



Board of Commissioners  
Regular Business Meeting  
910 N Gary Ave  
Premier Room

**February 23, 2026**

**6:00pm**

**1. Call To Order**

**2. Roll Call – Pledge of Allegiance**

**3. Listening Post**

Anyone wishing to address the Board is asked to sign in. Please state your name and address for the record. The Board asks that you limit your comments to three minutes. If necessary, a response will be provided within 48 hours.

**4. Changes or Additions to the Agenda**

**5. Consent Agenda**

All items listed are included in the Consent Agenda. There will be no separate discussion of these items. Members of the public may petition in writing that an item be removed from the Consent Agenda.

A. Approval: Regular Minutes: February 9, 2026

**6. Discussion Items**

- A. Annual Fountain View Fitness Report
- B. Simkus Recreation Center HVAC Update
- C. Armstrong Park HUB Renovations
- D. Finance Policy Update
- E. Weekly Happenings

**7. Action Items**

- A. Approval: Spring Adult Overnight Trip Payment
- B. Approval: Personnel Policy Manual Updates

**8. Closed Session**

- A. Sale of Lease of Property, Section 2(c)(6)

**9. Action Pertaining to Closed Session**

**10. Adjournment**



**Board of Commissioners  
Regular Meeting  
February 9, 2026  
6:00pm**

<b>Call to Order</b>	Commissioner Jeffery called the meeting to order at 6:00 pm.								
<b>Roll Call/Pledge of Allegiance</b>	Present: Commissioners Jeffery, Parisi, Bird, Powers, Witteck, Becker, and Pauling. Staff: Executive Director Rini, Directors Bachewicz, Hamilton, Scumaci, and Quinn, and Executive Assistant Greninger.								
<b>Listening Post</b>	Brian Sokolowski addressed the Board asking if there are any plans for an ice skating rink.								
<b>Changes to the Agenda</b>	None								
<b>Consent Agenda</b>	<p>Commissioner Powers made a motion to accept the consent agenda as read. Seconded by Commissioner Bird. Voice Vote. All in favor, none opposed. Motion passes.</p> <p style="padding-left: 40px;">A. Approval: Regular Minutes: January 12, 2026</p> <p style="padding-left: 40px;">B. Ratify: January 2026 Bills</p> <p>Voice Vote. All in favor. None opposed. Motion Passes.</p> <p>Commissioner Witteck made a motion to approve the consent agenda as read. Seconded by Commissioner Becker.</p> <p>Roll Call Vote:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Commissioner Bird: Aye</td> <td style="width: 50%;">Commissioner Powers: Aye</td> </tr> <tr> <td>Commissioner Becker Aye</td> <td>Commissioner Pauling: Aye</td> </tr> <tr> <td>Commissioner Jeffery: Aye</td> <td>Commissioner Witteck: Aye</td> </tr> <tr> <td>Commissioner Parisi: Aye</td> <td></td> </tr> </table> <p>Motion Passes 7-0-0</p>	Commissioner Bird: Aye	Commissioner Powers: Aye	Commissioner Becker Aye	Commissioner Pauling: Aye	Commissioner Jeffery: Aye	Commissioner Witteck: Aye	Commissioner Parisi: Aye	
Commissioner Bird: Aye	Commissioner Powers: Aye								
Commissioner Becker Aye	Commissioner Pauling: Aye								
Commissioner Jeffery: Aye	Commissioner Witteck: Aye								
Commissioner Parisi: Aye									
<b>Discussion Items</b>	<p>A. Carol Stream Parks Foundation Update and Donation Members of the Foundation present included Carol Floren, and Matthew Barden and soon to be Board Member Patrice Bedow. Matt and Linda McCarthy, Annette Murpy, Kim Martino, and Brett and Angela Sprague from the Bags for Life Foundation were also present. A check in the amount of \$15,000 was presented to the Park District. Contributions from the Relay for Life Bags Tournament and the Parks Foundation’s Annual Duck Race boosted the donations.</p> <p>B. Annual Rentals Report Director Bachewicz introduced Anthony Kenny, Division Manager, and Genevive Snopko and Jane Maxey, Recreation Supervisors. They presented the Annual Rentals Report (see attached). Commissioner Bird asked how Catch Corner works. Kenny</p>								

explained that people can check the schedule to see if there is time available to book a game on the court. We earned \$1,800 additional revenue in 2025 for unscheduled time. Commissioner Witteck asked if we pay for the service. Director Bachewicz said we have a two-year free trial period.

C. Capital Improvement Plan – Fourth Quarter 2025

Director Scumaci reviewed the Capital Improvement Plan. Commissioner Powers asked if we used any special recreation funds for the most recent park improvement projects. Executive Director Rini said not as much as planned due to inclusion costs; adding that Special Recreation did end with a small, positive balance. We are not anticipating using any for the Appomattox Park project in 2026. Commissioner Becker asked about the expenses for the Evergreen School gym. Executive Director Rini described the Intergovernmental Agreement with District 25 and how it benefits the Park District.

D. Strategic Plan – Facility Improvement Plan for Armstrong Park Fields

Our Strategic Plan places a high priority on increasing our turf athletic fields. We are evaluating potential locations and Field One at Armstrong Park is a suitable location; it is high and dry on the north side of the park. We have already budgeted \$300,000 for the hub improvements at Armstrong Park. If we added a turf field and some other amenities, we could apply for an OSLAD grant to offset half of the renovation. The cost to add a turf field is about \$1 million, plus the additional features to give the grant application enough points. We are seeking guidance from the Board if we should get more quotes to move toward an OSLAD grant application for Armstrong. Commissioner Parisi noted the work in the hub is in the flood plain. What else can we add to enhance the park? Director Hamilton said we could explore that with a park architect. Commissioner Becker noted that additional features increase maintenance costs down the road. Commissioner Bird thought the District had already prepared Field One for a future turf field with necessary underground storage/drainage when we installed the new lights and fencing. Director Hamilton will investigate that. Commissioner Parisi asked about the timeline. Director Hamilton said if we just do the hub improvements, we can accomplish that in 2026. If we go for the grant, it will be next year. Commissioner Parisi asked how concessions at Armstrong would fit in. Director Bachewicz said we are working on getting food trucks this summer.

E. Strategic Plan – Facility Improvement to Athletic Fields through Potential Partnership

Glenbard North approached the District about partnering on another multi-use turf field. They would prefer using the field to the west of the tennis courts. We mentioned Red Hawk Park. The turf will cost about \$1 million, which we would split. We would also want lighting to have night games, which would be an additional \$500,000 to the Park District alone. Commissioner Jeffery suggested McCaslin Park because it has more parking. Commissioner Pauling added it also has concessions. She also suggested seeking a donor to cover the costs in exchange for naming rights. Executive Director will go back to Glenbard to suggest McCaslin and investigate naming rights with our bond attorneys.

