GLENCOE PARK DISTRICT
999 Green Bay Road
Glencoe, Illinois  60022

Marketing and Communications Committee
Glencoe Park District
7 p.m.
Tuesday, July 31, 2012

AGENDA

1. Call to Order
2. Roll Call
3. Matters from the Public
4. Other Business
5. Adjourn
PERSONNEL AND POLICY COMMITTEE
Tuesday, July 31, 2012
7:05 p.m.
or at the conclusion of the previous Board Committee meeting

A G E N D A

1. Call to Order
2. Roll Call
3. Matters from the Public
4. Discussion and Review of Board Policy Manual
5. Discussion of Interim Executive Director’s Role and Responsibilities
6. Other Business
7. Adjourn
Glencoe Park District
Cook County, Illinois

Board of Park Commissioners
Board Policy Manual

Approved September 20, 2011 *

includes Board discussed changes from August and September

Board meetings

Policy Committee

Hilary G. Lee
Maxine L. Retsky
Andre Lerman
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GLENCOE PARK DISTRICT
BOARD OF PARK COMMISSIONERS
BOARD POLICY MANUAL

Article 1    Purpose of Manual; Biennial Review

1.1  **Purpose.** This Board Policy Manual (the “Manual”), adopted by the Board of Park Commissioners (the "Board" or individually a "Commissioner") of the Glencoe Park District (the "District"), sets forth basic policies to guide the Board as it governs the District. The Manual is not intended to be all inclusive or comprehensive in nature; the Board maintains policies, rules, regulations, and guidelines in addition to those set forth in the Manual. Nor is the Manual intended to be rigid and binding on all matters addressed in it. Rather, the provisions of the Manual are a manifestation of the Board's desire to establish basic standards for appropriate decision-making, protocol, and conduct in the service of the residents of the District.

1.2  **Biennial Review.** It is the intention of the Board to review the Manual biennially for consistency with applicable law and the practices of the Board. However, the Manual may be revised in writing by majority vote of all members of the Board at any time.

Article 2    Statement of Mission, Vision, and Values

This is the mission of the District: *The Glencoe Park District strives to serve the community faithfully by developing and maintaining quality facilities; open spaces; and recreational, educational, and cultural opportunities. To that end, the District shall, at all times, provide responsive and courteous service; exercise fiscal prudence; and manifest environmental awareness. Where possible, the District shall cooperate with other community organizations and agencies to enrich the lives of Glencoe residents.*

The District's parks and other facilities provide quality open space and recreation opportunities for all District residents, and the Board will work to maintain the availability of the District's parks, other facilities, and programs for generations to come. The Board believes the District is a major contributor to the enhanced quality of life that exists in Glencoe. The Board values and respects the history of Glencoe and of the District, the District's civic involvement, and the District's tradition of innovation, and the Board strongly considers these factors as it plans for the future.
The Board believes strongly in the value of citizen participation in the Board's governance of the District. The Board thus will conduct the business of the District in an open and communicative fashion, seeking feedback and advice whenever possible. The Board will reach out to residents of the District to assure that all are served to the fullest extent possible with the resources of the District.

The Board believes that one key to maintaining an excellent parks and recreation system is to sustain partnerships with other agencies throughout Glencoe that can contribute to the services provided by the District, as well as looking at ways to leverage the District’s assets in exchange for acquiring services available in surrounding communities that would not otherwise be available through the District. In addition, the Board is committed to preserving the open spaces the District owns.

In striving for excellence, the Board is committed to:

**Effective Communication:** The Board will be attentive to the District’s residents by routinely soliciting public feedback and by welcoming ideas and advice. The Board's processes and procedures will facilitate and reflect open and effective communication. The Board’s Marketing and Communications Committee will work with the District to keep the District’s residents informed.

**Inclusion:** The Board recognizes Glencoe’s diverse population and will strive to provide parks and recreation opportunities for all.

**Funding:** The Board will aggressively pursue economic stability through sound fiscal management and efficient use of resources. The Board’s Finance Committee of the Whole will focus its efforts in this area.

**Partnerships:** The Board is committed to working effectively with other governmental agencies, establishing and strengthening bonds, as well as working with other community organizations and user groups, for the betterment of the District. The Special Projects and Facilities Committee will work with the District to manage these projects.

**Customer Service and Professional Conduct:** The Board will demonstrate the highest standards of ethical conduct, treating everyone with courtesy and respect and recognizing diverse opinions and needs. The Board will listen carefully and will respond to requests in a prompt and respectful manner. A key focus of the Board will be to improve the quality of service provided by the District, which includes for formation of a Customer Service Committee, as more fully described in Article 6.

**Planning:** The Board will design long-term strategies and set measurable goals, while proactively seeking positive solutions to problems and challenges. The Special Projects and Facilities Committee (“SPFC”) will manage this process, as more described in Article 6.
Evaluation: The Board will maintain an on-going process of evaluating the District’s performance, monitored by the Personnel and Policy Committee, as well as the Board’s performance.

Safety: The Board will maintain top quality safety practices in its facilities, striving to provide a safe environment for users and employees of the District. The Personnel and Policy Committee will help the District with projects in this area.

Article 3  Board Responsibilities and Guidelines Generally

3.1 Size of Board, Term of Office, Number of Terms. The board has always been a five person board serving six-year terms. While the Board believes that a five-member board and a six-year term of service to the District may be appropriate, it also acknowledges that there may be an advantage to having a larger board consisting of seven members and shorter four-year terms, aligning it with the other major boards in Glencoe and will endeavor to evaluate this option by the end of December 2011. However, given the current board structure, the Board believes it is in the best interest of the District and Glencoe to limit the number of terms served by any one person to no more than two consecutive terms and to a maximum of four terms. For purposes of this term limit, a term shall be defined as any portion of a six-year term, whether the Commissioner has been elected or appointed.

3.2 No Compensation. The Board shall serve without salary or other momentary compensation except reimbursement of out-of-pocket District related expenses as provided in the Manual. However, the Board and their immediate family members will receive complimentary tokens to the Watts Ice Center and the Glencoe Beach.

3.3 Board Authority Pursuant to State Law. The Board functions under the authority of the Illinois Park District Code, 70 ILCS 1205/1-1 et seq. and within the framework of applicable State of Illinois and federal laws.

3.4 Actions Taken in Representative Capacity. Commissioners, collectively and individually, act as representatives of the residents of the District in maintaining and promoting the District's parks, facilities, and programs. Through careful evaluation of needs, resources, and other factors, the Board makes decisions that it determines best serve the community as a whole.

3.5 Collective Decision-Making. In the discharge of their duties, Commissioners act collectively as a Board and not as individuals, Commissioners always should abide by the majority vote of the Board and support the determination of that majority. Also, an individual Commissioner should not speak for the Board unless authorized to do so by the Board.

3.6 Policymaking is Primary Role. The Board concerns itself primarily with developing policies and providing strategic direction. The District's Executive Director reports to the Board and is responsible for implementing the Board's policies and seeing that the District runs efficiently and effectively.
3.7 **Board Retreat and Goal-Setting.** The Board recognizes that it is important to evaluate itself and establish goals for the Board, especially when new Commissioners take office. It is important for all Board members to actively participate in this process.

3.8 **Executive Director is Primary Board Contact.** The Executive Director is the only District employee who reports to the Board. Therefore, the Board shall rely on the Executive Director to handle the all day to day operations and administrative functions involved in running the District. In most instances, Commissioners should make requests for information, and direct comments, compliments, and complaints regarding the District to the Executive Director. The Board and the Executive Director need to work closely together to insure the most effective running of the District.

3.9 **Applicable Laws and Regulations.** The Board shall abide by State laws related to conflicts of interests, financial or otherwise. Each Commissioner should advise the Executive Director and the Board’s counsel, in writing, of all memberships and financial interests that Commissioner has in companies or organizations that are doing business or seeking to do business with the District.

3.10 **Relationship with Legal Counsel.** Legal Counsel is hired by the Board and is charged with representing the best interests of the District. As such, the Board’s counsel will give advice or render opinions on all questions referred to him/her by the Board, or at the request of a committee chair, or at the request of the Board President, or his/her designees. All Commissioners and District employees shall exercise good judgment in contacting legal counsel, balancing costs with the benefit of obtaining information.

3.11 **Relationship with District Employees.** Informal communication and contact between staff and individual Commissioners is encouraged to foster an understanding of all District departments, their functions and their needs, as well as to establish a comfortable working relationship. That being said, the Board should assign all work requests to the Executive Director. The Executive Director will then decide how best to complete the work, whether it is through District employees or Independent Contractors.

3.12 **Public Advocacy.** Many of the activities of the District are funded with money from County, State, and Federal agencies. In addition, many of the activities of the District are affected by the regulations and rules of County, State, and Federal agencies. For that reason, the Board needs to stay informed about pending and newly passed legislation and regulations that are of interest to the District. The Board shall rely on the Executive Director to communicate all relevant changes. When appropriate, the District shall contact County, State, and federal elected representatives to advocate the best interests of the District through a Board appointed spokesperson.

3.13 **Media Relations.** The designated spokespersons for the District are the Board President and the District’s Legal Counsel. However, the Board President may
delegate this responsibility to other members of the Board or the Executive Director, from
time to time, as he or she sees fit. Requests by the media for comments should be referred
to proper spokesperson. If a Commissioner chooses to speaks for himself or herself
personally, then that Commissioner first should clearly state that his or her comments are
being made as a private citizen and not as a representative of the Board

3.14 Fiscal Responsibilities. The Board shall establish a budget, appropriate
funds, and levy taxes annually for the various operations of the District (the “Annual
Budget”), in accordance with State law. See Article 8 of the Manual related to fiscal
responsibilities. The Executive Director is responsible for executing all District plans
within the Annual Budget.

3.15 Planning Responsibilities. The Board shall provide strategic direction for
the planning, improvement, financing, construction, and maintenance of the parks, other
facilities, equipment, and property of the District. Among other things, the Board shall
undertake the following:

(a) Master Plan. The Board shall maintain a master plan that includes
provisions for each of the District's parks and facilities. The Board shall
endeavor to keep the master plan current and shall undertake a thorough review
of the master plan at least as often as every five years.

