



Board Policy Manual

ADDISON PARK DISTRICT BOARD POLICY MANUAL TABLE OF CONTENTS

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ADDISON PARK DISTRICT BOARD POLICY MANUAL

SECTION I - HISTORICAL SIGNIFICANCE

- 1.1 Name, Nature of the District. “Addison Park District” (also referred to herein as the “District,” “Park District”) shall be the name of the district. The District is an independent unit of local government and general park district, established April 1, 1969 and governed by a Board of Park Commissioners consisting of five elected Commissioners, who serve without pay.

- 1.2 Constitutional and Statutory Authority. The Park District is a unit of local government whose creation is authorized under Article VII., LOCAL GOVERNMENT, Section 1. Municipalities and Units of Local Government, of the Constitution of the State of Illinois (1970). The principal statute governing the purpose and authority of the Addison Park District is the “Park District Code,” 70 ILCS 1205, *et seq.*, which was originally enacted in 1947.

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SECTION II - MISSION, VALUES, AND PHILOSOPHY

- 2.1 Mission. The Mission of the Addison Park District is to provide the highest quality recreational opportunities and open space for everyone.
- 2.2 General Values and Philosophy. It shall be the philosophy of the Addison Park District to service the recreational needs of the community in a variety of ways, offering both active and passive, individual- and group-oriented recreational experiences for all ages, sexes and economic levels. It is intended that freedom of choice and freedom of expression will play a major role in the total park district experience, and it is hoped that a better quality of life will be achieved through the existence of the Addison Park District.
- 2.3 Environmental Mission and Values and Philosophy. The District is committed to developing and using sound environmental policies, best practices, and opportunities. The following environmental policy statements will be used to guide our decisions as we continue to develop environmental action plans for the future.
- A. **Purchase and Use of Environmentally Safe Products:** The District's support of the environment includes a commitment to the purchase, use, and disposal of products and materials in a manner that will best utilize natural resources and minimize any negative impact on the environment, taking into consideration the effects of product production, use, storage, and disposal.
 - B. **Protection of Air, Water, Soil and Wildlife:** The District actively seeks and implements ways to conserve and protect water and soil, enhance air quality, limit the production and release of damaging pollutants, and protect wildlife.
 - C. **Use of Energy Resources:** The District actively seeks and implements ways to conserve energy resources and investigate methods of applying alternative energy technologies including considering sustainable design and construction practices utilizing products with longer documented life spans, less waste and renewable materials.
 - D. **Reduction and Handling of Waste:** The District supports environmental awareness by encouraging recycling and waste management in its business

practices and operating procedures. The District is dedicated to reducing the amount of waste that is generated and removed by the agency and to handling hazardous and all other wastes according to lawful and safe procedures.

- E. Open Space Planning and Preservation: Based on Federal, State and local regulations, the District will protect and restore indigenous natural communities such as grasslands, woodlands and wetlands, and promote the reclamation, acquisition, preservation and management of other open space areas.
- F. Environmental Education and Interpretation: The District provides education and interpretation opportunities for staff and the public to increase appreciation for the natural world and promote environmentally conscious lifestyles.

ADDISON PARK DISTRICT BOARD POLICY MANUAL

SECTION III - ORGANIZATION AND ADMINISTRATION

Board of Park Commissioners

- 3.1 Authority. The management and control of all officers of the Addison Park District and all parks and all other property maintained by District and committed to its control and supervision is vested in the Board of Park Commissioners of the Addison Park District, pursuant to the Park District Code.
- 3.2 Annual Elections. At the annual meeting of the Board of Park Commissioners they shall choose from among their members a President, Vice President, Secretary and Treasurer each to serve for a term of one year and until their successors are chosen and qualified. Vacancies may be filled by appointment by a majority of the remaining members of the Board at any of its meetings.
- 3.3 Appointments. The Board of Park Commissioners shall appoint, otherwise than from among their own members, a Secretary, Treasurer and Legal Counsel each to serve for a term of one year and until their successors are appointed and qualified. The Board of Park Commissioners shall also appoint an Executive Director to serve at the will of the Board.
- 3.4 Removals. Any officer or employee appointed by the Board may be removed by majority vote of the Board when, in its judgment, the best interest of the District would be served. The office of Park Commissioner of the District may be declared vacant when a member thereof shall die, resign, cease to be a legal voter of the District, refuse or neglect to take his oath of office, neglect or refuse to attend to the duties of his office or to attend regular or special meetings of the Board for a period of four consecutive months, be convicted of any infamous crime, or become insane.
- 3.5 Vacancy. The Board of Park Commissioners shall, whenever a vacancy occurs, appoint a person other than from among their own members, to serve until the

next election of Commissioners is held, or as provided in Section 2-25 (1) (2) of the Park District Code.

3.6 Ethics and Conduct

- A. Ethics Act - Commissioners must file a statement of economic interests, pursuant to the Illinois Governmental Ethics Act, with the County Clerk of DuPage County (5 ILCS 420/1-101). The Secretary of the District shall make available the statement of economic interest form.
- B. Legal Authority - The Board of Park Commissioners collectively, and not any individual Commissioner, is the legal corporate authority of the District. As such, an individual Commissioner has no legal authority to determine policy, give directions to District personnel, or to act or speak for the Board unless specifically authorized to do so by official Board action.
- C. Representation - Commissioners represent all of the residents of the District and should avoid representing special interest groups. Commissioners should also avoid making public promises or statements regarding their votes or position on an issue prior to an official meeting.
- D. Board Decisions - Commissioners should make non-partisan decisions regarding District policies and operations based upon reports, facts, and study and not upon personal interest or prejudice.
- E. Board Unity - Commissioners should accept and endorse majority decisions of the Board and align themselves with Board policies, goals, and objectives.
- F. Relationship to the Executive Director - Commissioners shall honor and respect the delegation of authority and responsibility to the Executive Director. Commissioners shall work directly with the Executive Director shall be directed to the Executive Director. Suggestions for new policies shall be referred to the Executive Director for study, appraisal and final recommendation. Complaints shall be turned over to the Executive Director for his investigation and disposition, or for his recommendation to the Board for disposition. Board members shall support approved actions of the administration.

- 3.7 Conflict of Interests - The Board of Park Commissioners recognizes that the Park District's success and reputation is dependent upon and entrusted to the honesty, integrity, and ethical standards of its Commissioners and employees.

Each action taken by a Commissioners and/or employee in the course of their duties will be motivated by the Park District's best interests and will be free of outside influence and self-interests.

In the event of an act of conflict of interest by a Commissioner or the Executive Director, the Board shall have the responsibility to decide upon any action to be taken, and in the event of such an act by a staff member, that responsibility shall be the Executive Director's.

In accordance with this policy, Commissioners and staff members will comply with the following:

Commissioners and staff members must disclose all memberships or financial interest in companies or organizations doing business with the District.

No contract or the performance of any work in which a Commissioner shall have any financial interest shall be approved by the Board of Park Commissioners unless such approval shall be in conformance with the Public Officers Prohibited Activities Act, 50 ILCS 105/0.01 *et seq.*

Commissioners will file a Statement of Economic Interests annually with DuPage County, as required by law.

Both Commissioners and staff members will not accept any remuneration in money or services from any vendor or organization doing business with the District in compliance with the Gift Ban Act.

3.8 Annual Meeting. The annual meeting of the Board of Park Commissioners shall be held on the fourth Monday of May in each year at the Administrative Office at Community Recreation Center (CRC), 120 E. Oak, Addison.

3.9 Regular Meeting. Unless otherwise determined at a regular meeting of the Board of Park Commissioners by an Ordinance fixing the time, the regular meeting of the Board of Park Commissioners shall be held on the fourth Monday of each month. If the day of any meeting falls on a legal holiday, the meeting shall be held the following day or on a date specified by the Board.

- 3.10 Special Meetings. Special meetings of the Board may be called by the President, whenever he shall deem it necessary, or may be called by the Secretary at the request of any two Commissioners. All Park District business of whatever nature or description may be considered and disposed of at such special meetings, the same as at a regular meeting. Adequate notice shall be given each Commissioner of the time and place of the special meeting at least 24 hours prior to the date of the meeting, unless the meeting is called during a regular or special Board Meeting. Such notices shall contain special reference to the matters of business to be considered at such meetings. The Secretary's statement in the minutes of such special meeting that such notice was given shall be conclusive evidence of the giving of such notice.
- 3.11 Public Notice In compliance with Illinois Open Meetings Act as amended, notice of regular meetings and all special, rescheduled or reconvened meetings must be posted at the Addison Community Recreation Center, 120 E. Oak, Addison, and copies of the notice sent to any news medium that has filed an annual request to receive such notice. In addition, the schedule of regular meeting must be available at the office of the public body and on the website including time and places of meetings.
- 3.12 Place of Meeting. All meetings of the Board shall be held at the Addison Park District Office, 120 E. Oak Street, Addison, Illinois, unless otherwise specified by three or more Commissioners and notice is posted at the Addison Park District Office.
- 3.13 Commissioner Informational Meeting Packet. Prior to all official meetings each Commissioner will be provided a packet containing the meeting agenda and all relative support information for agenda items. Support information is usually in the form of Board summaries or staff reports as appropriate. The packet will be delivered or made available to board members in their Park District mailbox, home delivery, or by e mail in a timely manner.
- 3.14 Quorum. Three Commissioners shall constitute a quorum for the transaction of business; provided however that if no quorum is present, the Commissioners may adjourn the meeting from time to time until a quorum is obtained.

- 3.15 Recording of Meetings. It shall be the policy of the Park District Board to tape record all regular and special Board Meetings and committee meetings duly called by the Board. The tapes shall be used for preparation of all minutes and be available for review by any Commissioner, recording secretary, or Director. Except as is required by the Opens Meetings Act for executive session minutes, no later than 60 days, or upon board approval of the typed minutes, the Board shall seek permission from the Local Records Commission to destroy such tape recordings. The Board, at its discretion by majority vote of its members, may maintain any designated tape for a period of time and for a specific purpose they may determine.
- 3.16 Ordinances, Resolutions, and Motions. All ordinances, resolutions, and motions shall be in writing. Ordinances and resolutions shall be chronologically numbered. All proceedings of the Board shall be kept in a book of records, open to public inspection at all reasonable and proper times, as prescribed by law. These records are not to be removed from the Park District Office for public perusal.
- 3.17 Order of Business. The Order of Business at all meetings of the Board shall be as follows:
1. Call to Order
 2. Change in Agenda
 3. Pledge of Allegiance
 4. Public Comment
 5. Consent Agenda
 6. Approval of Minutes
 7. Unfinished Business
 8. New Business
 9. Committee Reports
 10. Approval of Accounts Payable
 11. Presentation of Financial Report
 12. President/Director Report and Commissioner Comments
 13. Written Correspondence or Communications Received
 14. Adjournment
- 3.18 Voting. The yeas, nays and abstains shall be taken by roll call upon the passage of all ordinances, upon all propositions to create any liability, for the appropriation

or expenditure of money, or at the request of any Commissioner and shall be entered upon the minutes of the proceedings.