	<p>F. Special Recreation Inclusion Task Force Update Executive Director Rini said new protocols identified by the task force are being implemented. We will also serve as the pilot location for an Inclusion Coordinator at Simkus during summer camp; that should reduce the number of inclusion aides and help identify students who can be graduated out of needing an aid in the future. The task force also proposed that WDSRA bill the home district of a participant when non-residents register for our programs. Of participants receiving inclusion services, 24% are non-residents. We are also getting monthly detailed bills to reconcile billing. Commissioner Jeffery said we really want to help all these kids, but there needs to be protocols for assigning aides so children who really need an aide can be served. Commissioner Parisi asked if we can provide inclusion services with our own staff to save money. Director Bachewicz said it depends on the needs of the participant. We are not allowed to diaper or restrain individuals. Executive Director Rini summarized by saying WDSRA has been receptive to changes.</p> <p>G. Weekly Happenings</p> <ul style="list-style-type: none"> <li>• Commissioner Powers asked if we could finance or lease a large bus. Executive Director Rini will look into it.</li> <li>• Commissioner Jeffery thanked staff for sharing information about VFW Commander Rich Hildebrand’s funeral services later this week. He was a huge part of the Veterans Memorial Plaza Task Force and will be deeply missed.</li> <li>• Commissioner Becker said she would be interested in leading a few community volunteers to assist with Gretna Station, plant a tree, trash clean-up, weeding, mulching, or other similar tasks. She said she does not want to add work for District staff, just volunteers. Commissioner Bird said perhaps we can partner with the Village. Commissioner Jeffery loved the idea. Director Hamilton will follow up with Commissioner Becker.</li> <li>• Commissioner Becker asked if there are plans to replace the Linden trees that will be removed from the Armstrong hub. It would be a sustainable practice to replace them with trees elsewhere within Armstrong. Commissioner Bird said that it ties in nicely with the Village plan for Klein Creek by Balog Island. Executive Director Rini said we are planning to invite the Village Engineer to discuss those plans at the next meeting.</li> <li>• Commissioner Witteck said Conference last month was wonderful. She earned the Distinguished Board Member award.</li> <li>• Commissioner Parisi attended the Daddy and Daughter dance last weekend and had a fun time.</li> </ul>
	<p>Commissioner Powers left the meeting at 7:20 pm.</p>
<p><b>Action Items</b></p>	<p>A. Ratify: Treasurers Report Fourth Quarter 2025</p> <p>Commissioner Bird made a motion to ratify the Treasurers Report from Fourth Quarter of 2025. Seconded by Commissioner Pauling.</p>



	<p>Roll Call Vote:</p> <p>Commissioner Bird: Aye          Commissioner Becker Aye          Commissioner Jeffery: Aye          Commissioner Parisi: Aye</p> <p style="text-align: right;">Commissioner Powers: Absent          Commissioner Pauling: Aye          Commissioner Witteck: Aye</p> <p style="text-align: center;">Motion Passes 6-0-1</p>
<b>Closed Session</b>	None
<b>Action Pertaining to Closed Session</b>	None
<b>Adjournment</b>	Commissioner Witteck made a motion to adjourn the meeting. Seconded by Commissioner Becker. Voice Vote taken. All in favor, none opposed Motion passed 6-0-1. Meeting adjourned at 7:33 pm.

\_\_\_\_\_  
 President  
 Jacqueline Jeffery

\_\_\_\_\_  
 Secretary  
 Sue Rini

February 23, 2026

# RENTALS



1

  
*Rentals*

Total Revenue: \$592,074



2

 **CAROL STREAM Park District**

*Field Rentals*




3

 **CAROL STREAM Park District**

*Field Rentals*

**Fields**

- Scheduled annually as part of the budget process and reviewed based on a number of factors including, program needs, historical use, and overall availability

**Tournaments**

- Returning groups are given first right of refusal

**Priority Order**

- Programming
- Affiliates
- External rentals

4

 **CAROL STREAM** Park District

*Gym Rentals*

 **ONE DAY SHOOTOUTS**

 **NMTA**





5

 **CAROL STREAM** Park District

*Gym Rentals*

**Gym**

- Priority given to internal programming and long-term users have first right of refusal

**Priority Order**

- Programming
- Affiliates
- Year-round rentals
- External rentals, based on availability

6

 **CAROL STREAM Park District**

# Room Rentals



7

 **CAROL STREAM Park District**

# Room Rentals

## Room Rentals

- Based on availability accepted on a first come, first serve basis. Non-refundable deposit is required.

## Priority Order

- Programming
- External rentals, based on availability

8

**CAROL STREAM** Park District

*Picnic Shelters*



9

**CAROL STREAM** Park District

*Private Facility Rentals*



10

 **CAROL STREAM** Park District

*Birthday Parties*



**To:** Board of Commissioners  
**From:** Renee Bachewicz, Director of Recreation  
**Date:** February 23, 2026  
**Discussion:** Annual Fountain View Fitness Report

**Agenda Item #: 6A**

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The Recreation Department will present a report on Fountain View Fitness, providing an overview of the fitness area along with successes, challenges, and key highlights from 2025.

**To:** Board of Commissioners  
**From:** Shane Hamilton, Director of Parks & Facilities  
**Date:** February 23, 2026  
**Discussion:** Simkus Recreation Center HVAC Update

**Agenda Item #: 6B**

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As staff addressed the gym floor issues throughout the second half of 2025, it became clear we also needed to begin contemplating the financial resources it would take to renovate the HVAC systems at Simkus Recreation Center. Discussions began to turn towards some deficiencies throughout the building, as it pertains to heating and cooling. As we began to further those discussions, we realized most of the equipment in the building is original and was installed in 1989. The equipment is still functional but beginning to pass its useful life expectancy. Once we determined a plan for replacement was necessary, staff contracted with an engineering firm to evaluate all heating and cooling systems throughout the facility, addressed problems staff see in the building, and put cost estimates to the replacement of all equipment.

The challenges staff identified at Simkus Recreation Center were: dehumidifying the gym space to protect our new asset, dehumidification in the Administrative offices, the lack of constant controlled temperatures throughout the building and a lack of “zones,” window units controlling the air conditioning in the Coral Cove Water Park concessions area, and the fact that we currently have multiple heating/cooling systems in the building (as the Recreation offices are a stand-alone system from the rest of the building). Staff has a desire to eliminate the recreation system and tie it all into one controlled system. Those are the main concerns staff asked our engineer to address throughout this process.

After our engineer(s) visited the facility multiple times and evaluated current conditions, they assembled the ‘HVAC Assessment Report’ and presented the document to staff for review. As you can see, there are two different options presented with two very different price tags. Staff has spent countless hours reading the document, meeting with our current HVAC contractor, meeting with the Executive Director and maintenance staff members, and put together the following recommendation for consideration.

