed statement must be filed by May 1st of each year; failure to do so will subject the individual to late filing fees and possible forfeiture of office or employment. A candidate for elected office shall file her/his/her statement no later than the end of the period during which she/he/she can take the action necessary under the laws of this State to attempt to qualify for nomination, election, or retention to such office if she/he has not filed a statement in relation to the same unit of government within a year preceding such action.

6.06 ANNUAL TREASURER'S REPORT

The Treasurer shall prepare a report at the end of each fiscal year showing the amount and source of all revenues, giving items, particulars and details. The report must list all monies disbursed, where the total amount paid during the fiscal year exceeds \$2,500 in the aggregate, including the name of each individual to whom the monies were disbursed and the total amount paid to each person. The report **also** must **also** list all monies paid out as compensation for personal services, identifying each recipient and the total amount paid to ~~her/him~~^{her}. For compensation paid to District employees, the District may report categories of compensation, identifying each employee who was paid within each of the following salary ranges: (1) under \$25,000; (2) \$25,000 – \$49,999.99; (3) \$50,000 - \$74,999.99; (4) \$75,000 - \$99,999.99; (5) \$100,000 - \$124,999.99; or (6) \$125,000 and over. The report **also** must ~~also~~ include a summary statement of operations, for all funds and account groups, as excerpted from the annual financial report filed with the **Illinois** State Comptroller.

Such statement shall be subscribed and sworn to by the Treasurer. Within six months after the close of the fiscal year such statement shall be filed ~~in the Office at~~ **with** the Cook County Clerk.

Within six months after the end of such fiscal year the Treasurer shall either publish a true, complete and correct copy of such statement one time in a newspaper published in Winnetka, or if (i) the ~~Park~~ District has caused a licensed public accountant to perform an audit of its funds; and (ii) a report of such audit has been filed with the **Cook** County Clerk's ~~office~~ as required by law, then the ~~Park~~ District may file a notice of the availability of the audit ("Notice of Availability") in lieu of publishing the entire Treasurer's Report. The Notice of Availability must be published at least one time in an English language newspaper in the Village of Winnetka. The Notice of Availability shall include the time period covered by the audit, the name of the firm conducting the audit, and the address and business hours of the location where the audit report may be publicly inspected. Certification of the publication of the Notice of Availability must then be filed with the **Cook** County Clerk by the publisher of the newspaper within 10 days of publication.

6.07 ANNUAL FINANCIAL REPORT (~~COMPTROLLER'S REPORT~~)

A copy of the ~~Comprehensive~~ Annual **Comprehensive** Financial Report (CAFR) must be filed with the **Illinois State** Comptroller ~~of the State of Illinois~~ and the Cook County Clerk within six ~~(6)~~ months following the close of each fiscal year. Additionally, an Annual Financial Report must be prepared annually by the Treasurer and filed with the Comptroller and the Cook County Clerk within six months after the close of the fiscal year. This report indicates beginning cash balance of all funds on a

consolidated basis, revenues by defined categories (consolidated) and expenditures by defined categories (consolidated), with ending cash balance (consolidated) at fiscal year-end. The report further provides information regarding investment of funds by type, description of indebtedness by type including current issues and current redemptions, and appropriated amounts by fund.

END

2019 Tracking

Review and Update:	March 14, 2019
Board First Reading:	April 25, 2019
Board Second Reading & Adoption:	May 16, 2019

Review Due:	March 2022
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Notes:

**WINNETKA PARK DISTRICT
POLICY MANUAL
CHAPTER 7**

FISCAL OPERATING AND BUSINESS PROCEDURES

- 7.01 Statement of Intent
- 7.02 Creation of Debt
- 7.03 Authorization for Check Signing
- 7.04 Fiduciary Bonding Insurance Coverages
- 7.05 Insurance
- 7.06 Internal Auditing
- 7.07 Financial and "Official" Records Retention
- 7.08 Cash Receipts/**Cash Handling**
- 7.09 Investment of ~~Excess Cash~~ **and Portfolio Policy**
- 7.10 Deposit of Funds
- 7.11 Petty Cash **Disbursements**
- 7.12 Monthly Financial Reports
- 7.13 ~~Board Bill List~~ **Expense Approval Report**
- 7.14 ~~Procedures for Purchasing~~ **Policy/Guidelines**
- 7.15 Legal Competitive Bidding Procedures
- 7.16 Notification to Bidders
- 7.17 Re-bidding
- 7.18 Contracts
- 7.19 Bid Bonds
- 7.20 Performance and Labor Payment Bonds
- 7.21 Fixed Assets Ledger
- 7.22 Budget Philosophy and Guidelines
- 7.23 Wire Transfers
- 7.24 Annual Externally Conducted Audits
- 7.25 Accounts Receivable

- 7.26 **Contracts and Other Obligations**
- 7.27 **Fixed Investments**
- 7.28 **Intergovernmental Cooperation**
- 7.29 **Debt Policy**
- 7.30 **Revenue Policy**
- 7.31 **Data Security Policy**
- 7.32 **Fund Reserves Balance/Net Assets Policy**
- 7.33 **Policy Governing Employee and Officer Travel, Meal and Lodging Expenses**

7.00 FISCAL OPERATING AND BUSINESS PROCEDURES

7.01 STATEMENT OF INTENT

The financial resources of the District are the means by which the District serves the public. All financial operations shall be conducted in accordance with applicable written policies, procedures, ordinances and manuals of the Park District. All financial transactions of the Park District shall be recorded in a prescribed manner and be documented in a written or electronic format. Internal controls shall be established and maintained such that accurate records of all transactions will be **are** available for audit purposes.

7.02 CREATION OF DEBT

No **c**Commissioner, committee, officer or any other person employed or associated with the Park District shall be authorized to create any financial liability on behalf of the District except where said liability shall be approved in nature and amount by the Board in the Budget and Appropriation Ordinance and in accordance with the District's purchasing policy.

7.03 AUTHORIZATION FOR CHECK SIGNING

General Fund Account

All checks are generated utilizing Tyler Technologies Accounts Payable Software. Tyler uploads two signatures in the software system that automatically print on all checks; one of a current **Board c**Commissioner and the other of the Superintendent of Finance, both of whom have check signing authority. The Executive Director of the Park District and Superintendent of Finance are authorized to approve checks for authorized expenditures up to ~~one thousand dollars (\$1,000.00)~~ without the signature of a **Board c**Commissioner. For each check run, checks **over greater than one thousand dollars (\$1,000.00)** must be reviewed and approved by at least one **Board c**Commissioner and the Executive Director or Superintendent of Finance. The Executive Director and Superintendent of Finance also have the authority to approve specific checks ~~over one thousand dollars~~ (**greater than \$1,000.00**) that are routine, due for payment each month, or are financially advantageous to remit promptly, including, without limitation, checks paying the following expenses:

- Health/Life Insurance
- Pension/State/Federal Government Obligations
- Payroll Transfers and Contracted Labor

- Pro-Shop Items with Discounts
- General Property Insurance
- Debt Payments

The Board will review a monthly “bill list” at its monthly meetings and vote on final authorization. ~~The An assigned cCommissioner of the Board shall periodically secure from staff and review backup for checks under less than one thousand dollars (\$1,000.00) to ensure that staff is engaged in sound fiscal practices with regard to purchases by Park District checks, and that all internal controls are being followed.~~

Payroll Account

This account is used solely for the purpose of paying full-time and part-time employees. One signature from the Executive Director, the Superintendent of Finance or a ~~Board cCommissioner~~ is required on each payroll check.

Petty Cash Account

This account is used when payment is needed immediately for the purpose of paying for supplies and services ~~which are less than one hundred dollars (\$100.00).~~ One signature from the Executive Director, the Superintendent of Finance or a ~~Board cCommissioner~~ is required on each petty cash check.

7.04 FIDUCIARY BONDING INSURANCE COVERAGES

It is the ~~policy of the Winnetka Park District’s policy~~ to obtain insurance ~~that provides protection against both internal and external acts of fraud, dishonesty and theft that may arise either from criminal intent or negligence.~~

The following coverages are to be maintained by the District:

A. Public Officials’ Errors and Omissions Liability Coverage

This coverage protects the District and members of the ~~Park Board~~ from lawsuits arising out of decisions made by the Board. It also protects the organization from civil suits that ~~may~~ arise from public statements or the distribution of documents to the public by either a ~~Board member commissioner~~ or employee that are flagrantly in error or fraudulent in ~~their~~ content. It does not cover any of the costs of defense in criminal prosecution which results in a conviction. However, it does cover the costs of a successful defense of such a prosecution.

B. Blanket Bond Coverage

This protects the District against losses due to dishonest or fraudulent acts by District employees.

C. **Comprehensive Dishonesty, Disappearance, and Destruction Coverage**

This coverage protects the District from losses of money and securities resulting from robbery and theft. This covers all District controlled premises. It also covers losses from check forgeries.

7.05 INSURANCE

The District shall obtain, through solicitation of written proposals, insurance protection from losses arising out of property damage due to fire, storm, vandalism, accident or other hazards; injuries arising from work-related sources; judgments against the District and its employees predicated on liability for acts due to negligence; vehicle liability and physical damage explosion protection. Such insurance is to be obtained from qualified carrier(s) at the lowest, effective cost. In the alternative, the District may become a member of an intergovernmental self-insurance risk pool in order to combine its funds ~~and~~ premiums with those of other park districts. ~~and share with them the costs of losses including those set forth above.~~

Insurance ~~also~~ shall ~~also~~ be obtained to protect full-time employees of the District from losses due to non-work related injuries or illness. Currently, the District provides coverage for health, dental, vision care, life, accidental death, dismemberment, disability, and cancer.

The District works with a broker to solicit bids from various carriers ~~on for~~ all types of insurance at least once every three ~~(3)~~ years.

7.06 INTERNAL AUDITING

The Superintendent of Finance ~~of the District~~ shall conduct such internal audits, investigations and implement such changes as are needed to guarantee the proper conduct of District activities related specifically to the collection and disbursement of funds, accounting allocation of those funds, budget administration, inventory of material, supplies and equipment, employment records, authorization, contracts, report of hours worked and wages paid, and shall periodically conduct a surprise payroll audit.

The Superintendent of Finance shall report the results of findings of such audits and activities to the Executive Director ~~of the Park District~~ and/or the Committee of the Whole of the Park Board with recommendations to improve controls as required.

7.07 FINANCIAL AND "OFFICIAL" RECORDS RETENTION

Statement of Purpose

This policy is enacted in compliance with the Illinois Local Records Act, 50 ILCS 205 et seq. (the "Act"), which regulates the preservation and disposal of public records for units of local government in Illinois. The law provides procedures for the management, destruction and preservation of records.