- 3.19 Special Committee. The President with approval of the Board may at any time appoint special committees, as necessity may require.
- 3.20 Rules of Order. The most current version of Robert's Rules of Order shall govern in questions of procedure not otherwise provided for herein.
- 3.21 Bonds of Indemnity. Before entering upon their respective duties, all officers, and those designated employees, may be required to give a bond in such penal sum and with such conditions and security as determined by the Board. Bonds of indemnity running to the Park District and requiring the approval of the Board shall not be approved until the Attorney shall have certified thereon that said bond is properly executed as to form.
- 3.22 Illinois Open Meetings Act. All provisions of the Illinois Open Meetings Act (5 ILCS 120/1 *et seq.*) are hereby adopted.
- 3.23 Prospective Candidate Orientation. An orientation shall be held for all prospective candidates for Board Commissioner who legally file nominating papers as required by the Illinois State Board of Elections. The prospective candidate orientation meeting shall be held not later than 30 days following the nomination filing deadline. The orientation shall include a written informational packet for each candidate.
- 3.24 Public Attendance and Participation. Visitors are welcome to attend all regular and special meetings of the Board, except for closed meetings as provided by law. Individuals or groups who wish to petition the Board for a specific action must present their request in writing to the Secretary one week in advance of a regular meeting, to allow adequate time for the study of the matter and facts involved. The Board reserves the right to postpone action on any request for a period of up to two months.
- 3.25 Cooperative Use and Maintenance. To promote and enhance efficient use of tax dollars and effective delivery of park, facility and recreation services, the Board and staff shall strive to develop cooperative inter-agency agreements. These

agreements shall cover, but not be limited to, cooperative use and maintenance of facility and program operations, facility design, land use and development, finances, purchasing, support, and making possible other identified community needs.

- 3.26 Intergovernmental Cooperation. To promote and enhance efficient use of tax dollars and effective delivery of park, facility and recreation services. The Board and staff shall strive to develop intergovernmental cooperation agreements with local, state and federal governmental agencies.
- 3.27 Needs Assessment. In order to facilitate the involvement and input of citizens in the long range planning and decision-making process affecting the delivery of park, facility and recreation services, the Board shall conduct a comprehensive community-wide needs assessment a minimum of once every ten years. The results of the needs assessment shall be documented as part of the Park District Comprehensive Master Plan and shall be available for public review.
- 3.28 Comprehensive Master Plan. The Park Board shall adopt and maintain a current Comprehensive Master Plan at all times. The Master Plan shall be developed based on citizen, commissioner and staff assessment of the District's current and future park, facility and recreation needs. The Master Plan shall include, but not be limited to; a community profile and trends assessment; citizen, staff and commissioner input; Park District profile; District mission statement and values/philosophy; and long term goals, objectives and capital projects. The Master Plan shall be updated a minimum of once every five years and shall be available for public review.
- 3.29 Communication between Park Board Members.
- A. Applicability of the Open Meetings Act. Section 2(a) of the Open Meetings Act provides that the governing boards of units of local government, including a board of park commissioners, may discuss public business only at a public meeting held after giving public notice. This requirement also applies to park board committees, and to discussions by a majority of a quorum of either the Park Board or one of its committees. The requirements of the Open Meetings Act apply not only to in-person discussions, but also to discussions by telephone and other means. In addition, certain forms of electronic communication are also covered by

Section 2(a) of the Act. The Park Board wishes to comply with both the letter and the spirit of the Open Meetings Act, and therefore adopts the following policy.

B. Open Meetings Policy. Members of the Board of Commissioners constituting either a majority of a quorum of the Board itself (two or more members), or a majority of a quorum of any board committee (two or more members) shall not discuss the business of the Park District in any of the following ways, except after full compliance with the requirements of the Open Meetings Act:

1. In person;
2. By conference telephone call;
3. By person-to-person telephone conversations in which the views, opinions or ideas of one or more commissioners are communicated to other Board Commissioners for comment, discussion or other similar response;
4. By participation in an internet “chat room” or the use of instant messages;
5. By direct or forwarded e-mail messages in which the views, opinions or ideas of one or more commissioners are communicated to other Board Commissioners for comment, discussion or other similar response;
6. By letters, notes or any other writings that are circulated or forwarded by mail, or by personal or messenger delivery by one or more Commissioners to other Board Commissioners for comment, discussion or other similar response.
7. Nothing contained in this policy shall be construed as prohibiting a Board member from disseminating information or messages about Park District business to any other Commissioner either in person, by telephone, by e-mail or in writing, provided that no comment, discussion or other similar response is requested and the communication does not become a dialog. Board members should retain hard copies of any such transmittals for a period of at least two years.

3.30 Officers. The officers of the Board of Park Commissioners shall be President, Vice President, Secretary, and Treasurer as prescribed by law, and such assistants and other officers as may be chosen by the Board.

- A. President. The President shall be the executive officer of the Board of Park Commissioners. It shall be his or her duty to preside at all meetings when present; to call special meetings on his or her own motion; to sign all contracts and other papers authorized by the Board; to see that all ordinances of the Board are enforced; to see that all orders of the Board are faithfully executed; and to exercise general supervision, through the Director, of all elected and appointed officers and employees, and over the business and property of the District. The President's authority, however, shall be subject to the direction, ratification and approval of the Board. The President shall have the right to vote on all questions coming before the Board and shall be a member thereof.
- B. Vice President. The Vice President, in the absence of the President, or in the event of his or her refusal or inability to act, shall be vested with the powers and perform the duties of the President.
- C. Secretary. The Secretary, or a designated representative, shall have the custody of the corporate seal and all books, records pertaining to the office. S/he shall at no time relinquish the possession of such records. He or she shall attest and affix the corporate seal to all instruments requiring such action when authorized by ordinance or vote of the Board; and shall cause all ordinances, resolutions and other actions of the Board requiring publication to be duly published. He or she shall give notice of and attend all meetings of the Board, call special meetings on the request of two or more members of the Board, and keep a full and true record of its proceedings.
- D. Treasurer. The Treasurer, or a designated representative, shall be responsible for the receipt and safe keeping of all monies belonging to and received by the District in the bank or banks approved and designated by the Board. The Treasurer, or designated representative, shall disburse the funds only upon the authority of the Board, together with properly executed warrants. He or she shall make monthly reports to the Board of all receipts and disbursements, and shall submit a detailed statement showing all receipt and disbursements during the preceding year at the annual meeting of the Board. Acting under the supervision of the Board, he or he shall have charge of the District's bookkeeping and system of accounts. S/he shall furnish to any Commissioner or Officer, so requesting, information as to any matter relating to this office, including copies of records of receipts and disbursements, statements of account,

audits and other records of the District under control or supervision of the office.

- E. Additional Duties of Officers. In addition to the duties herein specified, each officer shall perform such other duties as may be required of him/her by law or by the ordinances or the resolutions of the Board.
- F. Election and Term of Office. All officers shall be elected by the Commissioners at the annual meeting herein provided for and at such other times as a vacancy occurs. Said officers shall hold office until the next annual meeting and until his or her successor is chosen and has qualified. Vacancies may be filled by appointment by a majority of the remaining members of the Board at any Board meeting. In the case of the temporary absence or inability of any officer to act as such, the Board may fill the office *pro tempore*. The Board may appoint annually an Attorney, as may be required, defining and prescribing their respective duties and compensation.

3.31 Standing Committees of the Board. At the first regular meeting after his or her election (except as herein noted), the President shall appoint the following committees: Finance and Administrative, Buildings, Grounds, Facilities, Community Development and Recreation. Each Committee shall consist of one member of the Board. The President shall be an *ex-officio* member of each Committee. Each member of a Committee shall hold office for one year and until his or her successor is appointed. The President shall fill all vacancies for the unexpired term on the committees. All actions of the respective committees are subject to the approval of the Board of Commissioners. All committees are governed by the "Illinois Open Meetings Act."

3.31.1 Finance and Administrative Committee. The Finance and Administrative Committee shall review and make recommendations to the Board on financial, personnel and administrative affairs of the district. These items shall include reviewing the budget and appropriation ordinance, financial expenditures, personnel policy matters and benefits, and insurance and administrative policy matters, including revisions.

3.31.2 Buildings, Grounds and Facilities Committee. The Buildings, Ground and Facilities Committee shall have charge of reviewing the maintenance and operation of the parks, buildings, and facilities. They shall preview the operations

or alterations in the ground, building, and equipment. This committee will review all plans for important alteration in grounds, building, and equipment of all facilities.

3.31.3 Recreation Committee. The Recreation Committee shall review the recreation activities conducted by the park district.

3.31.4 Community Development. The Community Development Committee shall review Park & Recreation Foundation and fundraising activities. It shall also review the opportunities for revenues available through grants, sponsorships and donations.

3.32 Advisory Committees of the Board. The Advisory Committee shall be established as deemed necessary to solicit citizen input regarding a specific facility, program area or issues of concern by the Park Board. One Commissioner shall be assigned as a Park Board liaison by the President. The Executive Director shall assign one staff member as a staff liaison. The committees shall be advisory in nature and shall make recommendations to the Park Board and staff.

3.33 Continuing Education of Commissioners. The Board recognizes that continuing education results in improved public service, greater cost effectiveness in park and facility maintenance, and more efficient delivery of recreation services. In order to foster ongoing improvement the Commissioners are encouraged to attend continuing education programs provided by the Illinois Association of Park Districts (IAPD), Illinois Park and Recreation Association (IPRA), National Recreation and Park Association (NRPA), and other qualified educational institutions.

3.34 Administration and Policy Making Functions of the Board of Commissioners The Board of Park Commissioners shall have authority and responsibility to establish all policies of the Park District relating to:

- A. Personnel/Employment Policies
- B. Park Regulations/Rules
- C. Revenue Policies
- D. Safety Policies
- E. Levy/Budget adoption
- F. Approval of monthly payroll and bills

- G. Approval of Inter-Governmental/Inter-Agency Agreements
- H. Approval of full-time employee salary ranges and annual salaries and benefits
- I. Approval of non-full-time employee salary ranges and benefits
- J. Approval of special facility fees and charges
- K. Approval of the District's long term and annual goals and objectives, and the District's Master Plan
- L. Approval of Ordinances and Resolutions
- M. Approval of Advisory Committees and appointment of Committee Membership
- N. Hiring, supervising, evaluating and terminating Executive Director, as required
- O. Approval of contracts in excess of \$20,000.00
- P. Approval of facility development/renovation plans
- Q. Governance Agreement
- R. Parks Rules and Regulations are established by the Board of Commissioners

Employees of the District

- 3.35 Attorney. The Board, upon a majority vote, may employ and fix the compensation of the Park District Attorney to undertake the duties listed and other duties as may be deemed necessary. The Park District Attorney shall attend regular monthly Park Board meetings and special meetings, when requested to do so, and shall have charge of all legal matters and of the prosecuting and defense of all litigation in which the District is interested. He or she shall review and approve all ordinances, resolutions and other instruments required by the Board; perform any work incident to bond issues; negotiate and prepare documents in connection with the purchase or sale of Park District real estate; and shall give opinions on all questions referred to him or her by the Board, an Officer, or the Executive Director under the direction of the Board.
- 3.36 Executive Director. The Executive Director (also herein referred to as "Director") shall have charge of the daily operation, maintenance, supervision, construction and repair of all park facilities and property, and all recreation facilities and activities including, but not limited to, having charge of all employees who are necessary to operate the District and its facilities, subject to the employment

policies and salary schedules as established by the Board. The Director shall be subject to the policies and direction of the Board.