(b) Capital Projects Plan. The Board shall maintain a 5-Year Capital Projects
Plan that forecasts the District's capital projects needs. The Plan should include
provisions related to proposed capital improvements; park and facility
maintenance and repairs; equipment replacement, maintenance, and repairs;
vehicle needs; estimated costs; potential funding sources; and similar matters.
The Plan should be reviewed annually.

(c) Strategic Plan. The Board should review and revise the strategic plan at
least every two years.

3.16 Intergovernmental and Civic Cooperation. The Board encourages
cooperation with other agencies in the community, including governmental, public,
private, and voluntary organizations in order to enhance the services provided by the
District. The Board has created many beneficial relationships with organizations that
undertake activities consistent with the best interests of the District. The Board supports
the following policies:

(a) Promotion of Cooperation. The Board encourages Board members and the
Executive Director to promote intergovernmental and civic cooperation through
appropriate relationships between District officials and staff and the officials and
staff of other agencies.

(b) Relationships with Particular Groups; Liaisons. The Board desires to
maintain its valuable relationships with the Village of Glencoe Plan
Commission, Glencoe Public Library, Chamber of Commerce, and other civic
groups and youth sports associations. Board members may be appointed by the Board President to serve as liaisons between the District and some of these organizations.

(c) School District No. 35. The Board encourages cooperation between the District and the Glencoe School District 35 in the development and use of facilities and equipment, when such cooperation results in efficient and effective programming that is beneficial to the District, the school district, and the residents. Such cooperation may be memorialized in letters of agreement between the District and District 35. The Board President shall appoint one Commissioner to service as a liaison to District 35.

(d) Northern Suburban Special Recreation Association. The Board is committed to helping provide for the recreation needs of special populations within the District, including senior citizens and individuals with special needs or disabilities. In furtherance of that commitment, the District shall remain an active member of the Northern Suburban Special Recreation Association with a liaison appointed by the Board President.

3.17 Board Committees. The Board will operate using five standing Committees and two Special Committees See Article 6 of the Manual regarding the standing and special committees of the Board.

3.18 Recruiting and Training. The Board recognizes that, as good leaders, it should be actively involved in encouraging qualified residents to consider running for a position on the Board. Interested individuals should be referred to the Village Nominating Committee.

3.19 New Board Member Orientation. The Board shall assist with the orientation of new Commissioners by:

(a) Directing the Executive Director to prepare and provide materials, which shall include, the following:

(1) The Manual
(2) The Illinois Park District Code
(3) The District Personnel Handbook and
(4) Rules and Regulations Governing the Use of Park Facilities

(b) Arranging, if requested, the opportunity for Commissioners to attend the Illinois Association of Park Districts (IAPD) new commissioner orientation.

(c) Providing a tour of the District's parks and facilities,

(d) Arranging meetings with the District’s Department Heads, and other staff as determined by the Board, for the purpose of explaining the District's
organizational structure and the planning, financial, and budget procedures of the Board.

3.20 Nepotism. Hiring of Former Commissioners. Relatives of seated Commissioners may be hired as seasonal or part-time employees with the District. The District shall not hire a former Commissioner or a relative of any seated or former Commissioner for full-time employment. For purposes of interpreting the District’s nepotism policy, the term “relative” is defined as spouse, civil union partner, parents, step-parents, siblings, children, step-children, grand children, step-grandchildren, nieces and nephews and the term “former commissioner” is defined as a Commissioner from the end of the person’s term through a period of five years.

3.21 Vacancies in Office. The Board shall declare vacant the office of any Commissioner who dies, resigns, ceases to be a District resident, or otherwise is rendered by law as unqualified to serve as a Commissioner. As soon as a vacancy occurs, the Board should develop an ad hoc committee to identify the key needs that have been created by the vacancy and a list of candidates to potentially fill the opening. The process may include obtaining input from the caucus and advertising on the District’s website. Once this is done, the Board should meet to discuss the candidates. The vacancy shall be filled by appointment by a majority vote of the remaining Commissioners. The appointed individual shall serve until the vacancy is filled by election in accordance with applicable Illinois statute.

Article 4 Board Officers

4.1 Election and Appointment of Officers. The Board President and Vice President shall be elected annually at the May meeting, or, if new Commissioner(s) are elected, at the first meeting following the election and seating of the newly elected Commissioner(s). The Board Secretary and Treasurer shall be appointed by the current Board President.

4.2 President. The Board President shall be elected by a majority of the Board and serve as the chief executive officer of the Board. The President shall be the presiding officer at meetings of the Board. The President shall appoint the members and chairpersons of the standing and special committees of the Board. The President shall appoint a Secretary pro tempore of the Board to serve in the absence of the Secretary. The President shall sign all ordinances passed by the Board and all such other documents and papers of the District that by law require a signature. The President shall see that policies of the Board are enforced and that orders of the Board are faithfully executed. The President's vote shall be called for on all matters before the Board in the normal voting rotation with the other Commissioners.

4.3 Vice President. The Board Vice President shall be elected by the Board and perform the duties of the President in the President's absence or refusal or inability to act or at the President’s request.
4.4 **Secretary.** The Board Secretary shall oversee the taking, completion, and recording of all minutes, ordinances, orders, and resolutions of the Board. The Secretary shall be responsible for all official correspondence of the Board. If the President and Vice President both are absent from a meeting at which a quorum of Commissioners is present, then the Secretary shall call the meeting to order and call for selection of a President *pro tempore* for that meeting by a majority vote of the Commissioners present. The Secretary or his/her designee shall be present at all meetings of the Board.

4.5 **Treasurer.** The Board Treasurer, in conjunction with the Assistant Treasurer (Director of Finance/Human Resources) and Executive Director, shall report to the Board monthly regarding all receipts and disbursements of the District and shall submit such financial statements and detailed information as may be required by the Board. The Treasurer shall chair the Finance Committee of the Whole.

**Article 5  Board Meetings**

5.1 **Regular Board Meetings.** The regular meetings of the Board are held on the third Tuesday of the month at 7:30 p.m. at the Takiff Center, 999 Green Bay Road, Glencoe, Illinois, except as otherwise posted by the Board in accordance with the Illinois Open Meetings Act.

5.2 **Special Meetings.** Special meetings of the Board may be called by the Board President or by any two Commissioners. Notice of such meetings stating the time and place of the meeting and the agenda for the meeting shall be provided to Commissioners and shall be delivered and posted as required by the Illinois Open Meetings Act.

5.3 **Annual Meeting.** The official "Annual Meeting" of the Board shall not be held until any newly elected Commissioners have officially taken office. Therefore, the meeting should take place on the third Tuesday in May or as soon thereafter as practicable and shall include the election of the Board President and Vice President, and the appointment by the new President of the Secretary, and Treasurer. See Article 4 of the Manual related to Board officers.

5.4 **Meeting Attendance.** Although it likely is not possible for each Commissioner to attend every Board meeting, Commissioners should strive to do so. A recurring pattern of missed meetings is unfair to other Commissioners and to the residents and taxpayers of the District.

(a) In the event that any Commissioner is unable to be physically present at a Board meeting due to illness or disability, employment–related responsibilities, the business of the District, vacation or a family or other emergency, it may be necessary or desirable to permit the Commissioner to attend the meeting by means of an audio conference. The following rules shall apply when any Commissioner wishes to attend a Board meeting by means of an audio conference:
• A Commissioner may attend a Board meeting by means of an audio conference only if he or she is prevented from physically attending.

• Any Commissioner who wishes to attend a Board meeting by means of an audio conference shall notify the Board as far in advance of the meeting as possible [If possible, the meeting agenda shall include Board action on the Commissioner’s request to participate in this fashion].

• In order to have a meeting, a quorum of the Board (three Commissioners) must be physically present at the location of the meeting.

• A Commissioner may be permitted to attend a Board meeting by means of an audio conference only by a majority vote of all sitting Board members, to the extent allowed by these rules.

• If the President attends a Board meeting by means of an audio conference, he/she shall vacate the Chair and the Vice President shall preside, provided that he/she is physically present. If both the President and Vice President are not physically present, the Board shall appoint any Commissioner who is physically present as temporary presiding officer.

• All Commissioners and members of the public who are physically present at the meeting must be able to hear all motions and remarks made by the Commissioner(s) attending the meeting by means of audio conference. If the Commissioner(s) attending by means of video or an audio conference cannot be heard by the Commissioners or members of the public physically present at the meeting, then he/she shall be considered absent from the meeting, and shall not be permitted to vote on any matter during the meeting.

• The minutes of the meeting shall identify which Commissioners were physically present and which attended by means of an audio conference.

• All votes shall be taken by roll call.

• All Illinois Open Meetings Act and other applicable laws are applicable as if all Commissioners were present.

(b) Pursuant to Ordinance No. 703, adopted on June 16, 2009, the failure of any member of the Board to be present either in person or by telephone in accordance with the policy set forth in Section 5.4 (a) above, at (i) four (4) or more consecutive duly called regular meetings of the Board; or (ii) at any six (6) or more duly called regular meetings of the Board within any consecutive twelve (12) month or shorter period shall be cause for the
President of the Board or the Board to convene a meeting closed to the public or a closed session of an open meeting for the purpose of conducting a hearing to consider whether the office of Park Commissioner of such member shall be declared vacant, pursuant to 70 ILCS 1205/2-25 and 5 ILCS 120/2 (c)(3). For purposes hereof, a member of the Board shall be deemed to be present at a meeting of the Board only if such member is in attendance at such meeting either in person, or by telephone, from the time such meeting is called to order until the final adjournment of the meeting.

Prior to taking any final action on declaring a member’s seat on the Board to be vacant, a hearing (“Hearing”) before the Board shall be held to determine whether the Park Commissioner failed to be present, either in person or by telephone as aforesaid, at four (4) or more consecutive duly called regular meetings of the Board, or at any six (6) or more duly called regular meetings of the Board in any consecutive twelve month or shorter period. The Commissioner whose office is in question shall be given at least fourteen (14) days prior written notice of the Hearing (“Hearing Notice”) by the Board President.

