



GLENCOE PARK DISTRICT
Committee of the Whole Meeting
Tuesday, December 1, 2020 - 7:00pm
Zoom Video/Audio Conference or In-Person

Consistent with the requirements of the Illinois Compiled Statutes
5 ILCS 120/1 through 120/6 (Open Meetings Act), notices of this meeting were posted.
Location of the meeting is **Zoom -or-** Takiff Center, 999 Green Bay Rd, Glencoe, IL 60022

The Board of Park Commissioners President determined that an in-person meeting is not practical or prudent due to the issuance by the Governor of a disaster declaration related to public health concerns in all or a part of the jurisdiction of the District, and the President stated that physical presence at the meeting location was determined by the District to be unfeasible due to the disaster. If you prefer to attend in-person, please enter Takiff Center around the back at the main entrance. Please note that the Board of Park Commissioners will be attending via Zoom, not in-person, and Executive Director Lisa Sheppard will be attending in-person.

AGENDA

- I. Call to Order
- II. Roll Call
- III. Matters from the Public
- IV. Discussion on Kalk Park Phase II Renovation Concept (pgs. 2-3)
- V. Discussion on Altamanu, Inc. Contract Design Services for South Overlook (pgs. 4-14)
- VI. Discussion on Altamanu, Inc. Contract Design Services for Boating Beach Staircase/Retaining Wall (pgs. 15-28)
- VII. Review changes to the Financial Policies and Procedures Manual (pgs. 29-127)
- VIII. Other Business
- IX. Executive Session (pgs. 128-143)
 - A. Lease 5ILCS 120/2(c)(5)
- X. Action Items Following Executive Session (if any)
- XI. Adjourn

The Glencoe Park District is subject to the requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend this meeting and who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or facilities, are asked to contact the Park District at 847-835-3030. Executive Director E-mail address: lsheppard@glencoe parkdistrict.com

**Three Ways to Join this Meeting
on Zoom**

Meeting ID: 882 6165 2019
Password: 999

Via Phone Dial In

312-626-6799

Via Computer

Go to Zoom.us, Click 'Join a Meeting', Enter the Meeting ID and Password above

Via SmartPhone

If you don't already have the app, go to your smartphone's app store and load 'Zoom Cloud Meeting' (free)

**The Board of Park
Commissioners welcomes public
comments during all meetings.**

Via Zoom Video - Attend the Zoom meeting via video indicate your desire to speak once prompted that it is Matters from the Public.

Via Zoom Dial In - Attend the Zoom meeting via Dial In (audio only) and indicate your desire to speak once prompted that it is Matters from the Public.

Via In Person – Attend the meeting at Takiff Center

Key rules governing participation
All comments will be limited to three (3) minutes per person and no longer than 30 minutes for all comments.



IV. Discussion on Kalk Park Phase II Renovation Concept

Glencoe Park District
December 1, 2020 Committee of the Whole Meeting

MEMORANDUM

TO: Board of Park Commissioners
FROM: Chris Leiner, Director of Parks & Maintenance
SUBJECT: Kalk Park Phase II Renovation Concept for Board Discussion
DATE: November 23, 2020

The design team from Altamanu will attend the December 1, 2020 Committee of the Whole Meeting to present draft plans for Kalk Park Phase II Renovation Concepts.

An overview of the draft concept plans developed by Altamanu and Christopher Burke Engineering will be sent in a separate email by Friday.

V. Discussion on Altamanu, Inc. Contract Design Services for South Overlook

Glencoe Park District
December 1, 2020 Committee of the Whole Meeting

MEMORANDUM

TO: Board of Park Commissioners
FROM: Lisa Sheppard, Executive Director and Chris Leiner, Director of Parks & Maintenance
SUBJECT: Altamanu, Inc. Contract Design Services for FY2020/2021 Capital Projects South Overlook
DATE: November 23, 2020

In the Board approved Year One Bond Issuance Capital Plan, \$302,000 was earmarked for repairs to the South Overlook on Hazel Avenue and center section of the bluff.

Based on the nature of the work, staff is pursuing the South Overlook repair project as a potential spring project, with the goal of major project completion by May 15, 2021.

The necessary work to the center bluff area will be included as a fall 2021 project.

Our goal is to take advantage of the very competitive bidding climate resulting from the pandemic. The planned approach to stabilizing the existing South Overlook will be the same as used for the Schuman Overlook.

Project goals include:

- Stabilizing the existing South Overlook
- Developing a native planting plan for the area disturbed by construction
- Targeting tuck-pointing of the existing Overlook

For review is an agreement from Altamanu Inc. for landscape architectural services, structural engineering, and civil engineering for a total of \$37,553. We would like to bring this for approval to the Board at the December Board meeting.

November 19, 2020

Mr. Chris Leiner
Director of Parks and Maintenance
Glencoe Park District
999 Green Bay Road
Glencoe, Illinois 60022

cleaner@glencoe park district.com

RE: Landscape Architecture and Engineering Services for the Southern Overlook at Lakefront Park, Glencoe, IL

Dear Chris,

The Glencoe Park District (GPD/Client) has requested a proposal from the Altamanu and the CBBEL team to prepare Schematic Design, Design Development and Construction Documents, provide Bidding and Permit assistance and Construction Administration Services for the following improvements to the Southern Overlook at Hazel Avenue in Lakefront Park:

- The design of a sheet pile wall (or similar approved) to prevent soil erosion in front of the overlook wall
- Addition of soil and planting between the overlook and new wall
- Provision of a planting plan for new soil area to the east of the existing wall and new planting plan for the planter in the overlook plaza

UNDERSTANDING OF THE PROJECT

Geotechnical and Structural Engineering Services

The GPD requires structural design, contract documents and construction observation of a sheet pile retaining wall (or similar approved) to be constructed to stop the soil erosion in front of the existing concrete and masonry wall of the southern overlook. It is our understanding that a survey of the site and borings at the site are part of a separate contract. CBBEL will provide structural engineering services.

Landscape Architectural Services - Altamanu Inc.

- a The stonework of the overlook will be tuckpointed where necessary and any stone in poor condition replaced. The space between the existing overlook wall and the retaining wall is to be filled with lightweight planting soil and the area planted with low growing shrubs.
- b Altamanu will provide GPD with a planting plan for the new soil area between the proposed sheet pile wall and the existing overlook wall.
- c Altamanu will assess the existing planting in the overlook and develop a new planting plan for the restoration of landscape disrupted by the final construction work.

Project Oversight

Representatives of Altamanu will provide Landscape Architectural project oversight; will be present on site during proposed borings and will seek to ensure that the design solutions will be in keeping with the existing design vocabulary of the overlook. Altamanu will assist GPD in the Bidding process and Construction Administration Services. CBBEL will provide two (2) site visits during the construction process.

SCOPE OF WORK ALTAMANU INC.

The following is an outline of the "Scope of Work" to be carried out by the Altamanu, Inc.

TASK 1: SITE ANALYSIS AND SCHEMATIC DESIGN

Goals: Review existing conditions, project scope, budget, schedule and set a direction for Client expectations.

1. Verify existing conditions using available site data such as surveys, photos, and topographic maps. Provide CBBEL with available drawings of the overlook and wall. CBBEL will prepare structural design.
2. Carry out a site visit during the borings. (Meeting #1)
3. Review Geotech support.
4. Meet with Village to discuss project and assist in obtaining permits. (Meeting #2)
5. Prepare planting plan for the new soil areas and for the planter in Overlook Plaza.
6. Prepare Preliminary Opinions of Probable Costs for planting plans and retaining wall.
7. Present concepts to GPD. (Meeting #3)
8. Make minor revisions as directed by GPD.

TASK 2: DETAILED DESIGN DEVELOPMENT & CONSTRUCTION DOCUMENTS

Goals: Finalize relevant design elements and incorporate Client's comments and produce the final Construction Documents.

1. Prepare Design Development/Construction Documents for a 60% and 100% review with the Client.
2. Submit 60% Construction Set, Outline Specifications and updated Opinion of Probable Costs to GPD for review.
3. Revise Construction set as per Client comments.

4. Submit Final 100% Construction Documents Package and related Technical Specifications to GPD for review and subsequently for bidding.

TASK 3: PERMITTING, BIDDING & BID ASSISTANCE

Assist in the packaging and distribution of construction drawing sets and specifications to potential contractors. Altamanu will review and assess bids with GPD and assist in the selection of a contractor(s). Time tables and schedules for construction will be established with selected contractors.

1. Assist GPD in submitting Permit Set for appropriate approvals and coordinate with Village of Glencoe on any permit approvals. (CBBEL will assist GPD in obtaining site-related permits from the Village of Glencoe Meeting #3)
2. Coordinate with GPD to assist in preparation of Bid Packages. Use Site Landscape Construction Bid Form, cover letter and related addenda to include with Bid/Drawing Package. Distribute Bid/Drawing Package to contractors on selected list as vetted by team.
3. Provide GPD Construction Set prior to bidding for review. Assist GPD with preparation of advertisement of project for placement in the local paper.
4. Issue addenda as appropriate to interpret, clarify or expand the Construction Documents.
5. Assist the GPD in conducting a Pre-Bid Review Meeting with selected Contractors. (Meeting #4)
6. Assist GPD in preparing Bid Analysis for comparison of proposed bids.
7. Assist GPD with the selection(s) of appropriate contractors.
8. Assist in the preparation AIA/GPD Contract between contractors and GPD.
9. Develop potential Construction Timetable with GPD & Contractor.

TASK 4: CONSTRUCTION ADMINISTRATION & PROJECT CLOSEOUT

Goal: Provide on-site review and observation of construction related to the Site Construction Package and its Related Specifications.

1. Provide on-site observation of construction related to the Altamanu-CBBEL Landscape and Engineering Plans and their related elements. Visit site 4 times at intervals appropriate to the stage of landscape construction to review proper construction methods and adherence to the design intent. (Site Meetings #5 through #8).

2. Make written reports regarding site construction progress for landscape improvements for 4 site meetings.
3. Review and respond to contractor’s requests for information and provide interpretations and clarifications for the Construction Documents.
4. Review contractor’s request for payments.
5. Conduct a final on-site observation/inspection of Landscape Construction with GPD and Contractor. (Meeting #9)
6. Prepare a Final Punch List prior to final acceptance of job.
7. Troubleshoot for 1 month until project closeout.

PROFESSIONAL FEES

Fees for the project are broken down by discipline are as follows:

Estimated Landscape Architecture Fees (Altamanu)	\$ 19,995.00
Estimated Expenses (Altamanu)	\$ 600.00
Estimated Engineering Fees (Please see CBBEL proposal attached)	\$ 16,938.00
Estimated Total Professional Fees & Expenses (Altamanu and CBBEL)	\$ 37,553.00

Reimbursable expenses will be invoiced as a direct expense. Reimbursable expenses related to this project shall include, but may not be limited to the following:

- Transportation/Parking
- Reproduction
- Special Supplies
- Photography
- Copies
- Messenger/Delivery
- Large Scale Scans
- Soils Analysis/Consultation

Professional fees and expenses will be billed monthly for work completed and are due within 30 days.

ASSUMPTIONS

Base information; utility information, and any available drawings will be provided by the GPD to Altamanu.

Altamanu Inc. is responsible for Landscape Architectural Services only.

If the Client requests meetings or presentations not detailed in this document the Client will be invoiced for this service at our standard hourly rates outlined below for certain tasks:

Additional per meeting cost for staff level meeting (2 People) \$ 515.00

Additional per site visit cost (PM) \$ 366.00

Any services beyond what is outlined above will be considered extra services and will be billed at our standard hourly rates.

This agreement may be terminated by either party 15 days after written notice. Altamanu shall be compensated for all services performed up to this date.

If the terms are acceptable to you, we would appreciate the execution of this document in the space provided below and the return of a copy for our files.

We at Altamanu Inc. appreciate this opportunity to continue working with the Glencoe Park District.

Very truly yours,



Josephine Bellalta, PLA, ASLA, President Altamanu Inc.

ACCEPTED BY:

Signature

Printed Name

Title

Date

EXHIBIT A

CBBEL's CIVIL and STRUCTURAL ENGINEERING PROPOSAL

DATED

November 18, 2020



CHRISTOPHER B. BURKE ENGINEERING, LTD.

9575 West Higgins Road Suite 600 Rosemont, Illinois 60018 TEL (847) 823-0500 FAX (847) 823-0520

November 18, 2020

Altamanu, Inc.
1700 West Irving Park Road
Suite 202
Chicago, IL 60613

Attention: John MacManus, ATLA

Subject: Glencoe Bluff Stabilization | Project No. 1
Southern Overlook Wall Stabilization

Dear Mr. MacManus:

We understand that the Glencoe Park District would like to construct several improvements to Lakefront Park. One of these improvements is to construct a new retaining wall in front of the existing historic southern overlook wall at Hazel Avenue to stabilize it. This wall is being slowly undermined due to erosion of the slope and the footing is now exposed. Similar to the overlook at Park Avenue, we anticipate constructing a new soldier pile or sheet pile retaining wall in front of the existing wall in order to stabilize the footing.

We assume that Altamanu, Inc. will incorporate our plans, specifications, and cost estimates into their contract documents.

We understand that the Park District would like to bid out the project in the winter 2020 and construct it early 2021.

SCOPE OF SERVICES

Task 1 – Site Visit/Base Sheets: CBBEL will visit the site with the survey provided by V3. CBBEL will field check the survey and add any notes to the existing conditions plan. CBBEL will prepare existing conditions base sheets based on the V3 topographic survey and our site visit. These base sheets will be used for our proposed design.

Task 2 – Wall Design: It is our understanding that the existing retaining wall at the south Overlook has been undermined in a few locations. Glencoe Park District intends to repair, retrofit, or strengthen the stability of the existing retaining wall. After review of the grading plan and geotechnical report, CBBEL will design a feasible and economical system to stabilize the existing wall. CBBEL will submit the design plans for Park District review, incorporating their comments into the final plans. CBBEL will provide design plans, specifications, an opinion of construction cost estimate as well as review the shop drawings and respond to RFIs.

Task 3 – Meetings: CBBEL will prepare exhibits for and attend up to one Board Meeting and two Coordination/Review Meetings with the Park District, Public Works and the Water Plant staff.

Task 4 – Bidding and Construction Assistance: CBBEL will answer Bidder’s question and issue an Addendum, if necessary. During Construction CBBEL will attend the Pre-Construction Meeting, answer RFIs, review Shop Drawings and attend up to 2 additional site meetings.

FEE ESTIMATE

Task 1 – Site Visit/Base Sheets	\$1,110
Task 2 – Wall Design	\$10,928
Task 3 – Meetings	\$1,617
Task 4 – Bidding and Construction Assistance	\$2,783
Direct Costs	\$500
Not To Exceed Total	\$16,938

We will bill you at the hourly rates specified on the attached Schedule of Charges. We will establish our contract in accordance with the attached General Term and Conditions. These General Terms and Conditions are expressly incorporated into and are an integral part of this contract for professional services. Direct costs for blueprints, photocopying, mailing, mileage, overnight delivery, messenger services and report binding are included in the Fee Estimate. Please note that meetings and additional services performed by CBBEL that are not included as part of this proposal will be billed on a time and materials basis and at the attached hourly rates.

Please sign and return one copy of this agreement as an indication of acceptance and notice to proceed. Please feel free to contact us anytime.

Sincerely,

Michael E. Kerr, PE
President

Encl. Schedule of Charges
General Terms and Conditions

THIS PROPOSAL, SCHEDULE OF CHARGES AND GENERAL TERMS AND CONDITIONS ACCEPTED FOR ALTAMANU, INC.

BY: _____
TITLE: _____
DATE: _____

CBBEL WORK EFFORT
Glencoe Park District
Project No. 1 Southern Overlook Wall Stabilization
November 16, 2020

Task	Personnel and Hours											Total Hours	% of Hours	Total Cost
	Engineer VI	Engineer V	Engineer IV	Engineer I/II	Environmental Resource Specialist V	Environmental Resource Tech	CAD Manager	Assistant CAD Manager	CAD II	Landscape Architect	Services by Others			
Rate	\$251.00	\$208.00	\$170.00	\$121.00	\$216.00	\$114.00	\$177.00	\$153.00	\$135.00	\$170.00				
Task 1: Site Visit/Base Sheets		2	2				2					6	6.4%	\$1,110.00
Task 2: Wall Design		16	32						16			64	68.1%	\$10,928.00
Task 3: Meetings	1	2	4						2			9	9.6%	\$1,617.00
Task 4: Bidding and Construction Assistance	1	4	10									15	16.0%	\$2,783.00
												0	0.0%	\$0.00
												0	0.0%	\$0.00
												0	0.0%	\$0.00
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												0	0.0%	\$0.00
												0	0.0%	\$0.00
												0	0.0%	\$0.00
Subtotal	2	24	48	0	0	0	2	0	18	0	\$0.00	94	100.0%	
% of Hours	2.1%	25.5%	51.1%	0.0%	0.0%	0.0%	2.1%	0.0%	19.1%	0.0%		100.0%	100.0%	
Direct Cost														\$500.00
Total Cost	\$502.00	\$4,992.00	\$8,160.00	\$0.00	\$0.00	\$0.00	\$354.00	\$0.00	\$2,430.00	\$0.00	\$0.00	\$16,438.00		\$16,938.00

VI. Discussion on Altamanu, Inc. Contract Services for Boating Beach Staircase/Retaining Wall

Glencoe Park District
December 1, 2020 Committee of the Whole Meeting

MEMORANDUM

TO: Board of Park Commissioners
FROM: Lisa Sheppard, Executive Director and Chris Leiner, Director of Parks & Maintenance
SUBJECT: Altamanu, Inc. Contract Design Services for FY2020/2021 Capital Projects Boating Beach Staircase/Retaining Wall
DATE: November 23, 2020

EXECUTIVE SUMMARY:

In the Board approved Year One Bond Issuance Capital Plan, \$300,000 was earmarked as a placeholder for repairs to the boating beach staircase and adjacent retaining walls. Based on the work's urgent nature, staff is pursuing the repair project as a spring 2021 project, with the goal of substantial project completion by June 1, 2021. Our goal is to take advantage of the very competitive bidding climate resulting from the pandemic.

Project goals include:

- Installing safe, permanent pedestrian access to the boating beach
- Investigating a possible ADA accessible ramp
- Developing a native planting plan for the area disturbed by construction
- Assessing the condition of the surrounding retaining walls and making repairs as necessary
- Assessing the condition of the existing drainage in the area and making improvements as necessary

The total cost of this professional service contract is \$56,463.

ADDITIONAL DETAIL:

This contract represents 18.8% of the estimated cost of construction, with a total cost of \$56,463. While the District typically pays between 11.5% and 13% for design fees, this project includes unique challenges that further increase costs beyond the typical park renovation project.

We usually engage landscape architects and civil engineers on park projects. However, this project includes significant changes in elevation, with structural and civil engineering beyond the general scope of a typical park renovation. This is in addition to the landscape architectural design and grading included in typical projects. Furthermore, there is a liability component to this project that is generally absent from other park projects.

The existing stairs are failing primarily because of the movement of the foundations as the stairs traverse a variety of soils. The design of the foundations and the stairs must be rock solid and safe, and therefore structural engineering will be critical to the project.

MEMORANDUM

Structural engineers are highly paid, far more than civil engineers.

The design is also complicated by existing drainage issues, in particular, storm-water descending the bluff and across an existing retaining wall onto the existing stairs. This drainage issue must be corrected to safeguard the integrity of the stairs.

Due to site conditions, this will be a one-of-a-kind, custom structure.

Attached to this memo is the proposal for professional services. Included in that proposal is a consultant hourly break down to further highlight the time this project will require.

November 23, 2020 Revision 1
Mr. Chris Leiner
Director of Parks and Maintenance
Glencoe Park District
999 Green Bay Road
Glencoe, Illinois 60022

cleaner@glencoe parkdistrict.com

RE: Landscape Architecture and Engineering Services for the replacement of the Stairs to North Beach with an associated drainage solution.

Dear Chris,

The Glencoe Park District (GPD/Client) has requested a proposal from the Altamanu and the CBBEL team (team) to prepare Schematic Design, Design Development and Construction Documents, provide Bidding and Permit assistance and Construction Administration Services for the above referenced project.

UNDERSTANDING OF THE PROJECT

It is our understanding that Glencoe Park District wishes to remove and replace the existing stairs/access to North Beach and fix the drainage issue at the top of the stairs at the timber retaining wall.

The new stairs will have a revised layout with the potential addition of access ramps. Altamanu, Inc. will develop the proposed stairs/ramp layout. CBBEL will review the architectural layout of the new stairs/ramp, geotechnical report, survey plans, and will design the new stairs/ramp structure to a concept level and cost estimate.

Based on Park District's direction, the team will develop construction documents for the stair replacement only or the stairs with the ramps/platform. CBBEL will consider several foundation systems and recommend the most feasible and economical option.

Then at the direction of the Park District the team will assist with bidding, contractor selection and carry out construction administration/observation.

The survey and geotechnical services are to be provided by others.

SCOPE OF WORK ALTAMANU INC.

The following is an outline of the "Scope of Work" to be carried out by the design team.

TASK 1: SITE ANALYSIS AND SCHEMATIC DESIGN

Goals: Review existing conditions, project scope, budget, schedule and set a direction for Client expectations.

1. Verify existing conditions using available site data such as surveys, photos, and topographic maps.
2. Carry out a site visit during the borings. (Meeting #1)
3. Review Geotech report.
4. Verify existing conditions using available site data such as surveys, photos, and topographic maps.
5. Prepare concept design for stairs replacement.
6. Prepare Preliminary Opinions of Probable Costs.
7. Present concepts to GPD. (Meeting #2)
8. Make minor revisions as directed by GPD.
9. Meet with Village and representatives of the Water Plant to discuss the project and assist in obtaining permits. (Meeting #3)
10. Attend/present schemes to the Board of the Park District. (Meeting #4)

TASK 2: DETAILED DESIGN DEVELOPMENT & CONSTRUCTION DOCUMENTS

Goals: Finalize relevant design elements and incorporate Client's comments and produce the final Construction Documents.

1. Prepare Design Development/Construction Documents for a 60% and 100% review with the Client.
2. Submit 60% Construction Set, Outline Specifications and updated Opinion of Probable Costs to GPD for review.
3. Revise Construction Set (Plans, Specifications and Estimates) as per Client comments.
4. Meet with Village and representatives of the Water Plant to discuss the project and assist in obtaining permits. (Meeting #4)
5. Submit Final 100% Construction Documents Package and related Technical Specifications to GPD for review and subsequently for bidding.

TASK 3: PERMITTING, BIDDING & BID ASSISTANCE

Assist in the packaging and distribution of construction drawing sets and specifications to potential contractors. Altamanu will review and assess bids with GPD and assist in the selection of a contractor(s). Timetables and schedules for construction will be established with selected contractors.

1. Assist GPD in submitting Permit Set for appropriate approvals and coordinate with Village of Glencoe. (CBBEL will assist GPD in obtaining site-related permits from the Village of Glencoe Meeting #5)
2. Coordinate with GPD to assist in preparation of Bid Packages. Use Site Landscape Construction Bid Form, cover letter and related addenda to include with Bid/Drawing Package. Distribute Bid/Drawing Package to contractors on selected list as vetted by team.
3. Provide GPD Construction Set prior to bidding for review. Assist GPD with preparation of advertisement of project for placement in the local paper.
4. Issue addenda as appropriate to interpret, clarify or expand the Construction Documents.
5. Assist the GPD in conducting a Pre-Bid Review Meeting with selected Contractors. (Meeting #6)
6. Assist GPD in preparing Bid Analysis for comparison of proposed bids.
7. Assist GPD with the selection(s) of appropriate contractors.
8. Assist in the preparation AIA/GPD Contract between contractors and GPD.
9. Develop potential Construction Timetable with GPD & Contractor.

TASK 4: CONSTRUCTION ADMINISTRATION & PROJECT CLOSEOUT

Goal: Provide on-site review and observation of construction related to the Site Construction Package and its Related Specifications.

1. Provide on-site observation of construction related to the Altamanu-CBBEL Landscape and Engineering Plans and their related elements. Visit site 4 times at intervals appropriate to the stage of landscape construction to review proper construction methods and adherence to the design intent. (Site Meetings #7 through #11).
2. Make written reports regarding site construction progress for landscape improvements for 4 site meetings.
3. Review and respond to contractor's requests for information and provide interpretations and clarifications for the Construction Documents.
4. Review contractor's request for payments.
5. Conduct a final on-site observation/inspection of Landscape Construction with GPD and

Contractor. (Meeting #12)

6. Prepare a Final Punch List prior to final acceptance of job.

7. Troubleshoot for 1 month until project closeout.

PROFESSIONAL FEES

Fees for the project are broken down by discipline are as follows:

Estimated Landscape Architecture Fees (Altamanu)	\$ 29,975.00
Estimated Expenses (Altamanu)	\$ 600.00
Estimated Engineering Fees (Please see CBBEL proposal attached)	\$ 25,388.00
Estimated Expenses	\$ 500.00
Estimated Total Professional Fees & Expenses (Altamanu and CBBEL)	\$ 56,463.00

Reimbursable expenses will be invoiced as a direct expense. Reimbursable expenses related to this project shall include, but may not be limited to the following:

- Transportation/Parking
- Reproduction
- Special Supplies
- Photography
- Copies
- Messenger/Delivery
- Large Scale Scans
- Soils Analysis/Consultation

Professional fees and expenses will be billed monthly for work completed and are due within 30 days.