A. Administration and Policy Making Functions of the Executive Director

The Executive Director shall have the authority and responsibility to carry out the policies established by the Park Board and to establish, administrative procedures deemed necessary to direct the daily operations of the District within the general policies and regulations set forth by the Board. The Executive Director shall have authority and responsibility to establish administrative procedures of the Park District relating to:

1. Hiring, supervision, evaluation and termination, if required, of all full-time positions.
2. Hiring, supervision, evaluation and termination, if required, of all personnel as deemed necessary to assist in the daily operations of the Park District.
3. Approval of contracts for \$20,000.00 or less.
4. Administrative and operational procedures necessary to carry out the policies and directives of the Board.
5. Recreation program fees within the policies established by the Board.
6. Approval of staff goals and objectives consistent with the District goals and objectives as approved by the Board.
7. Recommendation of Advisory Committees and recommendation of Committee Membership to the Board.
8. Recommendation on Inter – Governmental / Inter-Agency Agreements to the Board.

B. Program and Facilities Management Responsibilities of the Executive Director. The Executive Director shall have general responsibility for the administration and management of all recreation programs, and the management of all parks, buildings and facilities.

C. Executive Director as Technical Consultant. The Executive Director serves as a technical advisor and consultant to the Board.

3.37 Compensation of Officers and Employees. The officers, with the exception of those officers who are Commissioners, and all employees of the Park District shall receive such compensation for their services as the Board shall from time to time determine, pursuant to law. The Commissioners of the Board shall not receive compensation for their services.

3.38 Continuing Education and Professional Certification of Employees. The Board recognizes that continuing education and professional certification of employee's results in improved public service, greater cost effectiveness in park and facility maintenance and more efficient delivery of recreation services. In order to foster ongoing employment of highly competent and responsive personnel, continuing education of employees shall be encouraged and supported by the Board. Likewise, professional certification of employees shall be encouraged and supported by the Board.

ADDISON PARK DISTRICT BOARD POLICY MANUAL

SECTION IV – FINANCE

4.1 INVESTMENT POLICY

4.1.1 Scope - The Addison Park District Investment Policy applies to the investment activities of all funds of the Addison Park District. All financial assets will be administered in accordance with the provisions of this policy.

4.1.2 General Objectives - The purpose of this policy is to establish investment guidelines for Park District officials responsible for the safekeeping of public funds.

A. Management - The Park District's investment portfolio will be managed in a manner that will avoid any transactions that might impair public confidence in the Park District.

B. Prudence – Investments will be made with judgment and care, not for speculation, but for investment, considering the probable income to be derived, and in accordance with the standards of the “prudent person rule.”

C. Safety – The investment portfolio should be designed with the objectives of maximum safety, liquidity, and return, in that order. Safety of principal is the foremost objective. Each transaction shall first ensure that principal losses are avoided, whether through defaults or erosion of value through fluctuation in market prices.

D. Liquidity – The Park District's investment portfolio will remain sufficiently liquid to enable the district to meet present and anticipates cash flow requirements.

E. Yield – The investment portfolio will have as its goal, a rate of return in excess of the average rate of return on a three month U.S. Treasury Bills. The rate of return on Park District investments will be evaluated on an annual basis. The goal will be for the total portfolio variance to be positive at the end of the fiscal

4.1.3 Standards of Care - The standard of prudence to be used by those employees of the Park District responsible for the investment of public funds shall be the “prudent person” standard, subject to the foregoing limitations, which state:

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 possible income to be derived. The above standard is established as the standard of professional responsibility and shall be applied in the context of managing the District's overall portfolio. The Park District's investment personnel will not incur personal liability/responsibility for a security's credit risk or market risk due to a price change as long as they follow the Prudent Person Rule. This policy recognizes that there are circumstances beyond the control of even the most prudent investor which impact the return obtained. However, the establishment of this policy is intended to assure the Park District and individual employees that actions taken in accordance with the specific provisions hereof shall be deemed to meet the prudent person standard, provided that deviations from expectations for any investment are reported in a timely fashion, and appropriate action is taken to control adverse developments.

- 4.1.4 Delegation of Authority - Responsibility for the investment program will be delegated to the Executive Director and Treasurer of the Park District. No person, unless authorized by the Executive Director or Treasurer, will have the authority to make investment transactions on behalf of the Addison Park District.
- A. Control – The Executive Director and Treasurer will be responsible for all transactions undertaken, and will establish a system of controls to regulate the activities in the portfolio.
 - B. Ethics and Conflicts of Interest – Officers, employees and Commissioners involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program or that could impact their ability to make impartial decisions. No contract for investment or financial services in which a Commissioner shall have any financial interest shall be approved by the Board of Park Commissioners unless such approval shall be in conformance with the Public Officers Prohibited Activities Act, 50 ILCS 105/0.01 et seq. Employees, investment officials, and Board Commissioners shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial investment positions that could be related to the performance of the investment portfolio. Employees, officers and

Commissioners shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of their District.

4.1.5 Investment Instruments

- A. Suitable and Authorized Investments – Investment Types – The Board of Park Commissioners has selected the following as approved investments as outlined in the State of Illinois statutes, Chapter 85, Sections 901 and 902, “Investment of Public Funds.”
1. Bonds, notes, treasury bills or other securities which are guaranteed by the full faith and credit of the United States of America.
 2. Interest bearing savings accounts, interest bearing money market accounts, interest bearing certificates of deposit, or interest bearing time deposits constituting direct obligations of any bank as defined by the Illinois Banking Act and insured by the Bank Insurance Fund (BIF), the Federal Deposit Insurance Corporation (FDIC), or the Savings Association Insurance Fund SAIF.)
 3. Money market mutual funds registered under the Investment Company Act of 1940, provided the portfolio of any such money market fund is limited to bonds, notes, certificates, treasury bills, or other securities which are guaranteed as to principal and interest by the full faith and credit of the United States of America.
 4. Investment in the State of Illinois Treasurer’s Pool (IPTIP).
 5. Investment in the Illinois Park District Liquid Asset Fund (IPDLAF).
- B. Financial Institutions – With respect to non-interest bearing and interest bearing transaction accounts, it shall be the policy of the Addison Park District to select depositories on the following basis:
1. Security – The Park District will not maintain funds in any financial institution that is not a member of FDIC, BIF or SAIF.
 2. Location - The Addison Park District will maintain operating and investment accounts in financial institutions

within the Park boundaries and Village of Addison,
whenever possible.

- C. Collateral - All Park District funds on deposit in excess of insured limits must be secured by a form of collateral. The Park District will accept any of the following assets as collateral:
- U.S. Government Securities
 - Obligations of Federal Agencies
 - Obligations of the State of Illinois
 - General Obligation Municipal Bonds rated “A” or better issued by a governing body in the State of Illinois

All collateral will have a maturity date of no greater than three years and the amount of collateral provided will not be less than 100% of the fair market value of the net amount of funds that the Park District has on deposit with each financial institution, in excess of their insurance coverage.

- D. Delivery vs. Payment - Pledged collateral will be held by the Park District or in a safekeeping account at the Federal Reserve Bank and evidenced by a safekeeping receipt.

4.1.6 Short-Term Versus Long-Term Portfolio – Limitation on instruments, diversifications and maturity scheduling shall depend upon whether funds invested are considered short-term or long-term funds. All funds shall be considered short-term except those reserved for capital projects (i.e., bond sales and installment contract proceeds) reserved for future years.

4.1.7 Internal Controls - The Superintendent of Finance and Administration is responsible for establishing and maintaining an internal control structure designed to insure that the assets of the Park District are protected from loss, theft or misuse. 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 the control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits require estimates and judgments by management. Accordingly, the Superintendent of Finance and Administration shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

- Control of collusion

- Separation of transaction authority from accounting and record keeping
- Custodial safekeeping
- Avoidance of physical delivery of securities
- Written confirmation of telephone and or electronic medium transactions for investments and wire transfers

4.1.8 Reporting - It will be the responsibility of the Superintendent of Finance & Administration to maintain current financial reports on all financial institutions in which the Park District maintains an account. The Superintendent of Finance and Administration must maintain adequate records such as current statements of condition and statements of income that are deemed necessary to maintain an accurate view of the financial stability of the institution.

4.1.9 Separation Provisions of Policy and Conflicts with Illinois Law - The above policies shall remain in full force and effect until revoked by the Board. If, after adoption of this policy, there is any conflict with the Illinois Investment Statutes, current law shall dictate.

4.1.10 Adoption - The Board of Commissioners shall adopt this policy. The Board shall review the policy with recommendations presented to the Board of Park Commissioners when needed but in no case less frequently than every two years. The Board of Park Commissioners shall approve the recommendations.

4.1.11 Exceptions - Exceptions to any of the criteria outlined in this Investment Policy for investment selection may be made only upon the specific prior approval of the Board of Park Commissioners upon a roll call vote at a regular or special meeting of the Board.

4.2 REVENUE POLICY

4.2.1 Introduction - The Addison Park District Revenue Policy has been adopted by the Board of Park Commissioners for the monitoring and control of revenues.

4.2.2 Scope - The Revenue Policy applies to all revenue sources of the Park District.

- A. The Basis of accounting for the majority of the Park District's funds is modified accrual.
- B. 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. Fees and charges for these funds are developed in accordance with the Fees and Charges Policy.
- C. All funds or moneys of the Park District not needed for immediate disbursement shall be invested in accordance with the Investment Policy. Investment income will be recorded in accordance with generally accepted accounting principles.

4.2.3 Overall Objectives - The Park Board's 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 insure 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 Park District's Revenue Policy. The following objectives are those that are utilized throughout the Park District's budget cycle as they pertain to revenues.