The Hearing Notice shall include notice of the possible declaration of vacancy of the member’s seat on the Board, the date, time and location of the meeting and a listing of the dates of meetings that the member has allegedly failed to attend.

The member whose seat may be declared vacant shall have the right to be present at, and to participate in, the Hearing. The member shall also have the right to be represented by counsel prior to, during, and after the Hearing.

During the Hearing, the Board shall provide the member whose seat may be declared vacant, with certified copies of the minutes of the Board meetings which the member is alleged to have missed, showing those members in attendance at such meetings and those absent and such certified copies shall create a rebuttable presumption that the member failed to attend each meeting for which the minutes reflect his absence.

At the Hearing, the member whose seat on the Board may be declared vacant may present oral and/or written evidence and/or present any witnesses to establish such member’s presence at any meeting where the aforesaid minutes reflect such member’s absence.

The President of the Board shall preside at the Hearing and may be assisted by legal counsel for the District.

No final action shall be taken at the Hearing.
At any time after the adjournment of the Hearing, the Board shall, at a meeting open to the public, make a finding of fact regarding the number of meetings missed by the member, and if such finding indicates that at least four (4) consecutive duly scheduled regular meetings of the Board were missed by such member, or that such member missed six (6) or more duly scheduled regular meetings of the Board during any consecutive 12 month or shorter period, the Board may declare the office of Park Commissioner of said member vacant by the affirmative roll call vote of not less than three (3) members of the Board, whereupon said office shall be vacant and may be filled by the remaining members of the Board in accordance with the provisions of Section 2-25 of the Code (70 ILCS 1205/2-25).

5.5 Preparation of Meeting Agendas. The President shall direct the Executive Director to prepare agendas for all Board meetings. Each committee chair shall direct the Executive Director to prepare agendas for the respective committee meetings. The Executive Director shall cause the Board or the committee chair, respectively, and the District's legal counsel to receive appropriate agenda materials no less than five business days before each meeting including such items as the meeting agenda, explanatory materials related to items on the agenda, a schedule of accounts payable set for approval, an account of the District's income and expenditures, and monthly staff reports as appropriate and available at that time. This allows for review of the agendas before the deadline for publishing them. The agenda for regular meetings of the Board generally shall be structured as follows, provided that the Executive Director, with the concurrence of the Board President, may revise the agenda from time to time as appropriate depending on the current business of the Board: (1) Call to Order and (2) Roll Call; (3) Consent Agenda, (4) Matters from the Public, (5) Financial Report, (6) Committee Reports as presented by each committee chair, (7) New Business, (8) Closed Session (if necessary), (9) Other Business, (10) Adjournment.

5.6 Executive Director's Attendance at Meetings. The Executive Director, or his or her designee, shall be present at all meetings of the Board.

5.7 Quorum. Three Commissioners constitute a quorum of the Board.

5.8 Voting. For purposes of voting on matters that come before the Board, the roll shall be called for all matters involving the expenditure of District funds, creating a penalty or fine, creating a liability for the District, or as otherwise provided by law. In a roll call vote, the ayes, nays, and absence of the Commissioners shall be recorded. The initiation and seconding of motions also shall be recorded. A minimum of three affirmative votes shall be required to approve any motion, resolution, ordinance or other action.

5.9 Robert’s Rules of Order. To the extent not otherwise provided in this Manual or other rules or procedures of the District, the Board may rely on the
parliamentary procedures set forth in Robert's Rules of Order to resolve questions of procedure.

5.10 **Open Meetings.** All regular, special, and continued meetings of the Board and any committees and other Board-appointed task forces and commissions shall be noticed and conducted in accordance with the Illinois Open Meetings Act. All meetings shall be open to the public except when a closed session is called in accordance with the Illinois Open Meetings Act.

5.11 **Closed Sessions.** The Board may call closed sessions at such times as may be required for private discussion of the appointment, employment, compensation, discipline, performance or dismissal of specific employees of the District; pending, probable, or imminent litigation; land acquisition; and other matters only as specifically permitted by the Illinois Open Meetings Act.

5.12 **Effective Meetings.** The Board recognizes that the most effective, accessible meetings are those at which items of business are handled efficiently, with the necessary and appropriate amount of discussion but without unduly lengthy or repetitive debate or prolonged speechmaking by Board members or members of public. Detailed discussions among Board members of matters coming before the Board generally should take place during the meetings of the Committee of the Whole or other standing committee. Board members should prepare themselves for meetings by reading the materials provided to them.

5.13 **Public Comment.** Members of the public will be allowed to speak during the "Matters from the Public" portion of a regular meeting of the Board, unless the business or circumstances of the Board at a particular meeting precludes public comment. The general rule shall be that an individual shall have not more than three minutes to make his or her comments and repetitive comments are discouraged. The Board may set, on a meeting-by-meeting basis, an overall limit on the number of, and time for, public comments if necessary to facilitate the proper and orderly conduct of the meeting and the completion of the Board's business.

5.14 **Effective Communications.** Processes and procedures of the District will be designed to facilitate effective communications of the Board's policies and business decisions.

**Article 6 ** **Board Committees**

6.1 **Board Authority to Establish Standing Committees.** The Board believes that the committee structure in effect as of June 2011 is too fragmented and inefficient, causing meetings to be difficult to schedule, especially with the addition of the two very important special committees: Centennial and Customer Service Committees. The revised Board committee structure shall consist of five standing committees and two Special committees.
6.2 **Standing Committees Generally.** The standing committees of the Board shall meet at least once per month unless both Commissioners sitting on a committee agree that there is no business to attend to, provided that notice of such meeting shall be given in accordance with the Illinois Open Meetings Act. Each committee chair shall set a schedule for his or her committee for September 2011 through May 2012 by the August 2011 Board meeting. Thereafter, the committee meeting calendar shall be schedule by the committee chair in June for the following twelve months. A committee shall be advisory to the Board only and shall not be authorized to take any final action on any matter of Board business. A committee shall make its recommendations to the Board by a committee report, by memorandum of the Executive Director, or by any other suitable format. The Board President shall serve as an ex-officio member of all committees, however, this does not prevent him or her from serving as Chair of any committee or as an official member of any Committee. Each Standing Committee shall consist of a Chair and at least one other Commissioner. For committees of the whole, at least three Commissioners must be present for a formal meeting to take place. For committees consisting of three Commissioners, formal meetings require the attendance of at least two Commissioners. For two-person committees, both Committee members are required in order to have a formal meeting. Draft minutes for any committee meeting shall be forwarded to the respective committee chair for review if possible within seven days of any meeting and approved minutes of all standing committees will be published for public viewing within 45 days of the committee meeting.

6.3 **Finance Committee of the Whole.** Going forward, the Finance Committee of the Whole (the “FCW”) shall be comprised of all Board members. This Committee is charged with the consideration of issues relating to budgets, capital projects, finance, and long-range financial planning. This Committee is also charged with monitoring state and national legislative initiatives in conjunction with the Illinois Association of Park Districts (“IAPD”) and the National Recreation and Park Association (“NRPA”) because this affects all things related to the Board, which were previously covered by the Legislative Committee. All members of previous FCW and Legislative Committees shall automatically become members of the current FCW and the FCW Chair shall be the Chair of the Committee for the 2011-12 year.

6.4 **Recreation Committee.** The Recreation Committee shall be comprised of such Board members as may be appointed by the Board President with the consent of the Board. This Committee is charged with consideration of all issues relating to recreational programming and related matters.

6.5 **Special Projects and Facilities Committee (“SPFC”).** Going forward, the SPFC shall be comprised of as many Commissioners as deemed necessary and appointed by the Board President. The SPFC is charged with consideration of all issues related to the development and operation of the District’s properties, including grounds, buildings, and other amenities. The SPFC is also responsible for long-range facility and strategic planning, including all issues relating to real estate formerly covered in the Real Estate Committee. This includes, but it not limited to, consideration of all real estate matters affecting the status of current property holdings, the acquisition of property and the
divestment of property. For the 2011-12 year, the appointed SPFC chair shall chair the SPFC and all the appointed members of both committees shall continue to be members of this committee.

6.6 Marketing and Communications Committee The Marketing and Communications Committee shall be comprised of as many Commissioners as deemed necessary and appointed by the President with the consent of the Board. This Committee is responsible for the coordination of issues relating to District’s image, branding, and internal and external marketing, communications and public relations efforts.

6.7 Personnel and Policy Committee (the “PPC”) Going forward, the newly PPC shall be comprised of as many Commissioners as deemed necessary and appointed by the President. This PCC is charged with consideration of all personnel policies and issue pertaining to the establishment and maintenance of a comprehensive compensation program for employees, including the job description of the Executive Director. The PCC is also charged with on-going monitoring and maintenance of all District policies, including, but not limited to the District’s cancellation and scholarship policies and the Board’s Manual. The 2011-12 PPC committee shall be comprised of all the members of the former Personnel Committee and Policy Committee and will be chaired by the chair of the former Policy Committee.

The Board, through its PPC, shall have the responsibility of establishing policies governing District employees. The Board shall adopt and maintain personnel handbooks that establishes the terms, rules, and policies related to employment of all full-time, part-time and seasonal employees of the District (the “Personnel Handbooks”) and shall review the Personnel Handbooks at least every two years, if not more often.