The Act defines a public record as "any book, paper, map, photograph, born-digital electronic material, digitized electronic material, electronic material with a combination of digitized and born-digital material, or other official documentary material, regardless of physical form or characteristics, made, produced, executed or received by any agency or officer pursuant to law or in connection with the transaction of public business and preserved or appropriate for preservation by such agency or officer, or any successor thereof, as evidence of the organization, function, policies, decisions, procedures, or other activities thereof, or because of the informational data contained therein".

In conformance with the provisions of this Act, the District shall not ~~Local Records Act prohibits the mutilation, destruction, destroy, transfer, removal remove, or other damage to or disposal dispose~~ of any public record of the ~~Park~~ District, except as authorized in writing by the Local Records Commission for Cook County.

The Commission issues regulations establishing procedures for compiling and submitting to the Commission lists and schedules of public records proposed for disposal.

7.08 CASH RECEIPTS/CASH HANDLING

~~The~~ **It is the** policy of the Winnetka Park District is to deposit funds on a timely basis to maximize earnings and keep adequate levels of cash for operational needs.

Acceptable Forms of Payments

The Park District accepts:

1. Cash
2. Checks
3. Credit Cards (Visa, MasterCard, Discover, American Express)
4. Cashier's Checks/Money Orders
5. Transfers from other accounts (PayPal, Fidelity, etc.)

~~Winnetka Park~~ District staff collect all forms of payment and process **payment** in **either** the RecTrac registration system.

Cash Handling

Separation of Duties

Cash handling responsibilities should be designed in a way that balances the need for segregation of duties with the Park District's limited staff and financial resources. Whenever possible, the Park District will require duties to be segregated so as to avoid having the same individual who collects or handles cash also be responsible for the reconciliation and depositing of cash. The Park District will strive to best separate these and other types of duties to different employees as long as it is financially and operationally feasible.

Cash Deposits and Reconciliation Process

At the very minimum, bBank deposits of cCash, cCheck, and cCredit cCard cCharges should be made at least once a day, preferably two or three times if dollar amounts are substantially high. (No dollar amount should be considered too small to deposit).

On a regular basis, the Staff Accountant reviews daily deposit slips with applicable batch reports. Any discrepancies in either data entry or deposits shall be reconciled immediately using the RecTrac (registration software), GolfNow (golf course software) and/or Tyler (accounting software) to make the necessary corrections.

Daily Income Reports

A Daily Income Report shall be generated for each day's operation of a facility, even if the operation did not generate ~~any~~ any inflow of funds, unless the facility is officially closed for the season.

Daily Income Reports should have attached to them the following:

1. Cash Register Tape(s), (where one is used)
2. Copy of Deposit Slip(s)
3. Credit Card Slips
4. Merchants Credit Card Transmittal Slip
5. Copy of Gift Certificates
6. Void(s) Documentation.

Managers shall ~~review~~ review and approve the reports and ~~sign~~ sign them, indicating their review and approval; or if there is a discrepancy that requires investigation, the Manager shall note the discrepancy, the date of his/her review of the report, and the outcome of the investigation.

The report should be physically delivered to the accounting department daily.

If the cash register or drawer contains more cash or less cash than the register tape indicates it should, the staff member responsible for preparing the Daily Report shall furnish a detailed written explanation of the discrepancy between the register or drawer and the register tape. If the register or drawer contains less cash in excess of \$20.00, the staff member who delivers the Daily Report to the Business Office should orally notify the accounting department at the time of delivery.

In the event deposits are not made daily and/or the income reports are not turned in on a timely basis the Executive Director ~~of the Park District~~ shall be notified and appropriate corrective and/or disciplinary action may be undertaken in accordance with applicable law and the policies of the ~~Park~~ District.

Bank Reconciliation

The Staff Accountant reviews all bank statements and completes a bank reconciliation for all District bank accounts to ensure there are no unknown transaction on the bank statements or the ~~Park District's~~ general ledger. These reconciliations are reviewed by the Superintendent ~~of Finance~~ on a monthly basis.

7.09 INVESTMENT AND PORTFOLIO POLICY OF EXCESS CASH

This Investment and Portfolio Policy ("Policy") of the Winnetka Park District ("District") has been adopted by the District's Board of Park Commissioners ("Park Board") to develop, implement and monitor guidelines for the prudent investment and management of the District's funds in accordance with the Public Funds Investment Act, (30 ILCS 235/0.01, et seq.).

Scope

This Policy applies to the investment of the District's financial assets. All funds or moneys of the District not needed for immediate disbursement shall be invested in accordance with this Policy. Except for cash in certain restricted funds, the District will consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

Public funds on deposit with financial institutions insured by the Federal Deposit Insurance Corporation (FDIC) are protected up to ~~Two Hundred Fifty Thousand Dollars~~ (\$250,000.00). Illinois law additionally provides authorization for the Treasurer or Assistant Treasurer to enter into an agreement with a depository bank for the pledge of securities equal in market value to the amount of funds deposited.

The Park District shall require the pledge of ~~m~~Municipal ~~b~~Bonds, Treasury ~~n~~Notes, Treasury ~~b~~Bills, secured mortgages, and bank owned commercial paper in an amount equal to or greater than 110% of the amount deposited in any bank where total deposits exceed ~~Two Hundred Fifty Thousand Dollars~~ (\$250,000.00).

Objectives

The ~~Park~~ Board recognizes its responsibility as custodian of the public trust to ensure the safety of the District's funds. Safety of principal therefore is the foremost objective of this Policy. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate both credit and interest rate risk. Therefore, the District's investment portfolio shall be managed in a manner to attain the best available market rate of return throughout budgetary and economic cycles while preserving and protecting capital in the overall portfolio.

The annual interest earnings goal is the average rate of return on the ~~ninety~~ 90 day Treasury ~~b~~Bill taking into account the need to meet all operating expenses. Investments should meet cash flow needs, and short and long-term goals.

Return on investment is of tertiary importance compared to the safety and liquidity of the portfolio. Diversification is required, as appropriate, so as to minimize the effect of potential losses with respect to individual securities. Investments shall consist primarily of securities with shorter terms that have active secondary or resale markets, money market mutual funds or local government investment pools that offer same day liquidity for short-term funds. Investments shall be based on statutory constraints, prevailing market conditions and subject to the District's needs. The District's commissioners and officers should avoid any investment transaction or practice which in appearance or fact might impair public confidence in the District's stewardship of public funds.

Delegation of Authority

Authority to manage the investment program is granted to the Treasurer. Responsibility for the operation of the investment program is delegated to the Superintendent of Finance.

The Superintendent of Finance is designated as the Chief Investment Officer of the District ("Investment Officer") and is responsible for investment decisions and activities, under the direction of the Executive Director ~~of the Park District~~ and the overall guidance of the ~~Park~~ Board. The Investment Officer shall develop and maintain internal controls and written administrative procedures for the operation of the investment program consistent with this policy. No person may engage in an

investment transaction except as provided under the terms of this Policy and the procedures established by the Investment Officer. ~~In order to~~ ~~optimize total return~~ ~~through active portfolio management,~~ the District shall allocate resources to its cash management program that are sufficient for all necessary personnel and consulting services.

Financial Adviser/Manager

The Investment Officer, under the direction of the Executive Director, ~~of the Park District~~ may retain the services of a financial advisor or money manager to administer professionally the District's portfolio. Any professional investment advisor or money manager retained by the District must be a fiduciary, who has the power to select, manage, acquire or dispose of any financial assets of the District, shall acknowledge in writing ~~that she/he or she~~ has read and understands the District's Investment and Portfolio Policy and will adhere to all of the principles and standards set forth in the Policy and is one or more of the following: (1) registered as an investment advisor under the federal Investment Advisor Act, (2) registered as an investment advisor under the Illinois Securities Law of 1953, (3) a bank as defined in the ~~F~~ederal Investment Act of 1940, or (4) an insurance company authorized to transact business in this ~~s~~State.

Investment advisors, money managers and banks will be selected based on their size, professional expertise, fees and services. All investment agreements will be in writing and will be evaluated on at least a quarterly basis. All investment advisors, money managers and banks will be required to show proof of a financial institution bond or equivalent in the amount of the District's assets under management.

The Investment Officer, under the direction of the Executive Director, ~~of the Park District~~ shall determine the amount of the District's portfolio to be managed under this provision.

Prudence

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The standard of prudence to be used by investment officials shall be the "**prudent person**" standard and shall be applied in the context of managing the overall portfolio. The Executive Director ~~of the Park District~~ or the Investment Officer acting in accordance with written procedures and the ~~investment P~~olicy and exercising due diligence and prudence, shall be relieved of personal responsibility for an individual

security's credit risk or market price changes, provided that deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the Park District's investment program, or that could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Park Board any material interest in financial institutions that conduct business with the District. They shall further disclose to the Park Board any personal financial or investment positions that could be related to the performance of the District's investment transactions with the same entity with which the District is conducting business. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the Park District.

Monitoring and Adjusting the Portfolio

The Investment Officer will routinely monitor the contents of the portfolio, its effectiveness in meeting the District's needs for safety, liquidity, rate of return, and diversification, and its general performance, as well as the available markets and the relative values of competing instruments, and will adjust the portfolio accordingly. All portfolio instruments shall be carried, whenever possible, in the name of the District. The Investment Officer, Superintendent of Finance or Executive Director of the Park District, or their designee (staff), shall have the authority to transfer any appropriate funds between only District accounts. Any transaction not between District accounts shall be deemed a disbursement and handled accordingly.

Internal Controls

The Investment Officer shall be responsible for establishing and maintaining an internal control structure, which shall be reviewed at least annually by the District's independent auditor. The controls shall be designed to prevent loss of public funds due to fraud, employee error, misrepresentation by third parties, unanticipated market changes or imprudent actions by employees or others. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

The internal controls shall address the following:

- Control of collusion

- Separation of transaction authority
- Custodial safekeeping
- Written confirmations of transactions for investments and wire transfers
- Authorizations of wire transfers

Short-term Versus Long-term Portfolio

Limitations on instruments, diversification and maturity scheduling shall depend upon whether funds being invested are considered short-term or long-term funds. All funds shall be considered short-term except those reserved for capital projects (i.e., bonds sales and installment contract proceeds) reserved for future years.