**Recommendation (Please refer to page #19 of the attached document for pros/cons)**

***\*\*\*One item that was not included in either option is the boilers. The boilers are approaching the end of their useful life as they are 13 years old and they last for approximately 18 years. If we construct a new system in 2-4 years it would simply make sense to replace the boilers at the same time. This adds approximately \$350,000 to both options regardless of what we choose.***

After deliberation, staff highly recommends option #2, which provides a centralized air-cooled chiller system for \$2,400,000. Option #1 provided new equipment but truly does not solve many of the District's needs. We would essentially be operating exactly how we are now, but with new equipment. Option #1 does not provide any flexibility like we have at Fountain View. For instance, if gymnastics needs to run colder than the Administrative offices but warmer than the gym, we won't be able to do that. Other negatives of option #1 are: one point of failure, meaning if we lost a condensing unit, we lose air conditioning throughout the building. Whereas option #2, we could zone off the area affected and still cooling the rest of the building. Additionally, option #2, over the long term, will be cheaper to maintain and cheaper to operate, allows us flexibility within the building, and solves all of our identified problems. *It must also be mentioned that most of the additional cost of option #2 is the labor it will take to run water lines throughout the building for the chiller.*

Ultimately, the only thing we can't do is nothing. Option #1 would provide the District with new equipment and provide some peace of mind knowing we are less likely to have a system malfunction with the new equipment present in the building, however, we haven't addressed any of the District's concerns or needs. The recommendation from staff is to begin the planning process of how to finance this large-scale Capital Improvement, set a target date for completion, and move towards this goal in the near future.

## 1. EXECUTIVE SUMMARY

Wight & Company was engaged by the Carol Stream Park District to perform a mechanical & electrical systems conditions assessment for the Simkus Recreation Center located at 849 W. Lies Road, Carol Stream, Illinois. The intent of this report is to evaluate the condition, performance, and remaining service life of the existing HVAC systems and to assess feasible upgrade options that improve occupant comfort, system reliability, energy performance, and long-term operational efficiency.

### Existing Conditions and Key Findings:

The facility is primarily served by six (6) indoor air handling units paired with 5 outdoor split-system condensing units, most of which were installed in 1989 and have exceeded their expected service life. Part of building is also served by a VRF system. While the equipment has been well maintained, it is outdated by current efficiency and performance standards. Several condensing units utilize R-22 refrigerant, which has been phased out, increasing maintenance risk and long-term operational uncertainty.

During the site walkthrough, facility staff reported humidity control issues and intermittent heating performance problems in select areas of the building. The existing systems lack effective humidity control strategies and are unable to consistently maintain occupant comfort. A detailed heating load assessment is recommended to verify capacity and identify targeted heating system improvements where necessary.

### Upgrade Options Evaluated:

Two mechanical systems upgrade options were developed for planning-level comparison:

#### Option 1 – One-for-One Split System Replacement

This option replaces the existing air handling units and associated split condensing units with new equipment of similar capacity. This approach offers the lowest initial capital cost and minimizes modifications to existing infrastructure; however, it retains a distributed DX cooling system with multiple outdoor units, resulting in higher long-term maintenance demands and limited flexibility.

#### Option 2 – Centralized Air-Cooled Chiller System (Recommended)

This option replaces the existing split cooling systems with a centralized air-cooled chiller plant with redundancy, new chilled-water pumps, and new indoor air handling units with chilled-water and hot-water coils. This system provides improved humidity control, greater energy efficiency, enhanced reliability, and simplified long-term maintenance. The centralized chilled-water system also offers superior adaptability for future renovations and program changes.

Cost Summary in today's dollar amount (Planning-Level)

Option 1 – Split System Replacement: \$ 1,300,000

Option 2 – Centralized Air-Cooled Chiller System: \$ 2,400,000

## 2. INTRODUCTION

Wight & Company was contracted to conduct a conditions assessment of the existing Mechanical Systems for the Simkus Recreation Center of Carol Stream Park District, located at 849 W Lies Rd, Carol Stream, IL 60188. The facility consists of a single-story structure with some high-volume areas.

This report is intended to assist the Carol Stream Park district asset management team in making informed decisions toward the feasibility of replacing existing mechanical equipment and possibly centralizing the HVAC system with the goal of streamlining operational and maintenance efforts while maximizing system performance and energy efficiency.

The report findings are based on site observations, survey data analysis, and discussions with park district facilities personnel and Wight & co. experience with similar projects. Wight & Company has endeavored to obtain reliable data but is not responsible for the accuracy of information or documentation provided by others. Existing MEP drawings and documentation were available for review except Gymnastics area.

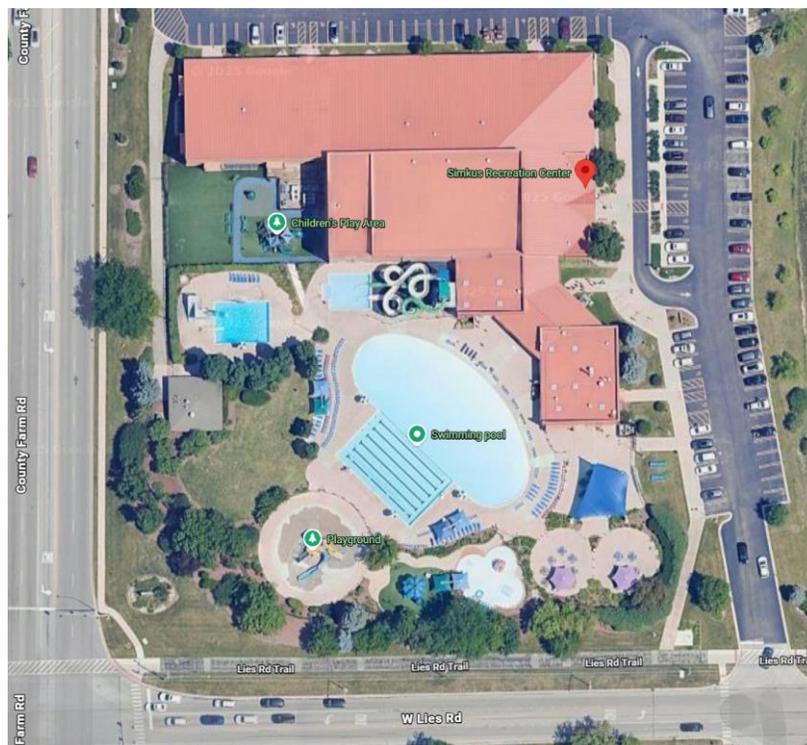


Photo 2-1: Simkus Recreation Center

### 3.1 Existing Conditions

#### 3.1.1 Typical Air Handling Units

For most areas, space conditioning is achieved via multiple constant & variable volume, floor mounted Air handling units with hot water heating coil and a DX coil. There are 6 Air handling units. All AHU's are housed in mechanical rooms with their respective condensing units located on grade outside the building. These AHUs are mounted on 4-inch-thick housekeeping pads. They all drain through a condensate drain to the floor drain within the housekeeping pad..