(a) Employment of Executive Director. The Board shall employ a properly educated and trained professional to serve as Executive Director, the chief executive officer of the District. The Executive Director shall have a formal job description, developed by the Personnel and Policy Committee, in conjunction with the Executive Director, and approved by the Board. The job description shall be consistent with the key elements of the approved Strategic Plan. The duties and terms and conditions of employment of the Executive Director may be set forth by written contract or an employment agreement between the District and the Executive Director for a specific term not to exceed three years. The Executive Director shall serve at the will of the Board and shall be subject to the policies and direction of the Board. The Board shall evaluate the performance of the Executive Director annually, based on formal goals and objectives, developed by the PPC, approved by the Board and explained to the Executive Director in July of each year (the “ED Performance Plan”). Each Commissioner will evaluate the Executive Director in writing and the Board will discuss the written evaluations in a closed session in the July Board meeting, or as soon thereafter as possible, if something prevents this. For the 2011-12 years only, the ED Performance Plan will be finalized no later than September 2011. The Board may choose to review the Executive Director more often than
annually, if it seems to be in the best interest of the District and may amend the ED Performance Plan at any time, provided all changes are immediately communicated to the Executive Director.

(b) **Executive Director Responsibilities.** The Executive Director shall be the chief executive officer of the District. The Executive Director shall be responsible for all matters related to District. The Executive Director shall be responsible for the efficient operation of the District consistent with Board-established policies. The Executive Director also shall serve as advisor to the Board on matters of policy formation. The Executive Director shall be charged with overseeing the preparation of the annual working budget detailing sources and amounts of revenues and expenditures for each fund levied by the District.

(c) **Qualified Employees.** The Board recognizes that the District competes both with private entities and other public agencies for well-qualified, high-quality employees. The Board understands the importance of encouraging and supporting the Executive Director's ability to maintain, within reasonable financial constraints, a policy of providing a suitable salary and benefits program for the employees of the District.

(d) **Employees’ Performance of Duties.** No Board member shall inhibit, obstruct, or otherwise interfere with any District employee in the performance of his or her assigned duties. All Board inquiries relating to a District employee, other than the Executive Director, should be directed only to the Executive Director.

**Article 7 ** *Fiscal Responsibilities*

7.1 **General.** 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 shall review reports regarding the District's financial status, including accounts payable, current status of each of the funds of the District, and similar reports, on a monthly basis, if not more often.

7.2 **Fiscal Year.** The fiscal year of the District commences on the first day of March 1 and ends on the last day of the following February.

7.3 **Annual Budget, Appropriation Ordinance.** The Board shall review an annual budget that is recommended of the Finance Committee of the Whole and approve an annual budget that it deems appropriate. The presentation of the budget shall include a written description of the significant changes to the prior year's budget, as well as review of the budgeted and projected revenues and expenditures for each fund in the prior fiscal year, the results of significant organizational, operational, or accounting changes, and the timetable for review, revision, public display, and adoption of the budget and appropriation ordinance, the annual tax levy ordinance, and the Truth-in-Taxation hearing (if one is necessary). The Executive Director shall supervise the preparation of the annual budget in consultation with the Assistant Treasurer. The proposed budget and
appropriation ordinance shall be made conveniently available for public inspection in the manner provided by law. The Board will have a public hearing on the proposed budget and appropriation ordinance. The Board shall approve the budget and appropriation ordinance at a Board meeting before the start of the second quarter of each fiscal year.

7.4 **Annual Tax Levy Ordinance**  The Board shall consider and approve a Tax Levy Ordinance annually in accordance with the schedule established by law. The annual Tax Levy Ordinance shall be approved by the Board no later than the regular meeting of the Board in December and filed with the Cook County Clerk within the deadline for filing established by law.

7.5 **Annual Audit.**  The Board shall conduct an annual audit using an independent auditing firm. The Board's policy is for full disclosure of pertinent financial reports. The District's accounting procedures shall conform to all applicable standards, including accepted principles and standards of the Governmental Financial Officers Association, the National Committee on Government Accounting, and the Governmental Accounting Standards Board.

7.6 **Program Fees.**  The Board shall maintain a revenue policy that recognizes the various costs related to the District's facilities and programs, including without limitation facilities operations costs, facilities maintenance costs, program costs, and administrative costs. That revenue policy also shall recognize the various types of programs provided by the District and the scope of those programs, including without limitation community-wide programs (for example special events) that benefit the community as a whole, community-based special interest programs (for example tennis lessons and teen programs) that benefit both participants and the community as a whole, and revenue programs (for example summer camps) that principally benefit the participants. Program fees should be established and adjusted based on costs and expenses, program type, and targeted constituent group.

7.7 **Debt Service Principles and Procedures.**  Inappropriate levels of debt can create financial difficulty. For example, short-term borrowing to cover routine costs can be expensive and may be a sign that the District is becoming financially over extended. Further, an unduly high level of debt may place an undue financial burden on the taxpayers and thereby adversely affect the health of the local business community. Reasonable levels of debt, however, may provide a mechanism to reduce costs for the District by allowing funding of projects or equipment purchases sooner than possible if those projects or equipment purchases were paid with current funds, thus reducing or negating cost increases due to inflation. Issuing debt also is a mechanism for spreading the costs of capital improvements equitably among current users and future users of the improvements. The Board also recognizes that the condition of the District's facilities, equipment, and programs are an important component in maintaining the desirability of the area and local property. For this reason, too, it may be desirable to issue debt to secure the funds necessary for maintenance and improvement of the District's facilities, equipment, and programs. The Board thus intends to adhere to the following general debt policies:
(a) The Board will endeavor to achieve and maintain the highest possible bond rating for the District.

(b) Annual bond maturities shall not exceed the statutory maximum.

(c) The Board will endeavor to maintain minimum reserves in the Debt Service Fund at least equal to the next required principal and interest payments on outstanding debt.

(d) Except in emergencies or other extraordinary circumstances, borrowing shall be undertaken only to fund capital improvements included in the District’s 5-Year Capital Projects Plan.

(e) Because the Board’s authority to issue bonds is restricted by the Illinois Property Tax Extension Limitation Act’s debt service extension base limit, the Board may choose under appropriate circumstances to issue debt certificates or alternate revenue bonds in lieu of general obligation or limited bonds.

(f) No person or committee or other entity shall be authorized to create any financial liability on behalf of the District except only as approved in nature and amount by the Board or in accordance with the District’s purchasing policy.

(g) The 5-Year Capital Projects Plan shall be the basis for planning and consideration of issuance of bonds or other instruments.

7.8 Bond Sales. Bonds may be issued by private placement or through an open bidding process. The Board may invite proposals from particular financial institutions and, if so, shall invite financial institutions within the boundaries of the District to be a part of that proposal process. Depending on the market circumstances as determined by the Board, the Executive Director, and any financial consultants advising the Board may be marketing publicly. The District shall be represented by the District’s legal counsel acting as issuer’s counsel, and the District also may retain bond counsel.

7.9 Grants. The Board shall seek to fund 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.

7.10 Competitive Bidding. The Executive Director shall use a competitive bidding process for public works projects undertaken by the District, when required by law or otherwise appropriate. When such a project has been let for competitive bidding, the Board will award the contract to the lowest responsible bidder in the best interests of the District in accordance with State law. In determining the responsibility of the bidder, the Board may consider the bidders' financial responsibility, general experience, past projects of similar nature, adequacy of equipment, ability to perform under current circumstances, references, and other pertinent matters. Contracts for a public works
project should provide that the Board may reject any and all bids when the Board
determines that it is in the best interest of the District to do so.

7.11 Procurement Cards. The District may provide procurement cards to
designated employees to facilitate the purchase on behalf of the District of approved items
from approved vendors, in accordance with the procurement policy.

Article 8 District Property

8.1 Tours of Facilities. The Board shall endeavor to tour the District's parks
and other facilities at least once each year to facilitate Board members' understanding of
the needs and issues related to the District's facilities. The tour shall be conducted by
knowledgeable members of the District's staff. Commissioners also are strongly
couraged to visit and review the facilities and programs of the District individually and
as often as possible. Such visits should be made with due consideration for the integrity of
any on-going program.

8.2 Land Acquisition. The Board may seek to acquire additional land for park
purposes. The following matters should be considered as part of the Board's determination
whether to acquire land:

(a) The acquisition and proposed use of the land will significantly enhance the
recreation and leisure activities the District can provide to its residents.

(b) Acquisition, development, and maintenance of the land is not inconsistent
with the District's 5-Year Capital Projects Plan and can be undertaken without
violating the Board's fiscal and funding policies.

(c) Public approval via voter referendum has been obtained if funding
requirements cannot be met with currently available financing mechanisms.

8.3 Property Leases. The District may lease real property when the Board
determines that such a lease would enhance the ability of the District to provide quality
services to its residents. Each such lease shall be made in accordance with the provisions
of the Illinois Park District Code or other applicable statutes.

8.4 Divestment of Property. Although unusual, the Board may determine that
it would be in the best interests of the District to sell or divest itself of land. Such actions
would be subject to applicable laws which specifically prescribe steps to be taken. In
addition, there is a Board resolution in force which commits itself to conduct an advisory
referendum before it would proceed to sell park land.

Article 9 Additional Matters

9.1 Staff and Board Education and Training. The Board believes that it is in
the best interests of the District to maintain an informed and educated District staff and
Board. The Board thus believes that the District should pay appropriate costs and
expenses for the Executive Director and other staff members to attend appropriate conferences, training sessions, and professional development meetings, within the limits of the budgeted funds. All such expenses must be approved by the Board on a case by case basis for expenses greater than $2,000 in the aggregate.

9.2 Membership in Illinois Association of Park Districts (“IAPD”) and National Recreation and Park Association. Based on the determination that the programs, services, and information provided by the IAPD and NRPA are beneficial to the District, the District shall maintain membership in the IAPD and NRPA unless otherwise determined by the Board. Each Commissioner shall have an individual membership in these organizations. Commissioners are encouraged to participate actively in these organizations by attending events and training and by joining committees.

9.3 Annual Calendar. The Executive Director, in consultation with the Board President, shall provide the Board, at or before the Board's regular meeting in January, with a calendar of annual, recurring, and anticipated Board meetings and activities for the upcoming calendar year.

9.4 Use of Outside Consultants. The Board shall seek the advice of expert consultants when the Board determines it is appropriate and shall use the advice of those consultants as an aid for Board decision-making.