Authorized Investments

Any type of security that is allowed for in the Public Funds Act provided in 30 ILCS 235 as summarized below:

- a) Notes, bonds, certificates of indebtedness, treasury bills, or other securities, which are guaranteed by the full faith and credit of the United States of America.
- b) Bonds, notes, debentures, or other similar obligation of the United States of America or its agencies.
- c) Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits constituting direct obligations of the bank as defined by the Illinois Bank Act (205 ILCS 5).
- d) Interest bearing bonds of a park district or any county, township, city, village, incorporated town, municipal corporations or school district. The bonds ~~must~~ **must** be registered in the name of the District or held under custodial agreement at a bank. The bonds shall be rated at the time of purchase within the four highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and political subdivisions.
- e) Money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in paragraphs (a) and (b) of this section.
- f) Repurchase agreements, subject to the requirements and limitations set forth in 30 ILCS 235/2.
- g) Illinois Park District Liquid Asset Fund Plus (IPDLAF), the investment pool sponsored by the Illinois Association of Park Districts and Illinois Park and Recreation Association.
- h) Illinois Funds, the Local Government Investment Pool (LGIP) operated by the Illinois State Treasurer's Office.

- i) Additional investments may be added to this list as changes to the statutes occur.
- j) Investment in derivative securities is not permitted.

Investment Guidelines/Selections

~~Winnetka Park~~ District investments shall be limited to those authorized by state or public ~~statute~~ **statue**, 30 ILCS 235/2 as listed above. When evaluating potential investment alternatives on the purchase date, the net rate of return on any investment shall be taken into consideration. As such, applicable fees for the transactions should be known and taken into account.

In general, the investment philosophy of the ~~Park~~-District is to invest in only **in** secured (essentially risk free), liquid and short-term investments. Maturity dates are based on anticipated cash requirements for the future. Investment alternatives shall be reviewed to determine the best investment with the highest net yield that is consistent with the investment policy objectives of the district. All investments when issued will be in the name of the Winnetka Park District and held in safekeeping by the issuing financial institution.

Collateralization

Funds on deposit in checking accounts and certificates of deposit in excess of FDIC insurance limits must be secured by some form of collateral, witness by a written agreement and held in the name of the Winnetka Park District at an independent/third party institution. The ~~Winnetka Park~~ District will accept any of the following assets as collateral:

- U.S. Government Securities
- Obligations of Agencies of the U.S. Government
- Obligations of the State of Illinois
- Any other collateral acceptable for use by the Treasurer of the State of Illinois.

The amount of collateral provided will not be less than 110% of the fair market value of the net amount of public funds secured. A review of the fair value will be secured at least quarterly. Additional collateral will be requested when the ratio declines below the level requested.

Diversification

To the best of its abilities, the Winnetka Park District shall diversify the investments based upon the type of funds invested as well as the individual securities and organizations selected and the cash flow needs of the entity.

To avoid unreasonable risks, diversification of the investment portfolio shall be consistent with the objections in this Policy:

- Limiting investments to avoid over concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities);
- Limiting investment in securities that have higher credit risks;
- Investing in securities with varying maturities; and
- Continuously investing a portion of the portfolio in readily available funds such as local government pools and money market funds to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

Maturity Scheduling

Investment maturities for operating funds shall be scheduled to coincide with projected cash flow needs, taking into account large routine expenditures (payroll, vouchers, debt payments) as well as considering sizable blocks of anticipated revenue (tax receipts and bond proceeds). Final maturity dates in this category shall not exceed one (1) year from the date of purchase.

Surplus Fund Retention

The District shall retain an appropriate amount of surplus moneys monies from all fund categories to protect the District from adverse developments. These funds shall be incorporated into and invested according to this Policy. Except under special conditions in which the accumulation of a surplus would be necessary and advantageous to the District, (e.g., cCapital pProjects rResources, IMRF eEarly rRetirement rResources, etc.), the District will endeavor to limit the total assets of any fund, including any surplus in that fFund and any taxes extended for that fFund but not collected, to an amount no greater than twice the average annual expenditure from that fFund for the prior three (3) fiscal years.

Allocation of Investment Income

All investment income earned, all interest paid upon such investment and all moneys paid for their redemption and all moneys received upon resale are to be credited to the fund(s) originally used to purchase them.

Reporting Requirements

The Superintendent of Finance shall provide a written report to the Board of Park Commissioners monthly at its regular board meeting detailing all District investments by type, issuer, interest rate, maturity and costs.

Adoption

This Policy shall be in full force and effect immediately upon its passage and approval by the Board. This policy shall be reviewed on a regular basis by the Superintendent

of Finance and Executive Director to monitor such matters as conformance to accepted practices and changes to the suitability of investments.

7.10 DEPOSIT OF FUNDS

The District shall designate a bank, or banks, or other financial depository institutions in which funds of the District may be deposited.

Designated depositories must furnish to the Park District copies of the last two (2) annual statements of condition and financial reports required by the Executive Director of Financial Institutions or the Comptroller of Currency. In addition, all depository institutions are to be insured by either the Federal Depository Insurance Corporation or the Federal Depository Savings and Loan Insurance Corporation.

It will be at the discretion of the Superintendent of Finance, with the approval of the Executive Director of the Park District, to determine which institutions would best serve the District. A periodic review and evaluation of all institutions utilized shall be conducted by the Board of Park Commissioners.

7.11 PETTY CASH DISBURSEMENTS

Requests for petty cash may be made to the Business Department with a maximum of \$30 per petty cash request per day. Any amount above that limit must be reimbursed via a check request submittal through the accounts payable process. The Executive Director can override and approve a request for petty cash over the established limit.

No one is allowed to take money from pPetty cCash without a Petty Cash Request Form signed by the appropriate supervisor. The employee receiving the petty cash also will also sign the request form.

All Petty Cash Request Forms much contain the following information:

- Date
- Detailed description of the expenditure
- Name of person(s) receiving the money
- Name of authorizing supervisor
- Account number to which the expenditure will be charges
- Attached rReceipt is attached
- Signatures

The petty cash fund should be replenished by the Business Department before funds are depleted. The fund ~~must~~ **must** be replenished on or before the last day of the fiscal year no matter what the amount of disbursements made.

Requests for replenishment of petty cash funds should be made on a Check Request Form and is to be accompanied by the receipts received during the accounting period. A check from the District will be issued and will serve as a reimbursement to the fund for authorized disbursements of cash.

7.12 MONTHLY FINANCIAL REPORTS

Financial reports are presented to the ~~Park~~ Board for its review and acceptance at the meeting held on the fourth Thursday of each month or on any date designated as an official Board Meeting. These reports include revenue and expense summaries, cash and investment summary and dashboards which provide snapshots of revenues and expenses by type as well as net operating income for all funds,

7.13 ~~BOARD BILL LIST - PAID & UNPAID~~ EXPENSE APPROVAL REPORT

The ~~“Board Bill List”~~ **“Expense Approval Report”** shall be presented to the ~~Park~~ Board on a monthly basis, which will facilitate the review and approval of all expenditures. This list will provide the vendor name, amount of expenditure, description of services provided, amounts charged and check or voucher numbers. Gross payroll expenditures will be shown when the payroll checking account is funded. Following a review of the voucher list or register, a motion shall be made approving the voucher register as submitted as of the date indicated on the register. The total amount of the register and any additions to or deletions from the register must be included.

7.14 PURCHASING POLICY/GUIDELINES

The ~~Park~~ District’s Purchasing Policy establishes the guidelines under which all purchases are made. The provisions of this policy adhere to all requirements of Section 8-1 (c) of the Park District Code and outlines administrative staff guidelines for purchasing. It is the intent of this ~~P~~policy that the ~~Park~~ District conducts business fairly and equitably while remaining fiscally responsible to its taxpayers.

All purchases ~~must~~ **must** be in the best interest of the ~~Park~~ District. Local vendors and merchants will be used if at all possible, subject to compliance with the specific requirements of this Policy.

No item ~~over~~ **greater than** \$100 should be ordered, received or paid for without a Purchase Order, Blanket Purchase Order, Emergency Purchase Order or ~~c~~Credit ~~c~~Card. Exceptions may include, but are not limited to, association dues or membership fees, conferences/training, utilities, payroll deductions, reissued checks, vehicle plates, permits, security deposit refunds, program refunds, event insurance, non-employee contractual payments, tournament winners, certificate of achievement program (GFOA), donations, cash drawer, and bond and interest payments.

Budgeted Vs. Non-Budgeted Purchases

All ~~c~~Capital items (60000 accounts) must be individually budgeted. If an item is to be purchased from a ~~c~~Capital account, the item must be specifically identified in the budget or else it is considered a non-budgeted item.

All other accounts (commodities, contractual services, maintenance and repairs, etc.) are considered as part of the total budget amount and the individual items need not necessarily be identified in the budget. If \$10,000 is budgeted for electrical supplies and a \$2,000 item is purchased, ~~then~~ it is considered a budgeted item if the purchase of the item won't cause aggregate expenditures from the account to exceed the \$10,000 budget. Whenever the purchase of an item is expected to cause an account to exceed its budget, ~~then~~ the purchase is considered non-budgeted.

Ordering Guidelines

The following sets forth the guidelines regarding purchases of materials, equipment and services:

1. Budgeted items less than \$2,500

- Department Heads have the authority to approve the purchase of budgeted items up to \$2,500.
- Although these purchases do not require verbal or telephone quotes, staff are advised to make every effort to solicit a fair price for items purchased.
- Purchases greater than \$100 require completion of a purchase order requisition, approved by the Department Head, **prior** to ordering. After the requisition has been approved and converted into a purchase order, the order may be placed.

2. Budgeted items ~~greater than or equal to~~ **or greater than \$2,501 and less than \$25,000 (Bid Limit)**

- The Executive Director has the authority to approve the purchase of budgeted items up to and including \$25,000. If the Executive Director is unavailable, the ~~Chief Financial Officer~~ Superintendent of Finance may approve the purchase

of budgeted items up to and including \$25,000. For purchases between \$2,501 and \$25,000, three written quotes must be secured.

- These quotes must contain the following information:
 1. Name of ~~v~~Vendor
 2. Name of person obtaining quote
 3. Quantities of each separate type of item
 4. Detailed description of the item(s) or service(s) to be purchased
 5. Dollar amounts; both unit price and item total
 6. Total dollar amount of request
 7. Salesperson's name; ~~and~~
 8. Date on which quote was received and number of days that the quote shall be firm.

- These purchases require completion of a purchase order requisition, approved by the Department Head and either the Executive Director ~~of~~ **or** the Superintendent of Finance, **prior** to ordering. The quotes must be scanned and attached to the purchase requisition. A written explanation must be provided if three quotes are not available. After the requisition has been approved and converted into a purchase order, the order may be placed.