- A. The Park 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 Park District to protect it from possible short-term fluctuations in any of its revenue sources.
- C. The Park District will minimize the use of one-time revenue transactions to fund programs incurring ongoing costs.
- D. The Park District will, after having considered 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 Park District services.
- F. The Park District will actively oppose State and/or Federal legislation that would mandate costs to the Park District without providing or increasing a revenue source to offset those mandated costs. The Park District will

continue lobbying efforts, through the Illinois Association of Park Districts, to protect revenues received from State and Federal agencies.

- G. The Park 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 cost, specifies a percentage of the cost to be offset by a fee and establishes a rationale for the percentage. When establishing these programs, the Park District will consider:

Market pricing

1. Market Pricing
2. Increased costs associated with the programs
3. The ability of the users to pay
4. The ability of individuals to make choices between using the service and paying the fee or not using the service

- H. The Park District will review, and if necessary adjust, user fee rates annually based on an analysis of the criteria established above. The Park District will pursue frequent small increases as opposed to infrequent large increases.

4.3.0 PURCHASING POLICY

- 4.3.1 Introduction - There are three important benefits to having written financial policies. These are:

- A. Written policies unambiguously establishing goals, priorities for goals, responsibility for achieving goals, acceptable risks, management requirements and coordination of objectives.
- B. The process of formulating policies or of periodically reviewing existing policies gives senior managers, Commissioners and other responsible parties' vital opportunities to evaluate goals, risk and other key elements of the Park District's cash management activities.
- C. A formal, written policy gives employees clear guidance.

- 4.3.2 Governance – The Park District's Purchasing Policy establishes the guidelines under which all purchases are made. Under the provision of this policy, the Park District adheres to all requirements of Section 8-1(c) of the Park District Code and outlines administrative staff guidelines. It is the intent of this policy that the Park District conduct business fairly and equitably while remaining fiscally responsible to its tax payers.

The purchasing policy is governed in part by Section 8-1(c) of the Park District Code which provides: “Every park district shall. *** have and exercise the following powers*** (c) 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 \$20,000 shall be let to the lowest responsible bidder, considering conformity with specifications, terms of delivery, quality and serviceability, after due advertisement, excepting contracts which by their nature are not adapted to award by competitive bidding, such as contracts for the services of individuals possessing a high degree of professional skills where the ability or fitness of the individual plays an important part, contracts for the printing of finance committee reports and departmental reports, contracts for the printing of engraving of bonds, tax warrants and other evidence of indebtedness, contracts for utility services such as water, light, heat, telephone or telegraph. contracts for the use, purchase, delivery, movement, or installation of data processing equipment, software, or services and telecommunications and interconnect equipment, software, or services, contracts for duplication machines an supplies, contracts for goods and services procured from another governmental agency, purchase of equipment previously owned by some other district itself, contracts for the purchase of magazines, books, periodicals, pamphlets and reports and excepting where funds are expended in an emergency and such emergency expenditure is approved by 3/4ths of the members of the board.

- 4.3.3 Purpose - The Purchase of goods and services is a necessary function of the Park District. Therefore, a sound public purchasing program is important. Key elements include openness, accountability, standardization, centralization and professionalism. These guiding principles give balance to the program of purchasing and procurement.
- 4.3.4 Authorization - No person, including Park Commissioners individually, may incur any debt for the Park District without express authority of the Board of Park Commissioners at a public meeting and recorded in its proceedings. The Board expresses implied authority to purchase as defined in the annual budget.
- 4.3.5 Purchases Under \$1,000 - Supervisors have the authority to approve the purchase of budgeted items under \$1,000.

- 4.3.6 Purchases of \$1,000 up to \$4,000 - Department Heads have the authority to approve the purchase of budgeted items under \$4,000. While price quotes are not required, every effort must be made to solicit a fair, competitive price.
- 4.3.7 Purchases of \$4,000 up to \$20,000 - Department Heads have the authority to purchase budgeted items up to \$20,000, with three written competitive quotes, and written approval. Quotes may be obtained through either a request for proposal or through direct contact with the vendor. The Executive Director, or designee, will provide written approval upon review of price documentation, prior to the purchase of materials or services.
- 4.3.8 Purchases Over \$20,000 - All competitive bids for material and services in excess of \$20,000 must be sealed by the bidder and must be opened by a park board member or employee of the park board at a public bid opening at which the contents of the bids must be announced. Each bidder must receive at least 3 days notice of the time and place of the bid opening. The Park Board may require a surety bond or cash deposit of any bidder.

For the purpose of this subsection, “due advertisement” includes, but is not limited to, at least one public notice at least 10 days before the bid date in a newspaper published in the district or, if no newspaper is published in the district, in a newspaper of general circulation in the area of the district.

- 4.3.9 Emergency Acquisition Over \$20,000 - Authorizes the Executive Director to take immediate action to secure material or services necessary to protect the health or safety of park users or of severe damage to park property with approval by three-fourths of the members of the Board.
- 4.3.10 Sole Source Purchases - Contracts for parts, supplies or equipment that are available only from a single source are referred to as sole source purchases. These items shall not be subject to requirements for seeking competitive bids. However, purchases in excess of \$20,000 shall be presented to the Board prior to acquisition with a request to waive bids, approve the purchase and enter into a formal contract. Sole source procurements may arise from the following circumstances:
- A. Equipment for which there is no comparable competitive product, or is available solely from one supplier.

- B. A component or replacement part for which there is no commercially available substitute, and which can be obtained only from the manufacturer or manufacturer's representative.
- C. A used item, for example, a tow truck or office furniture.

4.3.11 Requirement of Bidders - All contracts in excess of \$20,000 (except as otherwise authorized herein) shall be awarded by the Park Board and to the lowest responsible bidder. In determining the responsibility of any bidder the Park Board may take into account other factors in addition to financial responsibility, such as past records of transactions with the bidder, experience, adequacy of equipment, ability to perform, time limits, services to be rendered by the bidder, location of bidder, conformity with specifications, terms of delivery and other pertinent considerations. Any and all bids received in response to an advertisement or otherwise may be rejected by the Park Board if the bidder is not determined responsible or the character or quality of the services, supplies, materials, equipment, or labor does not conform to the Park Board's requirements or if the public interest may otherwise be served thereby. The Park Board reserves the right to award a contract for all or only a portion of the specific bid work.

4.3.12 Purchasing Guidelines - All items purchased will be in the best interest of the Park District. Local vendors and merchants will be used if at all possible, where prices are competitive. The Finance Department shall audit all purchase requests for conformity.

- A. Economy of resources – Whenever feasible and advantageous, the Park District shall participate in cooperative purchases with other governmental agencies such as other park districts or local government agencies as well as the State of Illinois Central Management Services, and the Illinois Park and Recreation Association's Cooperative Purchase Program.
- B. Purchasing Guidelines
 1. No reimbursement will be made to any vendor, individual or volunteer if proper purchasing procedures have not been followed.
 2. All invoices are to be addressed to the Addison Park District, 120 E. Oak St, Addison, IL 60101.
 3. Shipping shall be made to a Park District facility only.
 4. Purchase authorization for materials or services must be pre-approved through the direct supervisor prior to purchase.

5. No purchases shall be split into separate sections to avoid provisions of this policy.
6. All promotional incentives and contest awards made available to qualifying District personnel by vendors, which are based on District purchases from those suppliers, automatically become the rightful property of the District and must be considered and administered as District owned assets.

4.3.13 Payables and Accounts Receivable - Staff will prepare all payables and collect receivables in a timely manner with proper documentation supporting each transaction. In accordance with the Prompt Payment Act, disbursements requiring payment prior to the monthly meeting of the Board of Park Commissioners shall be authorized by the Executive Director, utilizing the most appropriate method of payment. All such payments will be included in the Ratification listing of bills presented to the Park Board at their Regular Monthly Meeting.

4.4.0 FIXED ASSEST POLICY

4.4.1 Introduction - The Fixed Asset Policy was adopted by the Board of Commissioners for the monitoring and safeguarding of Park District assets.

4.4.2 Statement of Purpose - The Fixed Asset Policy was established in order to safeguard Park District assets and to gather and maintain information needed for the preparation of financial statements. Adequate accounting procedures and records for fixed assets are essential to ensure the protective custody of Park District property and to insure compliance with governmental financial reporting standards. Fixed asset management addresses the Park District's investment in property, both real and personal, which is a significant resource.

4.4.3 Overview - This policy is intended to ensure compliance with various accounting and reporting standards including Generally Accepted Accounting Principles (GAAP), Governmental Audit standards (GAS), and any applicable State and Federal capital asset and regulatory reporting related to property. Specifically, it reflects the Park District's desire to meet the reporting requirements as set forth in the Governmental Accounting Standards Board (GASB) *Statement No. 4 of the*

Governmental Standards Board, Financial Statements and Management's Discussion and Analysis – for State and Local Governments (GASB 34).

- 4.4.4 Scope - The Finance Department is responsible for ensuring that all fixed assets are accounted for by Fund and asset category. Department Heads are responsible for ensuring that proper budgeting and purchasing guidelines are followed, that fixed assets are adequately controlled and used for appropriate Park District purposes and that such fixed assets are identified and secure.
- 4.4.5 Capital Asset - Fixed assets of the Park District are to be shown in the Capital Assets Used by Governmental Funds Group (formerly the General Fixed Assets Account Group). The sources through which general fixed assets are acquired are recorded in the accounts and are expressed as "Investment in Capital Assets". Maintaining these general ledger accounts is recommended as a means of:
- A. Maintaining a physical inventory of assets.
 - B. Fixing accountability.
 - C. Establishing replacement costs.
 - D. Determining adequate insurance costs.
 - E. Preparing a capital budget.
- 4.4.6 Fixed Asset Definition - A specific piece of property must possess three characteristics to be classified as a General Fixed Asset:
- A. Must be tangible in nature.
 - B. Must have a useful life greater than one year.
 - C. Must be of significant value.

The significant value test is important because the Park District has individual assets that are tangible and long-lives, but whose value is so small that the time and expense incurred in maintaining detailed accounting and inventory records for them are not justified.

Maintaining a complete and accurate accounting for fixed assets with significant value is important for several reasons. Adequate accounting procedures and records are essential to effective property management and control. The stewardship responsibility involved in safeguarding such a large public investment is of the utmost importance to sound financial administration.

- 4.4.7 Capitalization Policy - All items purchased through the Capital Outlay Budget codes that have a useful life of more than one year, are of a tangible nature and have a value of \$5,000 or more, not including trade-ins or any applicable tax, license, etc. are considered fixed assets.

Items of less than \$5,000 are not considered to be fixed assets unless they form an integral and essential part of another piece of equipment or structure considered to be a fixed asset or part of a Capital Project.