9.5 Acceptance of Donations. The Board may accept donations of land, equipment, and other items when the Board determines that the acceptance would be in the best interests of the District and only when the District will attain full control of the donated item. The Board policy governing the acceptance and recognition of donations shall be reviewed by the PPC at least every two years.

Adopted this 20th Day of September 2011 by the Board of Park Commissioners of the Glencoe Park District Cook County, Illinois.

Ayes: Lee, Lerman, Kimble, Retsky, Cornell
Nays: None
Abstain: None
Absent: None

By: __________________________________________
Trent Cornell, President, Board of Park Commissioners

Attest: _______________________________________
Don Van Arsdale, Secretary, Board of Park Commissioners

Attachment
FINANCE COMMITTEE OF THE WHOLE MEETING  
Tuesday, July 31, 2012  
7:30 p.m.  

AGENDA  

1. Call to Order  
2. Roll Call  
3. Matters from the Public  
4. Discussion of Changes in Publication Requirements for Annual Treasurer's Report  
5. Discussion of Final Tax Extension – Tax Year 2011  
6. Discussion of Proposed Revision to Fund Balance Policy  
7. Discussion of Potential Opportunity to Abate Debt Service Amount  
8. Discussion of Potentially Changing Fiscal Year End  
9. Discussion to Reserve a Portion of Current Fund Balance for Future Capital  
10. Other Business  
11. Adjourn  

To Be Held at 999 Green Bay Road, Glencoe, Illinois
To: Board of Park Commissioners

From: Carol Mensinger

cc: Steve Nagle

Date: July 25, 2012

SUBJECT: No Publication Required – Annual Treasurer’s Report

Effective January 1, 2012, the Public Funds Statement Publication Act no longer requires publication of the Annual Statement of Receipts and Disbursements (i.e. Annual Treasurer’s Report) if the following is met:

1. An audit has been made by a certified public accountant

2. A report of such audit has been filed with the County Clerk

3. A notice of availability of the audit report is published one time in an English language newspaper published in the District in which the public officer hold his or her office.

Given the fact that all three of these criteria will be met, upon the formal acceptance of the FY2011/12 Annual Audit Report by the Board at the July 17, 2012 regular meeting, and the subsequent filing of this report with the Cook County Clerk’s Office, the attached publication notice will be sent to the Glencoe News to be published on July 26, 2012.
NOTICE OF AVAILABILITY OF AUDIT REPORT
OF GLENCOE PARK DISTRICT

Glencoe Park District hereby provides public notice that an audit of its funds for the period March 1, 2011 through February 29, 2012 has been made by Lauterbach and Amen, LLP, and that a report of such audit dated February 29, 2012 has been filed with the County Clerk of Cook County, in accordance with 30 ILCS 15/0.01 et seq. The full report of the audit is available for public inspection at the Glencoe Park District administrative office, 999 Green Bay Road, Glencoe, Illinois during regular business hours, 8:30am – 5:00pm, Monday through Friday, except for holidays.

/s/Steve Nagle, Interim Secretary
To: Board of Park Commissioners  
From: Carol Mensinger  
Date: July 25, 2012  

Subject: Summary – Final 2011 Final Tax Extension

This year, the District received a much earlier "notification" of tax year 2011 final tax extension information. This notification was received almost three months earlier than last year, when it was received in early September. Please see below for a summary of the 2011 information, as well as a comparison to tax year 2010.

The District experienced another significant decrease in equalized assessed valuation (EAV) this year. The primary reasons for this is: 1) the ongoing decline in market values, which in turn, creates declining EAV values accordingly, and 2) a relatively consistent number of appeals filed with the County Board of Review regarding assessed values. The total EAV decreased $106,224,281, or approximately (10.44%). The District's new property EAV totaled $7,988,009 which equates to an approximate increase in new growth of 0.79%, and the District's old property EAV, therefore, actually decreased $114,212,290, or – (11.23%).

As EAV and tax rates are inversely related, the total tax rate increased from .4832 to .5492. The total rate consists of a "capped" operating rate of .384 and a "non capped" rate (for Bond & Interest and Special Recreation) of .1656. Until actual tax bills are received later this summer, the true impact (i.e., the total tax increase to taxpayers) of the decrease in EAV cannot be known.

If the collection rate is 100% of extended taxes, the District could receive approximately $94,420 more in tax revenues than what was included in the current FY2012/13 budget, which historically is based on an anticipated collection rate of only 98.5% given past history.

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<th>New Current Yr</th>
<th>Prior Yr</th>
<th>Difference</th>
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<tr>
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<td>Tax Yr 2011</td>
<td>Tax Yr 2010</td>
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<td>Extended Tax Dollars:</td>
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<td>Operating Funds</td>
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<td>Bond &amp; Interest Fund</td>
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<td>New Current Yr Tax Yr 2011</td>
<td>Prior Yr Tax Yr 2010</td>
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<td>Total Budgeted Taxes</td>
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<td>Total Taxes Actually Rec’d</td>
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<td>251 WORKMEN'S COMPENSATION</td>
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**TOTAL CAP FUNDS**

**TOTAL NON CAP FUNDS**

**AGENCY GRAND TOTAL**

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**2011 NON CAP FUNDS TAX EXTENSION TOTAL**

**2011 TAX EXTENSION GRAND TOTAL**
Glencoe Park District Breakdown of Your Tax Dollars
2011 Tax Year

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<th>Taxing Dist</th>
<th>2011 Rate</th>
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<td>N. S. Mosquito Abatement</td>
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<td>Metro Water Reclamation Dist.</td>
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<td>Glencoe Park District</td>
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<tr>
<td>Oakton CC</td>
<td>0.196</td>
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<tr>
<td>New Trier Twp HS</td>
<td>1.674</td>
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<tr>
<td>School Dist 35</td>
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<tr>
<td>Glencoe Library Fund</td>
<td>0.217</td>
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<tr>
<td>Village of Glencoe</td>
<td>1.063</td>
</tr>
<tr>
<td>Road &amp; Bridge New Trier</td>
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</tr>
<tr>
<td>General Assistance NT</td>
<td>0.005</td>
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<tr>
<td>Town NT .57%</td>
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<td>Cook County Forest Preserve</td>
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<tr>
<td>Consolidated Elections</td>
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<tr>
<td>County of Cook</td>
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<tr>
<td>Cook County Public Safety</td>
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<td>Cook County Health Facilities</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>7.281</strong></td>
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### Sample Real Estate Tax Bill Calculation
#### 2011 Property Tax Bill - Glencoe

<table>
<thead>
<tr>
<th></th>
<th>2011</th>
<th>2010</th>
<th>2009</th>
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<tbody>
<tr>
<td>Assessor's Fair Market Value</td>
<td>$900,000</td>
<td>$900,000</td>
<td>$1,000,000</td>
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<tr>
<td>Assessment Percentage</td>
<td>10%</td>
<td>10%</td>
<td>10%</td>
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<tr>
<td>Assessed Valuation</td>
<td>90,000</td>
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<td>100,000</td>
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<tr>
<td>Equalization Factor</td>
<td>2.9706</td>
<td>3.3000</td>
<td>3.3701</td>
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<tr>
<td>EAV (before exemption)</td>
<td>267,354</td>
<td>297,000</td>
<td>337,010</td>
</tr>
<tr>
<td>Homeowner Exemption</td>
<td>20,000</td>
<td>20,000</td>
<td>20,000</td>
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<tr>
<td>EAV (after exemption)</td>
<td>247,354</td>
<td>277,000</td>
<td>317,010</td>
</tr>
<tr>
<td>Glencoe Tax Rate-All Agencies</td>
<td>7.281</td>
<td>6.439</td>
<td>5.473</td>
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<td>Property Taxes-All Agencies</td>
<td>$18,010</td>
<td>$17,836</td>
<td>$17,350</td>
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<tr>
<td>EAV (after exemption)</td>
<td>247,354</td>
<td>277,000</td>
<td>317,010</td>
</tr>
<tr>
<td>Glencoe Park District Rate</td>
<td>0.550</td>
<td>0.484</td>
<td>0.398</td>
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<tr>
<td>Property Taxes-Park District</td>
<td>$1,360</td>
<td>$1,341</td>
<td>$1,262</td>
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</table>

*In 2010, the total EAV of the District decreased 15.68%. For purposes of this illustration, a 10% decrease is used as an "average" re-assessment value, as a portion of the District's total EAV decrease was also due to appeals filed with the Cook County Board of Review.*

**Per the Cook County Clerk's office, the minimum exemption amount is $6,000; the range for a typical north suburban Cook County homeowner is $6,000-$20,000.**
GLENCOE PARK DISTRICT
FUND BALANCE POLICY

Approved: December 2011
Proposed Revision: August 2012

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) Nonspendable 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. It is essential to maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are also a crucial consideration in long-term financial planning.

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.
   1. Each year a portion of the spendable fund balance will be determined as follows:
      a. Committed — A portion of the fund balance may be committed through formal action of the Board of Commissioners either through a resolution or ordinance.
      b. Assigned — Fiscal Sustainability. This assigned fund balance will be maintained 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.
      c. Unassigned — The unassigned fund balance will be reviewed annually during the budget process. Balances in excess of 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.

1. Recreation - This fund is a major fund and is used exclusively for planning, establishing, and maintaining recreational programs carried out by the Park District. Financing is provided from fees and charges for programs and activities and an annual property tax levy.

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. 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.

2. 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:

   i. 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.

3. 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:

i. 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.

4. 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:

i. 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.

5. 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:

i. 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.

C. 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.

D. 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.

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

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.
To: Board of Park Commissioners          Date: July 25, 2012

From: Carol Mensinger

cc: Steve Nagle

SUBJECT: Potential Abatement of a Portion of the Debt Service Levy

Per the District’s current Fund Balance Policy (December 2011), the minimum fund balance guideline to maintain in the Debt Service Fund is 10%. Our current actual fund balance level is approximately 24%.

The amount levied in the Debt Service Fund is based solely on the two outstanding bond ordinances on file with the County Clerk’s Office. The two issues are for the Series 2006 Bonds and the 2010 Refunding Bonds (which was issued to refund the original Series 2001 Bonds for Watts).