ASSUMPTIONS

Base information; utility information, and any available drawings will be provided by the GPD to Altamanu.

Altamanu Inc. is responsible for Landscape Architectural Services only.

If the Client requests meetings or presentations not detailed in this document the Client will be invoiced for this service at our standard hourly rates outlined below for certain tasks:

Additional per meeting cost for staff level meeting (2 People)	\$ 515.00
Additional per site visit cost (PM)	\$ 366.00

Any services beyond what is outlined above will be considered extra services and will be billed

at our standard hourly rates.

This agreement may be terminated by either party 15 days after written notice. Altamanu shall be compensated for all services performed up to this date.

If the terms are acceptable to you, we would appreciate the execution of this document in the space provided below and the return of a copy for our files.

We at Altamanu Inc. appreciate this opportunity to continue working with the Glencoe Park District.

Very truly yours,



Josephine Bellalta, PLA, ASLA, President Altamanu

Inc. ACCEPTED BY:

Signature

Printed Name

Title

Date

ALTAMANU WORK EFFORT SUMMARY

Glencoe Park District

Project NO. 2 Stairs Replacement and Drainage Improvement at North Side

23-Nov-20

TASKS	Personnel and Hours			Total Hours	% of Hours	Total Cost
	Principal Urban Designer /Landscape Architect	Sr. Landscape Architect	Landscape Designer			
RATE	\$160.00	\$105.25	\$61.88			
TASK 1: SITE ANALYSIS & SCHEMATIC DESIGN	29.5	39	44	112.5	37.8%	\$11,547.47
TASK 2: DETAILED DD & CD	15.5	51	46	112.5	37.8%	\$10,694.23
TASK 3: PERMITTING, BIDDING & BID ASSISTANCE	1.5	25.5	2	29	9.7%	\$3,047.64
TASK 4: CONSTRUCTION ADMIN. & PROJECT CLC	1	43	0	44	14.8%	\$4,685.75
Subtotal	47.5	158.5	92	298		
% of Hours	15.9%	53.2%	30.9%	100.0%		
Direct Costs						\$600.00
Total Costs	\$7,600.00	\$16,682.13	\$5,692.96	\$29,975.09		\$30,575.09

EXHIBIT

CBBEL's CIVIL and STRUCTURAL

ENGINEERING PROPOSAL

DATED:

November 23, 2020



CHRISTOPHER B. BURKE ENGINEERING, LTD.

9575 West Higgins Road Suite 600 Rosemont, Illinois 60018 TEL (847) 823-0500 FAX (847) 823-0520

November 18, 2020

REVISED November 23, 2020

Altamanu, Inc.
1700 West Irving Park Road
Suite 202
Chicago, IL 60613

Attention: John MacManus, ATLA

Subject: Glencoe Bluff Stabilization | Project No. 2
Stair Replacement, Ramp and Drainage Improvement at Glencoe Beach

Dear Mr. MacManus:

We understand that the Glencoe Park District would like to construct several improvements to Lakefront Park. As part of these planned improvements they want to replace the existing stairs to Glencoe Beach, with the option to construct a new ramp adjacent to the new steps and fix the existing drainage problem at the retaining wall at the top of the stairs.

We assume that Altamanu, Inc. will incorporate our plans, specifications, and cost estimates into their contract documents.

We understand that the Park District would like to bid out the project out for a Spring 2021 construction.

SCOPE OF SERVICES

Task 1 – Site Visit/Base Sheets: CBBEL will visit the site with the survey provided by V3. CBBEL will field check the survey and add any notes to the exiting conditions plan. CBBEL will prepare existing conditions base sheets based on the V3 topographic survey and our site visit. These base sheets will the used for our proposed design.

Task 2 – Stair Replacement/Ramp Construction Concept Design: It is our understanding that Glencoe Park District wants to remove and replace the existing stairs at the north end of the park. The new stairs may have a revised layout with the potential addition of access ramps. Altamanu, Inc. will develop the proposed stairs/ramp layout. CBBEL will review the architectural layout of the new stairs/ramp, geotechnical report, survey plans, and will design the new stairs/ramp structure to a concept level and cost estimate.

Task 3 – Stair Design Final: Based on Park District direction, CBBEL and Altamanu will develop bidding documents for the stair replacement. CBBEL will consider several foundation systems and recommend the most feasible and economical option. The foundation layout will be located on the survey file for construction. CBBEL will coordinate the railing details with Altamanu Inc. architectural plans. CBBEL will submit the design plans for Park District review, incorporating their comments into the final plans. CBBEL will provide design plans, specifications, an opinion of construction cost estimate.

Task 4 – Drainage Improvement: We will address the drainage issue at the top of the stairs. Water currently flows down the bluff past a catch basin and then over the retaining wall.

Task 5 – Meetings: CBBEL will prepare exhibits for and attend up to 1 Board Meeting and 2 Coordination/Review Meetings with the Park District, Public Works and the Water Plant staff.

Task 6 – Bidding and Construction Assistance: CBBEL will answer Bidder’s question and issue an Addendum, if necessary. During Construction CBBEL will attend the Pre-Construction Meeting, answer RFIs, review Shop Drawings and attend up to 2 additional site meetings.

FEE ESTIMATE

Task 1 – Site Visit/Base Sheets	\$2,220
Task 2 – Stair Replacement/Ramp Construction Concept Design	\$2,192
Task 3 – Stair Design Final	\$13,368
Task 4 – Drainage Improvement	\$1,776
Task 5 – Meetings	\$3,818
Task 6 – Bidding and Construction Assistance	\$2,014
Direct Costs	\$500
Not To Exceed Total	\$25,888

We will bill you at the hourly rates specified on the attached Schedule of Charges. We will establish our contract in accordance with the attached General Term and Conditions. These General Terms and Conditions are expressly incorporated into and are an integral part of this contract for professional services. Direct costs for blueprints, photocopying, mailing, mileage, overnight delivery, messenger services and report binding are included in the Fee Estimate. Please note that meetings and additional services performed by CBBEL that are not included as part of this proposal will be billed on a time and materials basis and at the attached hourly rates.

Please sign and return one copy of this agreement as an indication of acceptance and notice to proceed. Please feel free to contact us anytime.

Sincerely,

Michael E. Kerr, PE
President

Encl. Schedule of Charges
General Terms and Conditions

THIS PROPOSAL, SCHEDULE OF CHARGES AND GENERAL TERMS AND
CONDITIONS ACCEPTED FOR ALTAMANU, INC.

BY: _____
TITLE: _____
DATE: _____

JGS
N:\PROPOSALS\ADMIN\2020\Glencoe Park District Bluff Improvements\Altamanu_Glencoe Bluff Stabilization_Project 2.111220.doc

CBBEL WORK EFFORT
Glencoe Park District
Project No. 2 Stairs Replacement and Drainage Improvement at North Site
November 16, 2020

Task	Personnel and Hours											Total Hours	% of Hours	Total Cost
	Engineer VI	Engineer V	Engineer IV	Engineer I/II	Environmental Resource Specialist V	Environmental Resource Tech	CAD Manager	Assistant CAD Manager	CAD II	Landscape Architect	Services by Others			
Rate	\$251.00	\$208.00	\$170.00	\$121.00	\$216.00	\$114.00	\$177.00	\$153.00	\$135.00	\$170.00				
Task 1: Site Visit/Base Sheets		4	4				4					12	8.3%	\$2,220.00
Task 2: Stair Replacement/Ramp Construction Concept Design		4	8									12	8.3%	\$2,192.00
Task 3: Stair Design Final		16	40						24			80	55.6%	\$13,368.00
Task 4: Drainage Improvement		2	8									10	6.9%	\$1,776.00
Task 5: Meetings	2	6	8				4					20	13.9%	\$3,818.00
Task 6: Bidding and Construction Assistance	2	4	4									10	6.9%	\$2,014.00
												0	0.0%	\$0.00
												0	0.0%	\$0.00
												0	0.0%	\$0.00
												0	0.0%	\$0.00
												0	0.0%	\$0.00
												0	0.0%	\$0.00
												0	0.0%	\$0.00
												0	0.0%	\$0.00
												0	0.0%	\$0.00
												0	0.0%	\$0.00
Subtotal	4	36	72	0	0	0	8	0	24	0	\$0.00	144	100.0%	
% of Hours	2.8%	25.0%	50.0%	0.0%	0.0%	0.0%	5.6%	0.0%	16.7%	0.0%		100.0%	100.0%	
Direct Cost														\$500.00
Total Cost	\$1,004.00	\$7,488.00	\$12,240.00	\$0.00	\$0.00	\$0.00	\$1,416.00	\$0.00	\$3,240.00	\$0.00	\$0.00	\$25,388.00		\$25,888.00

VII. Review Changes to the Financial Policies and Procedures Manual

Glencoe Park District
December 1, 2020 Committee of the Whole Meeting

MEMORANDUM

TO: Board of Park Commissioners
FROM: Carol Mensinger, Director of Finance/HR
SUBJECT: Revised Financial Policies and Procedures Manual
DATE: November 24, 2020

In October 2017, the Board approved the District's very first Financial Policies and Procedures Manual. Since that time, the District added a new cloud-based Timeclock System (TCP) for payroll, and the Board approved a slightly modified Investment Policy and a new Debt Disclosure Policy.

The attached red-lined version of the original Manual incorporates these three changes, and staff recommends it for approval at the Regular Board meeting on December 15, 2020.

Major changes were made to the following pages:

Pages	Topic
28	Investment Policy
38-42	Disclosure Policy and Procedures
61-62	Fees and Charges
63-81	Time-tracking and Payroll Processing Guidelines
82-94	Payroll Procedures Manual

Glencoe Park District

Financial Policies & Procedures Manual

Approved: October 17, 2017

Revised: November 17, 2020

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<u>Payroll Processing Manual</u>	<u>Appendix B</u>

INTRODUCTION

Introduction

This Financial Policies and Procedures manual has been established to provide a set of ideologies involved in the management of the finances and to illustrate day to day financial operations for the Glencoe Park District.

Purpose of the Manual

The purpose of this policies and procedures manual is to:

- Provide a reference to the application of financial tasks and routines of for the Glencoe Park District Director of Finance/HR, Accounting Manager, Board of Park Commissioners, Executive Director, Auditors and other internal departments of the District.
- Ensure consistency among financial processes.
- Outline procedures to augment adequate internal controls.
- Ensure all assets are safeguarded.
- Manage finances with responsible stewardship.
- Provide a financial operations guide for training new staff.

Revision/Amendments of the Manual

Due to changes in accounting practices, changes to Illinois Park District Code, and changes in procedures to adapt new techniques and ideas, some parts of this manual may become obsolete. Finance will review and revise the relevant areas as necessary. Any and all changes may be subject for review and approval by the Board of Park Commissioners.

FINANCIAL OVERVIEW

The Board recognizes that the financial integrity of the District must be maintained through a sound financial plan outlining expected revenues and expenditures for all District funds. This manual and the comprehensive set of financial policies have been created for the District to address specific financial issues. These policies should be strictly followed by all employees and Commissioners of the District and remain updated at all times.

The Board shall exercise prudent financial judgment and practices so that the District remains financially sound. The Board shall review and approve the proposed annual budget for the District. The Board also shall regularly review reports regarding the District's financial status, Voucher List of Payments, current status of each of the funds of the District and similar reports.

Fiscal Year

The fiscal year of the District commences on March 1 and ends on the last day of February of the following year.

Annual Budget and Appropriation Ordinance

The Board recognizes that, as required by the Park District Code, the Budget and Appropriation Ordinance will be presented to the Board for review, comment, and passage no later than the first quarter of each fiscal year.

The Ordinance shall contain a statement of cash on hand at the beginning of the fiscal year and an estimate of monies expected to be received during the fiscal year from all sources, as well as an estimate of expenditures for the fiscal year and an estimate of cash on hand at the end of the fiscal year.

The Ordinance must be prepared in tentative form and made available for public inspection at least 30 days prior to final action. The Board must hold at least one public hearing regarding the Ordinance before it can take final action. Notice of the hearing must be published in a newspaper circulated in the District at least 7 days before the date of the hearing. The public hearing can take place as a separate meeting prior to the Board's regular meeting, or on the same date, just prior to the start of the regular meeting of the Board.

After adoption of the Ordinance by the Board, it will be signed by the President and Secretary and certified by the Secretary. The Ordinance becomes effective upon its passage, and is filed with the Cook County Clerk's Office by the end of May.

Annual Tax Levy

The Board recognizes that subject to the Park District Code, the Tax Levy Ordinance will be presented for passage no later than the December regular Board meeting.

All general taxes proposed to the Board to be levied upon the taxable property within the District shall be levied by ordinance. A certified copy of such levy ordinance shall be filed with the County Clerk no later than the last Tuesday in December of each year. The Board of Park Commissioners shall take appropriate annual action at a Board Meeting to comply with the legal requirements for the purpose of levying taxes in accordance with Park District Code, including the Truth-In-Taxation Law.

The Board must adhere to the following process to levy taxes:

1. The Board must meet and formally determine the amount of money that it estimates will be levied, at least 20 days prior to adopting the new levy ordinance. This estimate should be announced at a Board meeting, formalized in a resolution and adopted by the Board.
2. The District must hold an open, public hearing prior to passing a new tax levy ordinance that is estimated to be greater than 105% of the preceding year's levy. In assessing the previous tax extension, the District must deduct any amount that was abated and exclude any election costs. No hearing is required for proposed levies less than 105% of the preceding year's levy.
3. The hearing shall not coincide with the hearing on the budget and appropriation ordinance of the District.
4. The District must provide notice of the hearing in an English language newspaper at least 7 days but no longer than 14 days before the hearing date. The notice shall be no less than 1/8 page in size and the smallest type used shall be 12 point and shall be enclosed in a black border no less than ¼ inch wide. The notice shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear.
5. At the hearing, the Board should explain the reasons for the proposed increase and permit individuals the opportunity to present testimony within reasonable time limits set by the presiding officer.
6. The District must file a certified copy of the tax levy ordinance with the Cook County Clerk by the last Tuesday in December.
7. At the time the District files with the Clerk, it must also file a certificate signed by the Board President which certifies compliance with the requirements of the Truth in Taxation Law.

There are eight (9) separate funds established by the Board for levying and assessing taxes on properties within the District for the amount of tax needed to carry out the functions of the District:

- Corporate Fund
- Recreation Fund
- Liability Fund
- Workers Compensation Fund
- Audit Fund
- Special Recreation Fund
- IMRF Retirement Fund
- Social Security Fund
- Bond and Interest Fund - The levy for the Bond Fund is set by the County Clerk and reflects the amount shown in the District's outstanding Bond Ordinance(s).

The President and Secretary will sign the Tax Levy Ordinance and the Secretary will certify its passage.

CASH RECEIPTS/CASH HANDLING

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

Acceptable Forms of Payments

The Glencoe Park District accepts:

- Cash
- Checks
- Credit Cards (VISA, MasterCard)
- Cashier's Checks/Money Orders

Glencoe Park District staff (registration staff, beach/ice cashiers, beach/ice assistant managers, and program/facility managers) collect all forms of payment and process in the RecTrac registration system. All monies are uploaded into the Incode financial software system via a daily file interface done by the Director of Finance/HR.

Cash Handling

Separation of Duties

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

Cash Handling System Procedures

Park District locations that handle acceptable forms of payment as listed above include the Takiff Community Center, Watts Ice Center and the Beach Halfway House/Safran Beach House, and must abide by the guidelines and recommended procedures. Due to the high volume of cash transactions at the Beach and Watts Ice Center locations, the following measures are followed:

Each morning before operations begin at the Ice and Beach location, the cash banks will be counted. A log will be kept at each location to show who counted the banks each morning.

After the amounts are verified, the banks will be distributed to staff prior to the start of their shift.

At the end of an employee's shift, they will be responsible for counting their drawer by separating out the amount of the bank they originally received and then counting the remaining money. This amount must be verified against the end of day cash batch for each employee.

The employee as well as a supervisor must then sign off on the cash batch before that employee clocks out for the day. Any discrepancies must be documented and explained. The batch and the cash and check envelopes must be put in the drop safe.

Any adjusting entries are handled/reconciled by management the next morning. After verifying all the batches, the batches must be brought over daily to the Registration Office at the Takiff Center and monies are deposited at the bank.

Cash Deposit and Reconciliation Process

To maintain a reasonable level of segregation of duties, all Takiff deposits to the bank are made during the business week by the Administrative Assistant or Accounting Manager. Monies are deposited on a daily basis. At the Beach/Watts, the monies are deposited by the Facility Manager or Assistant Managers. On the weekends, the seasonal beach and ice manager makes the deposits either in the night depository at the bank, or on the next business day.

On a regular basis, the Accounting Manager reviews daily deposit slips with applicable batch reports and attaches deposit bank slips after deposit is made.

Any discrepancies in either data entry or deposits shall be reconciled immediately by the Director of Finance/HR using the RecTrac (registration software) and/or Incode (accounting software) to make the necessary corrections.

Financial Statement Preparation

Monthly financial statements are to be completed no later than the middle of following month. The Director of Finance/HR is responsible for the preparation of the financial statements. These statements include cash and investment summary, revenue and expense detail report, balance sheet, comparison report and program analysis report.

A financial summary report is presented to the board at each month's regular Board Meeting and included in their board packet. On an annual basis, the Park District's auditors present the annual financial report to the Board.

Bank Reconciliation

The Director of Finance/HR reviews all bank statements and completes a bank reconciliation for all District bank accounts to ensure there are no unknown transactions on the bank statements or the Park District's balance sheet.

Refunds

Glencoe Park District understands from time to time refunds may be necessary for various reasons including but not limited to program cancellations, customer dissatisfaction or unforeseen circumstances. In which case, upon approval from appropriate supervisory staff, a credit or refund shall be issued.

Once approved, any and all refunds shall be made in the same manner as they were paid, less a \$20 processing fee. Therefore, if a payment has been made by credit card, the refund will be credited to that same credit card. However, an exception will be made if a credit card that is on file has expired or a given circumstance has occurred to render the credit card option unfeasible. At which point, a Refund to Finance RecTrac Form is completed and submitted to the Accounting Manager so that the refund can be issued in the form of a check. Similarly, if the payment had been made in any other method than a

credit card, a Refund to Finance RecTrac Form will be submitted to the Accounting Manager and the refund will be issued in the form of a check.

Returned/NSF Checks

On occasion, the Glencoe Park District will see a check returned for insufficient funds or other unforeseen circumstances. In this case, the Director of Finance/HR is notified by the Bank. The Director of Finance/HR informs the Registration Office of this situation. The Registration Office is to contact the customer to update them of the discrepancy and inform them that their customer account will be updated in RecTrac to show an amount due until another form of payment is submitted. A \$25 processing fee will be charged for all returned or non-sufficient funds checks.

PAST DUE AMOUNTS COLLECTION

In collecting past due amounts for programs, rentals, memberships, etc., staff shall make every reasonable effort to cooperate with the debtor and their financial constraints. However, in the event that the debtor is unresponsive or uncooperative, the following guidelines for further collection efforts shall direct staff actions.

For past due amounts over 90 days and after at least two attempts to collect balance, suspension of all participation in Park District programs until past due balance is paid will be enforced and the debtor will be notified of this action via phone call and email.

For past due amounts over 120 days and after at least two attempts to collect balance, suspension of all participation in Park District programs until past due balance is paid will be enforced and the debtor will be notified of this action. The balance will be turned over to a collection agency and debtor will be notified via a certified letter of this action.

PURCHASING POLICY

Overview

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

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

All purchases in excess of \$2,500 are to be made by authorized Park District personnel on approved purchase order forms.

Purchase order forms shall be issued for all purchases in excess of \$2,500 for supplies, services, capital improvements, repairs, etc. procured for Park District purposes. Exceptions may include, but are not limited to, utilities, bond and interest payments, insurance premiums, monthly service agreements, payments to NSSRA, certain contractual payments for professional services (i.e. attorney and architects), in-service training and payroll-related expenditures.

Governance

The purchasing policy is governed by Section 8-1 (c) of the Park District Code which specifically empowers the Park District "to acquire by gift, legacy, or purchase any personal property necessary for its corporate purposes provided that all contracts for supplies, materials or work involving an expenditure in excess of \$25,000 shall be let to the lowest responsible bidder, after due advertisement, excepting contracts which by their nature are not adapted to award by competitive bidding", such as the following:

- Contracts for the services of individuals possessing a high degree of professional skill where the ability or fitness of the individual plays an important part
- Contracts for the printing of finance committee reports and departmental reports
- Contracts for the printing or engraving of bonds, tax warrants, and other evidence of indebtedness
- Contracts for utility services such as water, light, heat or telephone
- Contracts for the purchase of magazines, books, periodicals, pamphlets and reports
- Use, purchase, delivery, movement or installation of data processing equipment, software or services, and telecommunications and interconnect equipment, software, or services
- Duplicating machines and supplies
- Goods or services procured from another governmental agency (e.g. joint purchase)
- Purchase of equipment previously owned by some entity other than the District itself
- Emergency expenditure which is approved by three-fourths of the members of the Board

Advertised Bids – Purchases of \$25,000 or More

The Park District Code requires the purchase of all goods and services estimated to exceed \$25,000 shall be awarded to the lowest responsible bidder, considering conformity with specifications, terms of

delivery, quality, and serviceability. Before concluding that a purchase in excess of \$25,000 is exempt from competitive bidding, approval must be obtained from the Executive Director and/or legal counsel for the District.

Bidding Process:

1. A legal advertisement shall be placed in publications which will give notice of the Park District's request for bids to those organizations best qualified to provide the goods or services.
2. Specifications shall be prepared and made available to all interested parties.
3. Instructions to bidders shall accompany each set of specifications issued, indicating all terms and conditions relative to the bid.
4. The nature of the construction projects necessitates more clearly defined conditions. Instructions to bidders for construction projects shall include all requirements including business references, bid surety and performance bond, insurance, indemnification, protection of district property, compliance with labor standards and prevailing wage laws, subcontract, change orders, payment procedures and guarantees.
5. Following the issuance of "Specifications and Instructions" to bidders, bids received at or prior to the time and date specified will be opened publicly and contracts awarded in conformity with bid opening procedures, as stated below.
6. Sealed bids shall be opened in accordance with the following procedures:
7. The location, date and time the bid opening shall be a part of the legal advertisement for bidders.
8. Bids shall be opened at a location open to the public.
9. Bids shall be opened and an acknowledgement made of the receipt of each bid.
10. After each bid is analyzed to determine whether all specifications have been met, a recommendation shall be made by staff to the Board of Park Commissioners. After Board approval, staff shall notify the approved bidder and finalize the project deadline.
11. In addition to the consideration of the lowest dollar amount of the bid, also considered is the bidder's responsibility (financial stability, responsiveness, experience, past transactions) to meet the expectations and demands under the terms of the contract. If an award is made to a bidder that is not the lowest bidder, the decision must be supported by complete documentation as to the supporting rationale, and must be reviewed by legal counsel for the District.
12. Bids received after the date and/or time indicated in the advertised notice shall be returned, unopened, to the bidder with a notation on the bid envelope or packet stating that it was a late bid, noting the date, and hour it was received, and signed by a representative of the Park District.
13. The Park District reserves the right to accept or reject any or all bids or portions thereof, in the best interest of the Park District and in compliance with Section 8-1(c) of the Park District Code.
14. In the event that all bids are rejected by the Board of Park Commissioners, the project may be rebid following bidding procedures. If bids are rejected, staff shall notify all bidders and establish a new bid opening date. After a new bid opening date has been established, the procedures outlined above shall be followed.
15. The Board reserves the right to award a contract for all or only a portion of the specific bid work.
16. The Board may require a surety bond of any successful bidder.