3. Budgeted item(s) and service(s) in excess of \$25,000

The ~~purchasing P~~policy is governed by Section 8-1(b) (1) ~~(c)~~ of the Park District Code which specifically empowers the Park District "to acquire by gift, legacy, or purchase any personal property necessary for its corporate purposes provided that all contracts for supplies, materials or work involving an expenditure in excess of \$25,000, **or a lower amount if required by board policy**, shall be let to the lowest responsible bidder after due advertisement., **No district shall be required to accept a bid that does not meet the district's established specifications, terms of delivery, quality, and serviceability requirements.** ~~excepting C~~contracts which, by their nature, are not adapted to award by competitive bidding", such as the following:

1. Contracts for the services of individuals possessing a high degree of professional skill where the ability or fitness of the individual plays an important part.
2. Contracts for the printing of finance committee and departmental reports.
3. Contracts for the printing or engraving of bonds, tax warrants, and other evidence of indebtedness.
4. Contracts for utility services such as water, **light**-~~electricity~~, **heat**-~~natural gas~~, ~~or telephone~~ **or telegraph**.
5. Contracts for the use, purchase, delivery, movement, or installation of data processing equipment, **software**, ~~computer hardware and software~~, or services

and telecommunications and interconnect equipment, software, or services, contracts for ~~duplicating machines copiers and duplicating supplies.~~

6. Contracts for goods or services procured from another governmental agency (i.e. joint purchase).
 7. Purchases of equipment previously owned by some ~~other~~ entity other than the ~~District~~ District itself.
 8. ~~Contracts for the p~~Purchase of magazines, books, periodicals, pamphlets and reports.
 9. ~~Emergency expenditures (as detailed in Section 7.15 Item J).~~
- Agreements to purchase items and services for amounts in excess of \$25,000 other than those purchases/contracted not required by law to be competitively bid shall be awarded by the ~~Park~~ Board to the lowest responsible bidder. In determining the responsibility of any bidder, the Board may take into account other factors in addition to financial responsibility, such as past transactions with the bidder, references, experience, time limits, services to be rendered by the bidder, location of bidder, conformity with specifications, terms of delivery, quality, serviceability and other pertinent considerations. (see 7.15 for **Legal** Competitive Bidding Procedures)
 - The agreements contained in bid documents and invitations to quote must have been prepared or reviewed by legal counsel. ~~and Park~~ **The** District shall not execute or approve such contracts without prior ~~Park~~ Board authorization and legal review when appropriate to protect the interests of the ~~Park~~ District.
 - These purchases require completion of a purchase order requisition, approved by the Department Head and either the Executive Director ~~of~~ **or** the Superintendent of Finance, ~~prior prior~~ to ordering. The quotes must be scanned and attached to the purchase requisition. A written explanation must be provided if three quotes are not available. After the requisition has been approved and converted into a purchase order, the order may be placed.

Other Items

- No contract or order shall be split into parts so as to avoid the provisions of this policy.
- When feasible and advantageous to the District, cooperative purchases with other governmental agencies such as the State of Illinois, Village of Winnetka and other park districts shall be made and considered to fulfill requirements of all purchases. Any such purchases shall comply with the Illinois Governmental Joint Purchasing Act 30 ILCS 525/0.01.

- Whenever feasible and financially advantageous to the District, purchases from a joint co-op and the state bid process shall be made.
- All cooperative/joint bid purchases ~~above~~ **greater than** \$25,000 must still be approved by the Park Board.

Non-Budgeted Purchases

- Provided a sufficient appropriation exists for such a purchase, Department Heads have the authority to approve the purchase of non-budgeted items for amounts ~~under~~ **less than** \$1,000.
- A Price Quote Summary must be attached to the Purchase Order or Check Request for items purchased for amounts between \$500 and \$2,500.
- The Executive Director must approve the purchase of non-budgeted items for amounts greater than \$1,000. If the Executive Director is unavailable the Superintendent of Finance may approve the purchase of non-budgeted items greater than \$1,000.
- Staff shall obtain a minimum of three written quotes for purchases of items for amounts between \$2,500 and \$15,000 or a written explanation why three quotes cannot be obtained.

Blanket (Open) Purchase Orders

- Blanket Purchase Orders are similar to charge accounts at specific stores/vendors. A monthly maximum purchase amount is designated. Specific employees are ~~then~~ permitted to purchase items up to a certain dollar amount without an individual purchase order or check request. The monthly purchase order amount and individual dollar amount will vary by vendor.
 - Department Heads recommend commonly ~~used~~ **using** vendors who have agreed to follow the District's procedures for Open Purchase Orders. Open Purchase Orders may not be utilized if the annual expenditure with said vendor is anticipated to exceed \$25,000.
 - The Executive Director signs the agreements indicating the vendor, monthly maximum purchase amount and individual purchase dollar amount.
1. When an approved employee makes a budgeted purchase at a store ~~which has~~ **with** an Open Purchase Order, the following information must accompany the receipt, receiving copy or packing slip:

- a. One-line description of the item (this information appears on the ~~Voucher List of Bill for Board approval~~ **Expense Approval Report** so a clearer description eliminates the need for further questions).
 - b. The budget number(s) to which the item is to be charged.
 - c. The Supervisor's/Department Head's signature.
2. All such receipts are sent to the Finance Department. When an invoice or monthly statement is received:
 - a. It is approved by the Department Head and sent to the ~~Accounts Payable Coordinator~~ **Staff Accountant**.
 - b. The ~~Accounts Payable Coordinator~~ **Staff Accountant** matches the receipts, delivery tickets and Purchase Order to the invoice and prepares a voucher for entry and mailing.
 3. All non-budgeted items require a separate Purchase Order and must be approved by the Department Head (and the Executive Director or the Chief Financial Officer if greater than \$1,000).

Emergencies

In the case of emergencies which call for immediate resolution, the Executive Director shall take prompt action to employ persons or firms to perform the necessary work.

An emergency that will cost the District in excess of \$25,000 is exempt from bidding if the expenditure for said emergency is approved by three-fourths (six Board members) of the members of the Board.

Persons or firms selected to perform the emergency work shall be required to furnish a detailed report of the work performed and the reasons why it was necessary.

An emergency shall consist of a threat to the health or safety of park users, District employees, threat of severe damage to District property, or as otherwise provided by law.

Merchandise for Resale

Purchases of materials, equipment and supplies for use and resale in ~~Park~~ District operated ~~p~~**Pro-s**~~S~~**Shops**, and purchases of food and merchandise for use and resale in the ~~Park~~ District, shall be made in a manner calculated to insure the best interests of the public and District, and only after solicitation of quotations by mail, telephone, comparative shopping or otherwise.

Credit Card Purchases

The ~~Winnetka Park~~ District has provided certain managers a corporate credit card with a set credit limit for use in making purchases. Each individual is responsible for the security of the card and should not permit its use for means other than those permitted by this policy. Credit cards are issued to the Executive Director, **Director of Parks Maintenance**, Superintendents of Finance, **Golf, Course Operations**, Parks and Recreation, certain ~~Recreation~~ **Supervisors**, **facility managers**, Marketing Brand Manager, ~~and the Office Associate Administrative Services Manager.~~, and **Winnetka Parks Foundation**.

The Superintendent of Finance will be in charge of monitoring the credit limits to each credit card.

Employees with credit cards shall submit a completed credit card form(s) with receipts attached, to the **Staff Accountant Accounts Payable Clerk**, after securing appropriate supervisory approvals and entering Purchase Requisitions, if necessary.

The Superintendent of Finance shall maintain a list of the credit cards issued to each employee and shall request ~~that~~ they be returned prior to termination of employment. Returned cards shall be forwarded to the Superintendent of Finance or **her/his/her** designee, and shall be cancelled.

Credit cards are to be used for Park District purposes only and all purchases shall abide by the Purchasing Policy/**Guidelines**. Consequences for failure to comply with credit card guidelines include:

- Permanent revocation of card
- Collection of unauthorized purchase amounts
- Disciplinary actions that may include termination and legal action

7.15 LEGAL COMPETITIVE BIDDING PROCEDURES

The Park District Code requires the purchase of all goods and services estimated to exceed \$25,000 shall be awarded to the lowest responsible bidder, considering conformity with specifications, terms of delivery, quality and serviceability. Before concluding ~~that~~ a purchase in excess of \$25,000 is exempt from competitive bidding, approval must be obtained from the Executive Director and/or legal counsel for the District.

Bidding Process:

1. A legal advertisement shall be placed in a local newspaper at least 10 days before bids are to be opened, stating the ~~Park~~ District's request for competitive bids to provide the needed goods or services.
2. Specifications shall be prepared and made available to all interested parties.
3. Instructions to Bidders shall accompany each set of specifications issued, indicating all terms and conditions relative to the bid.
4. Instructions to Bidders for construction projects shall specify all information and documentation required from bidders, including but not limited to, business references; bid surety; Performance and Payments Bond; Insurance; Indemnification; Protection of District Property; Certification of Compliance with Labor Standards and Prevailing Wage Laws; Certification of Compliance with Public Bidding Procedures of the Illinois Criminal Code, applicable provisions of the Illinois Human Rights Act and other applicable statutes; Subcontract, Change Orders and Payment Procedures; and Guarantees. The nature and scope of each specific construction project will more clearly define the requirements of the Bid Documents and related contract.
5. Following the issuance of "Specifications and Instructions" to Bidders, bids must be received not later than the date and time specified for return in order to be considered. ~~They~~ Bids will be opened publicly and contracts awarded in conformity with the Public Contracts provision of the Criminal Code of Illinois. (720ILCS 5/33E-5).
6. Sealed ~~b~~Bids shall be opened in accordance with the following:
 - The location, date and time of the bid opening shall be a part of the legal advertisement described in Subparagraph 1 above.
 - Bids shall be opened in a session open to the public.
 - The Secretary, Treasurer, a ~~Park~~Board member or department head shall be present and preside at all bid openings. The Executive Director may designate a Department Head to preside at a bid opening.
 - Bids shall be opened and acknowledgement made of the receipt of each bid.
 - A report to the ~~Park~~ Board shall be prepared describing the project, identifying each bidder, stating the amount of each bid, any special considerations, identifying any missing submittals required by the ~~b~~Bid ~~d~~Documents, and any

other information determined by staff to be relevant to the Park Board's ability to make an informed decision as to which bidder is the lowest responsible bidder. The report shall further contain staff's finding as to the lowest responsible bidder and its recommendation for award, or ~~it~~ recommendation to reject all bids.