The supply and return ducts are connected to the air handling units through flexible connections. All ductwork is installed above suspended acoustic ceiling except mechanical rooms and Gym, where ductwork is exposed. The supply air ducts are distributed overhead and discharged to space through round and square diffusers.

Outside air is ducted to all units. AHU-1, 2, 3, 4 & 6 get its fresh air from dedicated ducts and motorized dampers which all connect to one common outside air wall louver. AHU-5 has its own dedicated outside air ductwork, motorized damper and wall louver.

AHU-1 is a 25-ton, multi-zone air handling unit serving the program & All-purpose room wing. The unit is equipped with a direct-expansion (DX) cooling coil. Heating is provided by a central hot-water coil located in the main supply ductwork above the corridor ceiling outside the mechanical room. The AHU has a mixing box section. Individual classrooms are served by dedicated VAV terminal units with hot-water reheat coils, each controlled by a space thermostat for zone-level temperature control. A remote air-cooled condensing unit with hot gas bypass serving AHU-1 is located outdoors on grade. Refrigerant piping is routed between the indoor AHU and the outdoor condensing unit. The outdoor condensing unit utilizes R-22 refrigerant which has been phased out since 2020 and is no longer commercially available. Fire dampers are provided in the main supply and return ductwork to the mechanical room wall penetrations. There is a booster pump provided for the heating coil to provide circulation and address pressure drop.



Photos 3-1: AHU-1



Photos 3-2: CU-1

AHU-2 is a 7.5-ton, multi-zone air handling unit serving the front office space and lobby area. The unit is equipped with a direct-expansion (DX) cooling coil. Heating is provided by a central hot-water coil located in the main supply ductwork in the mechanical room. The AHU has a mixing box section. Individual rooms are served by VAV terminal units with hot-water reheat coils, each controlled by a space thermostat for zone-level temperature control. A remote air-cooled condensing unit with hot gas bypass serving AHU-2 is located outdoors at grade. Refrigerant piping is routed between the indoor AHU and the outdoor condensing unit. The outdoor condensing unit utilizes R-22 refrigerant which has been phased out since 2020 and is no longer commercially available. Fire dampers are provided in the main supply and return ductwork to the mechanical room wall penetrations. There is no booster pump provided for heating coil.



**Photos 3-3: AHU-2**



**Photos 3-4: CU-2**

AHU-3 is a 10-ton, single zone air handling unit serving the men / women locker rooms and shower area in the central portion of this building. The unit is equipped with a direct-expansion (DX) cooling coil. Heating is provided by a central 2-row hot-water coil located inside the unit in the mechanical room. AHU-3 is controlled by a space thermostat located in the locker room. A remote air-cooled condensing unit (CU-3) with hot gas bypass serving AHU-3 is located outdoors at grade. Refrigerant piping is routed between the indoor AHU and the outdoor condensing unit. The outdoor condensing unit utilizes R-22 refrigerant which has been phased out since 2020 and is no longer commercially available. Fire dampers are provided in the main supply and return ductwork to the mechanical room wall penetrations. There is a booster pump provided for the heating coil to provide circulation and address pressure drop at the heating coil.



**Photos 3-5: AHU-3**



**Photos 3-6: CU-3**

AHU-4 is a 50-ton, single zone air handling unit serving the gym. The unit is equipped with a direct-expansion (DX) cooling coil. Heating is provided by a central 2-row hot-water coil located inside the unit in the mechanical room. AHU-4 is controlled by a space thermostat located in the Gym. A remote air-cooled condensing unit (CU-4) with hot gas bypass serving AHU-4 is located outdoors at grade. Refrigerant piping is routed between the indoor AHU and the outdoor condensing unit. The outdoor condensing unit utilizes R-22 refrigerant which has been phased out since 2020 and is no longer commercially available. Fire dampers are provided in the main supply and return ductwork to the mechanical room wall penetrations. There is a booster pump provided for the heating coil to provide circulation and address pressure drop.



**Photos 3-7: AHU-4**



**Photos 3-8: CU-4**

AHU-5 is a 134 MBH heating only unit with single zone air handling unit serving the locker room showers and concession space near the pool filter room. Heating is provided by a central 2-row hot-water coil located inside the unit in the mechanical room. AHU-5 is thermostatically controlled. Fire dampers are provided in the main supply and return ductwork to the mechanical room wall penetrations. There is a booster pump provided for the heating coil to provide circulation and address pressure drop in the heating coil.



**Photos 3-9: AHU-5**

AHU-6 is a 10 -ton, single zone air handling unit serving the gymnastics wing. The unit is equipped with a direct-expansion (DX) cooling coil. Heating is provided by a central 2-row hot-water coil located inside the unit in the mechanical room. AHU-6 is controlled by a space thermostat located in the Gym. A remote air-cooled condensing unit (CU-6) with hot gas bypass serving AHU-6 is located outdoors at grade. Refrigerant piping is routed between the indoor AHU and the outdoor condensing unit. The outdoor condensing unit utilizes R-22 refrigerant which has been phased out since 2020 and is no longer commercially available. Fire dampers are provided in the main supply and return ductwork to the mechanical room wall penetrations. There is a booster pump provided for the heating coil to provide circulation and address pressure drop at the heating coil.



**Photos 3-10: AHU-6**



**Photos 3-11: CU-6**

The office space 107 (a conversion from original gym / stage space) is being served by VRF system with 2 indoor ceiling cassette units and their respective condensing unit outside on grade. Ventilation is provided to the room from AHU-4.

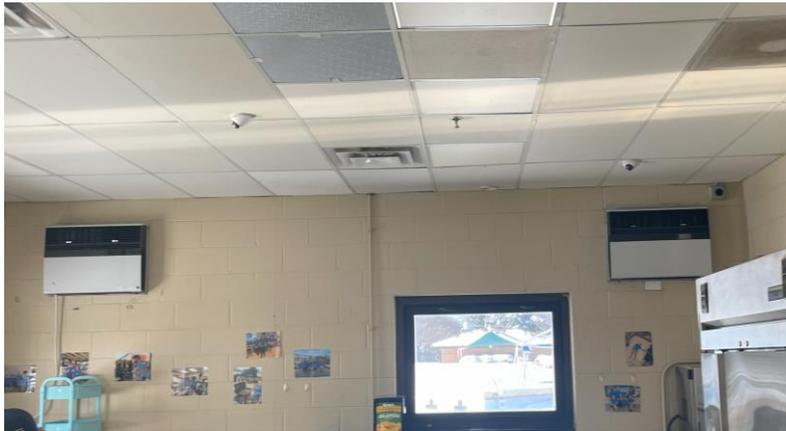


**Photos 3-12: INDOOR VRF**



**Photos 3-13: OUTDOOR CU**

Kitchen and food prep area is served by two separate window AC units. Fresh air is being provided by AHU-5.