- 4.4.8 Classification - Fixed Assets should be classified in one of the following major control groups:

- A. Land and Improvements to Land – Land is defined as the surface of the earth which can be used to support structures and may be used to grow crops, shrubs or trees. Land is characterized as having unlimited life. Improvements to land consist of betterments, site preparation and site improvements (other than buildings) that ready the land for its intended use. The costs associated with the improvements to the land are added to the cost of the land and are non-depreciable.
- B. Buildings and Building Improvements – A building is a structure attached to the land, has a roof, is partially or completely enclosed by walls, and is not intended to be transportable or moveable. Building improvements are capital events that materially extend the life of a building, increase the value of a building, or both.
- C. Land Improvements – Assets (other than buildings) built, installed or established to enhance the quality or facilitate the use of land for a particular purpose. Land improvements are such items as sidewalks/pathways, hard surface courts and their improvements, field renovations and permanent attachments to the land including fences, railings, gazebos, lighting and fountains.
- D. Machinery, Equipment and Furnishings – These are fixed or movable tangible assets to be used for operations, the benefits of which extend beyond one year.
- E. Construction in Progress – Construction in progress reflects construction activity status of buildings and other structures, additions, reconstruction, installation and maintenance which are substantially incomplete.

4.4.9 Additions and Modifications to Existing Areas - Costs are often incurred in connection with fixed assets after the original acquisition cost has been established. In general, any expenditure which is definitely an addition to a fixed asset, or an integral part of it, that significantly increases the value of, enhances the performance of or changes its useful life, should be classified as a capital expenditure and the original acquisition cost adjusted. Costs should include any fees to install or otherwise put a fixed asset in place or service.

- A. For example, the addition of an air conditioner system to a building, or equipment to outfit a new truck, where none had existed before are some examples. When modifications, which enhance the performance or life of an asset are made, the value of the asset should be adjusted by the difference in cost between the original cost with the modification.
- B. Improvements to existing fixed assets will be presumed (by definition) to extend the useful life of the related fixed asset and, therefore, will be subject to capitalization only if the cost of the improvement meets the \$5,000 threshold. In theory, an improvement to a fixed asset that had an original cost of less than \$5,000, but now exceeds the threshold as a result of the improvement, should be combined as single assets at the total combined cost (original cost plus the cost of the improvement) and capitalized.

4.4.10 Monitored Expensed Assets - Assets with an original cost of less than \$5,000, including ancillary cost, and with a useful life of more than one year that have or will be identified by the Park District as sensitive in nature (i.e. audiovisual equipment, computer peripherals, etc.), will be identified for monitoring and insurance purposes, but will not be included as a part of the Park District's fixed assets for financial reporting purposes.

4.4.11 Unmonitored Expensed Assets - Assets with an original cost of less than \$5,000, including ancillary cost and with a useful life of more than one year will not be monitored and will not be included as a part of the Park District's fixed assets for financial reporting purposes.

4.4.12 Valuation, Capitalization and Depreciation of Fixed Assets

- A. Valuation – Fixed Assets should be at historical cost including all ancillary charges necessary to place the asset in its intended location and condition for use or market value on the date of acquisition.

1. Land and Land Improvements – Land is valued at the purchase price plus such costs as legal fees, filing and any work necessary to put the land in condition for its intended use.
 2. Building and Building Improvements, Facilities and Land Improvements – Value is determined as all historical costs including both acquisition and capital improvement costs. Furniture and equipment are not included as a part of a building, but are included under the Machinery, Equipment and Furnishings category where applicable.
 3. Machinery, Equipment and Furnishings – The actual purchase price is used for valuation of these assets. The cost of extended maintenance/warranty contracts may be included in the cost of the asset if the contract is purchased at the same time as the capital asset.
 4. Vehicles – All equipment that must be titled by the State of Illinois Division of Motor Vehicles and bears a license tag are considered vehicles. Cars, trucks and trailers are examples.
- B. Capitalization of Fixed Assets – Assets are capitalized at the time of acquisition according to the capitalization requirements:
1. Capitalization Threshold – To be considered an asset for financial reporting purposes, an item must be at or above the capitalization threshold of \$5,000 and have a useful life of at least one year.
 2. Individual Units – The \$5,000 capitalization threshold applies to both an individual unit of purpose, or to an aggregate sum of individual units. An individual office chair with a cost of \$1,500 would not qualify for capitalization, while four \$1,500 office chairs totaling in excess of the capitalization threshold would qualify to be capitalized.
 3. Components – A unit composed of components, such as a computer composed of central processing unit (CPU), monitor, extended memory, etc., would not have the capitalization threshold applied to the individual components, but rather to the unit as a whole.
 4. Repairs and Improvements – Capitalization of repairs and improvements is done only when the repair meets the capitalization threshold and extends the useful life of the asset.

5. Capital Projects – All capital projects are classified as “Construction in Progress” until completed.
- C. Depreciation – Fixed assets will be depreciated on a straight line basis using the approved schedule of standard new life. Certain assets may be depreciated differently, based on current governmental accounting practices. The straight-line method [(historical cost – residual value) / useful life] is used for all but the following exceptions:
 1. Land and improvements to land are inexhaustible assets and do not depreciate over time.
 2. Construction in Progress – Depreciation is not applicable while assets are accounted for as Construction in Progress. These assets are capitalized to their appropriate capital asset category upon the earlier occurrence of execution of substantial completion contract documents, occupancy, or when the asset is placed into service.

4.4.13 Recording and Accounting of Fixed Assets - The Park District shall classify capital expenditures as capital outlays with the fund from which the expenditure was made in accordance with the Chart of Accounts of the Addison Park District. When an asset is purchased, it is recorded at the moment the District takes delivery of or when placed in service. Assets may be acquired under other arrangements including:

- A. Purchased on a deferred payment plan.
- B. Acquisition under capital lease.
- C. Acquisition by exchange or non-monetary basis.
- D. Acquisition by issuance of securities.
- E. Acquisition by donation or self-discovery. (Donated items that meet the criteria for Fixed Assets are approved for acceptance by the Park Board and added to the asset record. In accordance with GAAP, donated items should be accounted for at the Fair Market Value at the time of acquisition.
- F. Acquisition of assets by means other than purchase for cash or donation will be recorded in accordance with GAAP.

4.4.14 Disposal of Fixed Assets - A disposal represents the physical removal of an asset from custody or accountability. Assets deemed of no further use to the Park district may be identified as surplus and may be disposed of as follows:

- A. Auction – Items identified as no longer of value which are sold at an approved auction.
- B. Donation – Items no longer of value to the Park District may be donated to an approved third party non-profit organization.
- C. Conversion to Another Asset – Items deemed no longer of value in their current condition may be converted to another asset. An example of which is the plow attachment of a truck that is to be auctioned may be removed from the truck and converted for use on another Park District vehicle.
- D. Deletion – Items for which the Park District no longer has a use, for which there is no interested third party desiring purchase and no option of recouping any cost. These items are disposed of.
- E. Sale – All parameters of the Addison Park District Policy for Disposition of District Personal Property, must be followed when items (not applicable to auction or donation) are identified for sale.
- F. Records - A written record shall be kept of any and all disposition of Park District property.

4.4.15 Physical Inventory - The existence, location and condition of all fixed assets should be verified by meticulous record keeping. Each department has the responsibility to complete an annual year-end physical inventory of its assigned fixed assets. It is the responsibility of the Department Head to notify the Finance Department of fixed asset acquisition and deletions. Fixed assets are subject to inventory if they meet at least one of the following criteria:

- A. The original cost of the fixed asset is equal to or greater than \$5,000.
- B. An asset that costs less than \$5,000, but is requested to be inventoried by a department head. This may include certain machinery and equipment that, due to portability, value outside of the office, or character, is susceptible to theft or loss. It may also include an asset that has been requested by a department to be controlled in order to satisfy an internal (operational) requirement. For example, the Park District may wish to inventory all computer hardware and software in order to establish replacement and upgrade requirements.
- C. An asset is required to be controlled and separately reported pursuant to externally imposed reporting requirement. For example, a grant program that has funded the acquisition of a fixed asset may impose a requirement that the fixed asset be tracked and identified as a grant-funded event.

- 4.4.16 Reports - Year-end reports will be processed and maintained within these guidelines; Department inventory reports will be made available upon request. The Finance Department should be notified of any discrepancies found in these reports without delay.
- 4.4.17 Items Not Considered to be Fixed Assets - In order to clarify the question of asset classification, the following list of specific examples is provided:
- A. Maintenance and Repair/Replacement – The replacement cost of component parts of a fixed asset, not the entire asset itself, during a maintenance and repair operation which also enhances the performance or life of the asset, are not generally considered to be capital asset additions or modifications. For example, replacing an original disk drive with a higher capacity disk in a microcomputer, or a more powerful engine in a mower, would be considered maintenance and repair.
 - B. Draperies and carpet – The original purchase of draperies and carpet is considered an addition to the total asset value of the building. Replacement of either of these items is classified as maintenance to the building.
 - C. Supplies – Any supply, regardless of cost, that is not permanent and will be consumed within a year is not considered a fixed asset.

4.5.0 DEBT POLICY

- 4.5.1 Statement of Purpose - The establishment of this policy is for both internal and external identification of fiscal responsibility. The Park 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 state law.
- 4.5.2 Debt Philosophy - The Park District's debt philosophy is to maintain the ability to provide high quality essential services in a cost-efficient manner at a minimum cost to the taxpayer.
- 4.5.3 Debt Guidelines - The Park 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.
- E. The cumulative debt profile will be retired within an average life of twelve years.
- F. Financing of improvements will not exceed its useful life.

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

- A. Front Door Referenda – These are referenda that require placement on the ballot with voter approval:
 - 1. Tax Rate Increase – The public is approached for either a permanent or temporary increase in the tax rate for specific funds (corporate or recreation).
 - 2. Referenda Bonds – These unlimited tax general obligation bonds are limited to a twenty-five (25) year maturity and count against the District’s statutory debt limit of 2.875% of the Park District’s most recent Equalized Assessed Valuation (EAV.)
- B. Back Door Referenda – Alternate Revenue Bonds do not require voter approval, but the Park District must publish a Notice of Intent to issue. This type of bond does not count against the Park District’s debt limit nor does it count against the Park District’s non-referendum authority.
- C. Tax Anticipation Notes – The Park District will not issue tax anticipation notes.
- D. Non-Referendum Options – There are several non-referenda debt choices:
 - 1. Non-Referendum General Obligation Bonds
 - 2. Installment contracts
 - 3. Capital Appreciation Bonds

4. Revenue Bonds

4.5.5 Standards for Debt Issuance

- A. All debt issued, including lease-purchase methods, shall be repaid within a period not to exceed the useful life of the improvements financed by the debt.
- B. When the Park District issues debt to be utilized for enterprise funds, these funds that support debt shall conduct an annual rate study to ensure that the fees or rates are sufficient to meet the debt service requirements.