- Bids received after the date and/or time indicated in Section 1 shall be returned unopened to the bidder with notation on the bid envelope or packet stating ~~that~~ it was a late bid, noting the date and hour received and signed by the Secretary, Treasurer, or ~~b~~Board member of the Park District. A copy of the Bid report submitted to the Board should be sent to all vendors that submitted a bid.

7.16 NOTIFICATION TO BIDDERS

Following acceptance of a specific bid or bids by the Park Board, timely notification of the action shall be made in writing to all bidders.

7.17 RE-BIDDING

In the event all bids are rejected by the of Park Board, the project may be, in the Park Board's sole discretion, re-bid following the "Legal Competitive Bidding Procedures" set forth above.

7.18 CONTRACTS

The Park District shall award and enter into contractual arrangements with vendors for construction projects, procurement of goods and/or services for non-construction projects.

7.19 BID BONDS

The District may require as a bid surety a certified check or bid bond equal to five ~~(5)~~ percent of the contract as a proposal guarantee in conformity with Section ~~7.16-E~~ **7.15 Legal Competitive** Bidding Procedures. Such requirement shall be made on construction projects and other bids where it is determined to be in the best interest of the District. Bid sureties shall be returned to the bidders within ten ~~(10)~~ days following execution of a contract by the Park District and the successful bidder.

7.20 PERFORMANCE AND LABOR PAYMENT BONDS

Performance Bonds are required to be provided for public construction projects pursuant to law and as provided by the specific project's bid specifications.

All bidders are required by the Illinois Public Construction Bond Act (30 ILCS 550/0.01 et seq.) to furnish a Performance Bond meeting specific requirements for any contract for a public work of any kind costing ~~over~~ **greater than** \$50,000. The ~~Park~~ District requires each bidder to submit a Performance Bond in an amount equal to not less than ~~one hundred~~ 100 percent of the amount of the contract awarded and payment of all obligations there under. Bond form shall be the American Institute of Architects form A1A-311 or equivalent acceptable to the ~~Park~~ District. The surety on the bond shall be a company ~~that is~~ licensed by the Department of Insurance authorizing it to execute surety bonds and the company shall have a financial strength rating of at least A- as rated by A.M. Best Company, Inc., Moody's Investors Service, Standard and Poor's Corporation, or a similar rating agency. Failure to supply required bonds within ten ~~(10)~~ days after the bid acceptance or within such extended period as the ~~Park~~ District may grant, shall, in the sole discretion of the ~~Park~~ Board, constitute a non-responsive bid, and the ~~Park~~ District shall be entitled to pursue any remedies available to it under the applicable bid documents.

7.21 FIXED ASSETS LEDGER

The Winnetka Park District recognizes its fiduciary responsibility for maintaining appropriate controls over the assets entrusted to the District's care. To maintain accurate fixed asset records, information will be centralized in the Business Office. The Business Office will be responsible for maintaining **adequate** accounting procedures and records of ~~fixes~~ assets to ensure the protective custody of ~~park~~ **D**istrict property.

Definition of a Capitalized Fixed Asset

1. Assets must possess these characteristics to be classified as a fixed asset:
 - Have a useful life of greater than one year
 - Must be of significant value, greater than \$5,000
2. Fixed assets valued below the capitalization threshold of \$5,000 (on a unit basis) that warrant control due to their sensitive nature shall be inventoried at the department level where an appropriate list will be maintained. Examples of these sensitive assets may include personal computers/laptops, printers, cell phones and small power tools.
3. Depreciation Policy
The Park District uses the straight-line method of depreciation over the following estimated useful lives:

Land

Not depreciated

Land Improvements	17-50 Years
Buildings and Improvements	17-50 Years
Infrastructure	20-30 Years
Machinery and Equipment	10-25 Years
Vehicles	4-5 Years

Fixed Asset Categories

General fixed assets should be classified in one of the following major groups;

- Land
- Buildings
- Improvements Other than Buildings
- Vehicles
- Park Equipment
- Furniture and Office Equipment

Valuation of Fixed Assets

1. Fixed assets should be valued at acquisition cost or purchase price including all ancillary charges necessary to place the asset.
2. Donated fixed assets should be recorded at the estimated fair market value at the time of receipt/acquisition. If fair market value is not practicably determinable due to lack of sufficient records, estimated cost should be used.
3. The total cost of the fixed asset should include all reasonable and necessary costs incurred to ready the asset for its proper and intended function/use, such as delivery costs, closing costs, title and legal fees, installation charges and other costs of preparation.
4. During the normal course of the life of a fixed asset, periodic repairs and maintenance are necessary to enable the asset to achieve its estimated useful life. In general, any expenditure which definitely adds to the fixed asset, enhances the value of it, increases its life, or increases its efficiency or capacity beyond its original state may be classified as a fixed asset or part of the original fixed asset. Examples include adding a room to a building, adding a plow to a pick-up truck; both of which increase the output of the fixed asset.
5. The extent that the expenditure replaces a component of the old fixed asset, or the entire fixed assets, it should not be classified as a fixed asset unless the cost of the fixed asset is deleted from the fixed asset listing. This will prevent the overstatement of asset values.

Trade-Ins and Disposal of Fixed Asset

1. When an old fixed asset is traded-in to obtain a new asset, the total cost of the old asset should be removed from the fixed asset listing and the new asset should

- be added to the listing at its fair market value (purchase price **plus** trade-in value), not merely the cash payment for the asset.
2. Disposal of fixed assets are brought about by the sale, retirement, destruction, trade-in, theft or replacement of the asset. In such cases, the asset must be deleted from the appropriate fixed asset listing.

7.22 BUDGET PHILOSOPHY AND GUIDELINES

In the preparation of the annual fiscal budget, management will consciously work toward satisfying and fulfilling both the short-term and long-range objectives and goals formulated by management and approved by the Park Board.

It is the responsibility of management to formulate and prepare the annual fiscal budgets for each fund/department; the budgets then will be reviewed, modified, and acted upon by the Park Board.

Whenever feasible and practical, the budget process shall be decentralized. Front-line managers will formulate the preliminary drafts of their department budgets. The drafts will be reviewed by the appropriate division heads, Superintendent of Finance and Executive Director. To carry out this policy, management will employ qualified people who can understand financial information, satisfy financial requirements, and satisfactorily prepare a budget.

7.23 WIRE TRANSFERS

Wire transfers can be made by the Superintendent of Finance to facilitate quick deposits of funds into an account or to move funds from one institution to another **institution** in lieu of a check.

Wire transfers may be made to expedite the movements of funds, to avoid penalties, late charges, and overdrafts, and to maximize interest on excess funds.

Debt originated wire transfers are to be entered on the "~~Board Bill List~~" **Expense Approval Report**, along with all other expenditures for the specified reporting period and presented to the Board of ~~Park Commissioners~~ for their review and approval.

Specific transfers currently allowed are:

1. Net Payroll (Bi-weekly)
2. Credit Union Savings and Loan Withholdings
3. Federal Withholding of Payroll Taxes
4. Excess Cash Investments

5. Social Security Deposits
6. Debt Principal and Interest Payments
7. Holiday Savings Club
8. Employee Investment Plans

**7.24 ANNUAL, EXTERNALLY CONDUCTED AUDITS
(See also Section 6.03)**

At least once annually an audit of the financial records of the entire Park District is to be conducted by an accredited ~~cCertified pPublic aAccounting~~ firm. The examination is to be made in accordance with ~~generally accepted accounting standards~~ **Generally Accepted Accounting Principles (GAAP)** and include such tests of accounting records and other auditing procedures as the audit firm deems necessary to formulate an opinion in accordance with ~~Generally Accepted Accounting Principles~~ **GAAP** and as required under 50 ILCS 310/1 *et seq.*

It is solely within the discretion of the ~~Park~~ Board to hire, retain, or dismiss a particular audit firm. Except as otherwise provided by law, it ~~is~~ also **is** the Board's prerogative to determine the scope of the examination.

Currently, the scope of an audit includes:

A. An examination of the Park District's combined financial statements in accordance with **GAAP** ~~generally accepted auditing Standards~~ for each fiscal year ending December 31st for the following funds:

1. Governmental Fund Types
 - a. General and Recreation
 - b. Special Revenue
 - c. Debt Service
 - d. Capital Projects
 - e. Proprietary ~~Fund Type~~
 - f. Enterprise
 - g. Fiduciary ~~Fund Types~~
2. Trust and Agency
 - a. Account Groups
 - b. General Fixed Assets
 - c. General Long-term Debt

The examination will be directed toward an expression of an opinion on the Park District's combined financial statements; however: it is not designed nor can it be relied upon to disclose defalcations or similar irregularities should any exist. The firm will notify the Park Board, however, if any such matters are disclosed or come to the firm's attention during the examination.

B. The firm will prepare the Park District's annual report for Park and Forest Preserve Districts to the State of Illinois.??????

C. At the District's request, the firm will render advice or recommendations on accounting and other matters.

D. The firm will furnish the Park Board and management with a "Management Letter", reporting on specific deficiencies found in the organization's internal controls system.

By request, special audits can be determined by the Park Board.

7.25 ACCOUNTS RECEIVABLE

A list of all monies due the Park District will be maintained in the Administrative Office and a statement of monies due will be issued periodically.

7.26 CONTRACTS AND OTHER OBLIGATIONS

A record of all contracts and other obligations and documents shall be kept in the Administrative Office.

7.27 FIXED INVESTMENTS

A record of all capital assets owned by the Park District ~~will~~ shall be maintained in the Administrative Office. All acquisitions and dispositions of assets will be recorded at the time of transaction.

7.28 INTERGOVERNMENTAL COOPERATION

To promote and enhance efficient use of tax dollars and effective delivery of park, facility and recreation services, the Park Board and staff shall strive to develop intergovernmental cooperation agreements with local, state and federal governments.

7.29 DEBT POLICY

The establishment of this policy is for both internal and external identification of fiscal responsibility. The District's primary objective in debt management is to keep the level of indebtedness to within available resources and within the legal debt limitations established by law.

Debt Philosophy

The District's debt philosophy is to maintain the ability to provide high quality essential services in a cost-effective manner at a minimum cost to the taxpayer.

Debt Guidelines

The District adheres to the following guidelines when approaching the option of debt as a source of revenue:

- A. Debt is used only to provide financing for essential and necessary capital projects. Long-term borrowing will not be used to finance current operations or normal maintenance.
- B. The goal of providing cost-effective services must be weighed against the ability to borrow at the lowest possible rate.
- C. The benefits of the improvement must out-weigh its costs, including the interest cost of financing.
- D. All debt issued, including lease-purchase methods, will be repaid within a period not to exceed the expected useful life of the improvements financed by the debt.