Unadvertised Purchases-Purchases under \$25,000

Contracts and purchases of less than \$25,000 are exempt from formal competitive bidding procedures. In such instances the following procedures shall be followed:

1. For purchases estimated to be less than \$2,500, no purchase order is required. Although these purchases do not require verbal or telephone quotes, staff are advised to make every effort to solicit a fair price for items purchased.
2. For the purchase estimated to be between \$2,501 and \$5,000, at least three (3) verbal quotes are required. A purchase order must be completed by staff, and signed by both the Department Head and Executive Director prior to placing the order.
3. For purchases estimated to be between \$5,001 and \$25,000, at least three (3) written quotes are required. A purchase order must be completed by staff, and signed by both the Department Head and the Executive Director prior to placing the order.
4. Open Purchase Order (P.O.) Accounts:
5. Open P.O. Accounts are similar to charge accounts at special stores/vendors. Only specific authorized employees are permitted to purchase items. Items in excess of \$2,500 also require an individual purchase order form.
6. When an authorized employee makes a budgeted purchase from a vendor which has an Open P.O. Account, the following information must be written on the receipt or invoice:
 7. Signature of staff member placing order
 8. The account number to which the purchase is charged
 9. Brief description of the item(s) purchased, if this information is not apparent
10. All receipts and invoices shall be forwarded to the Business Office. When the monthly statement is received, the invoices shall be matched with the items on the statement, and appropriate payment should be made. Disapproval of any invoice item must be communicated to the vendor within 30 days after receipt.

Emergency Purchases

In the case of emergencies which call for immediate resolution, the Executive Director shall take prompt action to employ persons or firms to do the necessary corrective work but shall require them to furnish a detailed report of the work performed and the basis for performing the work. For the purpose of this paragraph, the emergency shall consist of a threat to the health or safety of park users, or of severe damage to District property. Emergency expenditures in excess of \$25,000 must be pre-approved by three-fourths of the members of the Board.

Purchasing Procedures

- A. A three-part pre-numbered purchase order form shall be prepared by the staff member placing the order. This form shall include account number(s), quantity/ item description, unit price, extended price, vendor name and address, shipping address, special instructions, and applicable signatures needed for authorization of the purchase. This form must be completed and signed by all levels of staff **prior** to any purchase.
- B. The three-part purchase order/requisition form is color-coded and should be distributed as follows:
 1. WHITE: Original to be given to or sent to vendor, if applicable

2. YELLOW: Sent to Business Office to be retained in an "Open P.O. File."
 3. PINK: Retained by the staff member placing the order until supplies are received or services are completed. Person receiving materials indicates the quantities received, initials and dates the copy, attaches packing slips, and returns it to the Business Office.
- C. In the event that an item is substituted for the item listed on the purchase order form, the recipient shall note the substitution on the receiving pink copy.
 - D. Purchase order forms shall be issued for specific items and purposes. No additional items will be authorized which would significantly increase the cost of purchase. In these instances, the purchase order will be sent to the Department Head and Executive Director for "re-authorization".

Other Items

- A. No contract or order shall be split into parts so as to avoid the provisions of this policy.
- B. A business within the District shall be considered a preferred bidder subject to compliance with the other specific provisions of this Policy.
- C. Whenever feasible and advantageous to the District, cooperative purchases with other governmental agencies such as State of Illinois, Village of Glencoe, School District 35, , and other park districts, shall be made.
- D. The District credit card is not to be used as a routine tool to make purchases. Rather, it is to be used as an alternative if the vendor does not accept a District Purchase Order, or will not invoice us, or a purchase is made on the Internet.
- E. 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. The incentives referred to above include, but are not limited to, all purchase premiums, sales incentives and/or remunerative awards of any kind (such as merchandise premiums, free goods, offered as part of so-called "baker's dozen" deals, quantity discounts, promotional allowances, cash prizes, special sales commissions, merchandise prizes, etc.) that are made available or awarded by reason of District purchases from vendors.
- F. Whenever feasible and financially advantageous to the District, purchases from joint co-op and stat bid process shall be made.

Negotiated Procurement (Non-Bid) Process

For those items exempt by law from the competitive bidding process, it may still be in the best interest of the Park District to solicit formal written quotes. In these instances, a Request for Proposal (RFP) should be sent to all interested vendors/companies. After a thorough review of the proposals, interviews, and negotiation, a contract can be awarded to the lowest cost quote which meets the objectives set forth in the RFP. Proposal results must be approved by the Board. Examples in which a RFP may be used include auditing services, architectural services, purchase of copier, etc.

ACCOUNTS PAYABLE POLICY

The policy of the Glencoe Park District is to pay bills on a weekly basis, typically on Tuesdays or Wednesdays.

Receiving Bills

Bills arrive to the office by mail or email, and are stamped by the Accounting Manager with the Approval for Payment stamp. They are then distributed to the corresponding staff that is assigned to that account. Staff will review the bill, assign an account code/description, and sign off with a signature and the date. Once this is completed, they are either attached to official Check Request Form or submitted to the Accounting Manager for entry into Incode Accounts Payable System.

Entering Bills

Bills are entered and paid out of Incode. Prior to entry, the Accounting Manager will review for an account code and signature. A bill will be returned to staff if these items are not completed.

Getting Approval

Once all bills have been received, each Tuesday or Wednesday they are batched and entered into Incode. The Accounting Manager will run a Voucher Payable Register and give to the Director of Finance/HR for official review and approval. If all questions have been clarified and no further inquiry is needed, the Director of Finance/HR will inform the Accounting Manager, that the bills are approved for payment. All vouchers are reviewed for accuracy and approval by the Director of Finance/HR and the Executive Director.

Paying Bills & Finalizing Checks

Pending approval from the Director of Finance, the Accounting Manager will print checks.

The checks are printed to pre-printed, pre-numbered check stock. The Executive Director's signature is stamped on all the checks by the Accounting Manager. Two signatures are required for checks that are \$1500 or more. Treasurer of the Park Board is contacted to be the additional signature, or the signature of the Director of Finance/HR is acceptable as the second signature. The Executive Director and the Director of Finance/HR are authorized to sign all refund checks, emergency checks, and checks necessary to cover the payroll.

After checks are printed, the Accounting Manager detaches the top check stub from all checks and attaches the stub to the corresponding bill. Once completed, the Accounting Manager prepares all checks and remittances for mailing to the vendors.

Employee Reimbursements/Mileage

Check requests employee reimbursements or mileage are made according to budget, and the check request must be accompanied by an original receipt (excluding sales tax paid) or mileage reimbursement log.

Sales Tax

All employees must use the Glencoe Park District State of Illinois sales tax exempt number when making a purchase on behalf of the District.

Online Payments/Wire Payments

Glencoe Park District is set up to pay a few vendors online through ACH Payments (Payroll withholding and bond wire payments). The accounts payable process with staff are to be followed in the same manner as previously stated with exception to the final printing of the checks.

The Accounting Manager does not have authorization to release the payments and may only input them in Incode. This provides a safe level of segregation of duties to assist in protecting Glencoe Park District assets. Each bill payment is to be entered separately. A confirmation or documentation for each payment will be printed if possible and is attached to the bill.

ACH bills and confirmations are given to the Director of Finance/HR, who is responsible for coordinating and confirming all ACH payments.

Prepayments

The Park District will not pay for goods and services until the goods are received or the service is rendered. Exceptions:

- Deposits on contracts approved by the Board and/or Executive Director
- Memberships
- Payments to local, state and federal government entities
- Service and maintenance contracts where necessary
- Prepayment approved by the Executive Director or Director of Finance/HR

Manual Checks (Early Checks)/Last Minute Check Requests

Manual or early checks are interim checks issued between normal weekly accounts payable cycle when an emergency or other extenuating circumstance, as determined by the Executive Director, makes it impractical or unreasonable to wait. Since the issuance of manual or early checks circumvents regular approval and are time consuming to issue, this method of payment shall be restricted to unique and special circumstances.

All requests for manual checks must be processed by completing a Check Request Form. The completed form shall include:

- Vendor name
- Vendor address
- Account number to charge for the expense
- Description of the expense
- Explanation in the remarks section as to need for the check
- Appropriate signature(s)

The Business Department will NOT issue manual or early checks in instances where reasonable means could have been taken to process the payment following normal payment methods.

Prompt Payment Act

The Illinois Prompt Payment Act (50 ILCS 505) provides that the appropriate local government official receiving goods or services must approve or disapprove a bill from a vendor furnished to the organization within thirty (30) days after the receipt of such bill or within thirty (30) days after the date on which the goods or services were received, whichever is later. Written notice is to be mailed to the vendor immediately if a bill is disapproved.

Any bill approved for payment is to be paid within thirty (30) days after the date of approval. If payment is not made within such 30 day period, the vendor may invoice Glencoe Park District for an interest penalty of 1% of any amount approved and unpaid for each month or fraction thereof after the expiration of such 30 day period, until final payment is made.

Petty Cash Disbursements

Requests for petty cash may be made to the Accounting Manager with a maximum of \$25 per petty cash request per day. Any amount above that limit must be reimbursed via a check request submittal through the accounts payable process. The Executive Director can override and approve a request for petty cash over the established limit.

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

- Staff are required to submit a receipt for Petty Cash.
- When the employee returns a receipt after the money is spent, along with the change (if applicable), the proper dollar amount is recorded, and the receipt is attached to the request form.
- If a receipt is submitted together with the request form, the employee is reimbursed for the expense.
- All receipts **MUST** be original.
- If circumstances prevent an employee from obtaining a receipt, a Missing Receipts Form must be completed and submitted.

All Petty Cash Request Forms must contain the following information:

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

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

Requests for replenishment of petty cash funds should be made on a Check Request Form by the fund custodian and submitted to Accounts Payable. The request is to be accompanied by the receipts

received during the accounting period. A check from the District will be issued to the custodian of the fund. The check acts as reimbursement to the fund for authorized disbursements of cash.

Credit Card Purchases

Glencoe Park District has provided certain managers a corporate credit card with a set credit limit for use in making purchases. Each individual is responsible for the security of the card and should not permit its use for means other than those permitted by this policy. Credit cards may be issued to the Executive Director, Director of Parks, Director of Recreation, Director of Finance, as well as Program Managers and Facility Managers.

The Administrative Assistant will be in charge of monitoring the credit limits to each credit card. Should an employee need a temporary increase to their credit limit, a submittal, should be sent to the Administrative Assistant while copying the Executive Director for approval.

Employees with credit cards shall submit completed credit card form(s) with receipts attached, to the Accounting Manager, after securing appropriate supervisory approvals if necessary. The credit card cycle ends on the 10th of each month, therefore, receipts are due to the Accounting Manager immediately after purchase.

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

Consequences for failure to comply with credit card guidelines include:

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

OUTSTANDING CHECK WRITE-OFF POLICY

On an annual basis, the Business Department will review the list of outstanding checks (both accounts payable and payroll) issued by the Glencoe Park District.

The Accounting Manager will send notifications to the Payee at the last known address that payment was submitted but the check or checks were not cashed. The payee will return this notification acknowledging that the check(s) was never received, lost, or destroyed and request reissuance of said payment(s).

Upon receipt of signed authorization by payee and review by the Director of Finance/HR/Human Resources, the Accounting Manager will then issue a replacement check. The original check will be removed from the outstanding check list.

If the Glencoe Park District does not receive notification from the payee, the payment will remain an open item on the bank statement for a period not to exceed 24 months. This outstanding check will be moved to a liability account (Outstanding Check Account) on the District's books until such time as it must be remitted to the State of Illinois, Office of the Treasurer. Each annual report submitted to the State of Illinois will reflect outstanding items seven (7) years prior to the last calendar year.

PAYROLL POLICY

Pay Periods/ Timesheets

The policy of the Glencoe Park District is to pay all full-time and part-time employees on a bi-weekly basis following the approved annual Payroll Schedule. An annual schedule of pay periods is developed and provided by the Business Department. Part-time employees will be responsible for submitting their timesheets in accordance with this payroll schedule after the pay period ends on Friday at Midnight. Supervisory employees from each department must turn in their completed and approved departmental payroll to the Business Department by 10:00 am on following Monday. Employees shall not carry hours over from one pay period to the next. Any timesheets received after 10:00 a.m. will be considered late and processed on the next payroll date. Timesheets must be filled out completely, accurately, signed where required, and approved by the supervisor.

Timesheet Review

Timesheets are received from all employees after the payroll ends at midnight of the designated Friday, the last day of biweekly payroll. The supervisor will review the timesheets for correct dates, times, program names, hours and signatures. If correct, the supervisor codes the timesheet to the correct payroll account number, signs and dates it. If not correct, the supervisor will contact the employee to come in and make the necessary corrections. Disciplinary action may follow. If corrections cannot be made before the payroll cutoff, the timesheet is still to be submitted to the Business Department to be discussed and processed for payment, if possible to resolve. Approved departmental payroll is due to the Business Department by 10:00 a.m. on payroll Monday.

Timesheet Preparation

The Accounting Manager receives all timesheets by 10:00 a.m. on payroll Mondays. The Accounting Manager prepares the timesheets for processing by reviewing all timesheets for employee signature, account number from which to be paid, and the supervisor's signature. If any of these are missing, the Accounting Manager will return to the supervisor for correction. At this point, any timesheets that are out of the current pay period will be pulled and set aside for late timesheet processing.

After all timesheets are reviewed, they are entered into the Incode system. All timesheets from employees who work in multiple departments are combined and hours and gross wages are totaled.

Timesheet Processing

The Accounting Manager enters all hours at applicable rates of pay. Once all hours and gross wages are entered and reconciled, a Summary Register, Detailed Payroll Register, and Distribution Register are run. These reports, along with all of the timesheets, are given to the Director of Finance/HR for review of correct entry and rates. Upon approval, the timesheets are returned to the Accounting Manager and all paychecks/ direct deposit vouchers are printed. All paychecks and direct deposit vouchers are given to the departmental supervisor for pickup/preparation to mail on Payroll Thursday after 3 p.m.

As part of the Incode process, the direct deposit vouchers are printed and a direct deposit file is created. Also, the Director of Finance/HR logs on to Harris Bank online access to upload the direct deposit file and confirmation is attached to the hard copy of this file.

Hiring/Salary Ranges for Full-Time Staff

Based on the periodic salary/compensation study done by the Hay Group, a schedule of salary ranges for each full-time position is maintained by the Director of Finance/HR and is approved annual by the Executive Director. Periodic adjustments are made for the CPI increase as part of the annual review. For those staff who are at maximum salary range, performance bonuses will be given in lieu of annual salary increase.

Compensation

All salary and wage decisions for full-time and part-time employees are at the sole discretion of the Glencoe Park District. Employees will be considered for salary adjustments based on several factors, including without limitation, performance, attendance, safety, attitude, professional appearance, responsibility, initiative and other pertinent aspects of employment. All employees will receive an annual review. Employees receiving an unsatisfactory performance evaluation are not eligible for any wage increase and may be subject to disciplinary action, up to and including dismissal.

Wages

Wages will correspond with the job assigned and all part-time employees will be paid only for actual hours worked.

Overtime

The Glencoe Park District understands that from time to time, overtime hours are unavoidable. For all hourly employees, prior approval by the employee's immediate supervisor is required before the hours are worked. Employees working overtime without approval may be subject to disciplinary action up to and including dismissal. Overtime will be paid at time and a half with the employee's highest rate as the base for calculation.

Administration Release

Exempt employees are expected to perform their job duties regardless of the number of hours required. However, an exempt employee who is assigned specific tasks in addition to his normal workload by his Department Head may be granted time off from work when his schedule and Park District operations permit. Administrative release time must be approved in advance of your performing the additional tasks by your Department Head.

Administrative release time is not and may not be granted on an hour-for-hour basis for each hour worked in excess of 40 per week (i.e., two hours worked over 40 hours does not mean that the you will be granted two hours of administrative release time). Instead, the amount of administrative release time that you may be granted for specific tasks shall be determined by the Department Head in his sole discretion and who shall notify you of the amount of time off granted.

Administrative release time is not a substitute for overtime; exempt employees are not eligible for overtime. Rather, administrative release time is an acknowledgment that during certain times of the year it is in the best interest of the park district for staff work over and above typical work hours. Full-time exempt employees should make every opportunity to use the time within two weeks but may accumulate up to 40 hours of administrative release time within a calendar year. The accrual of additional compensatory time is subject to approval by the Executive Director. All unused administrative release time shall be forfeited at the end of the fiscal year unless the Executive Director determines, in his/her discretion, to allow an employee to carry forward such unused compensatory time for an additional period not to exceed 60 days. Use of the compensatory time shall require at least three days written notice in advance and approval of the employee's immediate supervisor and the Executive Director. Employees will not be entitled to payment of unused compensatory upon their voluntary or involuntary separation from the District.

Compensatory Time

Non-Exempt Employees may be granted compensatory time in lieu of overtime pay when they request it and when, in the discretion of the Department Head, it is in the best interest of the Park District to do so. Compensatory time shall be computed at the same rate as overtime pay. Unless otherwise approved by your Department Head, compensatory time must be used within two weeks from the time it is earned. Any unused compensatory time that was earned for hours worked will be paid to the employee at the overtime rate. For example, if an employee works 2 hours of overtime, he earns 3 hours of compensatory time but if the employee is unable to use this compensatory time, he will be paid 2 hours of overtime, which is equivalent to 3 hours of regular pay.

Compensatory time off shall be granted by your Supervisor unless it will unduly disrupt the operations of the Park District. Except with the written approval of the appropriate Department Head, no more than five (5) days (40 hours) of unused compensatory time may be accumulated by an employee at any time.

Compensatory time will not be granted unless it is agreed to by your Supervisor before the work constituting overtime hours is performed. Employees shall not be allowed to accrue more than 16 hours of compensatory time. Once an employee has reached the 16 hour cap, he/she shall be paid overtime. Any unused compensatory time shall be paid out at the employee's overtime rate on an annual basis in December

Payroll Deductions

Except as required by law or court order, payroll deductions will not be taken without employee's written authorization. Deductions required by law include Social Security, Medicare, Federal and State Income Taxes and IMRF (if hours worked require IMRF participation). Federal or state law determines these deductions. Other involuntary deductions may be made as required by law or court order, such as child support payments and wage garnishments.

Recreation Program Discount

Eligible Park District employees can receive a discount on recreation programs offered by the District. These programs include camp, day care, preschool and enrichment-type classes. The discount varies based on whether you are full-time or part-time, and if you are part-time, how many hours you worked in the previous year.

As required by law, IRS regulates taxable fringe benefits, and as such, the District will tax employees on the applicable portion of their discounted program costs. This portion is considered a taxable fringe benefit to employees and is subject to withholding.

The applicable discount amount is added to your gross wages as a taxable benefit so that Federal withholding, State withholding, Social Security, and Medicare (not IMRF) is paid on that benefit.

Direct Deposit

Employees have the option of signing up for direct deposit to receive their paycheck funds to be electronically deposited into their bank accounts. This may be done at any time during a staff's employment. A request must be submitted to the Business Department. Once completed, it will take two payroll cycles for this to go into effect. The first paycheck after submission of the request will be issued in the form of a live check. The second paycheck after submission will be issued directly to the employee's bank account pending all bank account information has been provided correctly.

All direct deposit and pay card funds will be deposited into the corresponding employee accounts on payday as scheduled on the payroll calendar. An employee will receive a direct deposit notice that reflects the wages paid and any/all deductions withheld.

Live Paychecks

Employee paychecks are available for pick up at the Glencoe Park District office after 10 a.m. on the Friday pay date, as scheduled on the payroll calendar. Any/all employee paychecks that are not picked up by the following Monday will be mailed. Checks in the mail should be received in 3-5 business days.

Lost/Stolen Checks

If an employee does not receive their paycheck after five business days of being mailed, the employee will need to contact the Business Department. Once the report is received, the Director of Finance/HR will verify with the bank that the check has not cleared. If it has not, a stop payment will be processed with the bank. A replacement check will be processed within 1-3 business days of the stop payment order and will be available for pick up at the Glencoe Park District Office, once a \$25 re-issue fee (per lost check) is paid by the employee. If the original check is found after the lost/stolen check report has been submitted, it is to be returned to the Glencoe Park District Business Department.

Tax Payments

The responsibility of the Director of Finance/HR is to submit all Social Security, Medicare, Federal and State Income Taxes to the corresponding agencies within two days of the payroll being processed. These payments are made electronically. The Director of Finance/HR is also responsible for submitting IMRF payment and related reports on a monthly basis.

457 Retirement Withholdings

The Director of Finance/HR will process all 457 Deferred Compensation Plan deductions that were withheld for the payroll cycle, and prepare the related ICMA report. A check for these deduction amounts is issued to the company hold these retirement accounts. The deduction check is prepared and included with the report that is sent, identifying which amounts go into which individual's account.

Payroll Bank Account Transfer

When all paychecks and checks to all individuals and withholding amounts have been printed, the Director of Finance/HR creates all applicable reports for these costs. The Director of Finance/HR transfers this amount from the Glencoe Park District bank account into the payroll account to ensure all payroll transactions are funded.

NEW HIRE REPORTING

Effective October 1, 1998, state and federal laws require all employers to report each new and rehired employee to a state Directory of New Hires (20 Illinois Compiled Statute 1020, and section 212, Personal Responsibility Work Opportunity Reconciliation Act of 1996, 42 U.S.C. 653A). Congress and the states adopted these laws to increase child support collections on both state and national levels and reduce fraudulent unemployment and worker's compensation payments.

As required by this law, the Glencoe Park District is required to report all newly hired employees within 20 calendar days of their start date. Newly hired employees are defined as those individuals who (i) are employees within the meaning of Chapter 24 of the Internal Revenue Code of 1986 and (ii) either has not previously been employed by the employer or was previously employed by the employer but has been separated from that prior employment for at least 60 consecutive days.

Employers are required to report:

- Full-time employees
- Part-time employees
- Seasonal employees
- Interns/Temporary employees, and
- Any employee returning to work who has been off the payroll for 60 consecutive days or more within the same company due to a:
 - Lay-off
 - Medical leave
 - Leave of absence
 - Seasonal leave

The District faxes and/or mails the report to the State of Illinois, and includes the following required information:

- Employer's Federal Employer Identification number (FEIN)
- Employer's company name – name associated with the FEIN
- Employer's address – address associated with the FEIN
- Employee's Social Security number
- Employee's name (specify first, middle, last)
- Employee's home address
- Date of hire (the employee's first day of work for pay)

BUDGET PROCESS

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general, special revenue, debt service, and capital funds of the District. Project-length financial plans/timelines are adopted for all capital project funds.

The initial budget process starts in early September. By December, all departments of the District submit their budget requests to the Director of Finance/HR/Human Resources so that a comprehensive budget document with supporting summary and narrative information may be prepared. The budget is prepared by fund, department, activity, and individual General Ledger line item, and includes information on the past year, current year projections and budget request for the new fiscal year.

By late January/early February, the First Budget Draft is presented to the Finance Committee of the Whole for review. The Approval Draft of the budget is adopted at the March or April board meeting. Thirty days prior to the scheduled meeting date, a notice is published disclosing the availability of the tentative Budget and Appropriation Ordinance and the date of the public hearing. The Budget and Appropriation Ordinance is approved as part of the April or May board meeting.

The budget is an estimate of actual expenditures and the appropriation represents the legal spending limit. All appropriated amounts lapse at the end of the fiscal year. Spending control for funds is established by the amount of the total appropriation for the fund, but management control is exercised at appropriation line item levels.

CAPITAL PROJECTS

Statement of Purpose

The Master Plan Capital Project Fund (69) is a capital projects fund established to accumulate funds for future growth and long-term financial planning to fund the projects identified in the District's Master Plan.

Authority

Section 5-1 of the Park District Code states "that any funds on hand at the end of the fiscal year that are not pledged or allocated to a particular purpose may, by action of the Board of Commissioners, be transferred to a capital fund and accumulated therein, but the total amount of accumulated in the fund may not exceed 1.5% of the aggregate assessed valuation of the all taxable property in the district."

Annual Interfund Transfers

The Master Plan Capital Project Fund (69) was created in 2012 when funds were first committed by the Board and subsequently transferred to the new fund in proactive planning for the revision of the District's Master Plan which was accepted by the Board in 2015. Each year, after the annual audit is completed, additional funds are committed by the Board in the Corporate and Recreation Funds, per the guidelines established for minimum reserve balances as stated in the District's Fund Balance Policy.

Each year, through the Budget and Appropriation Ordinance, funds are actually transferred to the Master Plan Capital Projects Fund (69). This is done only on the authority of the Board of Commissioners. Note, these monies are in addition to the annual transfer of Corporate tax revenues to the Capital Projects Fund (65) which are for the routine and ongoing capital projects/improvements/equipment of the District.

Future Master Plan Projects

Projects undertaken in the Master Plan Capital Projects Fund (69) are generally projects that do not recur on an annual basis and fit into one of the following categories:

1. Major park and facility improvements that are identified in the Master Plan which maintain and enhance current building, parks and facilities.
2. Land acquisition of property that is adjacent to an existing park or property that increases park acreage within the District.
3. Improvements that preserve and protect the health and safety of the residents will be given special consideration.