Given that the County ADDS a 5% “loss factor” to our levy amount in this fund each year, it is inevitable, that given at least a tax collection rate of 95% (which for the past several years, ours has been 98-100%), we will continue to ADD to fund balance in this fund.

As such, staff recommends two items to address this “issue”:

1. Revise the District’s Fund Balance Policy to slightly increase the minimum guideline for this fund from “10% minimum” to be a “minimum of 15% with a maximum of 25%”.

2. Investigate the option of abating a portion of the Series 2006 Bonds. Staff has already briefly discussed this option with legal counsel, and will be drafting an “abatement resolution” for discussion at a future board meeting. Initial estimates include an abatement amount of approximately $200,000 which would mean a saving to taxpayers of approximately $60-$80 next tax year. (See attached tentative draft).
ORDINANCE NO. 4

AN ORDINANCE abating the tax heretofore levied for the year 2012 to pay debt service on General Obligation Bonds, Series 2006 of the Glencoe Park District, Cook County, Illinois.

*     *     *

WHEREAS, the Board of Park Commissioners (the "Board") of the Glencoe Park District, Cook County, Illinois (the "District"), by ordinance adopted on the 16th day of May, 2006, did provide for the issue of $13.755 million General Obligation Bonds, Series 2006 (the "Bonds"), and the levy of a direct annual tax sufficient to pay principal and interest on the Bonds; and

WHEREAS, the District has sufficient funds on deposit in the Bond Fund (as each is defined in the Bond Ordinance) for the purpose of paying all or part of the debt service due on the Bonds during the next succeeding bond year; and

WHEREAS, it is necessary and in the best interests of the District that the tax heretofore levied for the year 2012 to pay such debt service on the Bonds be abated:

NOW, THEREFORE, Be It and It is Hereby Ordained by the Board of Park Commissioners of the Glencoe Park District, Cook County, Illinois, as follows:

Section 1. Abatement of Tax. The tax heretofore levied for the year 2012 in the Bond Ordinance is hereby abated [in its entirety][to the extent described below].

Section 2. Filing of Ordinance. Forthwith upon the adoption of this ordinance, the Secretary of the Board shall file a certified copy hereof with the County Clerk of Cook County, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2012 in accordance with the provisions hereof.
Section 3. Effective Date. This ordinance shall be in full force and effect upon its adoption.

Adopted _____________, 20__.

President, Board of Park Commissioners

ATTEST:

Secretary, Board of Park Commissioners

[SEAL]
STATE OF ILLINOIS )
               ) SS
COUNTY OF COOK )

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of The County of Cook, Illinois, and as such official I do further certify that on the ___ day of ____________, 20__, there was filed in my office a duly certified copy of Ordinance No. _______ entitled:

AN ORDINANCE abating the tax heretofore levied for the year 20___ to pay debt service on General Obligation Bonds, Series 2006 of the Glencoe Park District, Cook County, Illinois.

duly adopted by the Board of Park Commissioners of the Glencoe Park District, Cook County, Illinois, on the ___ day of ____________, 20__, and that the same has been deposited in the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said County, this ___ day of ____________, 20__.

_____________________________________
County Clerk of The County of Cook, Illinois

[SEAL]
To:        Board of Park Commissioners                      Date: July 25, 2012

From:   Carol Mensinger

cc:     Steve Nagle

SUBJECT: Changing Fiscal Year End – Pros/Cons

In recent months, staff has been directed to investigate the pros and cons of changing the District’s fiscal year end from its current date (February 28) to some other date (December 31). Staff’s understanding in looking at this issue, is that the Board feels it may provide more information at the time the levy is prepared (typically in September-October), and that other North Shore communities have looked at also changing their fiscal year end (ex: Winnetka).

I contacted Mr. Dave Clark, Director of Finance, at the Village of Glencoe. He stated there has not been any discussion at the Board level at the Village to change their current fiscal year end, with is the same as the park district (February 28). He stated there had been a little discussion at the staff level, and from his perspective did not have an issue either way, and further stated it was on his “list” of things to take a further look at this year.

According to Mr. Bob Farmer, Director of Finance at Winnetka Park District, they changed their fiscal year end in 2009 from March 31 to December 31 because of the following reasons:

- It eased Business Department staff time requirements as previously, it was preparing for the audit and annual budget during the same busy time.
- Payroll reports now coincide with fiscal year end payroll reports.
- He stated the change in fiscal years did not have an impact on the tax levy process.

I also received information from Mr. Ed McKee, Director of Finance at the Village of Winnetka. While he stated that the Village had no trouble in operating with a March 31 fiscal year, there were advantages and disadvantages to moving to a calendar year. They most likely will be changing to December 31 in 2013 or 2014. In their analysis to make a change, there were many transitional issues that need to be addressed by staff, including modifying current financial software at a cost of approximately $30,000, as well as changing internal work schedules, changing audit time, explaining how the Village’s financial position measured at 12/31 is different from that at 3/31, adjusting contracts to the new fiscal year, etc. Mr. McKee mentioned in his report that one of the two advantages is that setting the property tax levy at the same time the budget is approved “seems more in sequence.”. It should also be noted however, that Villages, have more opportunities to manage their levy, as they have additional sources of revenues, as compared to Park Districts.
As I looked at the pros/cons of making such a switch here at the Glencoe Park District, I came up with the following list to weigh.

Possible Advantages:
- The levy would be done prior to the approval of the annual budget. Given that actual levy extensions are received well after the budget is finalized, however, staff is not convinced this is a true advantage. Park District’s have limited revenue sources – primarily real estate taxes and user fees. Given the ability of the Board to abate taxes at anytime, the ability to reduce the impact of the levy on taxpayers still is maintained. And in staff’s opinion, it is the more reasonable approach to wait to do this until after final extensions are received by the County.

Possible Disadvantages:
- Currently, the District is in the midst of much change already. We are changing recreation software systems, which will already create a huge impact on workloads of staff. Soon after, we will look to change financial software systems. We also will be under leadership of a new Executive Director. We have just changed to a new auditing firm.

- Changing the fiscal year end to 12/31 puts us right in the middle of the Watts Ice season, which will create deferral of revenues and prepaid expenses for operations.

- Changing fiscal years would mean a change in our schedule with our current auditing firm…given we are still in the initial phases of our relationship, it would be helpful from staff’s perspective, to not change that cycle right now.

- Currently, the fact that the budget and the audit coincide at the same time makes for a very busy time for staff (primarily me), however, I actually find this to be helpful to be doing both at the same time.

- Currently, my “Business Department” staff consists of a part-time accounting clerk. Given the staff efforts to undertake a change in fiscal year, it may mean additional monies will need to be budgeted.

- Explanations of financial position would have to be clearly explained as differences due to timing. Historical information and comparisons would also require additional explanations.

- Budget discussions, due to the new timing, would be required during an already busy holiday season, when typically, people are less available.

For all the reasons listed above, and given we currently have the same fiscal year end as the Village of Glencoe (and that they have no immediate plans to change fiscal years), staff recommends that we continue to maintain the Park District’s current fiscal year end at February 28.
To: Board of Park Commissioners

From: Carol Mensinger

cc: Steve Nagle

Date: July 25, 2012

SUBJECT: Reserving Portion of Fund Balance for Future Capital

During the FY2012/13 budget discussions at the Finance Committee of the Whole Meeting in March 2012, staff proposed that a portion of the current Corporate Fund fund balance reserve be earmarked for future capital (to be identified in the master planning process). At the time, staff suggested that we await final audited fund balances to make a final determination on the exact amount to be committed to this purpose.

Per the District’s current Fund Balance Policy, guidelines for the Corporate Fund fund balance level is as follows:

**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.

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

   a. Committed – A portion of the fund balance may be committed through formal action of the Board of Commissioners either through a resolution or ordinance.

   b. Assigned – Fiscal Sustainability. This assigned fund balance will be maintained 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.

   c. Unassigned – The unassigned fund balance will be reviewed annually during the budget process. Balances in excess of six months (50%) of annual budgeted expenditures may be transferred to the Capital Projects Fund to support future capital projects.
As of February 29, 2012, the audited fund balance reserve in the Corporate Fund was $1,406,713, which represents approximately 62% of current budgeted FY2012/13 expenditures in the Corporate Fund. A 50% guideline equates to $1,136,393, which means there is approximately $270,320 that could potentially be committed to future capital, should the Board decide to do so.

Due to the foreseeable need to transfer monies from Corporate to Capital Projects in the very near future to assist in funding of the Bluff Stairway Repair Project, which at this time is an unknown cost, staff would request that an amount of $200,000 be committed at this time, and further, that staff work with legal counsel to finalize a resolution for approval by the Board at the August regular board meeting.
GLENCOE PARK DISTRICT
999 Green Bay Road
Glencoe, Illinois  60022

Recreation Committee
8 p.m.
Tuesday, July 31, 2012
or at the conclusion of the previous Board Committee meetings on this date

A G E N D A

1. Call to Order
2. Roll Call
3. Matters from the Public
4. Update on Summer Camps
5. Discussion of Private Lessons
6. Discussion of Park District Exercise Classes
7. Other Business
8. Adjourn

TO BE HELD AT 999 GREEN BAY ROAD, GLENCOE, ILLINOIS
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<thead>
<tr>
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<th>Age</th>
<th>Camp</th>
<th>2011</th>
<th>2012</th>
</tr>
</thead>
<tbody>
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<td>18-29 mo.</td>
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<tr>
<td></td>
<td></td>
<td>Teddy Bears</td>
<td>14</td>
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</tr>
<tr>
<td></td>
<td></td>
<td>Panda Bears</td>
<td>30</td>
<td>31</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Koala Bears</td>
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<td></td>
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<td>Safety Town</td>
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<td>PM</td>
<td>9</td>
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<td></td>
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<td>Girls Full Day</td>
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<td></td>
<td>6th Grade PM</td>
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24 Session I campers (14, 5th graders; three, 6th graders & seven, 7th graders) were returning campers from 2011. % of campers that returned from last year’s #’s