Financing Options

The District will strive to maintain a high reliance on pay-as-you-go financing for its capital improvements. When it has been determined that the incurring of debt is the best available option, the District shall choose from the following alternatives:

- A. Non-Referendum Options – There are several non-referenda debt choices:
 - a. Non-Referendum General Obligation Bonds
 - b. Installment Contracts
 - c. Capital Leases
 - d. Revenue Bonds
 - e. Bank Loans
- B. Front Door Referenda – These are referenda that require placement on the ballot with voter approval:

- a. Tax rate increase: The public is approached for either a permanent or temporary increase in the tax rate for specific funds (General or Recreation).
 - b. Referenda Bonds: These unlimited tax general obligation bonds are limited to a 20-year maturity and count against the District's statutory debt limit of 2.875% of the District's most recent Equalized Assessed Valuation (EAV).
- C. Back Door Referenda – Alternate Revenue Source Bonds do not require voter approval, but the District must publish a Notice of Intent to issue. This type of bond does not count against the District's debt limit nor does it count against the District's non-referendum authority.
- D. Tax Anticipation Notes – ~~This~~The District will not issue tax anticipation notes.

Standards for Debt Issuance

All debt issued including lease-purchase methods shall be repaid within a period not to exceed the expected useful life of the improvements financed by the debt.

Selecting a Service Provider

The District shall retain an independent financial advisor for advice on debt structuring, the rating review process, marketing debt issuances, sale and post-sale services, and preparation of the official statement.

The District shall retain bond counsel for legal and procedural advice on all debt issuances.

Choosing a Method of Sale

When feasible and economical, obligations shall be issued by competitive rather than negotiated sale.

A sale may be negotiated when the issue is predominantly a refunding issue or in other non-routine situations which require more flexibility than a competitive offer allows.

Whenever the option exists to offer an issue either for competition or for negotiation, analysis of the options shall be performed to aid in the decision making process.

When a sale is not competitively bid, the District shall participate with financial advisor in the selection of the underwriter or direct purchaser.

Bond Rating

The Park District shall be committed to establishing and maintaining the best possible rating from a Municipal Bond Rating agency such as Standard and Poor or Moody's investor Service so as to minimize borrowing costs. The District shall maintain good communications with the bond rating agencies about its financial condition and will follow a policy of full and open disclosure on every financial report and bond prospectus.

Responsibility for the decision to pursue a bond rating on the District's bonds will be made by the Executive Director, Superintendent of Finance and the District's financial advisor. The decision will be based on several factors including the size of the bond issue, the cost of rating process, current park district financial condition, current market conditions, etc. If, after reviewing these factors, it is in the best interest to obtain a bond rating, the Executive Director will advise the financial advisor to initiate the rating process.

Arbitrage Compliance

The District actively monitors its investment practices to ensure maximum returns on its invested bond funds while complying with Federal arbitrage guidelines. The District, with its financial advisor, shall calculate arbitrage rebates, with review bond counsel, on all debt issues subject to IRS and U.S. Treasury Department regulations.

Refunding and Restructuring Options

The District shall consider refunding debt whenever an analysis indicates the potential for present value savings of approximately 5% of the principal being refunded or at least \$200,000. The District shall not refund less than 5% of its outstanding debt at one time except in unusual circumstances.

Bond Post Issuance Compliance

The Executive Director, or their designee, holds responsibility for managing the District's debt consistent with State and Federal laws and regulations and with the bond ordinance including bond covenants. This shall include issuance of written administrative policies and/or procedures for critical compliance matters such as Federal limitations on arbitrage.

7.30 REVENUE POLICY

This Policy applies to all revenue sources of the District.

The basis of accounting for the majority of the Park District's funds is modified accrual, and an accrual basis is used for the enterprise funds.

The Park District utilizes a modified accrual basis of accounting and budgeting, with revenues being recorded when the services or goods are available and measurable.

All funds or ~~moneys~~ monies of the District not needed for immediate disbursement shall be invested in accordance with the Investment Policy.

Overall Objectives

The Park Board primary revenue policy goal is to maintain a diversified revenue system to protect it from possible short-term fluctuations in any of its various revenue sources. To accomplish this, revenues are monitored on a continuous basis to ensure ~~that~~ receipts from each revenue source are at maximum levels. An understanding of economic and legal factors, which directly and indirectly affect the level of revenue collections, is an important part of the District's revenue policy. The following objectives are those ~~that are~~ utilized throughout the District's budget cycle as they pertain to revenues.

- A. The District will project its annual revenue through an analytical process and will adopt its budget using conservative estimates and long-term forecasting.
- B. A diversified yet stable revenue system will be utilized by the District to protect it from possible short-term fluctuations in any of its revenue sources.
- C. The District will minimize the use of one-time revenue to fund programs incurring ongoing costs.
- D. The District will, after considering all possible cost reduction alternatives, explore the possibility of obtaining new or expanded revenue sources as a way to help ensure a balanced budget.
- E. Cost recovery revenue sources will be analyzed on an annual basis and modified as necessary to ensure that revenue collections reflect the cost of providing associated District services.
- F. The District will actively oppose ~~s~~State and/or ~~f~~Federal legislation that would mandate costs to the District without providing or increasing a revenue source to offset those mandated costs. The District will continue lobbying efforts to protect current revenues received from ~~s~~State and ~~f~~Federal agencies.
- G. The District will review the budget for those programs that can be reasonably funded by user fees. This review will result in a policy that defines program cost, specifies a percentage of program cost to be offset by a fee, and establishes a rationale for the percentage. When establishing user fee levels for programs the District will consider:
 - a. Market pricing;

- b. Increased costs associated with the programs;
 - c. The ability of the users to pay;
 - d. The ability of individuals to make choices between using the service and paying the fee or not using the service;
 - e. Program competition;
 - f. Other policy considerations. (For example setting fines high enough as deterrent or pricing fees to equalize resident vs. non-resident demand for services.)
- H. The District will adjust user fee rates annually based on an analysis of the criteria established above. The District will pursue frequent small increases as opposed to infrequent large increases.
- I. Refer to Chapters 15 and 17 for Fee Policies.

7.31 DATA SECURITY

It is the policy of the Winnetka Park District to comply with the Payment Card Industry Data Security Standards (PCI-DSS) for the protection and security of payment card information. In order to ensure that the Park District's guests, staff and Park Board members have confidence that personal information pertaining to their relationship with the District is not compromised, all reasonable measures taken to do so will be enforced, and approved data security procedures adhered to. This includes, but is not limited to, requirements from the Illinois Records Act, Health Insurance Portability and Privacy Act, Payment Card Industry Data Security Standards, and all other Federal, State, and Local Government Statutes.

7.32 FUND RESERVES/NET ASSETS POLICY

Statement of Purpose

A Fund Balance/Net Assets Policy establishes a minimum level at which the projected end-of-year fund balance/net assets must observe; as a result of the constraints imposed upon the resources reported by the governmental and proprietary funds. This policy is established to provide financial stability, cash flow for operations, and the assurance that the Park District will be able to respond to emergencies with fiscal strength. More detailed fund balance financial reporting and the increased disclosures will aid the user of the financial statements in understanding the availability of resources.

The fund balance will be composed of three primary categories: 1) Nonspendable Fund Balance, 2) Restricted Fund Balance and 3) Unrestricted Fund Balance.

Definitions

Governmental Funds – used to account for all or most of the Park District's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general capital assets (capital projects funds) and the servicing of general long-term debt (debt service funds). The General Fund is used to account for all activities of the Park District not accounted for in some other fund.

Fund Balance – the difference between assets and liabilities in a Governmental Fund.

Nonspendable Fund Balance – the portion of a Governmental Fund's net assets that are not available to be spent, either short-term or long-term, in either form or through legal restrictions (e.g., inventories, prepaid items, land held for resale and endowments).

Restricted Fund Balance - the portion of a Governmental Fund's net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributors and property tax levies).

Unrestricted Fund Balance is made up of three components:

- **Committed Fund Balance** - the portion of a Governmental Fund's net assets with self-imposed constraints or limitations that have been placed at the highest level of decision making
- **Assigned Fund Balance** - the portion of a Governmental Fund's net assets to denote an intended use of resources
- **Unassigned Fund Balance** - available expendable financial resources in a governmental fund that are not the object of tentative management plan (i.e. assignments)

Proprietary Funds - funds include enterprise and internal service funds. The net assets will be composed of three primary categories:

- **Invested in Capital Assets, Net of Related Debt** – portion of a proprietary fund's net assets that reflects the fund's net investment in capital assets less any amount of outstanding debt related to the purchase/acquisition of said capital assets. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the Government.

- **Restricted Net Assets** – portion of a proprietary fund’s net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributor and bond covenants).
- **Unrestricted Net Assets** – portion of a proprietary fund’s net assets that is neither restricted nor invested in capital assets (net of related debt).

Fund Balance Philosophy

It is the Park District’s philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth and maintenance of capital infrastructure. It is essential to maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures), to ensure stable tax rates and to maintain current bond rating. Fund balance levels are also a crucial consideration in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance/net assets and unassigned fund balance in the General Fund to evaluate the Park District’s continued creditworthiness.

Minimum Unrestricted Fund Balance Levels

Governmental Funds

General Fund - The General Fund is a major fund and the general operating fund of the Park District. It is used to account for administrative, maintenance, parks and all financial resources except those that are accounted for in another fund.

Each year a portion of the spendable fund balance will be determined as follows:

1. **Restricted** – A portion of the fund balance will be restricted based on the amount of unspent accumulated property tax revenue at fiscal year-end.
2. **Committed** – A portion of the fund balance may be committed through formal action of the Board of Commissioners either through a resolution or ordinance.
3. **Assigned** – Fiscal Sustainability. This assigned fund balance will be maintained at a minimum level of 25% of current year annual budgeted expenditures. This will be adjusted annually with the adoption of the annual budget and is calculated at a minimum of three months (25%) of expenditures not including capital, debt service and transfers.
4. **Unassigned** – The unassigned fund balance will be reviewed annually during the budget process. Balances in excess of 40% of current year annual budgeted expenditures may be transferred to the Capital Improvements Fund to support future capital projects.