Each June/July, the projects proposed for the following fiscal year are reviewed and prioritized based on current conditions. Typically, the process begins with a District-wide tour and is followed by one or more planning/priority Committee meetings by the Board. The intent is to set the plan for appropriate budget and architectural design services.

Authorization

Any monies that are transferred or committed to this fund are governed by the Park District's policies on purchasing, bidding, and fixed asset recording.

INVESTMENT POLICY

Introduction

The purpose of the Investment Policy of the Glencoe Park District is to define the parameters within which funds of the District are to be managed. In methods, procedures and practices, the policy formalizes the framework for the District's investment activities that must be exercised to ensure effective and judicious fiscal and investment management of those funds. The guidelines are intended to be broad enough to allow staff to function properly within the parameters of responsibility and authority, yet specific enough to adequately safeguard the investment of District's funds in accordance with the Public Funds Investment Act [30 ILCS 235].

Objectives

The primary objectives, in priority of order, of the investment activities shall be:

- **Legality** – The investment activities will conform to federal, state and local legal requirements.
- **Safety** – The preservation of capital and protection of investment principal shall be the primary concern in the selection of investments, investment strategies and depositories. Investments shall be undertaken in a manner that seeks to ensure preservation of capital.
- **Liquidity** – The investment portfolio shall remain sufficiently liquid to meet all operating requirements which might be reasonably anticipated. This can be accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands. Furthermore, since all possible cash demands cannot be anticipated, the portfolio may be placed in money market mutual funds or local government investment pools which offer same-day liquidity for short-term funds.
- **Yield** – Investment activity shall seek to obtain a competitive investment return that is consistent with the objective of preservation of capital while maintaining a reasonable level of portfolio risk. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. Securities shall not be sold prior to maturity with the following exceptions:
 - Security with declining credit may be sold early to minimize loss of principal.
 - Liquidity needs of the portfolio require that the security be sold.

Standards of Care

The standard of prudence to be used by the Glencoe Park District shall be the "prudent person" standard and shall be applied in the context of managing the District's overall portfolio. Investments shall be made with the 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 capital, as well as the probable income to be derived.

The above standards are established as standards for professional responsibility and shall be applied in the context of managing the portfolio. Individuals acting on behalf of the Glencoe Park District in the

investment of funds who are acting within in accordance of governing statutes, the Policy and any written procedures developed to carry out this Policy, and who are exercising appropriate due diligence, shall be relieved of personal responsibility in carrying out delegated responsibilities and personal liability for individual security's credit risk or market changes.

Delegation of Authority

The establishment of the investment policy is the responsibility of the Board of Park Commissioners. The management and administrative responsibility is delegated to the Director of Finance/HR/~~HR~~ as it relates to the following duties:

- Selection of investment securities
- Selection of investment advisors, depositories or other investment service providers
- Reinvestment of investment income whether through interest, dividends or maturity of principal
- Establishment of appropriate procedures to carry out the intent of this Policy

The Board of Commissioners shall exercise continuing oversight of the investments of the District through the Finance Committee of the Whole. The Director of Finance/HR/~~HR~~ shall report periodically to the Park Board via regular board meetings on the holdings, performance and any failures to meet expectations on the part of investments, investment advisors, depositories or other investment service providers.

Authorized Investment Advisors, Broker/Dealers & Financial Institutions

The policy of the Glencoe Park District shall be to select financial institutions for individual investment, to act as a depository, or to provide other financial services based upon, but not limited to, the following considerations:

- Security – The organizations shall not keep or invest funds that are not covered by the Federal Deposit Insurance Corporation (FDIC). In addition, no funds will be kept or invested in institutions not willing or capable of posting required collateral for funds in excess of the FDIC limits.
- Services and Fees – Fees for banking services shall be mutually agreed upon by the depository bank and the Director of Finance/HR/~~HR~~. Whenever possible, the organizations shall cover fees for services by means of compensated balances.

Investment advisor and broker/dealers shall be selected based upon overall experience with Illinois governmental agencies and the ILCS as it relates to the Investment of Public Funds Act [30 ILCS 235]. Any institution or individual acting as an investment advisor shall be legally registered, have appropriate insurance or bonding, and accept fiduciary responsibility for the funds they so advise. In addition, broker/dealers shall be selected on the basis of credit worthiness as well as their ability to obtain competitive prices on securities purchased or sold on behalf of the Glencoe Park District. Additional criteria for the selection or evaluation of an investment, a depository, an advisor or other provider of investment services shall be determined by the Director of Finance/HR/~~HR~~ based upon the specific purpose required. The Glencoe Park District will take into consideration security, size, location, financial condition, service, fees, competitiveness and local community relations involvement of the financial institution when considering depositories.

All approved depositories must provide the District with their audited financial statements.

Authorized Investments

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

- a) Notes, bonds, certificates of indebtedness, treasury bills, or other securities, which are guaranteed by the full faith and credit of the United States of America
- b) Bonds, notes, debentures, or other similar obligation of the United States of America or its agencies
- c) Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits constituting direct obligations of the bank as defined by the Illinois Bank Act [205 ILCS 5].
- d) Interest bearing bonds of a park district or any county, township, city, village, incorporated town, municipal corporation or school district. The bonds must be registered in the name of the District or held under custodial agreement at a bank. The bonds shall be rated at the time of purchase within the four highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and political subdivisions.
- e) Money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in paragraphs (a) and (b) of this section
- f) Repurchase agreements, subject to the requirements and limitations set forth in 30 ILCS 235/2
- g) Illinois Park District Liquid Asset Fund Plus (IPDLAF), the investment pool sponsored by the Illinois Association of Park Districts and Illinois Park and Recreation Association
- h) Illinois Funds, the Local Government Investment Pool (LGIP) operated by the **Illinois** State Treasurer's Office.
- i) Additional investments may be added to this list as changes to the statutes occur.
- j) Investment in derivative securities is not permitted.
- k) [Other Aaa-rated Local Government Investment Pools.](#)

Investment Guidelines/Selection

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

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

Collateralization

Funds on deposit in checking accounts and certificates of deposit in excess of FDIC insurance limits must be secured by some form of collateral, witnessed by a written agreement and held in the name of

the Glencoe Park District at an independent/third party institution. The Glencoe Park District will accept any of the following assets as collateral:

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

The amount of collateralization will not be less than 102% of the fair market value of the net amount of the public funds being secured. A review of the fair value will be secured at least quarterly. Additional collateral will be requested when the ratio declines below the level requested.

Diversification

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

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

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

Maturity Scheduling

Maturity scheduling of the organizations' investments shall be timed according to anticipated need. Investment maturities shall be scheduled to coincide with projected cash flow needs, taking into account operational expenditures, approaching capital projects, timely payments of principal and interest payments, as well as sizable allotments of anticipated revenue. Maturities shall not exceed one year.

Application of Investment Income

Except for cash in certain restricted funds, the District will consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds on a monthly basis on the basis of their respective balances and in accordance with generally accepted accounting principles.

Reporting Requirements

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

Internal Controls

The Director of Finance/HR shall be 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 a control should not exceed the benefits likely to be derived, and 2) the valuation of costs and benefits requires estimates and judgments by management.

The internal controls shall address the following:

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

Ethics and Conflicts of Interest

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

FIXED ASSET POLICY

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

Definition of a Capitalized Fixed Asset

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

Land	Not depreciated
Buildings	30 years
Improvements	30 years
Equipment	5 years
Park Equipment	5 years
Vehicles	5 years
Park Equipment	5 years
Furniture and Office Equipment	5 years

Fixed Asset Categories

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

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

Valuation of Fixed Assets

1. Fixed assets should be valued at **acquisition cost or purchase price** including all ancillary charges necessary to place the asset.

2. Donated fixed assets should be recorded at the estimated fair market value at the time of receipt/acquisition. If fair market value is not practicably determinable due to lack of sufficient records, estimated cost should be used.
3. The total cost of the fixed asset **should include all reasonable and necessary costs incurred to ready the asset for its proper and intended function/use**, such as delivery costs, closing costs, title and legal fees, installation charges and other costs of preparation.
4. Examples of Valuation:

Land	Contract Price Taxes and liens assumed Title search and surveying costs Legal and architectural fees Demolition costs Appraisal/license fees
Building	Acquisition cost Capital improvement structures Property permanently attached to structure Furniture, fixtures, software, and other equipment which are not an integral part of the building are considered capital improvements and should be classified as equipment.
Equipment	Purchase price Transportation/delivery charges Installation costs

5. During the normal course of the life of a fixed asset, periodic repairs and maintenance are necessary to enable the asset to achieve its estimated useful life. **In general, any expenditure which definitely adds to the fixed asset, enhances the value of it, increases its life, or increases its efficiency or capacity beyond its original state may be classified as a fixed asset or part of the original fixed asset.** Examples include adding a room to a building, adding a plow to a pick-up truck; all increase the output of the fixed asset or reduce its cost of operation.
6. The extent that the expenditure **replaces a component of the old fixed asset**, or the entire fixed asset, it should **not** be classified as a fixed asset unless the cost of the old fixed asset is deleted from the fixed asset listing. This will prevent the overstatement of asset values

Trade-Ins and Disposal of Fixed Assets

1. When an old fixed asset is traded-in to obtain a new asset, the total cost of the old asset should be removed from the fixed asset listing and the new asset should be added to the listing at its fair market value (purchase price **plus** trade-in value), not merely the cash payment.

Example: A new truck with a fair market value of \$15,000 is purchased for \$10,000 in cash and a \$5,000 trade-in on the old truck. The old truck was originally bought for \$8,500. This transaction would be recorded by

1. Deleting the old truck from the listing <\$8,500> and
2. Adding the new truck to the listing \$15,000

2. Disposal of fixed assets are brought about by the sale, retirement, destruction, trade-in, theft or replacement of the asset. In such cases, the asset must be deleted from the appropriate fixed asset listing.

Record Keeping Procedures

1. In the monthly processing of invoices for payment, staff will copy all invoices which are for the purchase of general fixed assets. As a general rule, most fixed assets are charged to accounts in Funds 65 - 70, or in the capital accounts of the major operational funds and departments.
2. The copy of the invoice should clearly show the vendor, an accurate description of the item(s), and actual costs of the item(s). In **red** ink, the date of payment (i.e. check date), account numbers charged, and location/park site where the item is to be used. If the fixed asset is used in **several** locations, its **primary** location should be listed.
3. At the end of each month, all photocopies are compiled and information related to each fixed asset is recorded on the appropriate log. Fixed asset deletions should be recorded on the appropriate log. All fixed asset additions and deletions are recorded in the Assetmaxx System, and they are recorded by a journal entry in the last month of the fiscal year. At times, it is helpful to copy the fixed asset listing for periodic review by staff for indication of deletions, changes, etc. to the current list.

Accounting for Fixed Assets

Expenditures for acquiring major fixed assets, include land, building, vehicles, equipment, and furniture (cost \$5,000) shall be recorded in Fund 90:

DR 90-00-000-1500	Land
DR 90-00-000-1510	Buildings
DR 90-00-000-1520	Improvements Other Than Buildings
DR 90-00-000-1530	Equipment and Furniture
DR 90-00-000-1550	Construction in Progress
CR 90-00-000-2900	Investment in General Fixed Asset

FINANCIAL REPORTING

The Glencoe Park District understands the importance of keeping staff and the Board of Commissioners informed of the financial position of the organizations on a regular basis. In order to do this, financial reports are distributed on a timely basis.

Monthly Reporting

Only certain staff has access to Incode reports. Therefore, it is the responsibility of the Director of Finance/HR to provide monthly reports for staff to review on a timely basis (typically within five days of month end). This helps ensure that staff are not deviating from the budget.

On the server (P:/ drive), the Director of Finance/HR will provide the following reports:

- Detail General Ledger Budget Report
- Recreation Program Analysis
- Recreation Program Net Report
- Prior Year Comparison General Ledger Report

Monthly Reporting to Board

At each regular Board Meeting, the Board is provided with three monthly financial reports:

- Financial Summary /Cash Position by Fund
- Financial Summary of Investments
- 3-Year Comparative Summary by Department

Additionally, Board members may see financial documents or other reports upon request.

ANNUAL AUDIT

Audit Reporting

The financial audit of the Park District is conducted by an independent, certified public accounting firm on an annual basis. As part of the annual audit, the accounting firm will review the Park District's internal controls and will make recommendations for improvements.

The auditor firm will work closely with the Director of Finance/HR to coordinate a timeline for the audit process. After the timeline has been set, the auditors will send a checklist of items to be gathered for fieldwork. It is the responsibility of the Director of Finance/HR to have these items gathered and ready for the auditors when they arrive for fieldwork.

When fieldwork is completed, the audit report is prepared by the auditors. They submit the draft to the Director of Finance/HR for review with their audit opinion. The auditor attends the June Finance Committee of the Whole meeting to present the draft of the audit, explain how the auditing process went, and answer any inquiries the board may have. The board votes to approve the audit.

To meet the filing requirements of the Governmental Account Audit Act, 50 ILCS 310/1-11, the audit must contain the following:

- Statements that conform to generally accepted accounting principles that set forth the financial position and results of financial operations for each District fund and any updates mandated by the Governmental Accounting Standards Board (GASB).
- Financial information as well as findings and conclusions that are adequately supported by evidence in the auditor's working papers.
- The professional opinion of the accountant with respect to the financial statements. If the accountant cannot issue an opinion, he/she must declare so on the report and explain why such an opinion cannot be issued.
- A certification that the audit was performed in compliance with generally accepted auditing standards.
- An audit management letter that provides recommendations for improving the fiscal and management practices of the District, if appropriate.

The District's audit report must be filed with the County Clerk's office within six months after the end of the fiscal year.

A copy of the annual audit report is available online and the Glencoe Public Library for reference purposes. Additional copies of the audit shall be filed with the State Comptroller's Office, Cook County Clerk's Office and the Municipal Securities Rulemaking Board (MSRB) to the extent required to comply with any continuing disclosure undertaking requirements assumed by the Park District in relation to the issuance of any municipal securities.

DEBT POLICY

Statement of Purpose

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

Debt Philosophy

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

Debt Guidelines

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

- A. Debt is used only to provide financing for essential and necessary capital projects. Long-term borrowing will not be used to finance current operations or normal maintenance.
- B. The goal of providing cost-effective services must be weighed against the ability to borrow at the lowest possible rate.
- C. The benefits of the improvement must out-weigh its costs, including the interest cost of financing.
- D. Financing of the improvement will not exceed its useful life.
- E. 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.
- F. The cumulative debt profile will be retired within an average life of 10 years.

Financing Options

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

- A. Non-Referendum Options – There are several non-referenda debt choices:
 - a. Non-Referendum General Obligation Bonds
 - b. Installment Contracts
 - c. Capital Appreciation Bonds
 - d. Revenue Bonds
- B. Front Door Referenda – These are referenda that require placement on the ballot with voter approval:
 - a. Tax rate increase: The public is approached for either a permanent or temporary increase in the tax rate for specific funds (Corporate or Recreation).
 - b. Referenda Bonds: These unlimited tax general obligation bonds are limited to a 20 year maturity and count against the District's statutory debt limit of 2.875% of the District's most recent Equalized Assessed Valuation (EAV).

- C. Back Door Referenda – Alternate Revenue Source Bonds do not require voter approval, but the District must publish a Notice of Intent to issue. This type of bond does not count against the District's debt limit nor does it count against the District's non-referendum authority.
- D. Tax Anticipation Notes – The District will not issue tax anticipation notes.

Standards for Debt Issuance

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

Selecting a Service Provider

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

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

Choosing a Method of Sale

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

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

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

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

Bond Rating

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

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

Arbitrage Compliance

The District actively monitors its investment practices to ensure maximum returns on its invested bond funds while complying with Federal arbitrage guidelines. The District shall calculate arbitrage

rebates, with review by bond counsel, on all debt issues subject to IRS and U.S. Treasury Department regulations

Refunding and Restructuring Options

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

Bond Post Issuance Compliance

It is necessary and in the best interest of the District to maintain sufficient records to demonstrate compliance with its covenants and expectations to ensure the appropriate federal tax status for bonds or debt obligations of the District (each a "Bond" and collectively, the "Bonds"), certain of which the interest on which is excludable from "gross income" for federal tax income purposes. Further, it is necessary and in the best interest of the District that (i) the Board adopt policies with respect to record-keeping and (ii) the Compliance Officer shall at least annual review the District's usage of space, independent contractor, and rental agreements to determine whether the Bonds comply with the federal tax requirements applicable to each issue of the Bonds.

Disclosure Policy and Procedure

Pursuant to the District's responsibilities under the securities laws, including its continuing disclosure undertakings (the "Undertakings") under Rule 15c2-12 of the Securities Exchange Act of 1934, as amended, and the Securities and Exchange Commission's statements in enforcement actions, it is necessary and in the best interest of the District that the District's (i) preliminary and final official statements or offering circulars and any supplements or amendments thereto (collectively, the "Official Statements"), disseminated by the District in connection with any bonds, notes, certificates or other obligations, (ii) Annual Financial Information or Financial Information, as required by and defined in the Undertakings (the "Annual Financial Information") to be filed with the Municipal Securities Rulemaking Board's ("MSRB") Electronic Municipal Market Access ("EMMA") system, and (iii) notices of Material Events or Reportable Events, each as defined in the Undertakings, and any other required or voluntary disclosures to EMMA (each, an "EMMA Notice") comply in all material respects with the federal securities laws. Further, it is necessary and in the best interest of the District that the District adopt policies and procedures to enable the District to create accurate disclosures with respect to its (i) Official Statements, (ii) Annual Financial Information, and (iii) EMMA Notices. Official Statements, Annual Financial Information and EMMA Notices are collectively referred to herein as the "Disclosures."

In response to these interests, the District hereby adopts the following policies and procedures (the "Disclosure Policy"):

- A. *Disclosure Officer.* The Director of Finance/HR of the District (the "*Disclosure Officer*") is hereby designated as the officer responsible for the procedures related to Disclosures as hereinafter set forth (collectively, the "*Disclosure Procedures*").
- B. *Disclosure Procedures: Official Statements.* Whenever an Official Statement will be disseminated in connection with the issuance of obligations by the District, the Disclosure

Officer will oversee the process of preparing the Official Statement pursuant to the following procedures:

1. The District shall select (a) the working group for the transaction, which group may include outside professionals such as disclosure counsel, a municipal advisor and an underwriter (the "Working Group") and (b) the member of the Working Group responsible for preparing the first draft of the Official Statement.
2. The Disclosure Officer shall review and make comments on the first draft of the Official Statement. Such review shall be done in order to determine that the Official Statement does not include any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made in the Official Statement not misleading. Particular attention shall be paid to the accuracy of all descriptions, significant information and financial data regarding the District. Examples include confirming that information relating to the District, including but not limited to demographic changes, the addition or loss of major employers, the addition or loss of major taxpayers or any other material information within the knowledge of the Disclosure Officer, is included and properly disclosed. The Disclosure Officer shall also be responsible for ensuring that the financial data presented with regard to the District is accurate and corresponds with the financial information in the District's possession, including but not limited to information regarding bonded indebtedness, notes, certificates, outstanding leases, tax rates or any other financial information of the District presented in the Official Statement.
3. After completion of the review set forth in 2. above, the Disclosure Officer shall (a) discuss the first draft of the Official Statement with the members of the Working Group and such staff and officials of the District as the Disclosure Officer deems necessary and appropriate and (b) provide comments, as appropriate, to the members of the Working Group. The Disclosure Officer shall also consider comments from members of the Working Group and whether any additional changes to the Official Statement are necessary or desirable to make the document compliant with the requirements set forth in 2. above.
4. The Disclosure Officer shall continue to review subsequent drafts of the Official Statement in the manner set forth in 2. and 3. above.
5. If, in the Disclosure Officer's reasonable judgment, the Official Statement does not include any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made in the Official Statement not misleading, the Official Statement may, in the reasonable discretion of the Disclosure Officer, be released for dissemination to the public; *provided, however,* that the use of the Official Statement must be ratified, approved and authorized by the Board of Park Commissioners of the District (the "Board").

C. Disclosure Procedures: Annual Financial Information. The Disclosure Officer will oversee the process of preparing the Annual Financial Information pursuant to these procedures:

1. By August 27th of each year (the same being at least 30 days prior to the last date on which the Annual Financial Information is required to be disseminated pursuant to the related Undertaking, the Disclosure Officer shall begin to prepare (or hire an agent to prepare) the Annual Financial Information. The Disclosure Officer shall also review the audited or unaudited financial statements, as applicable, to be filed as part of the Annual Financial Information (the "Financial Statements"). In addition to the required updating of the Annual Financial Information, the Disclosure Officer should consider whether additional information needs to be added to the Annual Financial Information in order to make the Annual Financial Information, including the Financial Statements, taken as a whole, correct and complete in all material respects. For example, if disclosure of events that occurred subsequent to the date of the Financial Statements would be necessary in order to clarify, enhance or correct information presented in the Financial Statements, in order to make the Annual Financial Information, taken as a whole, correct and complete in all material respects, disclosure of such subsequent events should be made.
2. If, in the Disclosure Officer's reasonable judgment, the Annual Financial Information, including the Financial Statements, is correct and complete in all material respects, the Disclosure Officer shall file the Annual Financial Information with EMMA (or confirm that such filing is completed by any agent hired by the District for such purpose) within the timeframe allowed for such filing.

D. Disclosure Procedures: Reportable Events. The Disclosure Officer will prepare (or hire an agent to prepare) Reportable Event Disclosure and file the same with EMMA (or confirm that such filing is completed by an agent hired by the District for such purpose) in a timely manner (not in excess of ten business days after the occurrence of the Reportable Event). Incurrence of a Financial Obligation, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation, any of which affect security holders, if material, is a Reportable Event. Upon the incurrence of any Financial Obligation, as such term is defined in the Undertaking, the Disclosure Officer shall review such Financial Obligation and assess whether such Financial Obligation is material. If, in connection with such Financial Obligation, the District has agreed to any covenant, event of default, remedy, priority right or other similar term which affects security holders, the Disclosure Officer shall further review such term and assess whether the same is material. The Disclosure Officer shall prepare a summary of such review. If, in the Disclosure Officer's reasonable judgment, following consultation with financial or legal professionals as necessary, such Financial Obligation and/or term of such Financial Obligation is deemed material, the Disclosure Officer shall file a summary of such Financial Obligation (or the entire financing document, provided that confidential or sensitive information may be redacted to the extent such redaction does not prevent all material terms from being disclosed) with EMMA not in excess

of ten business days after the incurrence of such Financial Obligation. (This paragraph (d) shall only apply if the District has entered into an Undertaking on or after February 27, 2019.)

E. *Disclosure Procedures: EMMA Notices.* Whenever the District determines to file an EMMA Notice, or whenever the District decides to make a voluntary filing to EMMA, the Disclosure Officer will oversee the process of preparing the EMMA Notice pursuant to these procedures:

1. The Disclosure Officer shall prepare (or hire an agent to prepare) the EMMA Notice. The EMMA Notice shall be prepared in the form required by the MSRB.
2. In the case of a disclosure required by an Undertaking, the Disclosure Officer shall determine whether any changes to the EMMA Notice are necessary to make the document compliant with the Undertaking.
3. If, in the Disclosure Officer's reasonable judgment, the EMMA Notice is correct and complete and, in the case of a disclosure required by an Undertaking, complies with the Undertaking, the Disclosure Officer shall file the EMMA Notice with EMMA (or confirm that such filing is completed by any agent hired by the District for such purpose) within the timeframe allowed for such filing.

F. *Additional Responsibilities of the Disclosure Officer.* The Disclosure Officer, in addition to the specific responsibilities outlined above, shall have general oversight of the entire disclosure process, which shall include:

1. Maintaining appropriate records of compliance with this Disclosure Policy (including proofs of EMMA filings) and decisions made with respect to issues that have been raised;
2. Evaluating the effectiveness of the procedures contained in this Disclosure Policy; and
3. Making recommendations to the Board as to whether revisions or modifications to this Disclosure Policy are appropriate.

G. *General Principles.*

1. All participants in the disclosure process should be encouraged to raise potential disclosure items at all times in the process.
2. The process of revising and updating the Disclosures should not be viewed as a mechanical insertion of current numbers. While it is not anticipated that there will be major changes in the form and content of the Disclosures at the time of each update, the Disclosure Officer should consider whether such changes are necessary or desirable in order to make sure the Disclosure does not make any untrue statement of a material fact or omit to state a material fact necessary or desirable, in order to make the statements made, in light of the circumstances in which they were made, not misleading at the time of each update.