5th grade: Boys 13  Girls 1
6th grade: Boys 3  Girls 0
7th grade: Boys 4  Girls 3

Demographics for Session I:

Boys  23
Girls  11

6th grade: 9 boys  3  girls
7th grade: 5  boys  1  girl
8th grade: 9  boys  7  girls

Number of campers enrolled in both Session I and Session II: 17

Boys  14
Girls  3

6th grade: 6 boys  0  girls
7th grade: 2  boys  0  girl
8th grade: 6  boys  3  girls

Survey responses for Session I:

31 out of 45, or 68%, of campers completed the survey
22 Boys  9  Girls

By grade:

(18) 6th graders = (15) 6th Grade Boys, (3) 6th Grade Girls
(4) 7th graders = (3) 7th Grade Boys, (1) 7th Grade Girl
(9) 8th graders = (4) 8th Grade Boys, (5) 8th Grade Girls

1. Attending any other camps this summer?:

   Yes (12)
   No (19)
CAMPS – starting July 19th (12 days after session ended)

- Hockey Camp (2)
- Bulls/Sox Camps (2)
- Greenwoods (1)
- Kamaji Sleep Away Camp (1)
- Tennis (1)
- Not specified (6)

2. One hundred percent of campers said they enjoyed camp.

REASONS (could give more than one, unaided responses):
- The field trips (13)
- Enjoyable and Fun (10)
- Activities (5)
- Made friends (4)
- Counselors (2)
- Try new things (2)

FAVORITE THINGS (could list more than one thing):
- Great America (10)
- Field Trips (10)
- Gaga (6)
- Water parks (5)
- Campout (4)
- Scuba (2)
- Sailing (1)
- Cubs game (1)
- Action Territory (1)
- Flick Pool (1)

3. Least favorite things about camp (unaided, could list more than one thing):

- Eskape (3)
- Thursdays at Watts (2)
- Hidden Creek (2)
- Gameworks (2)
- Beach (2)
- Action Territory (1)
- Arts and Crafts (1)
- Bus rides (1)
- Lunch on Thursday (1)
- Going outside when it is hot (1)
- Flick Pool (1)
4. Thing campers would like to change if they could only change one thing:

- Provide lunch every day (3)
- No Hidden Creek (2)
- Not be at Watts on Thursdays (2)
- Seconds on pizza days (2)
- Better fieldtrips (2)
- More sports (1)
- No Flick Pool (1)
- Go to Rainbow Falls more (1)
- More activities at Watts (1)
- Move camp to the Takiff Center (1)
- Movies on Thursdays (1)
- More Beach Days (1)
- Counselors should keep people from cheating at GaGa (1)
- Less fieldtrips (1)
- Closer fieldtrips (1)
- Half-day at Game Works (1)
- Movies on Thursdays (1)
- Improve lunches that are provided (1)
- Responded “Nothing” (1)
- Responded “I don’t know” (1)
- No answer provided (5)

5. Ranking of activities (1 = favorite, 2 = second favorite) - * = new this year

1. *Great America
2. Beach campout
3. Rainbow Falls
4. Action Territory
5. Cubs Game new?
6. Discover Scuba
7. Gameworks
8. Glencoe Beach
9. *Wheeling Water Park
10. Thursdays at Watts
11. Par King Mini Golf
12. Hidden Creek
13. Eskape Cosmic Bowling/Laser Tag
14. Flick Pool

6. A majority of campers felt the field trip quantity was right amount:

- Right amount (22)
- Wished there were more (7)
- Wished there were less (2)
7. Activities campers would like to see added:

Wisconsin Dells (11)
Paintball (4)
Renaissance Fair (2)
Nickel City (1)
Museums (1)
Legoland (2)
Navy Pier (1)
Another Cubs game (1)
Another trip to Rainbow Falls (1)
Rinkside (1)

8. Field trips campers would like to see eliminated:

Flick Pool (7)
Hidden Creek (6)
Eskape (5)
Par King Mini Golf (4)
Gameworks (4)
Beach (2)
Scuba (1)

9. Favorite activities at the Watts Center

GaGa (18)
Arts & Crafts Room Activities (15)
Outdoor games (14)
Water games (12)
World cup soccer (5)
Lunch (4)
Legos (3)
Freeze pops (1)
Video games (1)
Frisbee golf (1)

10. Activities campers did not like doing at the Watts Center

World Cup Soccer (5)
South School gym game (2)
Frisbee golf (2)
Arts and Crafts (2)
Video Games (1)

11. Campers liked the frequency of water park trips

Right amount (14)
Wished there were less (8)
Wished there were more (7)
No answer provided (2)

12. Favorite water parks:

Rainbow Falls (18) because of Slides and Lazy River
Wheeling (10) because of drop slides
Flick (1)
No answer provided (2)

13. Water parks some campers did not like:

Hidden Creek (9 because it is too small, bad slides, too many young kids
Flick (8)
Rainbow Falls (1)
All except Rainbow Falls (1)
All of them (1)
Wheeling (1)
Responded that there was not a water park that they did not like (14)
No answer provided (2)

14. Water parks campers would like to go to:

Wisconsin Dells (10)
Noahs Ark (3)
Key Lime Cove (1)
Hurricane Harbor (1)
Grand Geneva (1)
No answer provided (17)

15. It appears campers were happy with the frequency of going to the beach:

Right number of times (13)
Wanted to sail more (8)
Wanted to go less often (5)
Wanted to go more often (3)
No answer provided (2)

16. Nearly eighty percent of the campers enjoyed going to the beach:

Liked (24)
Did not like (6)
No answer provided (1)

17. Things campers liked doing at the beach:

Sailing (8)
Swimming (6)
Playing in the sand (5)
18. Things campers liked least about going to the beach:

- Sand was too hot (6)
- Getting sandy (3)
- Sailing (3)
- Boring (1)
- Bugs (1)
- Water Closed (2)
- Heat (2)
- Sandbar (1)
- Little kids messing up sand creations (1)
- No answer provided (11)

19. Two-thirds of the campers said they enjoyed the sailing lessons:

- Liked (22)
- Did not like (9)

COOKOUTS

20. Most campers liked the cookouts and wanted lunch served by camp more often

- Liked (25)
- Did not like (5)
- No answer provided (1)
  - Wanted lunch served by camp more often (22)
  - Did not want lunch served by camp more often (7)
  - No answer provided (2)

21. Reasons campers said they liked the cookouts:

- Food was Yummy
- Hamburgers were great

22. Reasons campers said they did not like the cookouts:

- Some hot dogs were burnt
- More healthy choices
23. A majority of the campers said they got enough to eat, however over 30% said they did not:

   Enough (18)
   Not enough (12)
   No answer provided (1)

24. A majority of the campers said there was enough variety, however over 30% said there was not:

   Enough variety (19)
   Not enough variety (11)
   No answer provided (1)

SUMMARY

25. Campers ranked their days at camp:

   Favorite:
   1st: Field trip days
   2nd: Water park days
   3rd: Beach days
   4th: Days at the Watts Center

26. Two-thirds of the campers were sorry camp was over and no one was glad:

   Sorry it is over (19)
   Ready to do something else (11)
   Glad camp was over (0)
   No answer provided (1)

27. Things campers would like to see next year (could list more than one)

   More overnights (20)
   Overnight field trips (20)
   Overnights to different places (12)
   More friends in my camp group (10)
   Start camp day later (8)
   Some evening camp programs (8)
   Longer camp days (4)
   Start camp earlier (3)
   2 week option (2)
   Interaction with the CITS (1)

Specific comments:

   Would love more overnights
   Overnight field trips would be awesome
   Overnights to different places are cool
   I like to sleep late
22. Other thoughts that campers shared:

- More overnights and night fieldtrips
- More food, treats
- I am looking forward to next year
- Would like better GaGa officiating
- Would like better activities at Watts
- Counselor Nikita was awesome
- I enjoyed camp

Customer Service

We adopted flexibility within the registration system to meet the needs of families who wanted to enroll their children in camp for a portion of a session.

In doing so, we were able to accommodate four families with a prorated fee based on the actual number of weeks their children attended camp.

- One, 6th Grade Boy 2 weeks
- Two, 7th Grade Boys 2 weeks
- One, 8th Grade Girls 3 weeks

Session II changes implemented based on Session I survey results:

- Changed the July 30th Hidden Creek trip to Wheeling Water Park.
- Changed the August 3rd Eskape trip to Jump Sky High.
- Activity brainstorming sessions were conducted with staff and campers to infuse new games and activities on Thursdays when the camp is onsite at Watts.
- Additional food will be purchased for camp cookout days to allow for seconds to ensure everyone has enough to eat.
- Staff solicited input from campers for alternate lunch menu options on Thursdays.
- There is one boys’ group for Session II, instead of multiple boys’ groups, to minimize the possibility of having friends split up.

Action Camp Session I and Session II Combined Financial Summary

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Glencoe Park District Fall Fitness Update

FALL CLASSES

Hatha Yoga: This class enables you to enjoy a strong body and mind and practice yoga postures with the help of props. Classes offer instruction geared toward increasing strength, stamina, and flexibility. Through various standing and sitting postures, hatha yoga challenges the body as well as the mind. Classes in this tradition teach the basic poses (asanas) which are adapted for the particular level students as indicated.

Moving with Weights: This low-impact progressive cardio and weights program strengthens, improves muscle tone and increases bone density. Using various weights and progressively adding to them, plus simple step moves, this workout increases upper and lower body strength and burns calories. Guaranteed to make you sweat! For all levels.

Pilates Core Fusion: A mindful fusion of functional fitness training, using yoga and Pilates-based postures and other core exercises. You are challenged by a series of innovative exercises and posture sequences that work on balance, stability, and strength. Some equipment or props are used to facilitate the class. This new cross-training option focuses on mind/body awareness and core strengthening.