4.5.6 Selecting a Service Provider

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

4.5.7 Choosing a Method of Sale

- A. When feasible and economical, obligations shall be issued by competitive rather than negotiated sale.
- B. A sale may be negotiated when the issue is predominately a refunding issue or in other non-routine situations which require more flexibility than a competitive offer allows.
- C. Whenever the option exists to offer an issue either for competition or for negotiation, analysis of the options shall be performed to aid the decision making process.
- D. When a sale is not competitively bid, the Park District shall participate with the financial advisor in the selection of the underwriter or direct purchase.

- 4.5.8 Bond Rating - The Park District shall be committed to establishing and maintaining the best possible rating from a Municipal Bond Rating agency having a Nationally Recognized Statistical Rating Organization (NRSRO) designation so as to minimize borrowing cost. The Park 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.

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

4.5.10 Restructuring Options - The Park District shall consider restructuring funding 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 Park District shall not restructure less than 5% of its outstanding debt at one time except in unusual circumstances.

4.6.0 CAPITAL IMPROVEMENT POLICY

4.6.1 Statement of Purpose - The Capital Improvement Program is a multi-year planning instrument used by the Park District to identify needed capital projects and to coordinate financing and timing of improvements in a way that maximizes the return to residents.

The first year of the Capital Improvement Program translates into the current year capital budget. The capital budget is incorporated into the annual budget which appropriates funds for specific facilities, equipment and improvements. Projects slated for subsequent years in the program are approved on a planning basis and do not receive ultimate expenditure authority until they are eventually incorporated in a capital budget. The Capital Improvement Program is a “rolling” process. Projects that may not be funded for the current year must be reconsidered in subsequent years.

4.6.2 Capital Projects - Capital Projects are major projects undertaken by the Park District that are generally not recurring on a “year-in, year-out” basis, and fit within one or more of the following categories:

- A. All projects requiring debt obligation or borrowing.
- B. Any acquisition of land.

- C. Construction of a new buildings or facilities including engineering, design, and other pre-construction costs with an estimated cost in excess of \$5,000.
- D. Major building or facility improvements that are not routine expenses and that substantially enhance the value of the existing structure.
- E. Major equipment or furnishings required to improve buildings or other projects in excess of \$5,000 and with a life expectancy or more than five years.
- F. Major studies requiring contracting of outside professional consultants in excess of \$5,000.

4.6.3 Capital Improvement Program Guidelines *(not listed in any order of priority.)*

- A. Projects included in the Capital Improvement Program shall be consistent with the Addison Park District's Comprehensive Master Plan.
- B. The Capital Improvement Program shall incorporate all of the Park District's capital project resources (Park District funds allocated to capital projects, grants, bonds, donations, and any other funding available).
- C. Effort should be made to secure grants or private funds for the purpose of funding capital projects, if available.
- D. Effort should be made to engage other agencies for funding of joint projects.
- E. Projects mandated by other State and Federal agencies and applicable legislation will receive priority consideration.
- F. Projects which have been previously initiated and are a completion of subsequent phases shall receive priority consideration.
- G. Projects which preserve and protect the health and safety of the residents shall receive priority consideration.
- H. Projects which provide for the renovation of existing facilities, resulting in preservation of the Park District's prior investment or which reduce maintenance and operating costs, shall receive priority consideration.
- I. Facilities whose construction or acquisition in new or substantially increased operating costs should be considered only after an assessment indicates a clear need for the project and plans for funding operating costs, including payment of debt, are considered.
- J. Capital projects for the Enterprise Funds should be financed to the greatest extent possible through user fees where direct benefit to users result from the project.

4.6.4 General Obligation Bond Issues - The Park District will assess and evaluate the long-term economic impact of public debt in relation to concerns such as municipal bond credit ratings, effect on the operating budget, tax rates and commitments to future operations and maintenance costs.

- A. The Park District will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.
- B. When the Park District finances capital projects by issuing bonds, it will attempt to keep the average maturity of general obligation bonds at or below twelve years with balanced repayment schedules.
- C. The net bonded debt of the Park District will not exceed .575% of the equalized assessed valuation of taxable property.

4.6.5 Contingency Funds

Each project budget shall include, where necessary, a reasonable provision for contingencies:

- A. The contingency budget may, unless otherwise directed by the Board of Park Commissioners, be used only to compensate for unforeseen circumstances that arise requiring additional funds to complete the project according to the original project scope and identified needs.
- B. All charges against the contingency fund must receive prior approval of the Executive Director and the Superintendent of Finance and Administration.

4.6.6 Monitoring the Capital Improvement Program - Status reports shall be prepared on the progress of each active project in the Capital Improvement Plan. These reports shall summarize progress made to date on each project, identifying changes in targeted completion dates and financial requirements.

There shall be a quarterly review of all capital projects in progress so that any funds no longer needed for the original purpose, may be de-obligated and re-assigned.

4.7.0 PROMPT PAYMENT POLICY

4.7.1 Introduction - This Prompt Payment Policy has been adopted by the Park Board of Commissioners for the monitoring and control of expenses. This Policy is in compliance with all of the provisions of “The Local Government Prompt Payment Act (50 ILCS 505/1 *et seq*)

4.7.2 Approval of Invoices

- A. The Park District shall approve or disapprove an invoice from a vendor or contractor for goods or services furnished within 30 days after the receipt of such invoice or within 30 days after the date on which the goods or services were received, whichever is later.
- B. When safety or quality assurance testing of goods by the Park District is necessary before approval or disapproval of an invoice and such testing cannot be completed within 30 days after receipt of the goods, approval or disapproval of the invoice shall be made immediately upon the completion of the testing or within 60 days after the receipt of the goods, whichever comes first.
- C. Written notice shall be mailed to the vendor or contractor immediately if an invoice is disapproved.
- D. If the Park District fails to approve or disapprove an invoice within the specified 30 day time period, the penalty for late payment of that invoice shall be computed from the date 60 days after the receipt of that invoice or the date 60 days after the goods or services are received, whichever is later.

4.7.3 Payment of Invoices - Invoices approved for payment shall be paid within 30 days after the date of approval.

- A. If payment is not made within such 30 days, an interest penalty may be assessed on the unpaid balance for each month or fraction thereof after the expiration of the initial 30 day period, until final payment is made.
- B. Any time period agreed to by the Park District and a particular vendor or contractor that exceeds the specified 30 day time period shall super cede the provisions of this Policy.
- C. Payment shall be made to the supplier/contractor within 30 days of completion and acceptance of the project by the Park District. In turn, the supplier/contractor shall pay each subcontractor according to the provisions of and in compliance with The Local Government Prompt Payment Act (50 ILCS 505/1 *et seq*).

4.8.0 FUND BALANCE POLICY

4.8.1 Statement of Purpose - The purpose of this Policy is to establish target ratios for the unreserved fund balances of the operating funds to achieve both sustainability and growth.

4.8.2 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. It is essential to maintain adequate levels of fund balances to mitigate current and future risks (e.g. revenue shortfalls, and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are also a crucial consideration in long-term financial planning. The Executive Director or designee shall inform the Park Board whenever the Park District must draw upon its reserve or borrow money.

4.8.3 Scope - This policy provides for the minimum amount of unreserved fund balance each governmental fund should maintain. Should the fund balance exceed the target percentage by a significant amount, it is done with the intention to provide for needs caused by unforeseen events, and build the fund for planning and growth. Fund balance is to provide for the operational stability of the Park District's operations in case of unforeseen events as well as for growth. Reasons that the Park District needs to have a healthy fund balances are:

- A. To provide for a temporary increase in available funds to meet expenditures until a permanent source of revenue, or expenditure control, is implemented.
- B. To allow the Park District to take advantage of unforeseen growth opportunities when they occur or to aid in helping the Park District achieve long-range goals.
- C. Reserves can support the Park District in the event of a natural disaster or downturn in the economy.

Credit rating agencies carefully monitor levels of fund balance and unreserved fund balance in the general fund to evaluate the Park District's continued creditworthiness. The Park District is committed

to holding fund balances stable and attaining a minimum balance of 25% for annual operating expenses for major funds, which is approximately three months operating expenditures. Governmental units carrying a fund balance of more than two years of unreserved fund balance may face a legal liability. The unreserved fund balances will be detailed on the Comprehensive Annual Financial Report.

4.8.4 Minimum Unreserved Fund Balance Levels - This policy applies to the Park District's governmental funds as follows:

- A. General Corporate Fund – The unreserved fund balance for this fund will be maintained at a minimum level of 25% of annual budgeted expenditures. Additional amounts may be designated with a specific purpose for the future use of those funds. The unreserved undesignated fund balance will be reviewed annually during the budget process. Balances in excess of 40% may be transferred to the Capital Improvements Fund to support future capital projects.
- B. Recreation Fund – The unreserved fund balance for this fund will be maintained at a minimum of 25% of annual budgeted expenditures. Additional amounts can be accrued with a specific purpose for future use of those funds.
- C. Special Recreation Fund – The unreserved fund balance for this fund will be maintained at 25% of annual budgeted expenditures. However, additional amounts may be accrued with a specific purpose for the future use of these funds.
- D. Illinois Municipal Retirement (IMRF) and Social Security Funds – The unreserved fund balance for these funds shall be maintained at 25% of annual budgeted expenditures.
- E. Audit Fund – The unreserved fund balance for this fund will be maintained at 10% of annual budgeted expenditures.
- F. Liability Insurance Fund – The unreserved fund balance for this fund shall be maintained at 25% of annual budgeted expenditures.
- G. Bond and Interest Fund – 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%. This fund's fund balance is considered designated and not available for future use.

- H. Paving & Lighting – The unreserved fund balance for this fund should be maintained at 25% of annual budgeted expenditures. Additional amounts could be accrued with a specific purpose for the future use of those funds.
- I. Capital Improvements Fund – The unreserved fund balance for this fund should be maintained at a minimum of 25% of annual budgeted expenditures. Additional amounts can be accrued with a specific purpose for future use of those funds. This fund is supported through grant revenue that is not guaranteed at any level and the annual bond issue. Expenditures from a bond issue must be expended in a timely manner as requires by law.
- J. Police Fund - The unreserved fund balance for this fund will be maintained at 25% of annual budgeted expenditures.
- K. Links & Tees, Dome, and Club Fitness Funds – As enterprise funds, the unreserved fund balance for each of these funds should be a minimum of 35% of annual budgeted expenditures. Additional amounts can be accrued with a specific purpose for future use of those funds.
- L. Developer Donations Fund – The unreserved fund balance should be maintained at a minimum of 20% of annual budgeted expenditures. The annual revenue for this fund is not guaranteed at any level.
When balances are below stated minimums, the Park District will strive to achieve those balances over a reasonable period of time.

SECTION IV – FINANCE

4.9.0 GIFTS AND BEQUESTS

4.9.1 Statement of Purpose – The Addison Park District welcomes donations in the form of gifts and bequest to further the mission of the district.