3. Whenever the District releases information, whether in written or spoken form, that may reasonably be expected to reach investors, it is said to be "speaking to the market." When speaking to the market, District officials must be sure that the released information does not make any untrue statement of a material fact or omit to state a material fact necessary or desirable, in order to make the statements made, in light of the circumstances in which they were made, not misleading.
4. While care should be taken not to shortcut or eliminate any steps outlined in this Disclosure Policy on an ad hoc basis, the review and maintenance of the Disclosures is a fluid process and recommendations for improvement of these Disclosure Procedures should be solicited and regularly considered.
5. The Disclosure Officer is authorized to request and pay for attendance at relevant conferences or presentations or annual training sessions conducted by outside counsel, consultants or experts in order to ensure a sufficient level of knowledge for the effective administration of this Disclosure Policy.

FUND BALANCE POLICY

PURPOSE

The purpose of this policy is to establish fund balance classifications that establish a hierarchy based on the extent to which the Park District must observe constraints imposed upon use of the resources that are reported by the governmental funds. More detailed fund balance financial reporting and the increased disclosures will aid the user of the financial statements in understanding the availability of resources.

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

DEFINITIONS

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

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

Nonspendable Fund Balance – The portion of a Governmental Fund’s net assets that are not available to be spent, either short-term or long-term, in either form or through legal restrictions (e.g., inventories, prepaid items).

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

Unrestricted Fund Balance is made up of three components:

Committed Fund Balance - The portion of a Governmental Fund’s net assets with self-imposed constraints or limitations that have been placed at the highest level of decision making.

Assigned Fund Balance - The portion of a Governmental Fund’s net assets to denote an intended use of resources (e.g. Medical Insurance Reserve).

Unassigned Fund Balance - available expendable financial resources in a governmental fund that are not the object of tentative management plan (i.e. assignments). Unassigned fund balance should exist only in the General Fund; for all other governmental funds, unassigned fund balance may only be reported in the case of a deficit fund balance position.

FUND BALANCE PHILOSOPHY

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

SCOPE

This policy establishes the hierarchy of fund balance and provides for the minimum amount of fund balance each governmental fund should maintain. Credit rating agencies carefully monitor levels of fund balance and unassigned fund balance in the general fund to evaluate the Park District's continued creditworthiness.

MINIMUM FUND BALANCE LEVELS

This Policy applies to the Park District's governmental funds as follows:

- A. **General Fund** - The General Fund is a major fund and the general operating fund of the Park District. It is used to account for administrative, maintenance, parks, and greenhouse, Watts Ice, and Beach operations, and all financial resources except those that are accounted for in another fund.
 - a. Each year a portion of the spendable fund balance will be determined as follows:
 - i. Committed – A portion of the fund balance may be committed through formal action of the Board of Commissioners either through a resolution or ordinance.
 - ii. Assigned – Fiscal Sustainability. This assigned fund balance will be targeted at a minimum level of 50% of annual budgeted expenditures. This will be adjusted annually with the adoption of the annual budget and is calculated at a minimum of six months (50%) of expenditures not including capital, debt service and interfund transfers.
 - iii. Unassigned – The unassigned fund balance will be reviewed annually during the budget process. Balances in excess of the six months (50%) of annual budgeted expenditures may be transferred to the Capital Projects Fund to support future capital projects.
- B. **Special Revenue Funds** - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes other than debt service or capital projects. Financing for most special revenue funds is provided by a specific annual property tax levy. In some cases, financing is received from admissions, fees and charges for programs and activities. These proceeds are devoted exclusively to the purposes of which the special tax was authorized. Fund balances in special revenue funds (other than the Recreation Fund) are derived from property taxes and are therefore legally restricted to the purpose of the fund.
 - a. Recreation - This fund is a major fund and is used exclusively for planning, establishing, and maintaining recreational programs carried out by the Park District. Financing is provided from fees and charges for programs and activities and an annual property tax levy.

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

- b. The restricted fund balance for this fund will be targeted at a minimum level of 50% of annual budgeted expenditures. This will be adjusted annually with the adoption of the annual budget and is calculated at a minimum of six months (50%) of expenditures not including capital, debt service and interfund transfers.

- c. Committed – A portion of the fund balance may be committed through formal action of the Board of Commissioners either through a resolution or ordinance.
- C. **NSSRA Special Recreation Fund** - This fund is a non-major fund and established to account for revenues derived from a specific annual property tax levy and expenditures of these monies to the North Suburban Special Recreation Association, to provide special recreation programs for the physically and mentally handicapped.

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

- a. The restricted fund balance for this fund will be targeted at a minimum level of 25% of annual budgeted expenditures. This will be adjusted annually with the adoption of the annual budget and is calculated at a minimum of three months (25%) of expenditures not including capital, debt service and interfund transfers.
- D. **Retirement/Pension Fund** - The Retirement/Pension Fund is a non-major fund and accounts for the activities resulting from the Park District's participation in Social Security/Medicare and the Illinois Municipal Retirement Fund. Revenues are provided by a specific annual property tax levy which produces a sufficient amount to pay the Park District's contributions on behalf of the Park District's employees. Fund balances in this fund are derived from property taxes and are therefore legally restricted to the purpose of the fund.

The targeted restricted fund balance of the Retirement/Pension Fund shall be calculated as follows:

- a. The remaining restricted fund balance for this fund will be targeted at a minimum level of 25% of annual budgeted expenditures. This will be adjusted annually with the adoption of the annual budget and is calculated at a minimum of three months (25%) of expenditures not including capital, debt service and interfund transfers.
- E. **Audit Fund** - This fund is a non-major fund and accounts for the expenditures related to the Park District's annual financial compliance audit which is mandated by State statute. Financing is provided from an annual property tax levy, the proceeds of which can only be used for this purpose. Fund balances in this fund are derived from property taxes and are therefore legally restricted to the purpose of the fund.

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

- a. The restricted fund balance for this fund will be targeted at a minimum level of 25% of annual budgeted expenditures. This will be adjusted annually with the adoption of the annual budget and is calculated at a minimum of three months (25%) of expenditures not including capital, debt service and interfund transfers.
- F. **Liability Insurance Fund/Workers Comp Fund** - These funds are non-major funds and account for the operation of the Park District's insurance and risk management activities. Financing is provided from an annual property tax levy. These funds record the insurance expenditures.

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

- a. The restricted fund balance for this fund will be targeted at a minimum level of 25% of annual budgeted expenditures. This will be adjusted annually with the adoption

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

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

The Park District levies an amount based on the principal and interest that is anticipated to be paid per the outstanding bond ordinances filed with the County. The County then adds a 5% "loss" amount. Any fund balance accumulation should be minimal, not less than 15% and not more than 25%. Fund balances in this fund are derived from property taxes and are therefore legally restricted to the purpose of the fund. In instances where fund balance level exceeds 25%, the Board may consider the option of abating a portion of the Debt Service levy amount.

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

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

FLOW ASSUMPTIONS

Some projects (funds) are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). The Park District's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. If different levels of unrestricted funds are available for spending, the Park District considers committed funds to be expended first followed by assigned and, lastly, unassigned funds.

AUTHORITY

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

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

Authority for designating fund balance as assigned is delegated by the Board of Commissioners to the Executive Director and Director of Finance/HR/HR.

Typically, the formal resolution to commit funds is approved by the Board in July after the annual audit for the previously completed fiscal year is presented and approved by the Board. The interfund transfers are then budgeted and completed in the following fiscal year budget.

MONITORING MINIMUM FUND BALANCE LEVELS

Park District management staff will monitor revenue collection and available cash by reviewing monthly financial reports. During the year, if there is an expectation that fund balance levels will not be met by the end of the fiscal year, the Executive Director may review all projected operational and capital expenditures with the management team, and accordingly, present a plan to the Board of Park Commissioners for a modification of goals and projects established in the adopted budget.

SCHOLARSHIP POLICY

The Glencoe Park District provides financial assistance/scholarships to residents who are interested in enrolling in a Park District Program but are unable to do so due to financial hardships. Based on the availability of funds, the Park District will attempt to provide financial assistance to those who qualify, if they meet the eligibility requirements. The Park District reserves the right to approve full or partial assistance or deny an applicant's request. Scholarships are limited to:

- \$3,000 annual max for individual family with one child or \$4,500 annual max for a family with two or more children, for ELC or Before and After School Adventures (If the family has scholarship money remaining after attending these programs the balance may be applied to a Glencoe Park District summer camp.)

Or,

- \$1,500 annual max for an individual/family with one child or \$2,250 annual max for an individual/family with two or more children for any other Glencoe Park District program excluding contractual programs, one day trips, and Children Circle

Qualifications and Limitations for Financial Assistance

- Applicant must reside within the boundaries of the Glencoe Park District
- Available for all general recreation programs except Children's Circle, one-day trips and contractual/co-op programs
- Applications must be completed annually and processed by Family Services of Glencoe
- Approval does not ensure continued approval for succeeding programs or seasons
- Placement in requested programs is based on program availability
- The participant's portion of payment is due before a registration can be processed. Registration for Day Camp may be completed prior to scholarship approval, if requested, with a \$100 deposit per person, per program to ensure a spot in the program. Registration does not guarantee scholarship approval. The deposit will be returned if a scholarship is not approved.
- Delinquency on the participant's portion of payment may result in ineligibility for future program participation and /or financial assistance.
- All registration policy and procedures apply to financial assistance/scholarship applicants.
- Scholarships are awarded on a first-come, first-serve basis, on need, as well as availability of funds. The Park District reserves the right to approve full or partial funding or deny an applicant's request.
- Family Services of Glencoe evaluates each application submitted and makes the decision whether or not to grant the scholarship.
- Applicant must provide requested references.
- All scholarship recipients will receive the early bird rate for camp regardless of when they register.

Criteria to Determine Scholarship Eligibility

- The following household size and pre-tax income criteria will be used to determine initial eligibility for financial assistance. Other factors such as current participation in public aid, the food stamp program, subsidized housing, excessive medical bills etc. will also be considered in determining eligibility.

	Qualifies for 90% Subsidy	Qualifies for 75% Subsidy	Qualifies for 50% Subsidy	Qualifies for 25% Subsidy
Household Size	Total Household Income	Total Household Income	Total Household Income	Total Household Income
1	\$14,000 and under	\$14,001 - \$16,000	\$16,001 - \$18,000	\$18,001 - \$20,000
2	\$18,000 and under	\$18,001 - \$21,000	\$21,001 - \$24,000	\$24,001 - \$27,000
3	\$23,000 and under	\$23,001 - \$27,000	\$27,001 - \$30,000	\$30,001 - \$34,000
4	\$27,000 and under	\$27,001 - \$32,000	\$32,001 - \$36,000	\$36,001 - \$41,000
5	\$31,000 and under	\$31,001 - \$36,000	\$36,001 - \$42,000	\$42,001 - \$48,000

Application Procedures

Those who are seeking financial assistance must complete the Financial Assistance/Scholarship Application and also provide the requested documents. Completed applications should be directed to Family Services of Glencoe to review the financial assistance request. The completed application should be submitted a minimum of four weeks prior to the start of the program. The applications will be reviewed and the applicant will be notified of a decision within two weeks of their financial assistance status.

Applications cannot be considered without submitting the documents listed on the application. Missing documentation will delay review of the application until all documents are received. Additional documents may be deemed necessary.

Procedures for Administering the Financial Assistance/Scholarship Program

- Funds must be set aside towards the scholarship program at the time the budget is Board approved.
- Any participants who wish to apply for a scholarship must obtain a scholarship packet from the Takiff Registration Office or Glencoe Park District website.
- Once completed, the financial assistance/scholarship applications should be given to a third party, Family Services of Glencoe (FSG), to determine scholarship eligibility. The applicant must schedule an appointment with FSG to discuss household financial needs.
- A decision will be made regarding the application within two weeks of its receipt.
- Once a decision is made, the top page of the application form will be forwarded to the Registration/Customer Service Manager, via e-mail from FSG.
- The Registration/Customer Service Manager will prepare a letter to be sent to the applicant regarding the decision made by FSG.
- The Registration/Customer Service Manager will enter the eligible scholarship amount, along with the expiration date, into the registration system.
- All scholarship information will be filed in a secure location.
- The participant's portion of payment must be collected prior to processing the registration form.
- All programs must be entered in the system with the appropriate fee and the scholarship needs to be entered as a payment type.
- For those programs that are billed, the billing rate should be set to the patron's portion due after the scholarship is applied during the billing process; payment should be entered in the system less the scholarship portion.
- A list should be created by the Registration/Customer Service Manager, using RecTrac, on a monthly basis with the amount of scholarship given to each participant.
- The scholarship account must be reviewed and reconciled on a monthly basis.

NSSRA

As a partner agency of NSSRA, the Glencoe Park District is required to submit certain funds to NSSRA on an annual basis. Such funds include the Member Agency Contribution, Inclusion Contribution, and Capital Fund Contribution. NSSRA will be responsible for producing invoices to send to the partner agencies for these funds. The following are billings that will go out on a set schedule during the fiscal year.

Member Agency Contribution (MAC)

The Member Agency Contribution (MAC) is based on a calculation using Equalized Assessed Valuation [EAV] and Population for each partner agency. The approved amount is then invoiced in two installments by NSSRA in January and in June of the upcoming year. If these invoicing dates are not conducive, the partner agency has the right to request a different billing schedule. Such request will be submitted in writing to the Executive Director of NSSRA.

Inclusion Contribution

NSSRA provides inclusion services to participants for each partner agency. This service is a straight charge through cost from inclusion payroll that is incurred over the year. However, to ensure NSSRA has sufficient funds to cover this cost, an amount is calculated during the budgeting process to be billed out in two installments. These installments will be invoiced in June and October of the new year. If these invoicing dates are not conducive, the partner agency has the right to also request a different billing schedule. In January, NSSRA will review each partner agency's account and activity for the prior year in order to "true up." If the account is underfunded, an invoice will be sent to the partner agency for the remaining amount by January 31. If the account is overfunded, the credit will be deducted from the upcoming new year's budgeted installments.

Capital Fund Contribution

The Board of Directors for NSSRA voted to collect funds from each partner agency to be used exclusively on the future acquisition of a new building. These funds are collected annually and NSSRA sends this.

REVENUE POLICY

The Budget philosophy of the Park District is to provide a balanced budget that meets the overall park and recreation needs of the Glencoe community. This is accomplished by a combination of user fees and real estate tax dollars. Due to the advent of tax caps, the District is moving toward less of its revenue coming from tax dollars and more from user fees and other sources. The surplus monies generated is for capital projects that the District deem necessary to meet the overall needs of all residents. These would include park development, infrastructure improvements, new equipment, equipment replacement and a variety of other capital expenditures. Each fund has different legal restrictions on whether the District can levy taxes for the fund's purposes, and what those purchases may be.

Statement of Purpose

The establishment of this policy is for the monitoring and control of revenues for the District.

Scope

This Policy applies to all revenue sources of the District.

The basis of accounting for all funds of the Park District's funds is modified accrual basis. 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 fee policies identified by the District.

All funds or monies of the District not needed for immediate disbursement shall be invested in accordance with the District Investment Policy. Investment income will be recorded in accordance with generally accepted accounting principles.

Overall Objectives

The Park Board primary revenue policy goal is to maintain a diversified revenue system to protect it from possible short-term fluctuations in any of its various revenue sources. To accomplish this revenues are monitored on a continuous basis to 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 District's revenue policy. The following objectives are those that are utilized throughout the District's budget cycle as they pertain to revenues.

- A. The District will project its annual revenue through an analytical process and will adopt its budget using conservative estimates and long-term forecasting.
- B. A diversified yet stable revenue system will be utilized by the District to protect it from possible short-term fluctuations in any of its revenue sources.
- C. The District will minimize the use of one-time revenue to fund programs incurring ongoing costs.
- D. The District will, after having considered all possible cost reduction alternatives, explore the possibility of obtaining new or expanded revenue sources as a way to help ensure balanced budget.

- E. Cost recovery revenue sources will be analyzed on an annual basis and modified as necessary to ensure that revenue collections reflect the cost of providing associated District services.
- F. The District will actively oppose State and/or Federal legislation that would mandate costs to the District without providing or increasing a revenue source to offset those mandated costs. The District will continue lobbying efforts to protect current revenues received from State and Federal agencies.
- G. The District will review the budget for those programs that can be reasonable funded by user fees. This review will results 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 District will consider:
 - a. Market pricing;
 - b. Increased costs associated with the programs;
 - c. The ability of the users to pay;
 - d. The ability of individuals to make choices between using the service and paying the fee or not using the service;
 - e. Other policy considerations. (For example, setting fines high enough as a deterrent, or pricing fees to even-out resident versus non-resident demand for services).
- H. The District will adjust user fee rates annual based on an analysis of the criteria established above. The District will pursue frequent small increase as opposed to infrequent large increases.

Grants

The Board shall seek to finance proposed improvements through public or private grants, whenever feasible. The Executive Director and other staff shall be vigilant about exploring all possibilities for obtaining grants and other financial assistance.

DEVELOPER/IMPACT FEE POLICY

Per the intergovernmental agreement entered into between the Village of Glencoe and the Park District in January 2009, the District periodically receives land/cash donations as a condition of approval of a proposed development within District boundaries. Monies received are recorded in Fund 75. Per law, the land/cash donations must be used in the area from where the development occurred.

REIMBURSEMENT OF TRAVEL, MEAL AND LODGING POLICY

- 1.0 Purpose.** The Board of Commissioners of the Glencoe Park District will reimburse employee and officer travel, meal, and lodging expenses incurred in connection with pre-approved travel, meal, and lodging expenses incurred on behalf of the Park District. Employees and officers are expected to exercise the same care in incurring expenses for official business as a prudent person would in spending personal funds.
- 2.0 Definitions.** "Entertainment" includes, but is not limited to, shows, amusements, theaters, circuses, sporting events, or any other place of public or private entertainment or amusement, unless ancillary to the purpose of the program or event.
- "Travel" means any expenditure directly incident to official travel by employees and officers of the Park District or by wards or charges of the Park District involving reimbursement to travelers or direct payment to private agencies providing transportation or related services.
- 3.0 Authorized Types of Official Business.** Travel, meal and lodging expenses shall be reimbursed for employees and officers of Park District only for purposes of official business conducted on behalf of the Park District, which includes but is not limited to off-site or out-of-town meetings related to official business and pre-approved seminars, conferences and other educational events related to the employee's or officer's official duties. If you are unsure whether an expense is reimbursable, please contact the Executive Director.
- 4.0 Categories of Expenses.**
- 1. Airfare:** Travelers are expected to obtain the lowest available airfare that reasonably meets business travel needs. Travelers are encouraged to book flights at least thirty (30) days in advance to avoid premium airfare pricing. Only coach or economy tickets will be paid or reimbursed. The traveler will pay for the difference between higher priced tickets and coach or economy tickets with his or her personal funds. The Park District will also reimburse baggage fees up to one bag each way, if not already included in the airfare.
 - 2. Personal Automobiles:** Mileage reimbursement will be based on mileage from the work location office to the off-site location of the official business, not from the employee's or officer's residence. When attending a training event or other off-site official business directly from an employee's or officer's residence, no reimbursement will be made if the distance is less than the mileage of a normal commute to the workplace. If the distance is higher than the employee's or officer's normal commute, reimbursement will be paid based on the differential of the commute less the mileage of a normal commute to the workplace. An employee or officer will be reimbursed at the prevailing IRS mileage rate. The traveler will only be reimbursed up to the price of a coach airfare ticket if they drive to a location for which airfare would have been less expensive.
 - 3. Automobile Rentals:** Travelers will be reimbursed for the cost of renting an automobile including gasoline expense only as provided in this section. Travelers using rental cars to conduct official business are required to purchase insurance through the rental agency. Car rental insurance will cover the vehicle during personal use, e.g., using the vehicle after the conference has ended. Compact or mid-size cars are required for

two or fewer employees or officers traveling together and a full-size vehicle may be used for three or more travelers. The traveler must refuel the vehicle before returning it to the rental company.

4. **Public Transportation:** In the case of local training or official business where an employee or officer chooses to use public transportation, reimbursement for use of public transportation is based on mileage from the agency office to the training site (not from the traveler's residence), regardless of the transportation method chosen. When attending training or business directly from an employee's or officer's residence, no reimbursement will be made if the distance is less than the mileage of a normal commute to the workplace. If the distance is higher than the traveler's normal commute, reimbursement will be paid at the differential of the commute less the mileage of a normal commute to the workplace.
5. **Other Transportation:** The traveler should utilize hotel shuttle service or other shuttle services, if available. If none are offered, the use of the most economic transportation is encouraged.
6. **Hotel/Motel Accommodations:** The traveler will be reimbursed for a standard single-room at locations convenient to the business activity at approved conference rate for applicable association (NRPA, IPRA, GFOA, etc). Hotel/motel accommodations are to be reserved in advance and secured at a moderate or conference rate. Reimbursement for lodging shall be limited to the number of nights required to conduct the assigned Park District business. If a conference, for example, opens on a Sunday evening and closes Thursday noon, reimbursement for Sunday through Wednesday night would be allowed. In the event of a change in plans or a cancellation, the traveler must cancel the hotel/motel reservation so as not to incur cancellation charges. Cancellation charges will not be reimbursed by the Park District unless approved by a vote of the Board of Commissioners.
7. **Meals:** Meal reimbursement is limited to the current U.S. General Services Administration (GSA) regulations in place at the time the expense is occurred. Prior approval by the Board of Commissioners and submission of receipts are required for per diem allowances. Meals provided by the conference or seminar should be deducted from the per diem allowance. Partial reimbursement may be made for departure and return days based on time. Meals during in-state travel that is not an overnight stay will be reimbursed for actual cost not to exceed the GSA regulations.
8. **Vacation in Conjunction with Business Travel:** In cases where vacation time is added to a business trip, any cost variance in airfare, car rental, lodging and/or any other expenses must be clearly identified on the Travel, Meal, and Lodging Expense Report form and paid by the traveler.
9. **Accompanied Travel (Personal Travel/Travel Companions):** A family member or friend may accompany employees and elected officials on business travel, at their expense, when the presence of a companion will not interfere with successful completion of business objectives. Generally, employees and elected officials are also permitted to combine personal travel with business travel, as long as time away from work is approved and vacation or personal time is used (employees only). Additional or incremental expenses arising from such non-business travel are the responsibility of the employee or the elected official. Where air travel is used, the employee must provide a comparison of the cost of travel for the entire trip versus the cost of travel for only the

business purpose of the trip. For example, and not in limitation of the foregoing, if the business purposes for a trip extend from Wednesday to Friday, but the personal component of the trip extends to Sunday, the employee or officer must provide a comparison of the airfare for both Wednesday to Friday and Wednesday to Sunday for price comparison purposes.

10. **Parking:** Parking fees at a hotel/motel will be reimbursed only with a receipt.

11. **Entertainment Expenses:** No employee or officer of the Park District shall be reimbursed for any entertainment expense, unless ancillary to the purpose of the program, event or other official business.

5.0 **Approval of Expenses.**

5.1 **Expenses for Members of the Board of Commissioners:** Travel, meal, and lodging expenses incurred by any member of the Board of Commissioners must be approved by roll call vote at an open meeting of the governing board or corporate authorities of the local public agency.

5.2 **Expenses for Employees:** Travel, meal, and lodging expenses incurred by any employee in excess of the then-current per diem rate established by the GSA, excluding airfare and hotel room/tax as described above, must be previously approved in an open meeting by a majority roll-call vote of the Board of Commissioners.

5.3 **Advanced Expenses:** Travel, meal, and lodging expenses in excess of the then-current per diem rate established by the GSA advanced as a per diem to any employee or official of the Park District must be approved by roll call vote at an open meeting of the Board of Commissioners prior to payment. Documentation of expenses must be provided in accordance with Sections C, D and F of this policy, and any excess from the per diem must be repaid.

5.4 **Other Expenses:** All other expenses that do not fall within paragraphs E.1, E.2, or E.3 are subject to the Executive Director's approval.

6.0 **Documentation of Expenses.** Before an expense for travel, meals, or lodging may be approved under Section E of this Policy, the following minimum documentation must first be submitted, in writing, to the Executive Director on the Request To Attend Overnight Conference/Workshop.

- (1) an estimate of the cost of travel, meals, or lodging if expenses have not been incurred or a receipt of the cost of the travel, meals, or lodging if the expenses have already been incurred;
- (2) the name of the individual who received or is requesting the travel, meal, or lodging expense;
- (3) the job title or office of the individual who received or is requesting the travel, meal, or lodging expense; and
- (4) the date or dates and nature of the official business for which the travel, meal, or lodging expense was or will be expended.

All documents and information submitted under this Section are public records subject to disclosure under the Freedom of Information Act.

7.0 Travel, Meal, and Lodging Expense Report Form. The Park District hereby adopts as its official standardized form for the submission of travel, meal, and lodging expenses the Travel, Meal, and Lodging Expense Report form.