Pilates / Barre Essentials: This is a hip new barefoot workout that focuses on core and balance work, flexibility and strength. You see and feel results quickly while gaining lean long muscles at the ballet barre, without any jarring high impact cardio! It is a fusion of yoga, Pilates, and balletic toning with hot new motivating pop hits to raise your heart rate, increase your energy level and burn fat! Come try this NEW recombined Lotte Berke workout that’s rocking the fitness world!

Strength & Tone: This will offer an efficient, heart healthy, challenging workout. We all know that we have to do cardio exercises to burn fat for weight control and heart healthy benefits. Plus, we need to work with weights to increase bone density, stimulate our metabolism, and stay in a training zone throughout the workout. Using various cardio strategies such as kickboxing, moving with light weights and stepping, this class will make you sweat, burn calories and really rev up your metabolism. Finishing off with mat work for lower body, this class added to your workout schedule will put you in great shape!
**Cardio Blast Plus Weights:** Guaranteed to burn fat! The music is high energy and upbeat with rhythms that will make you want to move and rock! Simple to follow, the class includes a series of lo/hi combination energy moves that will devour calories and increase energy flow. Also includes stretches and core work to firm up abs, hips and glutes.

**Simply Strength:** Included in this challenging class are strength exercises designed to increase bone density, increase energy levels and rev up your metabolism. Various training equipment such as weights, medicine balls, and tubing are used, as well as the Resist-a-Ball.

**Adult Jazz:** Be inspired when you dance with Julie Kaplan in this choreographed class, recommended for dancers with some experience in modern, jazz or ballet. Enjoy great music and dance combinations. Abs and core work are included. This is a registered class.

**Helen’s Small Group Training:** Combines short cardio bursts with weight training and plyometrics, by using medicine balls, tubing, balls, and focusing on balance challenges, this is a high intensity class, guaranteed to reshape your body and blast calories. All moves can be modified to your current level, which makes this a great challenge for any age.

**Zumba:** Zumba is a lively high-spirited class, which incorporates different Latin rhythms. It is a dance party, not a dance lesson. The class is 70 percent cardio and 30 percent strength moves. You will burn a lot of calories and have a great time doing it! Zumba is the current rage throughout the country that incorporates fitness with FUN! (This class would be offered on Saturday morning to fill the gap in the current schedule)

**Potential New Classes**

**Strength Training:** This class is tailored to fit the group’s needs and goals to obtain both short-term results and long-term health. Sessions will incorporate kettlebells, kickboxing and functional/strength training. (This class would be offered on early Tuesday and Thursday mornings)

**INSTRUCTORS**

Kraig Owens and Cheryl DeClerck met with the current instructors who will continue to teach for the District after the transition to discuss the terms of their services, as well as solicit their input on ways to improve the program.

**Fitness Staff:** Helen Boris, Marianne Nicolosi, Marcy Abramson  
**Pilates:** Beth Brauen, Denise Rosenfeld  
**Yoga Staff:** Alison Faith, Kit Nordin  
**Dance/Zumba Staff:** Julie Burman Kaplan

All instructors will work as independent contractors.
**EQUIPMENT**

New equipment purchases will be completed prior to the start up of the fall session at an estimated cost of $3,200. With input from the instructors, this amount reflects the equipment that is needed for the continuation of existing offerings for the fall and reflects a partial replacement of HUF equipment. Staff intends to assess equipment requirements during the fall session and purchase additional equipment as necessary.

**MARKETING**

A new fitness section is being created for the web site to serve as the primary source of up-to-date fitness information. Previously, there were multiple information outlets that many times contained differing information. The target date for going “live” is August 6th.

Additional marketing initiatives include:

- Feature article in local papers about the District’s fitness program.
- Staff will utilize the ODBC email database to conduct regular targeted email marketing to advertise specials and new fitness offerings
- Posting of flyers and posters in and around Glencoe and Hubbard Woods.
- Targeted marketing for the preschool parent demographic that are at the Takiff Center in the morning for preschool drop off.
## FALL FITNESS SCHEDULE

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<td>Hatha Yoga All levels</td>
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<td>Pilates Core Fusion</td>
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<td>Adult Jazz</td>
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SPECIAL PROJECTS AND FACILITIES COMMITTEE
8:30 p.m.
Tuesday, July 31, 2012
or at the conclusion of the previous Board Committee meetings on this date

A G E N D A

1. Call to Order
2. Roll Call
3. Matters from the Public
4. Discussion of Energy Assessment Project
5. Discussion of Front Desk Redesign Project
6. Discussion of Advisory Groups
7. Other Business
8. Adjourn
To: Special Projects and Facilities Committee
Board of Commissioners, Glencoe Park District

Date: July 25, 2012

From: Steven Nagle, Interim Executive Director

Enclosure

SUBJECT: Energy Assessment – Reduction Recommendation – Gym Lights

In June of 2011, the Smart Energy Design Assistance Center (SEDAC) from the University of Illinois completed a Level III Energy Assessment of the Takiff Center free of charge. Please review the attached summary of that report. In the last year, the facilities staff was able to complete some of the least costly recommendations, including, adjusting the automated HVAC building systems and set points and have reprogrammed the bathroom exhaust fans.

The next recommendation (ECRM 1) that the staff would like to address is the lighting in the gymnasium. Currently, the Metal Halid fixtures, ballasts and bulbs are costly in use of KWh, and the bulbs have very long re-strike times that contribute to additional electrical costs.

The plan recommends the removal of the current fixtures and installing TR8 fluorescent fixtures. Based on past electrical use, this could save the District $2,700 annually. The estimate to complete the conversion is $9,800. The improvement would pay for itself in 25 months. Additionally, the new fixture bulbs last longer and cost considerably less money than the current ones.

I was able to work with SEDAC to identify a state grant program from the Department of Commerce and Economic Opportunity (DCEO) that would fund about 25% of this project. The DCEO grant is funded through April of 2013. This project was not included in the FY 2012-2013 budget.

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<td>DCEO Grant Rebate</td>
<td>($ 2,500)</td>
</tr>
<tr>
<td>Net Final Cost to District</td>
<td>$ 7,300</td>
</tr>
</tbody>
</table>

Staff is recommending approval of the project and spending $ 11,000, including a 10% contingency for the energy efficient lighting system in the Takiff Center Gymnasium. This cost would be taken from current Capital Project Fund reserved fund balance. The grant monies would be refunded to the district after the project is completed.

Staff would find the 5 days needed to complete the project that would not affect programs or services.
Executive Summary

This report aims to reduce the annual operation costs at the Glencoe Park District Takiff Center (Takiff Center) facility through load reduction and energy efficiency.

The Takiff Center is an 85,000 SF facility that houses park district administrative offices, an early childhood education program (including a full day preschool), a large gymnasium, multi-purpose classrooms, and community spaces for the village of Glencoe. The original two-story building was built to house an elementary school in 1928, with several one- and two-story additions in the 1950s, 1960s, and 2007.

This report considers six energy cost reduction measures (ECRMs) and one package (that combines all six ECRMs) for application to the facility. The recommended strategies include:

- **ECRM 1 – Gym Lighting Upgrade**: Replace the existing 400-watt metal halide high-bay fixtures in the gymnasium with new 2'x4' six-lamp T8 high-bay high-output (HO) fixtures.
- **ECRM 2 – Roof Insulation**: Increase the roof insulation to a total thermal resistance value (R-value) of R-25 continuous.
- **ECRM 3 – Lighting Upgrades**: Replace the current 32-watt T8 linear fluorescent lamps with 28-watt or 25-watt T8 lamps.
- **ECRM 4 – Reduced Schedule**: Reduce the occupied mode schedules of low-use or intermittently-occupied spaces in the BAS and add occupant override control.
- **ECRM 5 – Bi-level Switching**: Implement bi-level switching throughout the corridors and stairwells in the facility.
- **ECRM 6 – Air Sealing**: Replace weather stripping at doors as needed; in older portions of building, investigate air infiltration and air seal.
- **Package 1 – ECRMs 1 through 6**: Implementation of this package of ECRMs is strongly recommended as this combination of all six measures can reduce both annual facility energy and annual costs by approximately 21%.

The estimated annual cost savings associated with these ECRMs and the ECRM package are reported in Table 1. The estimated first cost and return on investment associated with these ECRMs are also reported. This table presents the results of the life cycle cost analysis performed for the recommended ECRMs. Projects are typically considered attractive if the internal rate of return (IRR) is greater than the discount rate (here 5%) and the net present value (NPV) is greater than zero. Detailed descriptions of these ECRMs and the package appear later in this report.

All ECRMs were modeled individually, without applying the other ECRMs to the building. This treatment will enable the reader to see exactly how each ECRM affects the annual utility bills. The most relevant ECRMs are then modeled together as a package. Note that the use of multiple ECRMs together often results in lower savings than the sum of single ECRMs due to interactions between the strategies.
To: Special Projects and Facilities Committee
   Board of Park Commissioners, Glencoe Park District

From: Steven Nagle, Interim Executive Director

Date: July 25, 2012

Enclosure

SUBJECT: Takiff Center - Front Desk Re-Design

The 2012-2013 fiscal year budget has $25,000 allocated for a front desk re-design of the Takiff Center main Lobby Desk. In the last week, staff started the first steps of identifying the practical needs that will create a better customer experience and work for staff/systems.

Please see the attached conceptual rendering a part-time district employee (Alvaro) created for us. This design takes into account some of the general improvements that staff has identified. This is only a starting point to begin discussions and input. The project and design will evolve as more information is gathered from our users, registration hardware needs and staff.

1. Lower counter level to provide better interaction with the customer and allow staff to monitor the lobby area better.

2. Create a 1/2 door (gate) on south end to allow for better flow and greeting customers that are waiting to meet with staff.

3. Contemporary arched design to place staff in a better position to serve, with marble counter tops for professional presentation.

4. Re-organize staff computers, monitors, and the storage layout to be more efficient for staff – day or evenings.

Staff would like to have some input from the Board (or others) as this project moves forward. No timeline has been set but we anticipate a finalized project plan and budget in November, once new hardware needs/specs are finalized.