4.9.2 Scope – The Addison Park District may receive donations, bequests, endowments, planned giving and trusts. Restricted donations are those to which the donor has defined specific terms, conditions and purposes. Unrestricted donations are those to which the donor has not specified terms, conditions or purposes.

4.9.3 Definitions

- A. Donation – A voluntary transfer of property or money without the expectation that any benefit will accrue to the donor or anyone designated by the donor.
- B. Bequest – A donation of assets made at death by an individual through a will or trust.
- C. Donor – An individual, organization, foundation or business that makes a monetary or in-kind contribution.
- D. Endowment – A donation providing for the continuing support, maintenance or operation of the District.

4.9.4 Provisions – Overall, donation practices must be ethical and sound and further the Park District’s mission, goals, objectives and priorities.

- A. Direct Monetary Donations – The District will encourage donors to make unrestricted donations.
 - 1. If donated funds are unrestricted, they may be expended by authorization of the Executive Director within the scope of its statutory authority.
 - 2. Unrestricted donations received for park district equipment, furniture, and playgrounds will be acknowledged in writing to the donor.
- B. Restricted Donations – Are reviewed by the Executive Director and subject to acceptance by the Board of Commissioners.
- C. The Board of Commissioners reserves the right to accept or reject any donation, endowment or bequest.
- D. The donor will determine whether a donation is being made to the Addison Park District or the Addison Park District Foundation.
- E. Donation of real property will be accepted upon recommendation of the Executive Director and approval by the Board of Commissioners. Land parcels must be free and clear of mortgage or lien, and will include a reverter clause should environmental contamination be found , or evidence of other potential liability be uncovered.

ADDISON PARK DISTRICT BOARD POLICY MANUAL

SECTION V PARK RULES AND REGULATIONS

- 5.1 Rules and Regulations. Rules and regulations for use of parks and district property may be established by the Board of Park Commissioners. The rules and regulations currently in effect for such use are attached in Appendix C, which is incorporated herein by reference as if fully set out.
- 5.2 Loan of Equipment. The practice of borrowing and loaning of publicly owned equipment is common among local municipalities and villages. The major reason for borrowing and loaning of equipment between government agencies, whenever possible, is to consolidate equipment and taxpayer resources. Joint use allows for greater savings of tax dollars for the general public.

Investment in expensive, specialized pieces of equipment, which are used somewhat infrequently such as a tree spade, cannot be justified by one agency alone. Equipment breakdowns or periodic emergency situations do arise when additional equipment is necessary. With these reasons in mind the policy of the Addison Park District shall be that when determined necessary by the administrative staff the district may engage in both loaning and/or borrowing of equipment.

Administrative staff is also empowered to establish a fair rental rate for specialized pieces of equipment. It is also understood that the Park District may loan equipment to other governmental agencies with the expectation of not charging the requesting agency and that agency shall then reciprocate at a later date.

ADDISON PARK DISTRICT BOARD POLICY MANUAL

SECTION VI - RECREATION PROGRAMS AND FACILITIES

- 6.1 Purpose and Philosophy of Recreation Programs, Facilities and Services. - The District should provide programs, facilities and services that encourage structured as well as unstructured recreational opportunities. The Recreation Department shall employ qualified, well-trained and educated professional supervisory and administrative staff to plan and manage leisure programs and facilities. Instructional, program, facility and service line staff shall be qualified, well-trained and have related educational backgrounds.

Recreation programs shall be planned to:

- A. Provide varying levels of skill and ability and be non-discriminatory in all ways and areas.
- B. Provide activities for individual and group interest.
- C. Provide a balance of active, passive, physical and mental recreation experiences.
- D. Maintain and enhance physical health and fitness.
- E. Help develop lifetime skills that can be furthered on a personal level.
- F. Emphasize the acquisition of skills and the benefits of participation versus establishing a competitive outcome.
- G. Provide for competitive opportunities where demands exist and are considered beneficial to participation.
- H. Provide structured and unstructured activities.
- I. Maximize seasonal fluctuations in interest.
- J. Maximize customer needs and market potential.

Recreation facilities should be planned and operated to:

- A. Meet the needs, interests and abilities of all age levels and interests.
- B. Provide structured and unstructured activities.
- C. Allow for spontaneous activities and enjoyment.
- D. Allow an individual to further develop and enjoy lifetime skills on a personal level.
- E. Allow for indoor and outdoor activities.

Recreation services should be planned and offered which:

- A. Cooperate with other community recreation agencies, clubs and organizations, both public and private.
 - B. Meet identified customer needs and desires.
 - C. Encourage customer feedback to further indicate community recreation interests.
 - D. Support and promote desirable standards of quality.
- 6.2 Coordinating Recreation Programs. To promote and enhance efficient use of tax dollars and community resources, and to provide a comprehensive program of recreation services the Park Board and staff shall strive to coordinate recreation programming with community organizations including, but not limited to, schools, civic organizations, voluntary agencies and religious organizations.
- 6.3 Citizen Input in Planning and Development of Recreation Programs. To provide and enhance the Park District's delivery of comprehensive recreation programs and services to community citizens, the Park Board and staff shall solicit citizen input regarding the planning and development of recreation programs. Citizen input shall include, but not be limited to, program evaluations, suggestion forms, advisory committees, focus groups, coaches meetings, participants, and facility user surveys. Citizen input shall be solicited on a regularly scheduled basis and shall be acted upon whenever feasible in a timely and efficient manner.
- 6.4 Athletic Field Use and Concession Permit Policy.
- A. It shall be the purpose of this policy to afford as much as possible equal opportunity for Addison Park District residents to secure permits for use of athletic fields.
 - B. Procedures for securing fields:
 - 1. Athletic leagues and programs under sponsorship of the Addison Park district shall, in all cases, be given first preference over fields for games and practice.
 - 2. Leagues not sponsored by the Park District but a majority of whose teams are District residents, shall be given scheduling for the complete season in order that league schedules may be established. It shall be the prerogative of the Park district Executive Director to cancel a league permit if deemed in the best interest of the Park District. (See policy 6.6 on facility use for independent athletic organizations.)

3. Times and places of the games will be allocated by the District with a view towards a team's designated preference. These standing permits may be cancelled whenever the District determines that it is in the best interest of the District. It shall be understood that whenever it becomes necessary to temporarily cancel a standing permit, the District shall make an attempt to reschedule another time or place.
 4. Any team not applying for a standard permit may be issued a game permit based on an available facility.
 5. The Park District Superintendent of Recreation and Executive Director will approve all permits prior to delivery.
 6. All athletic leagues, individual teams or other organizations requesting a permit for exclusive use of an athletic field will be charged a fee for field usage.
- C. General Regulations – Any group of players, either organized or an individual will be denied the use of athletic fields in the event that their conduct is unbecoming or is such that it is not in the best interests of the District. Permit holders shall always be given preference for the use of a field.

Any individual or group of individuals, whether they are holding a permit or not, may be denied the use of an athletic field if the condition of the field warrants it or if the individuals are in violation of any ordinance, rules or regulations of the district.

Disorder among players or spectators shall be the cause for cancellation of the permit may be cause for denial of future programs.

Playing for a money stake or betting upon the results of a game is prohibited.

Teams failing at least two times to use a scheduled field without proper notification to the District shall be refused other permits.

The charging of admission fees which shall include the taking of a free will collection or donation will not be permitted without the written consent of the Park District Board of Commissioners. Teams or leagues

found to be unduly littering or damaging Park District property will be charged for any repairs or cleanup. Future permits will not be issued.

- 6.5 Concession Permit Policy. Teams or organizations will not be permitted to sell refreshments of any type to the public without the written consent of the Park District.
- 6.6 Facility Use For Independent Athletic Organizations - There are numerous independent athletic organizations within the Addison community that utilize Park District facilities. It is the intent of the Park District to cooperate with these organizations in offering worthwhile community recreation services.

This cooperation includes:

- A. Assisting in facility scheduling.
- B. Coordination with Park District programs.
- C. Assisting in facility or building maintenance when an organization utilizes a Park District facility.

The Park District realizes the importance of these organizations for promoting the recreational interests and needs of the community. Furthermore, due to economic conditions and staff limitations, independent athletic organizations can promote their specific interests on a larger scale and provide more comprehensive services to the community.

The maintenance of Park District facilities is a major concern of both the District and athletic organizations. The Park District shall have the following provisions:

- A. It is the intent of the Addison Park District to maintain all facilities at a District-wide standard as determined by the Board of Commissioners.
- B. Facilities will not be maintained at higher or lower level than other park districts.
- C. If an organization's needs for maintenance standards are higher than that set by the Park District, the organization, with prior approval of the Park District, shall be able to provide additional maintenance to meet its own standards.

Additional requests by an athletic organization for services or facilities will be reviewed by the staff on an individual basis. They will be informed on the status of their request within a reasonable time.

- 6.7 Discrimination. No eligible participant shall, on the basis of race, religion, color, age, sex, sexual orientation, national origin, ancestry, citizenship, disability, arrest record, marital or veteran status, or any other legally protected status, be denied equal access to programs, activities, services or benefits or be limited in the exercise of any right, privilege, advantage or opportunity.
- 6.8 Rules of Conduct/Behavior Management. - Participants are expected to exhibit appropriate behavior at all times. Guidelines have been developed to help make Park District programs safe and enjoyable for all participants. Additional rules may be developed for specific programs and athletic leagues as deemed necessary by staff.

A positive approach shall be used regarding discipline. Staff will periodically review rules with participants during the program season. If inappropriate behavior occurs, prompt resolution will be sought specific to each individual's situation. The Park District reserves the right to dismiss a participant whose behavior endangers his or her own safety or the safety of others.

- 6.9 Abused and Neglected Child Reporting Act Policy/Mandated Reporter.

It shall be the policy of the Park District to fully comply with the State of Illinois Abused and Neglected Child Reporting Act. The Park District will make every reasonable effort and take every reasonable precaution to prevent, detect, handle and report cases of suspected child abuse and neglect for children who come in direct contact with Park District programs, areas and facilities.

Specific hiring, training, supervision, employee conduct and reporting procedures have been developed for applicants and employees who will supervise children.

ADDISON PARK DISTRICT BOARD POLICY MANUAL

SECTION VII - PERSONNEL POLICIES

7.1 Personnel Manual – The District has established a Full-time and Part-time Personnel Manual approved by the Board of Directors. The Personnel Manual currently in effect is attached in Appendix B, which is incorporated herein by reference as if fully set out.

7.2 Salary Administration System. The basic premise of the salary administration involves evaluating performances relative to specific job responsibilities that correspond with respective salary ranges. A standard rating sheet is distributed to the department heads and includes quantified measurements relating to job descriptions, adherence to safety/accessibility guidelines, completion of annual objectives, and an assessment of positive attributes as well as areas that may need attention. Merit increases are a direct result of performance ratings as they compare to other full-time employees within the District. For the most part, like comparisons as well as the distribution of the salary pool is better served within respective departments.