**Photos 3-14: Window AC**

Existing unit types are provided in the table below.

**Table 2-1: Existing Equipment Information**

Unit No.	Unit Type	Location	Capacity (Tons)	Installation year	Basis of Design	
					Manufacturer	Model
1	AHU-1	1st Floor	25	1989	Carrier	40RR-028
2	AHU-2	1st Floor	7.5	1989	Carrier	40RR--008
3	AHU-3	1st Floor	10	1989	Carrier	40RR-012
4	AHU-4	1st Floor	50	1989	Carrier	40RR-054
5	AHU-5	1st Floor	Heating only	1989	Carrier	39LH
6	AHU-6	1st Floor	10	1994	Carrier	39LD115

### 3.1.2 Heating System

#### A. Boilers

Heating hot water is generated by gas-fired high efficiency boiler. The hot water is routed to serve each AHU heating coils, and terminal units (unit heaters, etc.) through hydronic distribution pipe. The copper-finned boiler has rating of 1000 MBH with 88% of thermal efficiency. Boiler is manufactured by Thermal solution. Combustion air is ducted to each boiler from exterior wall louver and flue vent is exhausted via individual vent pipe through roof. Make-up air for the mechanical room is through a wall louver with TAMCO motorized damper and an intake roof ventilator. The boiler was installed in 2010 and is in good condition. The intent is to keep the existing boiler.



Photos 3-15: Condensing boilers



Photos 3-16: intake and vent pipe



**Photos 3-17: Make-up Air damper**

**B. Hot water Pumps**

Two (2) operational inline hot water pumps are located in the mechanical equipment room. Their purpose is to supply heating hot water to building equipment like AHU's, VAV terminal unit reheat coils, unit heaters etc. Each pump is sized for 45 GPM at 48' of head. Each pump has its own variable frequency drives (VFD). These pumps are manufactured by B&G ITT Industries.



**Photo 3-18: Hot Water Pumps**



**Photo 3-19: Variable Frequency Drives**

**Table 2-2: Existing Equipment Information**

Unit No.	Unit Type	Location	Capacity Output MBH	Installation Year	Basis of Design	
					Manufacturer	Model
1	Boiler B-1, B-2	Mechanical Room	880 MBH	2010	Thermal Solutions	EVA-1000
2	Hot water Pumps	Mechanical Room	--	2010	B&G	Series 60

### 3.1.3 Temperature Controls

This building has a Schneider Electric EcoXpert Building Automation system (BAS) serviced through Alpha controls. This protocol is Schneider Electric’s native BAS platform. The system utilizes open communication protocols, primarily BACnet, to monitor and control HVAC and other building systems through Schneider Electric’s controllers and servers.

## 3.2 Miscellaneous HVAC Systems

### 3.2.1 Exhaust System

There are various roof mounted centrifugal exhaust fans that serve various areas within the building that include restrooms, shower areas, locker rooms etc. Each of the fans is ducted up to exhaust fan on the roof. Pool filtration room is exhausted through an inline exhaust fan via wall louver.



**Photo 3-20: Typical Roof Mounted Exhaust Fan**

### 3.2.2 Unit Heater

Hot water unit cabinet heaters are provided in the vestibule and building entrances to maintain space temperature.



**Photo 3-21: Cabinet unit Heater**

### 3.2.3 Hot water baseboard heaters and convectors.

Building has hot water baseboard heaters throughout the perimeter of entire building. Baseboards are controlled through a control valve. These baseboard heaters are original to the building. Some restrooms have hot water convectors which are original to the building.

### 3.3 OBSERVATIONS

#### 3.3.1 Air Handling Units

The existing air handling units have exceeded their service life and are outdated by current industry standards; their continued operation reflects excellent maintenance practices by facility team, but the equipment is now appropriate for planned replacement due to age, efficiency, and long-term reliability concerns.

Building engineer stated during the site walkthrough that the building has humidity issues with no humidity control mechanism in place.

New air handler units shall be provided to meet requirements for required temperature, humidity and filtration along with its associated coil booster pump.

#### 3.3.2 Split Condensing Unit & Window AC

All split condensing units except VRF system appear to be old and past life expectancy. Most of the condensing units uses R-22 refrigerant which is not in commercial use anymore. It is recommended that CU-1,2,3,4,6 shall be demolished and replaced or upgraded as detailed in the Recommendations section of this report. Kitchen and food area currently has 2 window AC units which create scontrol issues. This area shall have a dedicated fan coil unit.

Office 107 is being served by VRF units for cooling and AHU-4 for ventilation. This leads to control and comfort issues. It is recommended that Office 107 have its own dedicated terminal unit (by upsizing AHU-1) or a dedicated AHU to give this room better temperature control and thermal comfort. AHU-5 is heating only unit and shall be replaced in kind (no cooling to be added).

#### 3.3.3 Hot water baseboards and convectors

All baseboards and convectors are original to the building and are in fair condition. Based on feedback from building engineers during the walkthrough, the building has experienced intermittent heating issues in select areas. It is recommended that a detailed heating load assessment be performed to evaluate the adequacy of the existing baseboards and convectors. Based on the results of this analysis, replacement of select units may be considered as an alternate scope, including associated control valves, where deficiencies are identified

#### 3.3.4 Unit Heaters

Mechanical and utility rooms do not have adequate heating and may cause pipe freezing. New unit heaters should be provided.

#### 3.3.5 Boilers

Heating hot water boilers are in good condition and it is recommended to keep these boilers for the building.

#### 3.3.6 Hot water piping

Existing Hot water piping is in fine condition and shall remain in its entirety except at location where mechanical equipment is being replaced or added.

### 3.3.7 VAV terminal boxes

Existing terminal VAV boxes associated with AHU-1 appear to be in fair condition. VAV-12 does not have a reheat coil. All existing VAV boxes to remain.

### 3.3.8 Ductwork

Ductwork is old and shall be tested for compliance with requirements for leakage. The intention is to keep the existing ductwork and provide necessary insulation. New ducts shall be provided with required automatic dampers, fire and smoke dampers equipped to completely close the duct opening and shut down fans that serve the duct in the event of fire. Duct smoke detectors should be provided in the supply and return ducts of the air handling systems and shall be designed to shut down the individual air handler unit if smoke is detected in the system.