STATEMENTS OF ECONOMIC INTERESTS

The Government Ethics Act requires various District officials and employees to file a Statement of Economic Interest with the clerk of the county in which they reside at the time they are appointed, elected, or hired. After the initial filing, District officials and employees must continue to annually file statements by May 1.

The Act requires the following persons to file disclosure statements:

- Persons elected to District office or candidates for election to that office.
- Persons appointed to the Board.
- Persons compensated by the District as employees, not as independent contractors, and who:

Function as the head of a Division, or who exercise similar authority.

Have direct supervisory authority over, or direct responsibility for the formulation, negotiation, issuance or execution of contracts entered into by the District of \$1,000 or more.

Have authority to approve licenses and permits by the District.

Adjudicate, arbitrate or decide any administrative proceeding, or review the adjudication, arbitration or decision of any administrative proceeding within the authority of the District.

Have authority to issue or promulgate rules and regulations within areas under the authority of the District.

Have supervisory authority for other employees of the District.

Failure to file the Statement of Economic Interest at the appropriate time can lead to late filing fees, penalty fees and ineligibility for or forfeiture of office.

PREVAILING WAGE ACT

The District complies with the Illinois Prevailing Wage Act. Annually, in June, the District investigates and ascertains the prevailing rate of wages for the Cook County region for laborers, mechanics and other workers performing construction of public works for the District. Using the research, the Board passes an ordinance during the same month to adopt the prevailing wage rates, as defined in the Act

PAYMENT CARD INDUSTRY DATA SECURITY

Policy Statement

It is the policy of the Glencoe Park District to comply with the Payment Card Industry Data Security Standards (PCI-DSS) for the protection and security of payment card information.

Specific Guidelines

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

1. In order to minimize risk, only those data elements on the payment card that are needed for Park District business should be stored.
2. Access to payment card holder data should be limited to Park District employees requiring such information to complete assigned job tasks.
3. Payment card data on an internet connected computer or processed through the internet, should be protected through a secure network with periodic monitoring of its security.
4. Paper and electronic media that contain cardholder data should be physically secure and identified as confidential information.
5. Payment card data on documents should be redacted, if feasible, when no longer needed for Park District business. Documents with legible payment card data should be destroyed in accordance with the Illinois Records Retention Act with appropriate security handling.
6. Security awareness training should be provided for Park District employees involved in payment card processing.
7. The Park District should assure that its relationships with payment card service providers comply with PCIDSS.
8. The Executive Director should be promptly notified of any information security breach.

FEES AND CHARGES

The Board has found it necessary and desirable for the District to charge fees for participation in District recreation programs and the use of District facilities. This policy is designed to serve as a guide in establishing a fee structure for recreation programs and facility use.

1.0 Program Fee Structure. It is the responsibility of the Glencoe Park District to offer diversified and quality, park and recreation experiences. Seeking to meet the demands for new and expanded access to recreation activities, while experiencing the increases in operating expenses, it is the intent of the Park District to adopt a sound, consistent policy for the generation of supplementary revenue to tax dollars.

1.1 All Park District programs will give primary concern to the residents' ability to participate. Activities will be planned with community demographics in mind.

2.0 Fees and Charges. Fees and charges will be evaluated annually to make sure that tax revenues are being used efficiently to support basic public services available to all people. Basic public services will be supplemented to support the demand for quality leisure services by assessing fees and charges and pursuing supplementary sources of revenue.

3.0 Fee Approval. All park program fees must be presented to the Executive Director for approval annually. The Recreation/Facility Staff will submit with the budget, a report to the Executive Director, which will include the activity name, along with new and old program resident/non-resident fees. The Manager will indicate changes, giving specific explanations for any increase over 5%. If new activity areas are implemented throughout the year, they shall also be submitted to the Executive Director for approval.

4.0 Waiver of Fees. The Glencoe Park District wants to give all residents the opportunity to participate in its activities and facilities regardless of financial hardships. Persons requesting scholarships are required to complete an application form, and then submit the form in addition to other requested financial documents, to Family Services of Glencoe for eligibility status. (See Financial Assistance/Scholarship Policy for more details) Applications will be reviewed on an individual basis.

4.1 No fee may be reduced or waived without the consent of the Executive Director, and/or the respective department head, and/or Program Manager.

5.0 Fees and Charges Guidelines. Fees and charges are developed to offset the expenses incurred through offering programs and activities. When developing fees for recreation activities, fees will take into account the financial objectives, market climate and surrounding competitors.

5.1 Fees and charges are recommended by staff to the Executive Director for approval. Fees should be set within the budget preparation process. When setting the fee the following must be considered:

- Wages and Services
- Operational Expenses (contractual fees and supplies)
- Improvements/Renovations/Equipment

- Categories of Glencoe Park District Services to determine how much of direct and indirect expenses must be recovered.
 - Direct expenses include all direct expenses associated with an activity including instructor fees, supplies and materials. Fees should be set to recover all of the expense for the program based on expenses times the minimum number of participants.
 - Indirect expenses include all expenses associated with an activity including facility rental, supervisory time, clerical, maintenance, building costs, marketing, etc. An established successful activity should recover the cost of operations including supervisory time, clerical, maintenance and building costs.

6.0 Resident/Nonresident Program Fees. Since the facilities and activities are partially subsidized through taxes by residents of the Glencoe Park District, nonresidents will pay a **maximum** increased fee of 20% more than resident rates with the exception of the following unique activities and facilities:

- No nonresident fee applied: senior programming, select special events, select contractual programs, [Watts daily ice skating fee and skating passes, and Takiff room rentals.](#)
- Maximum 20% more than resident rates for Children's Circle

6.1 Due to the unique nature and demand for Glencoe Beach and Boating Beach in the Chicagoland area and the amount of subsidy by tax payers, non-residents will pay the following maximum increase over resident rates:

- ~~50~~100% more than resident rates for Season Passes at Glencoe Beach
 - 100% more than resident rates for daily fees and trellis rentals at Glencoe Beach
 - 100% more than resident for sail boat/kayak/paddle board storage at Perlman Boating Beach
 - 50% more than resident for sail boat/kayak/paddle board rentals
- * Due to IDNR and OSLAD Grant the District received in 1996, the nonresident rates/fees cannot exceed twice that charged to residents.

6.2 Non-residents will pay 50% more than residents for pass/daily fee to the Glencoe Fitness Area.

6.3 Occasionally, an activity may warrant a reduction in the non-resident fee in order for the activity to meet its minimum. The Director of Recreation and Executive Director must approve fees and charges for these activities.

6.4 Non-resident fees will be established in regard to the effect on resident participation using the following criteria:

- Size of class and limitations
- Ability to expand and grow
- Special limited interest classes
- Reciprocal agreements and shared activities
- Competitive costing of activities

7.0 Missed Classes. Some missed classes cannot be made up and are non-refundable.

- 8.0 **Prorated Fees to Activities.** At the discretion of the Program Manager and Director of Recreation and Facilities, if the nature of the activity permits, prorated class fees will be allowed and done a “per class basis”.
- 9.0 **Discounts to Other Entities.** Village of Glencoe, Glencoe Library and District 35 staff shall be eligible to ~~receive an individual pass, to Glencoe Beach at no charge and~~ receive the resident rate on an individual Glencoe Fitness Center membership. (They must show a business card or staff ID.)
- 10.0 **Fiscal Year.** Categories of Glencoe Park District Services that determine the subsidy of program will be reviewed annually by the Glencoe Park District Board of Commissioners.



GLENCOE PARK DISTRICT
TIME-TRACKING AND PAYROLL PROCESSING
GUIDELINES

Created: Business Department
March 2019

Time-Tracking and Payroll Processing Guidelines

This procedure provides instruction for timecard data entry and hours tracking for employees. This is intended as a reference document to be used by supervisory employees (those who oversee other employees and manage timecards) and exempt employees (for time-tracking guidelines).

Accurate management of time entry is required based on the Fair Labor Standards Act (FLSA) and in coordination with the United States Department of Labor (IDOL). This procedure is based on Policies adopted and implemented at the Glencoe Park District.

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PAYROLL OVERVIEW

Employees are paid biweekly on Fridays. Payroll periods are two weeks in length. The bi-weekly pay period for NON-EXEMPT/Hourly employees begins on a Saturday and ends at midnight on Friday. Paychecks are issued the following Friday. For EXEMPT/Salary employees, the pay period includes the week worked up to and including the Friday payday. Time and attendance data is entered into time and attendance software (TCP) for an employee to be paid for time worked. Pay data should be reviewed on a continuous basis by Department Heads. At the close of a pay period, pay data is also reviewed and approved by Department Heads. The deadline for final approval and editing of time entry data within the most recent pay period is generally "Payroll Monday" at 2pm. Payroll is processed and completed by the end of the day Tuesday to ensure payment of funds to employees on pay day Friday. A payroll calendar is provided annually.

TIME ENTRY RULES FOR ALL EMPLOYEES

Accurate and prompt time entry on behalf of all employees, and accurate time-tracking and approval on behalf of Managers and Department Heads is a requirement of employment.

- 1) Time entry data should be entered and managed on a **daily basis**. Managers should use the following link to access TCP through their internet browser (preferably Google Chrome or Mozilla Firefox):
<https://263823.tcplusondemand.com/app/manager/#/ManagerLogOn/263823>
- 2) It is each employee's responsibility to accurately account for their hours worked daily (via time clock entry).
 - a. Physical time clocks are installed at the following locations:
 - Takiff Copy Room (through the registration/recreation office)
 - Takiff Early Childhood Copy Room (across from the Early Childhood registration desk)
 - Parks Department break room
 - Beach House (inside the Manager's office)
 - Watts Office
 - b. Employees can clock in/out and switch job codes on any computer in the facilities listed above, using the following link:
<https://263823.tcplusondemand.com/app/webclock/#/EmployeeLogOn/263823/>
 - 1
 - i. Employees can use the TCP mobile app to clock in/out and switch job codes. See the section titled, "Using the TimeClock Plus Mobile App" for more details.
- 3) All hours worked and work schedules must be manager-approved. Managers and Department Heads must approve all time worked before pay can be processed.
- 4) Hours worked should be scheduled and will be shown in 15-minute increments for all employees.
- 5) Non-Exempt/Hourly employees should be scheduled to take an unpaid 30-minute meal period near the middle of any work shift that is greater than 7.5 consecutive working hours. A scheduled, unpaid 30-minute meal period is not required if a work shift is less than this

length. However, Non-Exempt/Hourly **full-time Lead Day Care Teachers** should be scheduled for an **unpaid 60-minute meal period** during the day.

- a. Full-time, Non-Exempt/Hourly employees (if working a full day) should be scheduled for 8.5 hours with an expectation that 30 minutes of that time will be an unpaid 30-minute meal period.
- 6) Exempt/Salary employees should arrange their regular schedule like that of Non-Exempt employees with discretion to building, staffing, and programming needs as related to work responsibilities. A standard 8 hour work day is a general expectation. These working hours are **not** inclusive of a regularly scheduled meal period, which is to be taken at the discretion of the employees. Exempt/Salary employees will generally work 40 hours a week, but may work greater than 40 hours a week.
- 7) Varying work schedules outside of an employee's regular schedule must be approved by a supervisor before time is worked. This includes:
 - a. Non-Exempt/Hourly Employees
 - i. Overtime hours
 - ii. Clocking in for a work shift early/late
 - iii. Not taking a scheduled, 30-minute meal period when required (as it accounts for overtime).
 - b. Exempt/Salary Employees
 - i. Large deviations in regular work schedule
 - ii. Off-site trainings and conferences attendance
 - iii. Working from home
- 8) For employees eligible for compensation outside of regular pay (Holiday, Vacation, Sick, Personal Days, and Floating Holidays), it is the responsibility of the employee and manager to update and approve time, within the time and attendance system, based on when hours are taken in accordance with the applicable policy. This would include inputting time off for employees if they do not input the information themselves. As such, Managers should keep the pink copy of their employee's time off slips.
- 9) If managing time entries for yourself or your staff:
 - a. Make notes (or comments) within time entries as a best practice for documentation purposes.
 - i. Keeping an accurate account of when an employee is and is not working is imperative. Add notes to the pay entry row if pay is out of the ordinary. For example.
 1. Use accurate job codes for logging Holiday, Vacation, Sick, Personal, and Floating Holiday time.
 2. Flex Time – When an exempt employee shows hours worked in their timecard, it is assumed they were working and on-site. If this is not the case, include comments.
 3. Off-site Trainings – Employees may still be paid for attending a conference or training session. Note that the employee is not on-site
 - ii. Exempt/Salary Employees: Within the time and attendance system, Exempt/Salary employees have the option to update their recurring schedule to reflect actual hours worked and actual time off hours taken. See

[the section below titled, "Modifying Your TCP Recurring Schedule."](#)
[Alternatively, you may submit a paper timesheet with supervisor permission.](#)

1. [Regardless of time entry for exempt employees, a standard salary will be paid.](#)

STEPS FOR APPROVING EMPLOYEE HOURS ON A DAILY BASIS

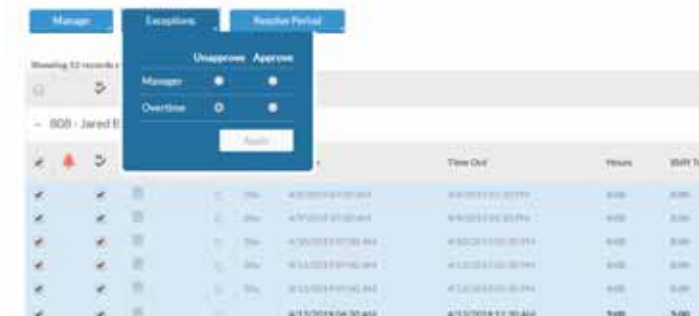
The simplest way to approve hours **daily** is directly from the Dashboard, and clicking the check mark next to the employee's hours.



NOTE: [If you click "Jump to Group Hours," it will take you to your group hours page and will NOT show any hours that have *already been approved*. It will ONLY show hours *awaiting approval*.](#)

[For managers with more employees, who prefer more information, or need to approve several days' worth of time, follow these steps:](#)

- 1) [Click HOURS > GROUP HOURS](#)
- 2) [Make sure your dates are set for the correct pay period.](#)
- 3) [Tick the box to the left of the RED BELL, which will select all times for that particular employee. \(You can also click each box individually, if you prefer to do it more manually\).](#)



- 4) [Click the EXCEPTIONS button and use the radio button that applies to the process you want to do, then click APPLY. **NOTE:** If you tick the top most box to the left of the M✓, it will select ALL time for the selected period for ALL employees. The EXCEPTIONS box will have more options in it, so use caution when selecting your approvals.](#)

You can also change your options and filters from the group hours screen, by clicking the **OPTIONS** button or the various **FILTER** buttons.

USING THE TIMECLOCK PLUS MOBILE APP

Some hourly employees work off-site or at non-park district facilities, where there are no time clocks or web clocks (e.g. South School, Lakefront Tennis Courts), and using one of the workstations at a GPD facility is inconvenient or impractical. For these instances, the employee can clock in using their employee ID number and the TCP mobile app or accessing the WebClock on the browser on their mobile device (the web address for the Web Clock can be found in the section titled *Time Entry Rules for All Employees*). Below are steps to install and set-up the TCP App.

- 1) Search, download, and install the app by searching "TimeClock Plus" in Google Play or Apple App Store. After installing, you will need to configure the app for the first time.
 - a. You will receive the following message the first time the app is opened: "This app requires a connection to an external server in order to function. You will need to know the server connection settings to use this app." Click NEXT.
 - b. You will be prompted to choose the scheme. Choose HTTPS. Click NEXT.
 - c. Enter in the address for the Host and the Port. When finished entering, click NEXT.
HOST: 263823.tcplusondemand.com
PORT: 443
 - d. After the server information has been in-put successfully, you will receive a message that states a compatible version has been installed. You will be prompted to re-launch the application: select OK.
 - e. In the **NAMESPACE** box, enter **263823**.
 - f. Select **GLENCOE PARK DISTRICT** as your **COMPANY**.
 - g. Select **PERSONAL** when prompted for the MobileClock version you will be using.
 - h. Enter the employee ID# and select **LOG ON**. You have now successfully configured MobileClock.
- 2) To clock in or out, or switch job codes, open the app, and press **CLOCK IN/OUT/CHANGE JOB CODE**. Follow any prompts on the screen.

TIME-TRACKING FOR EXEMPT/SALARY EMPLOYEES

According to the IDOL's amended Wage and Pay Collection Act, all exempt employees are required to maintain accurate recordkeeping of hours worked, regardless of classification.

Regardless of an employee's status as either an Exempt administrative, executive, or professional, every employer shall make and maintain, for a period of not less than 3 years, the following true and accurate records for each employee: the name and address, the hours worked each day in each work week, the rate of pay, copies of all notices provided to the employee as required by subsection (d), the amount paid each pay period, and all deductions made from wages or final compensation.

- 1) All Exempt/Salary employees must maintain a log of true and accurate hours worked.

- a. This will be tracked via TimeClock Plus using the same time entry steps as when managing Non-Exempt/Hourly employee hours. Update hours worked per day accurately based on actual time worked and update time off accurately based on days off taken. Steps on how to enter this information can be found beginning on page 6 under "Modifying Your TCP Recurring Schedule."
 - i. Hours entry should be updated on a daily basis
 - ii. For calculation "hours worked," round to the nearest 15 minutes
 - b. Exempt/Salary employees may submit a paper timesheet, with supervisor permission.
- 2) What is counted as actual hours worked?
- a. **Working at your work location**
 - b. **Working from home – If approved by the supervisor**
 - c. **Special Event** – If working a special event outside of normal business hours
 - d. **Off-site trainings** – If a training is attended during or outside of regular work hours or attendance is required.
- 3) What is NOT counted as actual hours worked?
- a. **Lunch, meal period, break in the day** – Time taken for personal matters or a personal lunch/meal period is not hours worked. If the lunch or meal period includes work or is a work-related meeting, it is hours worked.

COMPENSABLE TIME WORKED FOR NON-EXEMPT/HOURLY EMPLOYEES

Non-Exempt/Hourly employees are paid on an hourly basis or are paid for any amount of time worked. In some circumstances, it's hard to determine what time is compensable (paid) and what time is not compensable (unpaid).

Compensable time or paid work time is defined as any time the employer permits or allows an employee to perform the activity of work. This includes all time worked while at the office, work performed at home or off-site, and even work that is performed before the regular workday begins or after the regular workday ends.

Below are common areas where Non-Exempt/Hourly employees often have questions:

- 1) On-Call Time – An employee who is required to remain on call on the employer's premises is working while "on call" and should be paid. An employee who is required to remain on-call at home, or who is allowed to leave a message where they can be reached is not working (in most cases) while on-call and does not need to be paid unless called-in to work.
- 2) Rest or Meal Periods – Rest periods of short duration, typically 20 minutes or less, are usually paid. These short break/rest periods should be counted as time worked. Unauthorized extensions of a work break beyond 20 minutes (employee took an unexcused or longer break than approved or was late returning to work) may be unpaid and not counted as hours worked. Meal periods, typically 30 minutes or more, are usually unpaid. The employee must be completely relieved from duty for the purpose of eating regular meals. The employee is not relieved if they are required to perform any duties while eating.

- 3) Training and Lecture Attendance – Attendance at lectures, conferences or training programs and similar activities can be unpaid and not counted as hours worked if four criteria are met:
 - a. It is outside normal hours
 - b. It is voluntary
 - c. It is not directly job-related
 - d. No other work is concurrently performed
- 4) Home to Work Travel – An employee who travels from home before the regular workday and returns to their home at the end of the workday is engaged in ordinary home to work travel, which is not work time (unpaid).
- 5) Volunteer Activities – Employers may offer “volunteering” opportunities. If the activity is mandatory, it must be paid and counted as time worked even if the activities are held on the weekend outside normal working hours. If, however, an employee volunteers to work at the employer’s special event or other function outside regular work hours and is not performing work regularly performed by the employee, it can be considered “volunteering” and can be unpaid. If the volunteering occurs during regular working hours, it is considered compensable time and should be paid.

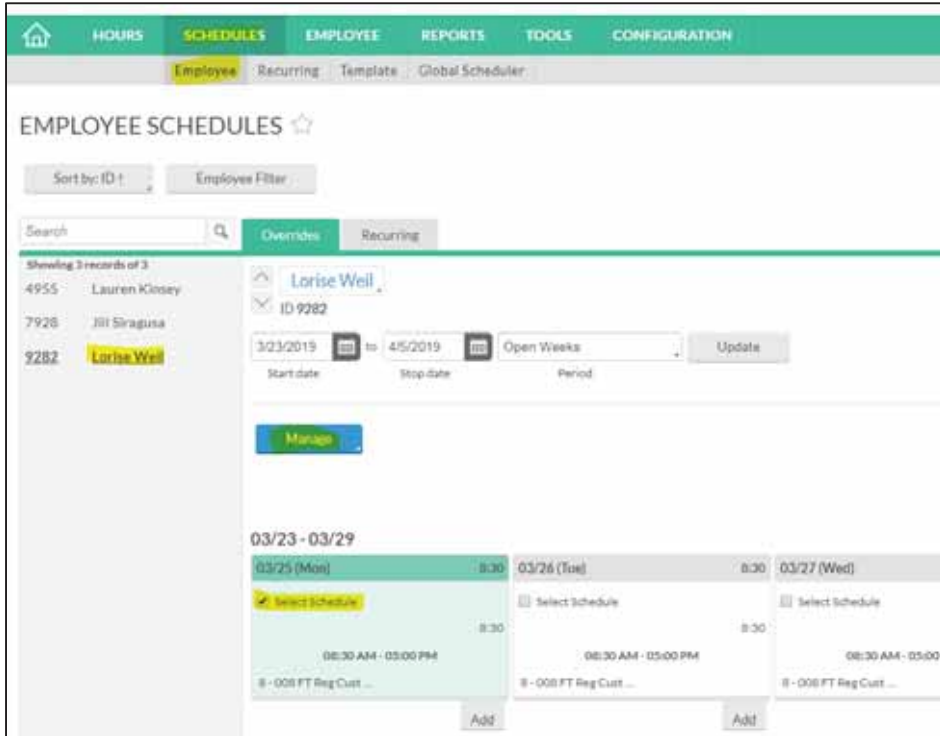
MODIFYING YOUR TCP RECURRING SCHEDULE

A recurring schedule has been applied to all Exempt/Salary employees, for Monday through Friday, 8:30 am – 5:00 pm. Occasionally employees work beyond these “standard” hours and it is important to accurately record time actually worked. Below are the steps to edit your own schedule.

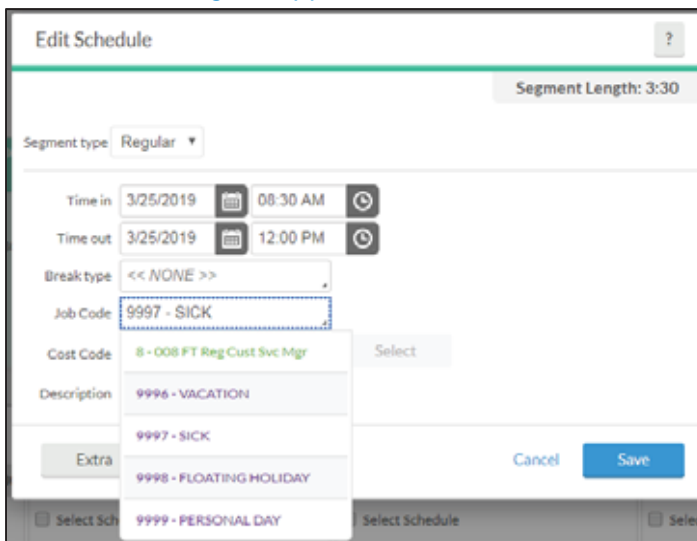
*EXAMPLE: Lorise is logging a ½ sick day for the **morning** of Monday, March 25, 2019. You will follow the same steps when logging vacation, personal days, or floating holidays.*

- 1) Login to TCP
- 2) Click SCHEDULES > EMPLOYEE > Your Name

3) [Tick the box on the day you want to modify and click MANAGE button.](#)



4) [Change the time in/out to reflect when the sick time was used; then click the JOB CODE drop down menu to choose the TYPE of benefit time that was used. Use the DESCRIPTION box to note a reason \(e.g. Dr Appt, Dentist, Sick, etc.\).](#)



5) [Click SAVE.](#)

6) [To account for the hours you worked in the afternoon, click ADD.](#)

03/23 - 03/29

03/25 (Mon) 3:30
Overridden

Select Schedule

3:30

08:30 AM - 12:00 PM

9997 - SICK
 Leave
Dr Appt

Add

7) [Add the appropriate afternoon hours worked. No other changes need to be made so click](#)

Add Schedule ?