Special Revenue Funds - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes other than debt service or capital projects. Financing for most special revenue funds is provided by a specific annual property tax levy. In some cases, financing is received from admissions, fees and charges for programs and activities. These proceeds are devoted exclusively to the purposes of which the special tax was authorized. Fund balances in special revenue funds (other than the Recreation Fund) are derived from property taxes and are therefore legally restricted to the purpose of the fund.

1. **Recreation** - This fund is a major fund and is used exclusively for planning, establishing, and maintaining recreational programs carried out by the Park District. Financing is provided from fees and charges for programs and activities and an annual property tax levy. Any accumulation of fund balance other than the unspent accumulated property tax is considered attributable to fees and charges.

Each year a portion of the spendable fund balance will be determined as follows:

- i. **Restricted** – A portion of the fund balance will be restricted based on the amount of unspent accumulated property tax revenue at fiscal year-end.
- ii. **Committed** – A portion of the fund balance may be committed through formal action of the Park Board either through a resolution or ordinance.
- iii. **Assigned** – Fiscal Sustainability. This assigned fund balance will be maintained at a minimum level of 25% of current year annual budgeted expenditures. This will be adjusted annually with the adoption of the annual budget and is calculated at a minimum of three months (25%) of expenditures not including capital, debt service and transfers.

The remaining fund balance for this fund will be committed to future operations and improvements for recreation programs.

2. **Northern Suburban Special Recreation Association (NSSRA) Fund** - This fund is a major fund and established to account for revenues derived from a specific annual property tax levy and expenditures of these monies to the Northern Suburban Special Recreation Association, to provide special recreation programs for the physically and mentally handicapped.

The targeted restricted fund balance of the NSSRA Fund shall be calculated as follows:

- i. A portion of the fund balance will be restricted based on the amount of unspent accumulated property tax revenue at fiscal year-end.
- ii. The remaining restricted fund balance for this fund will be targeted at a minimum level of 25% of current year annual budgeted expenditures. This will

be adjusted annually with the adoption of the annual budget and is calculated at a minimum of three months (25%) of expenditures not including capital, debt service and transfers.

3. **Workers Compensation Fund** - This fund is a non-major fund and accounts for the revenues and expenditures related to the Park District's annual worker's compensation activities. Financing is provided from an annual property tax levy, the proceeds of which can only be used for this purpose. Fund balances in this fund are derived from property taxes and are therefore legally restricted to the purpose of the fund.

The targeted restricted fund balance of the Worker's Compensation Fund shall be calculated as follows:

- i. A portion of the fund balance will be restricted based on the amount of unspent accumulated property tax revenue at fiscal year-end.
- ii. The remaining restricted fund balance for this fund will be targeted at a minimum level of 25% of current year annual budgeted expenditures. This will be adjusted annually with the adoption of the annual budget and is calculated at a minimum of three months (25%) of expenditures not including capital, debt service and transfers.

4. **IMRF/FICA Fund** - The IMRF/FICA Fund is a major fund and accounts for Federal Insurance Contributions Act (FICA) payroll taxes on both employees and employers to fund Social Security and Medicare and to the activities resulting from the Park District's participation in the Illinois Municipal Retirement Fund. Revenues are provided by a specific annual property tax levy which produces a sufficient amount to pay the Park District's contributions to the Fund on behalf of the Park District's employees. Fund balances in this fund are derived from property taxes and are therefore legally restricted to the purpose of the fund.

The targeted restricted fund balance of the IMRF/FICA Fund shall be calculated as follows:

- i. A portion of the fund balance will be restricted based on the amount of unspent accumulated property tax revenue at fiscal year-end.
- ii. The remaining restricted fund balance for this fund will be targeted at a minimum level of 25% of current year annual budgeted expenditures. This will be adjusted annually with the adoption of the annual budget and is calculated at a minimum of three months (25%) of expenditures not including capital, debt service and transfers.

5. **Audit Fund** - This fund is a non-major fund and accounts for the expenditures related to the Park District's annual financial compliance audit which is mandated

by sState statute. Financing is provided from an annual property tax levy, the proceeds of which can only be used for this purpose. Fund balances in this fund are derived from property taxes and are therefore legally restricted to the purpose of the fund.

The targeted restricted fund balance of the Audit Fund shall be calculated as follows:

- i. A portion of the fund balance will be restricted based on the amount of unspent accumulated property tax revenue at fiscal year-end.
- ii. The remaining restricted fund balance for this fund will be targeted at a minimum level of 25% of current year annual budgeted expenditures. This will be adjusted annually with the adoption of the annual budget and is calculated at a minimum of three months (25%) of expenditures not including capital, debt service and transfers.

6. **Liability Insurance Fund** - This fund is a non-major fund and accounts for the operation of the Park District's insurance and risk management activities. Financing is provided from an annual property tax levy. This fund records the insurance expenditures.

The targeted restricted fund balance of the Liability Insurance Fund shall be calculated as follows:

- i. A portion of the fund balance will be restricted based on the amount of unspent accumulated property tax revenue at fiscal year-end.
- ii. The remaining restricted fund balance for this fund will be targeted at a minimum level of 25% of current year annual budgeted expenditures. This will be adjusted annually with the adoption of the annual budget and is calculated at a minimum of three months (25%) of expenditures not including capital, debt service and transfers.

A. **Debt Service Fund** - This fund is a major fund and was established to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

The Park District levies an amount close to the principal and interest that is anticipated to be paid. Any fund balance accumulation should be minimum and less than 5% of the annual debt payment. Fund balances in this fund are derived from property taxes and are therefore legally restricted to the purpose of the fund.

B. **Capital Projects Fund** - This fund is a major fund established to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital

facilities and other capital assets, excluding those types of capital related outflows financed by proprietary funds.

This fund's fund balance will be considered restricted, committed, or assigned depending on the intended source/use of the funds.

Proprietary Funds

A. Golf Fund - This fund is a major enterprise fund and is established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the golf fund. The focus of enterprise fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Enterprise funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs.

Financing – User fees, debt financing, or grants are used to finance operations, capital outlay and improvements, and debt service retirements.

Net Assets – Considered invested in capital assets net of related debt (for amounts capitalized as capital assets, less the outstanding debt related to the acquisition of said assets. Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance. Unrestricted net asset targets should represent no less than 25% of current year operating expenses (excluding debt service and capitalized asset expenses).

B. Platform Tennis Fund - This fund is a non-major enterprise fund and is established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the platform tennis fund. The focus of enterprise fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Enterprise funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c)

establishes fees and charges based on a pricing policy designed to recover similar costs.

Financing – User fees, debt financing, or grants are used to finance operations, capital outlay and improvements, and debt service retirements.

Net Assets – Considered invested in capital assets net of related debt (for amounts capitalized as capital assets, less the outstanding debt related to the acquisition of said assets. Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance. Unrestricted net asset targets should represent no less than 25% of current year operating expenses (excluding debt service and capitalized asset expenses).

- C. Tennis Fund** - This fund is a major enterprise fund and is established to account for and report financial resources at are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the tennis fund. The focus of enterprise fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Enterprise funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs.

Financing – User fees, debt financing, or grants are used to finance operations, capital outlay and improvements, and debt service retirements.

Net Assets – Considered invested in capital assets net of related debt (for amounts capitalized as capital assets, less the outstanding debt related to the acquisition of said assets. Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance. Unrestricted net asset targets should represent no less than 25% of current year operating expenses (excluding debt service and capitalized asset expenses).

- D. Indoor Ice Arena Fund** - This fund is a major enterprise fund and is established to account for and report financial resources at are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the indoor ice arena fund. The focus of enterprise fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to

businesses in the private sector. Enterprise funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs.

Financing – User fees, debt financing, or grants are used to finance operations, capital outlay and improvements, and debt service retirements.

Net Assets – Considered invested in capital assets net of related debt (for amounts capitalized as capital assets, less the outstanding debt related to the acquisition of said assets. Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance. Unrestricted net asset targets should represent no less than 25% of current year operating expenses (excluding debt service and capitalized asset expenses).

Flow Assumptions

Some projects (funds) are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). When restricted funds exist, those funds are used first, then unrestricted. For unrestricted funds, committed funds are used first, then assigned, then unassigned.

Authority

A. Committed Fund Balance – A self-imposed constraint on spending the fund balance must be approved by ordinance or resolution of the Board of Commissioners. Any modifications or removal of the self-imposed constraint must use the same action used to commit the fund balance.

Formal action to commit fund balance must occur before the end of the fiscal year. The dollar amount of the commitment can be determined after year end.

B. Assigned Fund Balance – A self-imposed constraint on spending the fund balance based on the Park District's intent to use fund balance for a specific purpose. The authority may be delegated to the Executive Director.

Other Considerations

In establishing the above policies for unrestricted fund balance/net asset levels, the Park District considered the following factors:

- The predictability of the Park District's revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile)
- The Park District's perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts)
- The potential drain upon General Fund resources from other funds as well as the availability of resources in other funds (i.e., deficits in other funds may require a higher level of unrestricted fund balance be maintained in the General Fund, just as, the availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the General Fund)
- Liquidity (i.e., a disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained)
- Commitments and assignments (i.e., park district may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the park district for a specific purpose)

If any of the above factors change, the Park District should readdress current unrestricted fund balance/net asset levels to ensure amounts are appropriate.

END

2019 Tracking

Review and Update	June 20, 2019
Board First Reading:	July 25, 2019
Board Second Reading & Adoption:	August 22, 2019

Review Due:	March 2022
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Notes:

**Winnetka Park District
Board Summary**

Date: March 4, 2022

To: Board of Commissioners

Subject: Kenilworth Winnetka Baseball Association Outfield Fence Donation

From: Kyle Berg, Superintendent of Recreation

Summary

In the best interest of the Winnetka community, the Winnetka Park District partners with the Kenilworth Winnetka Baseball Association (“KWBA”) to provide recreational baseball programming to the local community.

The staff put together a Donation Agreement for KWBA. The Donation Agreement outlines the following information:

- KWBA agrees to donate one (1) portable sports fencing system (“Fencing System”) to the Park District in accordance with the attached quote.
- The Fencing System will enhance the quality and playability of Skokie Playfield Field 3.
- KWBA agrees to purchase/pay the full delivered cost of \$16,097.95 for the Fencing System.
- KWBA transfers all right, title and ownership of the Fencing System to the Park District for the use and enjoyment of the Park District.
 - The Park District will be responsible for maintaining the Fencing System.
 - The Park District will be able to use the Fencing System to fulfill additional programming needs, as necessary.
 - KWBA may obtain third party sponsors for the fence panels and will retain 75 percent (75%) of sponsor revenue related to panel(s) sponsorship secured through their efforts for a period of three (3) years or at a point that the sponsor revenue equals the initial investment cost of the Fencing System, whichever comes first.
 - After three (3) years or at which point sponsor revenue equals the initial investment cost of the Fencing System, KWBA will retain 50 percent (50%) of sponsor revenue up until four (4) years since the initial purchase (the “Term”).
 - The Park District reserves a section of no less than two (2) panels for Park District brand use. KWBA will consult with the Park District to obtain approval of all sponsors, panel artwork, and content
 - The cost of replacement panels and/or sign printing is the responsibility of KWBA during the Term, unless otherwise agreed upon with the Park District.