### 3.3.9 AHU-6

AHU-6 was observed to not have functioning controls for the hot water coil. OA and RA duct configuration is not conducive to proper air mixing and controllability for OA intake. Recommendation to replace unit and reconfigure OA intake.

### 3.3.10 Temperature Controls

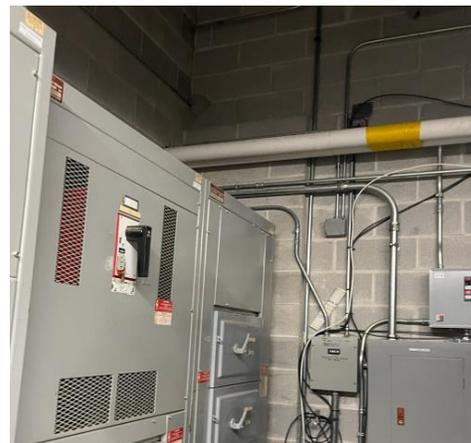
New unit controllers shall be provided for all new equipment to be replaced. All new control valves, motorized damper actuators shall be integrated with BAS.

### 3.3.11 Existing Ductwork in Mechanical room

Existing ductwork in the mechanical room is routed above electrical distribution panel. There are areas where hot water piping is routed above electrical panels as well. This is not allowed per code.



**Photo 3-22: Ductwork above electrical Panel**



**Photo 3-23: Piping above panel**

### 3.4 RECOMMENDATIONS

Based on a joint site walk through conducted by Wight & Company with the Carol Stream Park district facilities team, it was observed that the facility continues to experience persistent humidity control challenges as well as heating performance issues. These conditions indicate that the existing HVAC system are unable to reliably maintain occupant comfort or proper environmental control.

To address these deficiencies, Wight & Company recommends replacing and upgrading the existing AHUs and associated condensing units to enhance system reliability and establish a scalable, long-term solution for this facility. Two options have been considered for the facility HVAC system as outlined below.

#### 3.4.1 Proposed Systems

The following proposed systems describe mechanical systems which shall be reviewed by the project cost estimator to assist in determining the most economical and cost-effective solution.

##### A. Proposed Systems – Option 1: Split System One for One Replacement

1. The existing Air handling units and its associated condensing unit shall be replaced on a one-for-one basis. Each new Air handling unit shall be matched (except AHU-1) with a new dedicated condensing unit of similar capacity with condensing units installed at the same exterior location on grade as the existing equipment to minimize building and site impacts. The new condensing units will utilize the newest refrigerants approved by EPA for use in the US.

AHU-1 shall be upsized to capture office 107 heating, cooling and ventilation load. New terminal box and its associated controls shall be provided.

In addition to the listed main equipment, HVAC system shall consist of the following:

- Hydronic heaters and exhaust fans as required for the Vestibule, Bathrooms Janitor closets. Most of the heaters and fans shall be existing to remain.
- New Refrigerant piping between indoor AHU and outdoor condensing unit.
- Hot water connections at new AHU's, condensate drain piping.

##### 2. Construction & Phasing

To minimize operational downtime, we propose a phased installation strategy:

Phase I: Installation of the Condensing unit and initial AHU replacements to support critical building zones.

Phase II: Installation of all other condensing units and all remaining AHUs. This methodology ensures that the facility remains partially operational, allowing management to relocate activities as work progresses through different sections of the building.

All other miscellaneous HVAC components will be included in each phase as required to keep the building operational.

B. Proposed Systems – Option 2: Centralized Air Cooled Chiller

- Two (2) new Air-cooled Chillers, new chilled water pumps and associated equipment and components and new indoor AHUs

In addition to the listed main equipment, HVAC system shall consist of the following:

- Hydronic heaters and exhaust fans as required for the Vestibule, Bathrooms Janitor closets. Most of the heaters and fans shall be existing to remain.
- Metal duct with insulation or sound lining will be provided as required and installed per SMACNA.
- New Chilled water piping throughout the building.
- Hot water connections at new AHU's, condensate drain piping.

System: Air-cooled Chiller, and Indoor AHUs with existing Condensing boilers

1. Air-cooled Chiller with 30% Glycol

Cooling System – Air Cooled Chiller, Water Economizer, Pumps and Chilled Water Piping Loop.

Cooling and dehumidification for the building will be accomplished via two (2) central air-cooled chillers, each with a capacity of roughly 80 tons. Two chillers will be provided to allow phased construction and provide system redundancy for future operation. The chillers will be equipped with multiple scroll compressors for capacity modulation. Chilled water from the air-cooled chillers will be distributed to the building via Pumps with VFDs. Insulation will be required for the piping. Chiller will be capable of providing chilled water at 44°F (12-degree delta T) at peak building cooling conditions. Lead pump will circulate chilled water through the system while the second pump will acts as standby. Distribution will be in a primary-secondary arrangement to ensure minimum flow during low load conditions. Chiller pumps will be mounted in pump module on vibration insulators. The air-cooled chiller will be mounted on the new steel dunnage inside existing enclosure outside the building.



Figure 2-2: Air Cooled Chiller

2. Heating System – Existing Condensing Gas Boilers and Pumps

The existing Boiler plant will be used to provide heating in the building

Conventionally, a four pipe (chilled and hot water) distribution system is recommended as the best option available for maximum thermal comfort and control, providing the ability to maintain heating and cooling simultaneously throughout the year.