When performance evaluation forms are completed and reviewed with the Executive Director, the department heads meet with their respective employees to review their evaluations as well as their merit increases for the ensuing year. This process is completed prior to the first payroll date of each fiscal year. Performance evaluations for Part-time staff are completed and reviewed by the respective department head and are completed annually; either by fiscal year or by time cycle of a seasonal program.

7.3 Full-Time and Part-Time Salary Ranges. As part of the annual budget process, the Board of Park Commissioners approves the salary pool percentages, Full-time Salary Schedule, and Part-time Salary Schedule. (See Appendix C)

7.4 Employee Insurance Coverage. Addison Park District may provide medical, vision, dental and life insurance coverage, as well as prescription drug card coverage for its employees each calendar year all with certain limits and regulations. It is the intent of the District that any insurance provided for its employees shall be the best affordable coverage.

- 7.5 Use of Volunteers. The District shall strive to utilize volunteers to compliment the District's staff and operations. Volunteers shall be used to improve the overall quality of parks, recreation programs, facilities and services.

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SECTION VIII - AGREEMENTS AND LEASES

INTERGOVERNMENTAL AGREEMENTS (“IGA”)

8.1 Intergovernmental Agreements – IGA’s govern various joint ventures and contractual arrangements between the Addison Park District and various governmental entities, including but not limited to the following:

- 8.1.1 Addison School District #4
- 8.1.2 Village of Addison
- 8.1.3 53 Trails Estates
- 8.1.4 DuPage County
- 8.1.5 School District #88
- 8.1.6 Addison Township
- 8.1.7 Addison Public Library

All IGA’s will be specific to starting and ending dates and define areas of mutual response and cooperation.

8.2 Park District Risk Management Association (PDRMA) The Addison Park District is exposed to and requires insurance coverage for various risks related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and net income losses.

Since 1984, the Park District has been a member of the Park District Risk Management Agency (PDRMA), a joint management pool of park and forest preserve districts, and special recreation associations through which property, general liability, automobile liability, crime, boiler and machinery, public official’s and worker’s compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

As a member of PDRMA, the Addison Park District is represented on the Board of Directors, and is entitled to one vote. The relationship between the Park District and PDRMA is governed by a contract and by-laws that have been adopted by resolution of each unit’s governing body. The district is contractually obligated to make all annual and supplementary contributions to PDRMA, to report claims on a timely basis, cooperate with PDRMA, its claims administrator and attorneys in claims investigation and settlement, and to follow risk

management procedures as outlined by PDRMA. Members have a contractual obligation to fund any deficit of PDRMA attributable to a membership year during which they were a member.

PDRMA is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of its Board of Directors. PDRMA also provides its members with risk management services, including the defense of and settlement of claims, and establishes reasonable and necessary loss reduction and prevention procedures to be followed by the members.

- 8.3 Northeast DuPage Special Recreation Association (NEDSRA). Addison Park District is a member of the Northeast DuPage Special Recreation Association. Through a cooperative agreement signed among eleven neighboring villages and Park Districts, recreation services are extended to district residents who are handicapped or disabled. During the past thirty-one years, NEDSRA has provided, on the district's behalf, a year-round variety of high quality recreation programs and services for all ages. The quality of these services is recognized by NEDSRA being named the United States Outstanding Community Recreation Program For the Handicapped (the National Gold Medal Award).

NEDSRA provides over 500 programs and services a year for all ability levels. Populations served include: autistic, physically impaired, behavior disordered, mentally handicapped, hearing impaired, multi-handicapped, mental health clients, visually impaired, learning disabled, stroke victims and inclusion services.

NEDSRA's single most important component is its staff of full-time therapeutic recreation specialists, who are trained in leading activities for the handicapped. Many staff members also have skills in sign language, water safety instruction, first aid and CPR.

To assist participants in attending NEDSRA programs, a variety of transportation services are available for specific programs. Pick-up points, after school late busing, and door-to-door transportation are some of the options used in certain programs.

- 8.4 DuPage County

- 8.4.1 Emergency Services. In the event of a major emergency or disaster in DuPage County communities, the Addison Park District provides a resource list of available equipment the County may request for use. The list of equipment and/or services is reviewed and updated on an annual basis.
- 8.4.2 Public Service Workers. In December 1983, the Park District entered into an intergovernmental agreement with the DuPage County Probation Department to participate in the Public Service Employment Program. The Probation Department screens all referred clients, supports employer expectations of referred clients, and monitors paperwork processing. The Park District interviews, supervises work, and maintains documentation of clients referred for community service.
- 8.4.3 Stream and Bike Path Maintenance Salt Creek. The Addison Park District entered into an intergovernmental agreement with DuPage County and local municipalities for purposes of stream and bike path maintenance for Salt Creek. The county and local municipalities, at its sole cost and expense, performed the initial stream cleaning, which included clearing blockages, removing debris and sediment from bridge and culvert openings, disposal of said debris and restoration of any Park District property damaged as a result of gaining access to the river. Agencies also performed construction of the bike path, including removing debris, clearing foliage, and establishing a pathway.

The Park District granted the county and/or its contractor's right of access to the project site temporary disposal stockpile sites. After the initial county clean-up was completed the Park District agreed to regularly maintain stream channels, adjacent areas, bridges and culverts within the project location or areas subsequently owned by the district. The Park District additionally agreed to preserving or improving the conditions of the river or adjacent areas as documented upon completion of the initial stream cleaning project. Maintenance of the bike path will be performed with other local agencies including repairs and maintenance.

- 8.5 Land and Water Conservation Fund. The Bureau of Outdoor Recreation, Land and Water Conservation Fund (LWCF) awarded grant funds to the Addison Park District after successful application and compliance to the standards set forth. Properties of park district were designated as open space areas. These properties

must be posted as same. Adjacent parcels purchased prior to the acquisition of property within the aforementioned parks are exempt from the LWCF restrictions, as well as any parcels purchased subsequent to the LWCF award. Any facilities submitted on the original park development plans are approved facilities for future construction. Any facilities, i.e. restrooms, concession stands, which support outdoor recreation within the designated sites are acceptable.

Land acquired with LWCF assistance must be used and maintained, in perpetuity, for public outdoor recreation use. LWCF-assisted lands converted to some use other than outdoor recreation requires the purchase of comparable (value and recreational usefulness) replacement land. Trading of LWCF-assisted land to another governmental agency (school districts excluded) for comparable property constitutes a conversion of use and a violation of the LWCF program, unless the other governmental agency continues to maintain the site for outdoor recreation use. Any potential construction of facilities on LWCF-assisted properties should be reviewed and ratified by the Illinois Department of Conservation prior to commencing work on the construction project.

8.6 Addison Intergovernmental Consortium. To promote informal inter-governmental cooperation, representatives of School District No. 4, School District No. 88, Addison Public Library, Village of Addison and the Addison Park District meet on a regularly schedule basis to discuss a variety of issues. Responsibility for planning the meetings is rotated among each of the governmental bodies. *Ex-officio* committees were developed to further investigate joint telecommunications, library resources, and joint purchasing.

8.7 Village of Addison.

- A. Tax Increment Financing District (TIF) – The Village of Addison has the sole authority to develop TIF Districts. The Village has established a TIF Board comprising of other representatives from other governmental agencies. The Park District will be represented by the Addison Park District’s Executive Director and/or Superintendent of Finance.
- B. Village IGA’s. – The agreement of cooperation extends to matters of mutual jurisdiction and concern between the Village of Addison and the Park District, including Park District development and redevelopment of its properties within the Village. The Park District will give every consideration to Village requests regarding proposed storm water

management projects on Park District property. On joint projects, the Park District and Village agree to jointly select one engineer and will jointly agree upon parameters of a required engineering study.

The Village will require that developers of newly annexed properties petition for annexation to the Park District upon annexation to the Village, and the Park District agrees to voluntarily annex to the Village all Park District property contiguous to the Village.

The agreement was mutually adopted on August 4, 1994 for three years. The agreement is in effect. It has been automatically renewed for like terms of three years thereafter, 1997 and 2001 to be used on a case-by-case basis until such time that either party serves written notice of non-renewal no less than 60 days prior to the end of any such three-year term.

ADDISON PARK DISTRICT BOARD POLICY MANUAL

SECTION IX - RISK MANAGEMENT

9.1 Safety Policy Statement.

The Addison Park District acknowledges an obligation to provide a safe working environment for its employees as well as a safe leisure environment for the public utilizing our parks, facilities and programs.

It is the intention of the District to develop, implement and administer a safety and comprehensive loss control program. In of its assignments; the health and safety of all should be top priority.

Personnel at all levels are directed to make safety a matter of continuing and mutual concern, equal in importance with all other operational considerations. Each Supervisor is responsible for work being performed in a safe manner, inspections conducted on a regular basis, hazards and dangers confronted and accidents investigated.

9.2 Communicable Disease Guidelines Policy The District's communicable disease guidelines policy currently in effect for such use are attached in Appendix D, which is incorporated herein by reference as if fully set out.

ADDISON PARK DISTRICT BOARD POLICY MANUAL

SECTION X - FACILITIES REGULATIONS

- 10.1 ADA Compliance. The Americans with Disabilities Act (“ADA”) was signed into law on July 26, 1990 by President George H. Bush. The intent of the adoption of the ADA is “to remove the barriers caused not just by physical features of the environment but by attitudes towards people with disabilities” (John N. McGovern, *The ADA Self-Evaluation Handbook for Park Districts*, 1991). The ADA is divided into five major components - Employment (effective July 26, 1992), Local Government (effective January 26, 1992), Transportation (effective August 26, 1990 phased in through 2020), Businesses (effective January 26, 1992) and Communications.

In order to comply with the many facets of the ADA, specific staff members of the Addison Park District have been appointed to facilitate compliance. By official action of the Executive Director and the Superintendent of Finance as the Park District’s compliance officer, as well as with responsibility for employment/personnel issues. The Superintendent of Parks is responsible for accessibility standards.

Accessibility of buildings and park facilities are addressed specifically in the Park District’s Self Evaluation and Transition Plan (reviewed July, 2009). The Park District recognizes the importance of remedy and fully intends to continually assess accessibility in any renovations and future developments. The renovations and developments will take place over a period of years.

- 10.2 Smoke Free Facilities Policy. It is the policy of the Park District that all buildings and facilities shall be 100% smoke free, as required by law.

ADDISON PARK DISTRICT BOARD POLICY MANUAL

SECTION XI - CORPORATE SEAL

- 11.1 The Corporate Seal of the District shall be circular in form with the words “Addison Park District – DuPage County, Illinois” between concentric rings upon the margin, and the words “Corporate Seal” within the inner circle. The Corporate Seal shall be affixed to all Park Board approved contracts, agreements, ordinances and resolutions.