Segment Length: 5:00

Segment type: Regular ▼

Time in: 3/25/2019 12:00 PM

Time out: 3/25/2019 05:00 PM

Break type: << NONE >>

Job Code: B - 008 FT Reg Cust Svc Mg

Cost Code: << NONE >> Select

Description:

Days: 1 ▼

Extra

Cancel **Save**

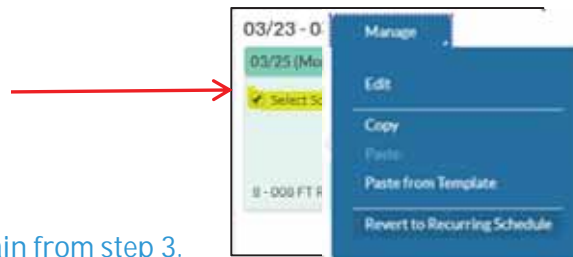
[SAVE.](#)

8) [Your modified schedule now looks like this:](#)

03/23 - 03/29

03/25 (Mon)	03/26 (Tue)	03/27 (Wed)
<input type="checkbox"/> Select Schedule 08:30 AM - 12:00 PM 9997 - SICK Leave Dr Appt	<input type="checkbox"/> Select Schedule 08:30 AM - 05:00 PM 8 - 008 FT Reg Cust ...	<input type="checkbox"/> Select Schedule 08:30 AM - 05:00 PM 8 - 008 FT Reg Cust ...
<input type="checkbox"/> Select Schedule 12:00 PM - 05:00 PM 8 - 008 FT Reg Cust ...	<input type="checkbox"/> Select Schedule 8:30	<input type="checkbox"/> Select Schedule 8:30

9) [If you made any mistakes when altering these schedules, you must begin again. Tick the SELECT SCHEDULE box, then click the MANAGE button and scroll to REVERT TO](#)



[RECURRING SCHEDULE.](#) Begin again from step 3.

10) [If you want to alter your time without adding any paid time off \(e.g., you came in early on Fall registration morning or stayed lated because of a board meeting\), tick the box on the day you want to modify and click MANAGE button.](#)

11) [Change the clock in/clock out time\(s\) to reflect what time you actually started/ended work.](#)

12) [Add a description and click SAVE.](#)

REQUESTING & MODIFYING REQUESTED TIME OFF THROUGH TCP (HOURLY & SALARY)

All employees, whether hourly or salaried, should continue to complete time off request forms and submit to their supervisor for approval. The steps below can be used in lieu of the manager/department head manually entering their employee's time into TCP. This feature displays time off in a calendar format, making it easier to manage employee time off requests and schedule coverage.

- 1) [Using the WEBCLOCK or physical time clock, enter your employee # and choose LOG INTO DASHBOARD.](#)
- 2) [Click REQUESTS.](#)

- 3) RIGHT click on the day you want to change and click ADD, if adding. Click EDIT or DELETE if making a change to PENDING time off you requested.
- 4) Make the applicable change and click OK.

APPROVING/DENYING/ADDING/MODIFYING EMPLOYEE TIME OFF REQUESTS

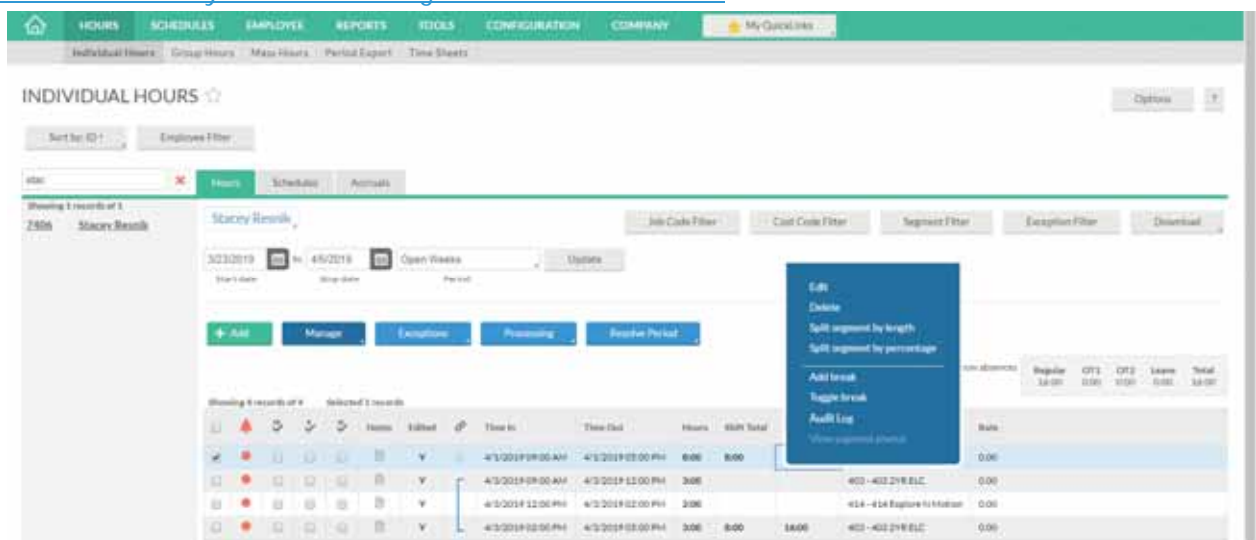
- 1) On your TCP Dashboard, click the TOOLS tab, then click REQUEST MANAGER.
- 2) Right click each day and choose APPROVE REQUEST LEVEL 1.
 - a. To DENY, choose DENY instead.
 - b. To MODIFY, choose DETAIL, then click the EDIT button. Make changes as needed and click OK.
 - c. To ADD a day for the employee, choose ADD.

SHORT CUT: You can approve/deny time off requests from your dashboard. Scroll down slightly to PENDING TIME OFF REQUESTS and click the ✓ or the X, based on whether you're approving or denying, respectively.

SPLITTING HOURS OVER MULTIPLE DEPARTMENTS

This process is done after the employee has already clocked in AND out for the day. It is implemented when an employee works multiple jobs throughout the day without having access to log out of one job code and into another.

- 1) Click the HOURS tab, then click INDIVIDUAL HOURS.
- 2) Search for the employee whose hours you want to edit, and click on them.
- 3) Locate the shift you want to change and RIGHT click on it.



- 4) Choose SPLIT SEGMENT BY LENGTH.
- 5) Click SPLIT, then choose the length of the split, edit the times (if necessary), choose which shift will have a break applied (if applicable), then choose the job code work during each

[split](#). See below for an example of a three-job split.

Split Segment ?

Split	Delete	Length	Time	Break	Job Code	Rate
		03:00	In 09:00 AM Out 12:00 PM	Type Break Length 0	401 - 401 3YR ELC Cost Code << NONE >>	0.00 Note
		03:00	In 12:00 PM Out 03:00 PM	Type << NONE >> Length N/A	414 - 414 Explore N Motion Cost Code << NONE >>	0.00 Note
		02:00	In 03:00 PM Out 05:00 PM	Type << NONE >> Length N/A	402 - 402 4YR ELC Cost Code << NONE >>	0.00 Note

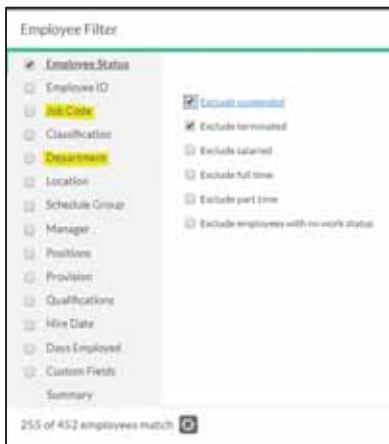
Cancel Save

6) [When finished, click SAVE.](#)

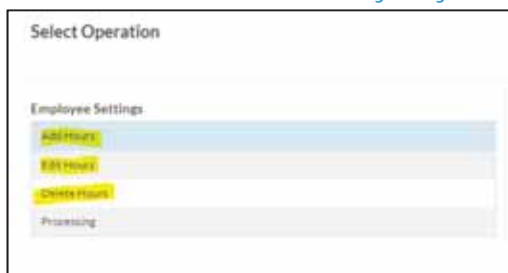
ADDING BULK HOURS FOR A GROUP OF EMPLOYEES

Note: You can change your group hours default week/hour views by clicking HOURS > GROUP HOURS > OPTIONS button.

- 1) Click HOURS > MASS HOURS and either select individual employees or change the toggle to SELECT USING FILTERS and choose your filter (department or job code would be the most commonly used filters). When finished choosing employees, click NEXT.



- 2) Choose which bulk operation you want to do, then click NEXT. NOTE: Processing allows you to add a missed break, and may only be used infrequently.



3) [Enter the days/hours and other pertinent information, then click NEXT.](#)



4) [The summary screen will display the bulk changes you are attempting to make, as a final approval. Click PREVIEW so that you can see any exceptions/mistakes before making the bulk change and having to correct it.](#)



5) [If everything looks good, click PROCESS. The bulk changes you made have now been applied to all the employees you chose.](#)

EMPLOYEE PAPERWORK SUBMISSION (NEW HIRE/REHIRE/JOB CODE UPDATES)

- 1) [All employee paperwork \(which impacts payroll and time entry\) must be accurately completed and submitted to Business Department for processing PRIOR to the first day of employment. This also includes paid training days.](#)
 - a. [Refer to the Hiring Checklists, for full-time or part-time employees, to view necessary paperwork for new hires, rehires, or terminations.](#)
- 2) [Employee paperwork **must be received by the Business Department by 5:00 pm on the Wednesday of the week preceding Payroll Monday in order for employees to be paid.**](#)

PAYROLL APPROVAL STEPS AND TIMING FOR MANAGERS AND DEPARTMENT HEADS

- 1) [Final approval of biweekly pay data for all employees must be completed every Payroll Monday which immediately follows the Friday close of a pay period. Payroll Monday is every other Monday. Payroll Monday is provided for Managers to review and finalize time entry data for their staff prior to approving time entry for payroll processing. **Payroll should be managed on a daily basis and Payroll Monday used for final review.**](#)
- 2) [The deadline to review and approve all time and attendance data is no later than 2 pm on Payroll Monday. Ensure review and approval of all pay data at the Manager-level is completed early in the day, so each Department Head may complete their review by 2 pm.](#)

- a. On holiday weeks, when the District is closed on a Payroll Monday, time and attendance approval must be completed no later than 10 am on Tuesday.
- 3) Each pay period is closed by the Accounting Manager or Director of Finance on Monday afternoon at 3 pm of each Payroll Monday for editing. No additional changes can be made following the close of a pay period. Data is final for payroll processing.
- 4) Payroll is processed by the Business Department.
- 5) Paychecks are distributed on Friday following Payroll Monday.

PAYCHECKS & PAYSTUBS

- 1) For secure and convenient delivery, direct deposit is **offered and encouraged** for all employees.
 - a. Direct deposit stubs will be distributed on Friday following Payroll Monday.
- 2) Paychecks are sorted and bundled by department. They are given to Managers by 9 am on Friday following Payroll Monday, for distribution/pick-up from the appropriate Manager.
 - a. If the employee is not working on Friday pay day or is not available to pick-up their check/paystub from their supervisor on that day, they will be kept in a secure location by the Manager until it is picked up by the employee, or will be mailed by the end of the day on Friday if other arrangements have not been made.
- 3) Employees should be encouraged to pick-up their checks and paystubs. If they cannot pick-up their paychecks in a timely manner, direct deposit is encouraged.
 - a. Final paychecks/paystubs for any terminated employee (or seasonal layoffs) will be mailed to the employee's home address on file.
 - b. Employees with lost paychecks must pay a \$25 reissue fee.

SPECIAL DIRECTION FOR TIME ENTRY REVIEW BY MANAGERS AND DEPARTMENT HEADS ON PAYROLL MONDAY

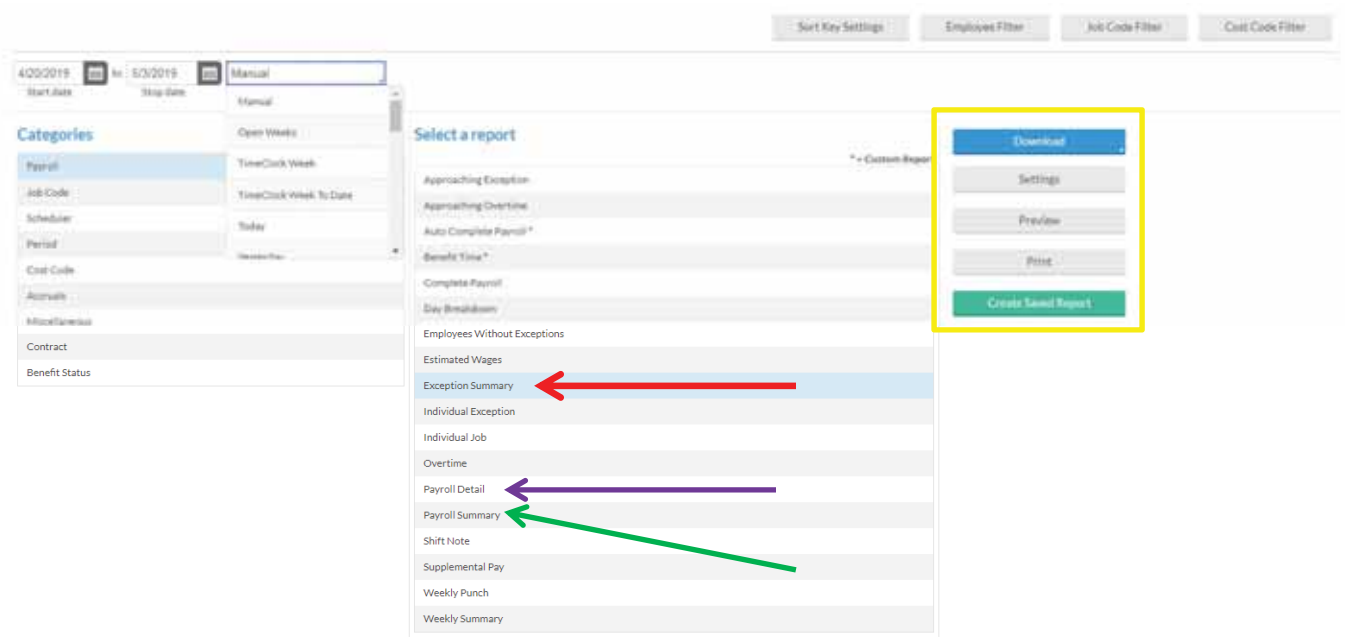
- 1) Do NOT approve time entry within TimeClock Plus until you have thoroughly reviewed all pay submissions.
 - a. The **Manager Approval** button must be checked/approved by all Program and Facility Managers for all time entry rows in TimeClock Plus in order to close the pay period.
 - b. The **Other Approval** button must be checked/approved **by all Department Heads** to close the pay period.
- 2) Timing Issues with Data Updates to TimeClock Plus may occur.
 - a. When employee paperwork is sent to the Business Office, it is reviewed and entered manually into the Payroll System, currently Incode. The employee data is then systematically moved to TimeClock Plus via a system update/auto-export. Data view-ability in TimeClock Plus may be delayed due to paperwork processing and system update timing.

- i. **Employee Data Not Appearing:** If the employee is a new hire and paperwork has been submitted to the Business Office, a data should be uploaded into TimeClock Plus within 2 working days of being received.
 - ii. **Employee Not Appearing as Active:** Inactive employees can be viewed in TimeClock Plus, but cannot be paid for hours worked. If rehire paperwork has been submitted to the Business Office, data should be updated to "Active" in TimeClock Plus within 2 working days of being received.
- 3) **30-Minute Meal Periods**
 - a. TimeClock Plus will automatically deduct 30 minutes after 7.5 hours of consecutive work. If an employee works equal to or greater than 7.5 hours in one day and misses a meal period, you must manually remove the 30-minute deduction.
- 4) **Double Pay**
 - a. TimeClock Plus will not allow employees to be "double paid" for overlapping hours worked. An exception error will occur, called a conflicting segment, and must be corrected before payroll can be closed.
- 5) **Rounding**
 - a. Time entry data may be rounded incorrectly upon timecard swiping. Data must be submitted in 15-minute increments for payroll processing. Manual adjustment may be necessary.
 - i. This issue may occur when an employee works multiple shifts immediately following one another. They will swipe in, then swipe out after a shift, then immediately swipe in to change their job code. Their action is correct, but the system may not recognize this as valid.
- 6) **Verify accuracy of job codes. It is the supervisor's responsibility to view and correct job codes for all employees in their department.**

NOTE: Prior to approval, run THREE departmental reports in TimeClock Plus to verify your staff's time entry.

VERIFYING TIME ENTRY WITH REPORTS

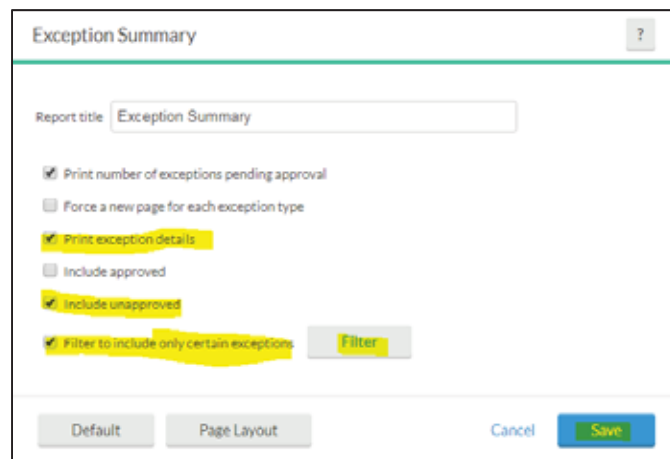
Within TimeClock Plus, click Reports → Period Reports. Select "Payroll" from the Categories list. Select a report to run and change the dates to correspond to the correct bi-weekly pay period.



1) Exception Summary

a. Reports → Period Reports → Payroll → EXCEPTION SUMMARY → PREVIEW or DOWNLOAD button

i. The first time running this report, click the SETTINGS button and make sure you are only displaying only the necessary exceptions. The FILTER button has additional exceptions that can be included in the report. Click SAVE when done.



b. Review this report for errors. No need to print.

i. This report will capture any time entry, for a specified pay period, which is unapproved or falls into an error category that requires clean-up or verification (i.e., unapproved time entry, conflicting shifts, overtime, missed punches).

c. Clean-up the errors as needed. All time entry rows MUST be approved by a Manager or Department Head before moving forward with payroll processing.

2) Payroll Detail

- a. Reports → Period Reports → Payroll → Payroll Detail → PREVIEW or DOWNLOAD button
- b. Review this report. **No need to print.** Review after all time entry is complete.
 - i. This report shows detail for segments worked by employee, including totals, job code and break lengths.
- c. Data corrections can be made within TimeClock Plus as required prior to approval.
- d. **Once data is accurate, notify your Manager or Department Head to confirm payroll for your department is complete.**

3) Payroll Summary

This report shows the total regular and overtime hours worked for each employee, in a summary format. Managers should review this report each pay period following completion of payroll approvals within their department.

- a. Reports → Period Reports → Payroll → Payroll Summary
- b. Use filters as necessary to display your own department.
- c. Click DOWNLOAD button to download a copy of the report.
 - i. Use PREVIEW button to preview report before downloading, in case there are changes that need to be made.
- d. Once you have received notification that payroll has been completed, **print, sign, and date this report and turn it into the Business Department.**



GLENCOE PARK DISTRICT
PAYROLL PROCESSING MANUAL

Created: Business Department
March 2019

GLENCOE PARK DISTRICT PAYROLL PROCESSING MANUAL

Payroll is processed on a biweekly basis by the Business Department in coordination with the payroll calendar schedule. This procedural manual is to be used primarily by the Business Department staff, but provides Managers and Department Heads with insight as to what procedures go into the TCP system.

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SYSTEMS USED

Incode: Payroll System that contains all employee payroll data and is used to process payroll.

TimeClock Plus (TCP): System is for time & attendance collection and management and is used by all active employees to load accurate time entry data for time worked. Managers and Department Heads have User accounts for TCP to properly manage staff time worked.

RESPONSIBLE PARTIES

<i>Task</i>	<i>Primary</i>	<i>Back-up</i>
Auto-Import of Employees & Job Codes	Liz Stowick	Carol Mensinger
Payroll Preparation	Liz Stowick	Carol Mensinger
Locking Pay Weeks in TCP	Liz Stowick	Carol Mensinger
Pulling the Payroll File in TCP	Liz Stowick	Carol Mensinger
Processing Payroll in Incode	Liz Stowick	Carol Mensinger
Direct Deposit Bank File Submission	Carol Mensinger	Liz Stowick

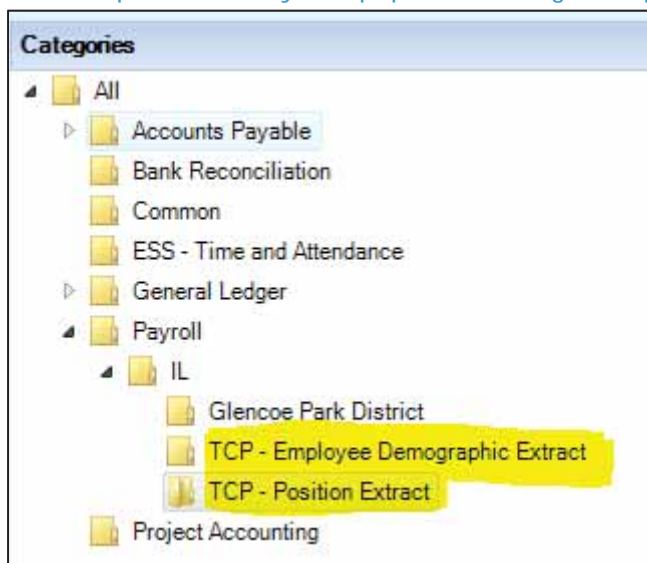
AUTO-IMPORT OF EMPLOYEE INFO & EMPLOYEE JOB CODES FROM INCODE TO TCP

Each time new employees are input into Incode or jobs are added to an employee, the exports from Incode to TCP must be run. In the busy summer months, this could be 1-2 times per day.

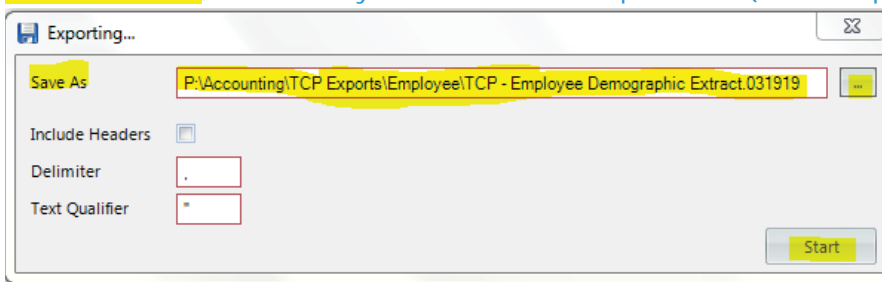
The purpose of the steps outlined below is to create the files of data that will be exported into TCP. In layman's terms, the steps under "Scheduling the Export" put the files into a "dropbox" for the "mailman" to pick up and "give" to TCP. This "mailman" process is automatically set to run every 2 hours. This needs to be done so that we are not double-entering employees and job codes into Incode and TCP.

Employee Information – Creating The Export

- 1) Under REPORTS, choose All > Payroll > IL > TCP – Employee Demographic Extract and click on the report summary that populates to begin the process.



- 2) When box pops up, make no changes and click RUN REPORT button.
- 3) The Export box will pop up and ask you where to save, click the button with three dots and save in P:\Accounting\TCP Exports\Employee\TCP – Employee Demographic Extract.XXXXXX, where today's date is entered in place of X (see example below).



4)

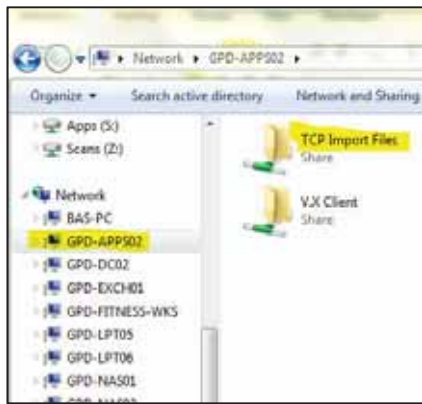
Employee Job Codes – Creating The Export

- 1) Starting at step 1 from above, follow the same steps but choose **TCP – POSITION EXTRACT** folder **instead of** the TCP - Employee Demographic Extract.
- 2) Save in **P:\Accounting\TCP Exports\Employee Job Code\TCP – Position Extract.XXXXXX**, where today's date is entered in place of X (same format as example above).