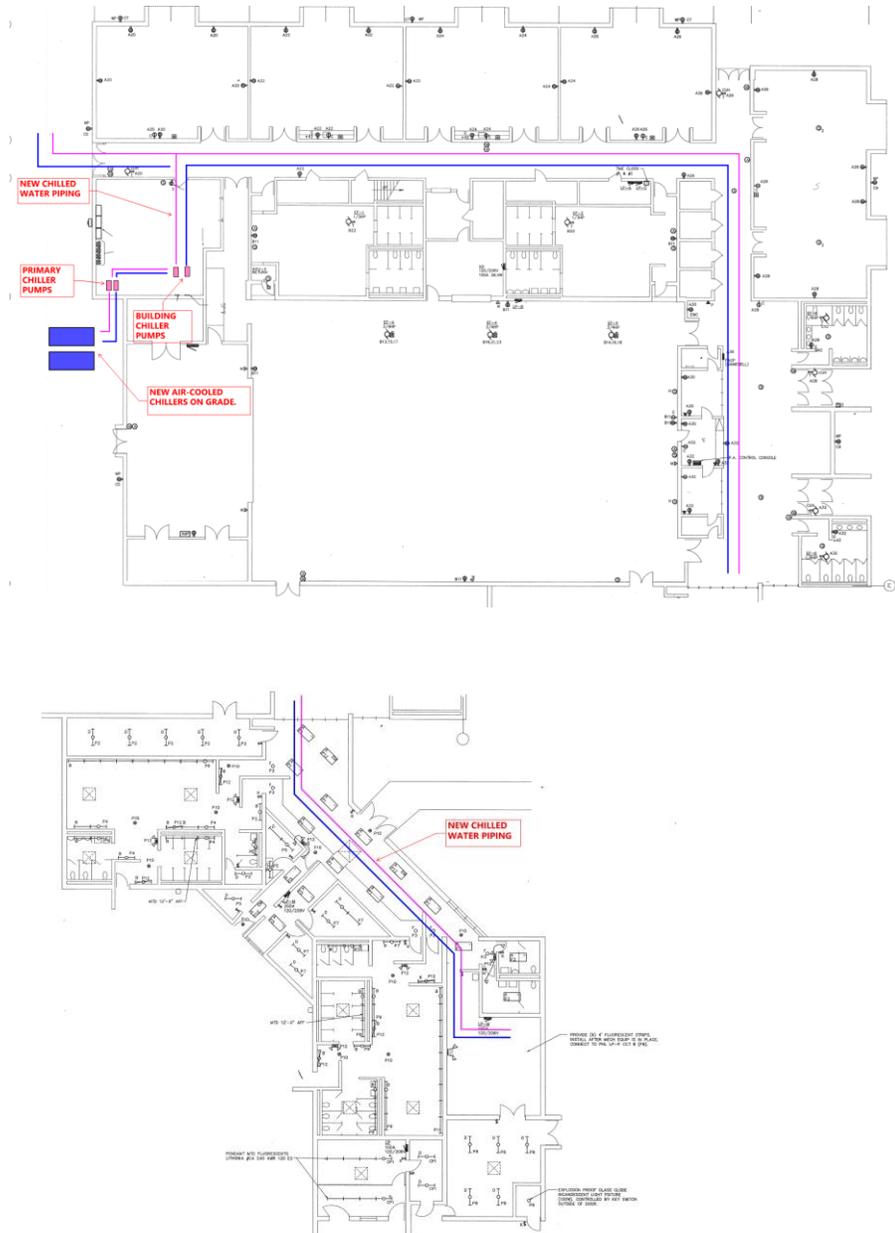


Figure 2-3: Mechanical equipment sketch

### 3. Air Side Distribution

Existing AHU 1, 2,3,4,5,6 shall be replaced with new and located inside the building at existing unit location in mechanical rooms and serve the facility building areas. AHUs shall be provided with (a) Chilled water and hot water coils (in the units that have built-in coil), (b) MERV-8 pre-filters and MERV-14 final filters, and (c) Supply and return fans on variable frequency drives. Sound attenuators shall be considered at these AHUs to mitigate the transmission of equipment noise to the occupied spaces. AHU-1 shall be upsized and provided with new terminal vav box and its associated components to serve office 107.

All air-handling units and new VAV boxes shall have self-contained microprocessor controls capable of connecting to and interoperating with a Direct Digital Control (DDC) Building Automation System. All hot water heating and chilled water cooling coils shall be copper tube and copper finned materials. Cooling coils shall be selected at or below face velocity 500 fpm to minimize moisture carryover. Heating coils shall be selected at or below face velocity 750 fpm. Drain pans shall be made of stainless steel, insulated and adequately sloped and trapped to assure drainage. Each AHU condensate pipe shall discharge into the floor drain. Air filtration shall be provided in each Air-handling unit to have a MERV-8 and MERV-14 as pre and final filters. Differential pressure sensors shall be provided across the filters to alarm for replacement. For safety measures AHUs shall be provided with Freeze-stat and duct smoke detectors to de-energize the supply fan upon sensing a potential for freezing condition and smoke.

VAV terminals that do not have reheat coils shall be replaced by new VAV terminal units with hot water reheat coils to heat the supply air as required to meet the zone temperature demand.

AHU-1, 2, 3, 4 & 6 shall be located inside first floor Mechanical equipment room at existing location whereas AHU-5 shall be located inside second Mechanical equipment room near pool filtration area at existing location.

All supply, return and outside air ductwork in the mechanical rooms shall be demolished and provided with new. New ductwork will be connected to existing ductwork distribution system in the building to meet code.

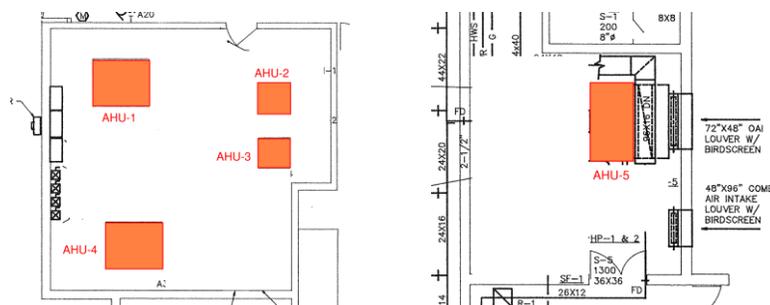
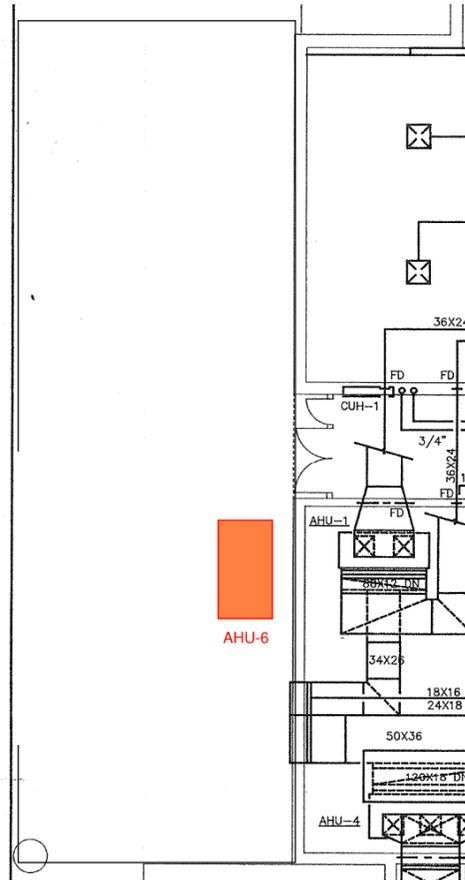


Figure 2-4: Typical AHU 1,2,3,4,5



**Figure 2-5: Typical AHU 6**

4. Construction & Phasing

To minimize operational downtime, we propose a phased installation strategy:

Phase I: Installation of the first air-cooled chiller and initial AHU replacements to support critical building zones.

Phase II: Installation of the second chiller and connection of all remaining AHUs. This methodology ensures that the facility remains partially operational, allowing management to relocate activities as work progresses through different sections of the building.

All other miscellaneous HVACs components will be included in each phase as required to keep the building operational.