END

Sportaflex, LLC
 3633 N 55th PI
 Mesa, AZ 85215 US
 +1 7202754455
 jason@sportaflex.com

Estimate



James Janesku
 Winnetka Park District

TBD

WinPark 3_1_2022	03/01/2022	04/01/2022
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1100-2	Sportaflex 4.5 ft panel- Mesh-4.5 Ft. High 9'8" ft. Sportaflex aluminum panel with DEBRIS NET black mesh. Ground Mount or baseplate sold separately.	29	204.75	5,937.75
1310-1	Steel Baseplate 38# for 4.5' Fence- for use on turf or other areas where surface penetration is prohibited 38 lb. Steel with dual 1 5/8" cups (Please note: Supplemental Sand bags may be required in Windy Conditions)	30	124.95	3,748.50
1320-3	Steel Spring For Baseplate, Post Anchor or Base Anchor	60	31.50	1,890.00
1400-1	Top Rail Pad 8 ft-Eight Foot Deluxe Foam top-rail pad with padding.	37	28.35	1,048.95
5000-1	Mesh Panel- Custom	10	220.00	2,200.00
Shipping	Shipping Charges (subject to change)	1	1,272.75	1,272.75

This quote is valid for 30 days.

TOTAL

\$16,097.95

Accepted By

Accepted Date

**Donation Agreement Between
Winnetka Park District and Kenilworth-Winnetka Baseball Association**

This Donation Agreement (the “Agreement”) made this 4th day of March, 2022 (the “Effective Date”) by and between the Winnetka Park District, an Illinois unit of local government (the “Park District”) and the Kenilworth-Winnetka Baseball Association, an Illinois not-for-profit corporation (“KWBA”). The Park District and KWBA are hereinafter sometimes individually referred to as a “Party” or collectively as “Parties.”

Recitals

A. The Park District is the owner of real property commonly referred to as the Skokie Playfields, located at 540 Hibbard Road, Winnetka, Illinois (the “Playfields”).

B. KWBA is a 501(c)(3) organization which offers youth baseball programs (the “Programs”).

C. The Park District and KWBA have entered into an Affiliate Agreement, dated March 15, 2020 (the “Affiliate Agreement”), whereby KWBA has the right to use the Playfields to conduct the Programs, subject to the terms and conditions of the Affiliate Agreement.

D. KWBA desires to donate a portable sports fencing system to the Park District to provide opportunities for additional field use at the Playfields to conduct the Programs.

E. The Park District will benefit from a portable sports fencing system at the Playfields as it would provide additional field use opportunities for Park District programs, KWBA, other Park District affiliates and patrons.

F. KWBA has determined that it is in the best interest of KWBA, and it is in furtherance of KWBA’s purpose, to donate the portable sports fencing system based on the terms and conditions of this Agreement.

Now, therefore, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties do hereby agree as follows:

Section 1: Incorporation of Recitals. The foregoing recitals are hereby incorporated into this Agreement, and made a part hereof, and all covenants, terms, conditions and provisions hereinafter contained shall be interpreted and construed in accordance therewith.

Section 2: Donation of Portable Sports Fencing System. KWBA agrees to donate one (1) portable sports fencing system to the Park District in accordance with the specifications as set forth in **Exhibit A**, attached to and incorporated as part of this Agreement by reference (the “Fencing System”). KWBA shall be responsible for the purchase and delivery of the Fencing System.

Section 3: Fencing System Sponsor Revenue. In exchange for KWBA’s donation of the Fencing System, KWBA may obtain third party sponsors for the fence panels on the Fencing System and will retain 75 percent (75%) of sponsor revenue related to Fencing System panel(s) sponsorship secured through their efforts for a period of three (3) years or at a point that the sponsor revenue equals the initial investment cost of the Fencing System, whichever comes first. After three (3) years or at which point sponsor revenue equals the initial investment cost of the Fencing System, KWBA will retain 50 percent (50%) of sponsor

revenue up until four (4) years since the initial purchase (the “Term”). The Park District reserves a section of the Fencing System of no less than two (2) panels for Park District brand use. KWBA will consult with the Park District to obtain approval of all sponsors, panel artwork, and content according to Section I “Criteria and Conditions” of the Affiliate Agreement. No KWBA sponsorship may be a competitor of current Park District sponsors and/or Affiliates. The cost of replacement panels and/or sign printing is the responsibility of KWBA during the Term, unless otherwise agreed upon with the Park District. In the event the Affiliate Agreement is terminated or not renewed prior the end of the Term, KWBA’s right to sponsor revenue in accordance with this section shall terminate upon the date of termination or the date of non-renewal of the Affiliate Agreement, as applicable.

Section 4: No Payment: The Park District and KWBA agree that each Party’s performance of this Agreement constitutes full consideration and that the Park District is not obligated to pay for the Fencing System.

Section 5: Property Rights. Subject to the terms and conditions of this Agreement, KWBA transfers all right, title and ownership of the Fencing System to the Park District for the use and enjoyment of the Park District. Title to the Fencing System will vest in the Park District upon delivery of the Fencing System to the Park District. Promptly upon receipt of the Fencing System by the Park District, KWBA will provide any and all documents necessary to record the transfer of title in the Fencing System. All warranties to the Fencing System shall be assigned to the Park District. The Park District shall be responsible for maintaining the Fencing System. Except as otherwise prohibited by law, KWBA shall not be liable to the Park District, its commissioners, officers, employees, invitees or agents for any damage done, occasioned by, or arising from use of the Fencing System except to the extent caused by the negligent act or omission of the KWBA, its officer or agents in their use of the Fencing System.

Section 6: Use of Fencing System: The Park District may use the Fencing System for any purpose it deems appropriate and there is no expectation of reversion of the Fencing System to KWBA under any circumstances whatsoever.

Section 7: No Liens: KWBA warrants that there are no claims, judgments, liens or other encumbrances of any kind whatsoever against or upon title to the Fencing System.

Section 8: Termination. The Parties may agree to terminate this Agreement upon written agreement.

Section 9. Miscellaneous.

a. **No Third-Party Beneficiaries.** No claim as a third-party beneficiary under this Agreement by any person, firm or corporation shall be made, or be valid, against the Park District or KWBA.

b. **No Waiver.** Waiver by the Park District or KWBA of any breach of this Agreement by the other Party shall not be held to be a waiver of any other or subsequent breach by the Park District or KWBA.

c. **Entire Agreement.** This Agreement sets forth the entire understanding of the Parties with respect to the subject matter hereof. The Parties agree that no change or modification to this Agreement, or any exhibits or attachments hereto, shall be of any force or effect unless such amendment is dated, reduced to writing, executed by both Parties, and attached to and made a part of this Agreement.

d. Governing Law. This Agreement shall be construed, governed, and enforced according to the laws of the State of Illinois, and the exclusive venue for purposes of enforcing this Agreement shall be the Circuit Court of Cook County, Illinois.

e. Severability. The Parties agree that if any provision of this Agreement is held invalid for any reason whatsoever, the remaining provisions shall not be affected thereby if such remainder would then continue to conform to the purposes of this Agreement and the terms and requirements of applicable law.

f. Authority. Each Party represents and warrants that it has the full corporate power and legal authority to enter into this Agreement, the ability, capacity and means to carry out the obligations herein and the power and authority to execute this Agreement.

g. Binding Effect. This Agreement shall be binding upon the successors of each respective Party and/or its governing board.

h. Headings. Headings are for convenience only and are not a part of this Agreement and shall not be used in construing it.

i. Compliance with Laws. The Parties shall comply with all applicable local, state and federal codes, laws, ordinances, rules and regulations.

IN WITNESS WHEREOF, the Parties hereto have duly executed this Donation Agreement as of the date set forth beneath their signatures below.

WINNETKA PARK DISTRICT

BY: _____
[NAME AND TITLE]

Date: _____

ATTEST: _____
[NAME AND TITLE]

Date: _____

KENILWORTH-WINNETKA BASEBALL ASSOCIATION

BY: _____
[NAME AND TITLE]

Date: _____

ATTEST: _____
[NAME AND TITLE]

Date: _____

Winnetka Park District

Board Summary

Date: March 1, 2022
To: Board of Commissioners
Subject: Equipment Replacement – Zamboni 552 AC
From: Paul Schwartz, Ice Arena Facility Manager
Through: John Peterson, Executive Director

Summary

The Ice Arena staff proposes to replace the existing “2009 Zamboni 552” ice resurfer as budgeted in the long range plan (LRP). This machine currently is being used as the primary ice resurfer for the Winnetka Ice Arena. Due to the age of this machine, its declining battery life, and increased repair and maintenance costs, staff has identified the “2022 Zamboni 552ac” as the best replacement machine to address the current and future needs at the Ice Arena.

The Zamboni Company submitted a quote via Sourcewell for a “Zamboni 552ac” with the gross delivered price of \$161,719.80. This price includes the 3% Sourcewell discount of \$4,870.20, and a \$4,250.00 delivery charge. The trade-in allowance of the existing Zamboni 552 is \$28,000. Staff believes the “trade-in allowance” is fair given the age of the “2009 Zamboni 552”.

The net price for the Zamboni is \$133,719.80. The budget amount for this item is \$150,000.

As background, Sourcewell is a cooperative purchasing organization serving national, state, county, city and local governmental agencies. Winnetka Park District is registered with Sourcewell. The “2022 Zamboni 552ac” is on the Sourcewell Equipment List Account #120320-FZC and is valid for this piece of equipment until January 2025. By purchasing through Sourcewell, the District will realize a greater cost savings without having to go through the formal bid process.

Recommendation

Staff recommends the Board approve the purchase of a new “2022 Zamboni 552ac” from the Zamboni Company of Paramount, CA. with the configuration shown on the quote as presented through the Sourcewell Bid for the net price of \$133,719.80, which includes the trade-in allowance of \$28,000.

Delivery of the Zamboni may not occur until early 2023 due to supply chain issues. It is intended for this expense to be incurred in 2022.

END