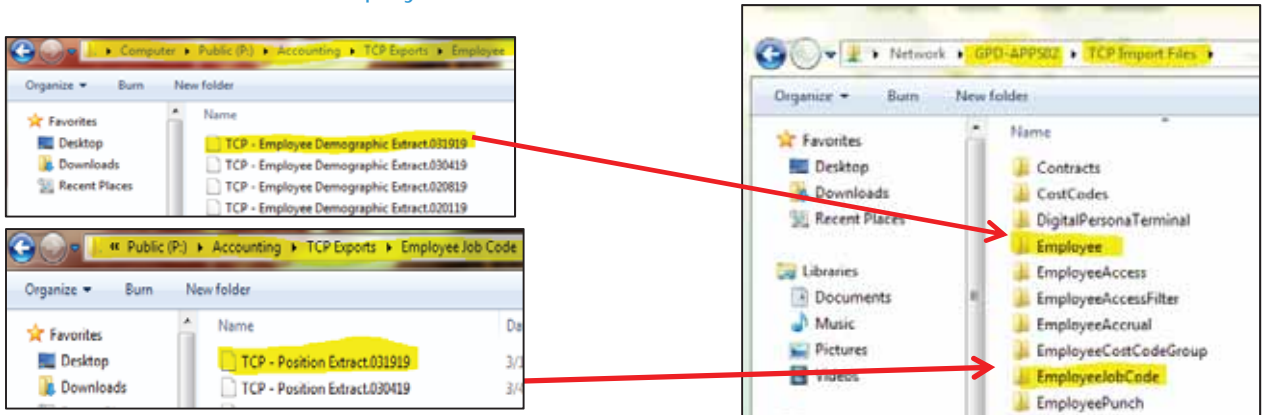
Scheduling the Exports

With this process outlined below, the files auto-import into TCP from this network location every 2 hours.

- 1) Open Windows Explorer > Click NETWORK (allow some time for it to load) > Double click GPD – APPS02, then double-click the folder TCP Import Files.



- 2) Open another window of Windows Explorer and navigate back to P:\Accounting\TCP Exports.
- 3) One at a time, drag files that were exported in steps 1-4 into their respective folders
Employee Demographic Extract → Employees folder
Position Extract → Employee Job Codes folder



4) [The reports are now scheduled to auto-import every 4 hours.](#)

PAYROLL PROCESS SCHEDULE

Payroll is processed on a biweekly basis. [View the annual Payroll Calendar for key dates \(pay period begin date, pay period end date, pay period close date, pay date\).](#) General processing schedule is shown below.

Sample Payroll Calendar:

 2019 Payroll Dates				
Note: Pay period for hourly employees is the last two week period <u>prior to</u> the Friday pay date.				
TIME PERIOD		TIME INFO DEADLINE (FRI)	MGR APPROVAL MONDAY	PAYCHECK DATE ISSUED (FRIDAY)
From	To			
12/15	12/28	December 29, 2018	December 31, 2018	January 4, 2019
12/29	1/11	January 12, 2019	January 14, 2019	January 18, 2019
1/12	1/25	January 26, 2019	January 28, 2019	February 1, 2019
1/26	2/8	February 9, 2019	February 11, 2019	February 15, 2019
2/9	2/22	February 23, 2019	February 25, 2019	March 1, 2019

- **Monday:**

- [All Managers and Department Heads finalize review \(including all approvals and clearing of exceptions\) of time entries for all staff time entry data. Deadline for all time entries review is 2pm \(10am on Tuesday for holiday weeks when offices are closed on Monday\).](#)
- [The Business Department reviews time entry data. NOTE: Managers and Department Heads are responsible for reviewing accuracy of time worked at each job code \(position\).](#)
- [Payroll weeks are closed in TCP for editing on Monday by end of day \(5 pm\).](#)

- **Tuesday:**

- [Payroll Files containing time and attendance data are exported from TCP and are reviewed by the Business Department. This can also be completed on Monday, if time allows.](#)

- o Accounting processes for the payroll are completed within the Incode payroll system.
- o Director of Finance submits the finalized Direct Deposit ACH file to the bank.

- **Friday:**

- o Checks and Direct Deposit notifications are ready by Friday pay day for distribution

PAYROLL PREPARATION WORK

Time and attendance preparation work is done within TCP, approved by Managers and Department Heads, and then payroll is processed by the Business Department in Incode. The Accounting Manager and Director of Finance should remain available to answer Managers' questions on Payroll Monday.

1) Managing Payroll Adjustments

- a. Non-systematic pay adjustments may be necessary. An internal system is maintained by the Director of Finance on a continuous basis to track any manual adjustments needed per pay period. These adjustments are processed manually outside of TCP data entry. This may include.
 - i. Program discounts for employees that are taxed
 - ii. Bonuses
 - iii. Retro pay owed
 - iv. Vacation or Sick time pay out at or after termination
 - v. Value of Life Insurance
 - vi. PDRMA Loss Control Awards / PDRMA PATH awards
 - vii. Any "out-of-the-ordinary" items to be verified
- b. All necessary data is included (employee #, name, pay code, position name, total amount, G/L, reason)

2) Payment of Benefit Time

- a. Review Time off Taken
 - i. Managers should keep the **pink copies** of all time off request forms (vacation, sick, personal days, floating holidays). Review the time off requests for the current pay period to ensure time off taken is documented accurately within the time entries in TCP. Reach out to the employee with questions as needed.

- 3) All time entries must be approved by 2pm on Payroll Monday at the latest. Following this, no more time entries updates should be made by any employee. The Business Department will begin mass quality checks of all time and attendance data from each department.

4) At 2 pm on Monday, the Accounting Manager runs and reviews the “Exception Summary” Report in TCP.

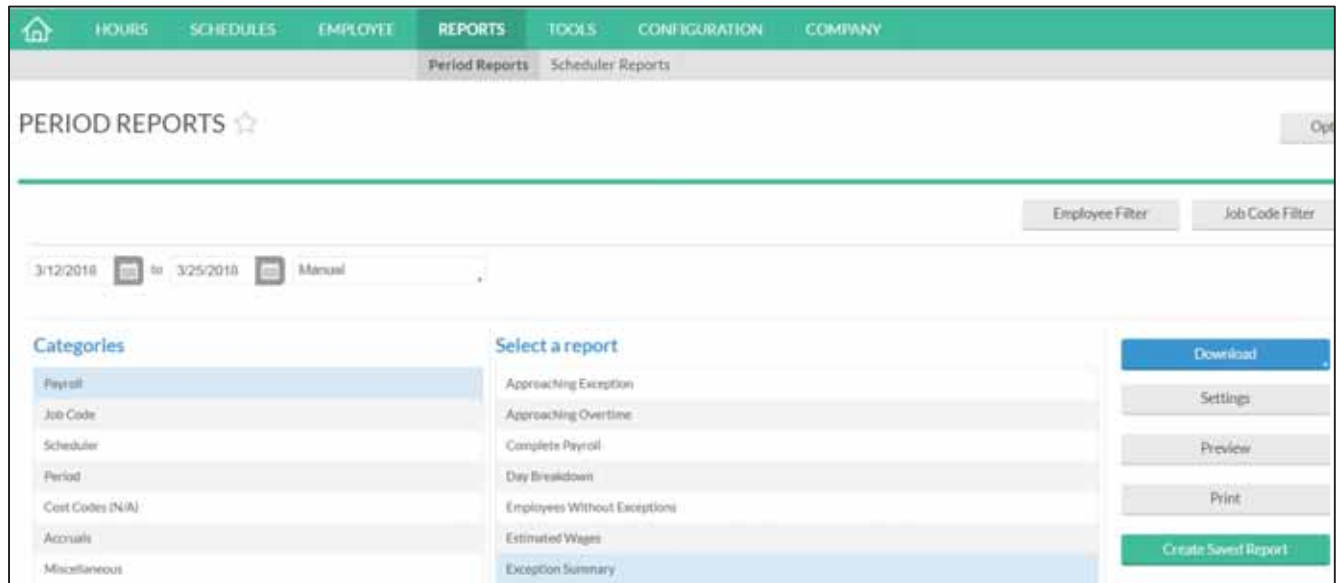
a. Within TCP, go to Reports → Period Reports

i. Set the date ranges to pull for the current bi-weekly pay period only

1. Categories = Payroll

2. Select a report = Exception Summary

3. Click Download and view as PDF or Print



b. Report looks like this:

Exception Summary									
For the period of 3/12/2018 to 3/25/2018									
Manager Approval Exceptions: 27 total, 27 pending approval									
Number	Name	Approved By	Detail	Date In	Time In	Date Out	Time Out	Job Code	
19	Michael Wenzel		Manager Approval	3/12	09:00 AM	3/12	05:00 PM	2012	
19	Michael Wenzel		Manager Approval	3/13	09:00 AM	3/13	05:00 PM	2012	
19	Michael Wenzel		Manager Approval	3/14	09:00 AM	3/14	05:00 PM	2012	
19	Michael Wenzel		Manager Approval	3/15	09:00 AM	3/15	05:00 PM	2012	

c. The report will capture time any time entry, for a specified pay period that is unapproved or falls into an error category that requires clean-up or verification. (i.e. manager unapproved time, conflicting shifts, long shift, missed breaks, overtime not approved).

d. Clean-up of all of these errors is needed by contacting the respective Manager or Department Head. All time entries MUST be approved by a manager and Department Head before moving forward with payroll processing.

e. Once clean-up is complete, the exceptions report MUST be blank or have comments included to explain exceptions, in order to move forward.

5) The Accounting Manager runs and reviews the “Payroll Detail” Report

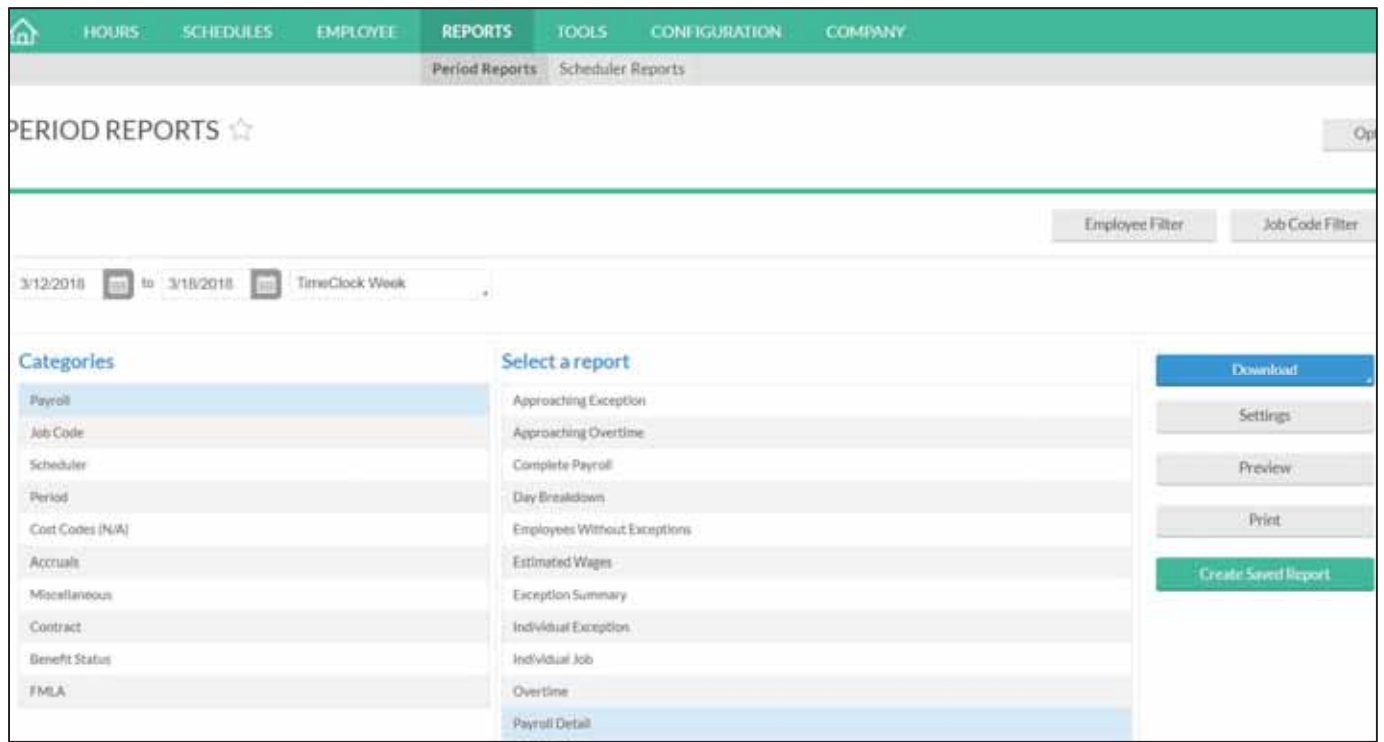
a. Within TCP, go to Reports → Period Reports

i. Set the date ranges to pull for the current pay period only

1. Categories = Payroll

2. Select a report = Payroll Detail

3. Click Download and view as PDF or Print



b. Report looks like this:

Payroll Detail
For the period of 3/12/2018 to 3/25/2018

Week	Day	Date In	Time In	Date Out	Time Out	Job Code	Break	Rate	Hours	Reg	Ovt1	Ovt2	Day Total	Flags	
Eileen Loftus		Number: 5	Code: 000000005		Location: FTSIMRF		Employee _____								
														Manager _____	
1	[Mon	3/12	09:00 AM	3/12	01:00 PM	4000		Unpd	u4:00	---	---	---			
	[Mon	3/12	01:00 PM	3/12	05:00 PM	9006		0.00	4:00	4:00	0:00	0:00	4:00		
	[Tue	3/13	09:30 AM	3/13	09:30 PM	4000	30u	Unpd	u11:30	---	---	---	0:00		
	[Wed	3/14	09:00 AM	3/14	06:00 PM	4000	30u	Unpd	u8:30	---	---	---	0:00		
	[Thu	3/15	08:30 AM	3/15	05:00 PM	4000	30u	Unpd	u8:00	---	---	---	0:00		
	[Fri	3/16	08:30 AM	3/16	05:00 PM	4000	30u	Unpd	u8:00	---	---	---	0:00		
									4:00	4:00	0:00	0:00	4:00		
2	[Mon	3/19	08:30 AM	3/19	07:00 PM	4000	30u	Unpd	u10:00	---	---	---	0:00		
	[Tue	3/20	08:30 AM	3/20	05:00 PM	4000	30u	Unpd	u8:00	---	---	---	0:00		
	[Wed	3/21	09:30 AM	3/21	10:30 AM	4000		Unpd	u1:00	---	---	---			
	[Wed	3/21	12:00 PM	3/21	04:00 PM	4000		Unpd	u4:00	---	---	---			

a. [The report will capture all time entry data for a specified pay period](#)

b. [Review all time entry and provide clean-up or follow-up with Managers as needed. Items to note:](#)

i. [Ensure 30-minute break is not deducted from a leave code. Leave Codes are 4-digits and begin with the number 9 for full-time and 10 for part-time.](#)

Full-Time Leave Codes: 9995 – Holiday
 9996 – Vacation
 9997 – Sick
 9998 – Floating Holiday
 9999 – Personal Day

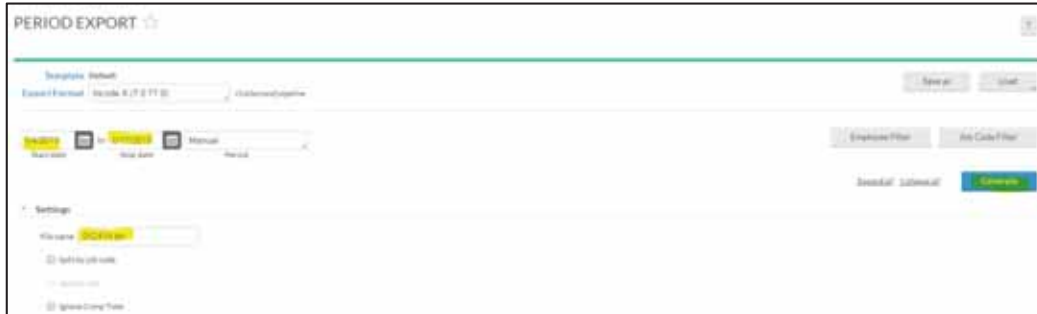
Part-Time Leave Codes: 10002 – Grade 2 Personal Day
 10006 – Grade 6 Personal Day

IMPORTING THE PAYROLL FILE INTO TIMECLOCK PLUS

[Begin this step when all TCP data is reviewed, pay weeks are closed, and data is ready for export into Incode for payroll processing. The payroll text files containing payroll data will be exported from TCP and placed in a location in P:\Accounting\Time Data\XXXXXX.txt to be imported into Incode during payroll processing.](#)

1) [Go to Hours > Period Export](#)

- a. [Update the date range to be the 2 week payroll period](#)
- b. [Change File Name to <pay date>.txt. For example, 052419.txt would be the file name for the payroll to be paid on 5/24/19](#)
- c. [Click GENERATE.](#)
 - i. [This generates the report that needs to be imported into Incode. **Note:** in the DEFAULT file, only HOURLY employees will be included in the Export File](#)



- 2) [When done generating, click DOWNLOAD](#)
- 3) [Open the document and save in P:/Accounting/Time Data TCP/XXXXXX.txt.](#)
- 4) [Review the payroll file. Payroll data should export accurately, based on the file specifications in TCP, but quality checks are necessary.](#)
 - a. [Review Payroll File](#)
 - i. [Confirm accuracy of file layout](#)
 - ii. [Quality Check Hours for 5 people in TCP compared to the file](#)
- 5) [Open and login to Tyler Incode](#)
- 6) [Under FAVORITES, click PROCESSING, then click ADD PACKET](#)
- 7) [Module: Payroll > Process: Payroll Process > Description: "Payroll <pay date>" and enter the Friday date that the checks are paid out. Click OK](#)
- 8) [Click START PAYROLL](#)
- 9) [PAY PERIOD START: Saturday of new payroll \(ex: Saturday, 7/30/16\)](#)
- 10) [PAY PERIOD END: Friday of last day for pay period \(ex: Friday, 8/12/16\)](#)
- 11) [PAYMENT DATE: Friday date that checks are distributed/ACH go through \(ex: 8/19/16\)](#)
- 12) [DIRECT DEPOSIT EFFECTIVE DATE: Same as PAYMENT DATE](#)
- 13) [EXPENSE POSTING DATE: Same as PAYMENT DATE and DIRECT DEPOSIT EFFECTIVE DATE](#)
- 14) [Click OPTIONS](#)
- 15) [Change ACH COMPANY ENTRY DESCRIPTION DATE to date you used in steps 7 & 8](#)
- 16) [SAVE AND CLOSE](#)
- 17) [LOAD BASE PAY. Click BIWEEKLY-SALARY → SAVE AND CLOSE \(may take 2-3 minutes\)](#)
- 18) [Skip LOAD DEDUCTIONS until later in payroll process.](#)

19) Click SELECT TIME CLOCK IMPORT



20) When the dialog box opens, choose TCP Import from under **Import Definition**



21) In the **Import File** box, use the magnifying glass to locate the file from step 2, and click PROCESS FILE.

22) Click SELECT ALL, then click SAVE AND CLOSE

This process will pull all time & attendance data within TCP, for the specified date ranges, for all active employees and only hourly job codes. The screen should contain criteria as follows,

- a. Template = Default (Hourly)
- b. Export Format = Incode X
- c. Date Range = pay period start and end date
- d. Employee Filter = Excludes suspended and terminated employees only (system default)
- e. Settings: File Name to match Template name & Check Split by Job code
- f. Options = sort order = ID Number
- g. Automation = no changes or inclusions

23) Click IMPORT TCP HOUR FILE

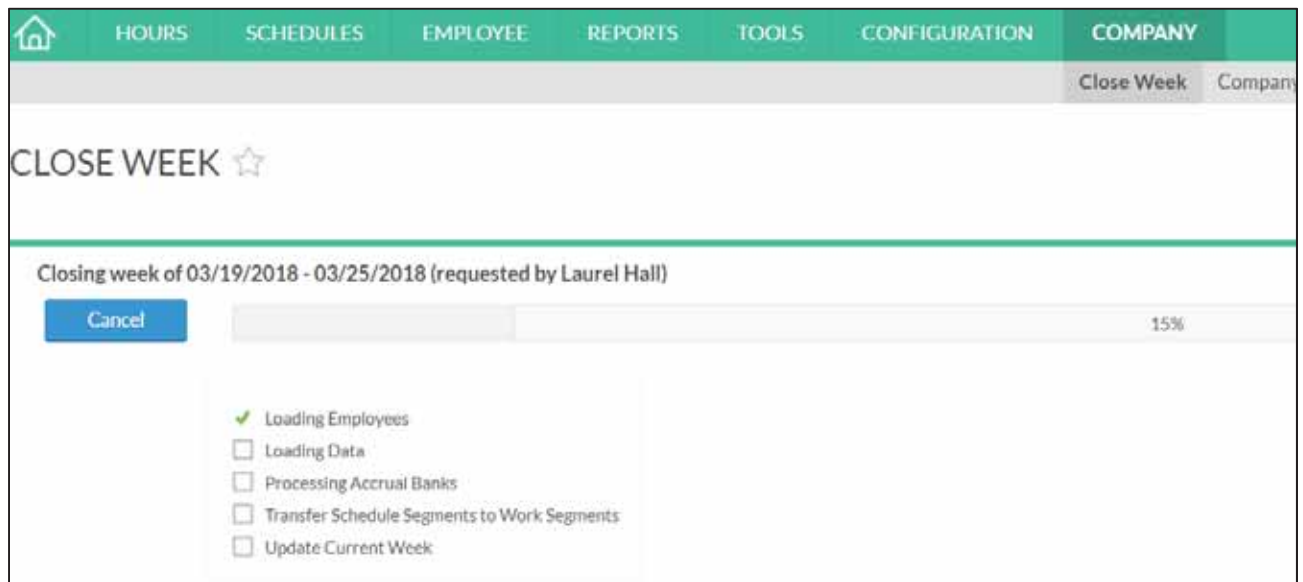
24) LOAD DEDUCTIONS

- a. IMRF voluntary life insurance is ONLY done on the first paycheck of the month.
- b. IMRF Regular will be done on ALL paychecks.

- c. Ex: Payroll 7/16 – 7/29 with 8/5 pay date: 1st pay of month 1st & 2nd pay of month Every pay. (Months with THREE pay periods will have only the “every pay” box toggled on, on the 3rd/last payroll)
- 25) SAVE AND CLOSE
- 26) Skip LOAD WAREHOUSE
- 27) PRE-CALC → RUN REPORT. *Note: people with additional deductions (AFLAC, mainly) will show up as errors (ex: CJ, Natalie). Review thoroughly before proceeding to next steps*
- 28) CALCULATE
- 29) Click SUMMARY REGISTER → Print
- 30) Print DETAIL REPORT
- a. Totals page comes at end of departments.
- 31) Give Summary Register and Detail Report to Director of Finance to review and approve.
- 32) BUILD DISTRIBUTION
- 33) CHECK DISTRIBUTION (doesn't really do anything) → PRINT
- 34) Give all print-outs to Finance Director to double check. When confirmed, LOCK PAYROLL, at which point no changes can be made
- 35) Print DISTRIBUTION REGISTER
- 36) Put **BLUE** Payroll checks into printer. Confirm starting check # and begin printing. Do not close the check display screen, in case there's an error and something needs reprinting
- 37) CREATE DIRECT DEPOSIT FILE
- a. Verify date is the Friday you're being paid.
- b. BEGIN PROCESSING (“EFT/ACH file was built” pops up, letting you know it was created)
- 38) Print CHECK REGISTER
- 39) UPDATE only after all previous processing steps are correct and complete
NOTE: This step automatically creates a new AP for payment of “Deduction Checks” (credit union, garnishment, ICMA) and ACH bank drafts for Federal and State Withholding.
- 40) Accounting Manager or Director of Finance will close the bi-weekly Payroll Weeks in TCP

CLOSING WEEKS IN TCP

- 41) Within TCP, go to Company → Close Week
- a. Close the two open weeks so no more changes can be made to the TC data for the pay period. **Once closed, no additional editing of payroll data for these weeks will be accepted.**



[b. A date confirmation will be shown when bi-weekly period is successfully closed.](#)

[DIRECT DEPOSIT BANK FILE SUBMISSION](#)

[This is completed by the Director of Finance.](#)

[VENDOR PROCESSING](#)

[Vendor checks are printed during Payroll Processing \(now called accounts payable checks\) by the Accounting Manager. The Accounting Manager will also print a "Deduction History Report" from Incode for the pay period date range. This will include deduction detail included within the vendor checks for the specified pay period.](#)

- [• Mail checks to applicable vendors along with invoice \(Aflac, ICMA, garnishments\). NCPERS check is given to the Director of Finance for eventual mailing.](#)