### 3.5 MECHANICAL COST BENEFIT ANALYSIS MATRIX

Mechanical System CBA			
CAROL STREAM PD SIMKUS REC CENTER			
Description		Option 1 - Split Sytem One to One replacement	Option 2 - Centralized Air Cooled Chiller
Attributes		1. Efficiency exceeds all Codes 2. Highly efficient. 3. Construction phasing will be easier.	1. Efficiency exceeds all Codes 2. Lower maintenance, less equipment. 3. Centralized cooling option. 4. System simplicity, operating flexibility increases ability to take machines out of service for repair while maintaining operation for the remainder of the building.
Disadvantages		1. More equipment will require more maintenance and servicing. 2. If condensing unit breaks then whole wing will lose air conditioning. 3. More A2L refrigerant lines will be in the building which may require leak mitigation and detection strategies.	1. First cost is more with bigger equipment. 2. Chilled water pumps, piping and accessories will be required which increases cost.
Factor:	System First Cost	Lower First cost than option 2 since this option will replicate existing HVAC system.	Higher first cost because of bigger equipment, piping and new pumps (chilled water loop)
Weight Factor	30	2	1
Factor:	System simplicity to Own & Maintain	More equipment mean more maintenance	Less complex to maintain. System is safe to operate and has high reliability.
Weight Factor	25	1	2
Factor:	Operating cost	Higher operational cost than option 2 because of on/off cycling.	Lower operational cost help mitigate the higher first cost. Chillers operates better at part loads.
Weight Factor	10	2	1
Factor:	Reliability & Redundancy	One condensing unit means one point of failure	N+1 chiller configuration provides better reliability
Weight Factor	20	1	2
Factor:	Construction and Phasing	Easier to phase construction with one to one replacement	phasing may be little difficult than option 1
Weight Factor	10	2	1
Factor:	Refrigerant Risk Management	More risk since refrigerant piping will be inside the building.	Less risk since all Refrigerant is outside in the chiller
Weight Factor	5	1	2
Total Score		67	71
Weight Factor Check	100	67	71

*Note: Evaluation factors that provide greater benefit to the building are assigned a rating value of 2, while factors that provide lesser benefit are assigned a rating value of 1. Each rating is multiplied by its respective category weight to calculate the weighted score used in the analysis. A higher total weight score indicates a more favorable option for the building.*

#### 4. ELECTRICAL

Power for existing AHUs are sourced from either the existing indoor 208/120V 1200A 3Phase 4Wire 5 Section Switchboard (installed in the late 1980s), or existing distribution panelboards located throughout the facility, most of which were installed in the late 1980s. These existing electrical equipment are typically located within the same space as the AHUs they serve.

##### 4.1 Existing Conditions

###### 4.1.1 Typical Air Handling Units

Power for AHU-1 is sourced from a 60A 3 Pole Fused Breaker housed in the Switchboard. Power for CU-1 is sourced from a 200A Fused Breaker housed in the Switchboard.



Photos 4-1: AHU-1 Breaker



Photos 4-2: CU-1 Breaker

Power for AHU-2 is sourced from a 30A 3 Pole Fused Breaker housed in the Switchboard. Power for CU-2 is sourced from a 60A Fused Breaker housed in the Switchboard.



Photos 4-3: AHU-2 Breaker



Photos 4-4: CU-2 Breaker

Power for AHU-3 is sourced from a 30A 3 Pole Fused Breaker housed in the Switchboard. Power for CU-3 is sourced from a 100A Fused Breaker housed in the Switchboard.



Photos 4-5: AHU-3 Breaker



Photos 4-6: CU-3 Breaker

Power for AHU-4 is sourced from a 60A 3 Pole Fused Breaker housed in the Switchboard. Power for CU-4 is sourced from a 400A Fused Breaker housed in the Switchboard.



Photos 4-7: AHU-4 Breaker

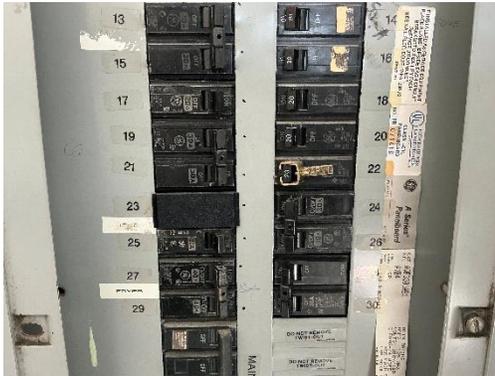


Photos 4-8: CU-4 Breaker

Power for AHU-5 is sourced from a 40A 3 Pole Circuit Breaker housed in the 208/120V 3Phase 4Wire 100A panelboard LP-M (installed in the late 1980s). Power for the Booster Pump serving AHU-5 is sourced from a 20A 3 Pole Circuit Breaker housed within the same panelboard LP-M.



Power for each AC unit is sourced from a 30A 2Pole Circuit Breaker housed in the 208/120V 3Phase 4Wire 100A panelboard CP (installed in the late 1980s).



Photos 4-13: AC Breaker



Photos 4-14: Panel CP Schedule

Power for the boiler is sourced from a 20A 3Pole Circuit Breaker housed in the 208/120V 3Phase 4Wire 100A panelboard LP-MA (installed in the late 1980s).

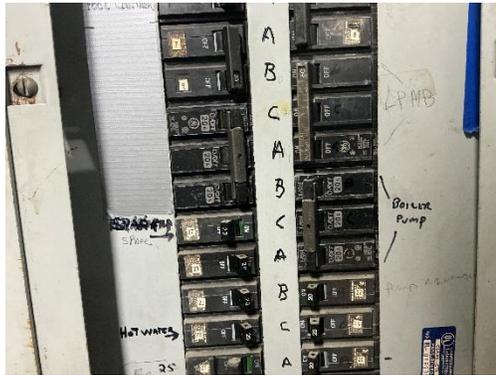


Photos 4-15: Boiler Breaker

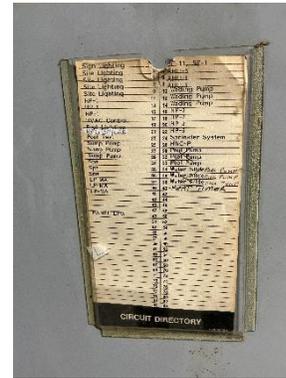


Photos 4-16: Panel L-PMA Schedule

Power for each Hot Water Pump is sourced from dedicated 20A 3Pole Circuit Breaker housed in the 208/120V 3Phase 4Wire 100A panelboard LP-M (installed in the late 1980s)



Photos 4-17: Hot Water Pump Breakers



Photos 4-18: Panel L-PM Schedule

## 4.2 ELECTRICAL OBSERVATION

### 4.2.1 Overall Electrical Distribution Equipment

The Main switchboard and various electrical panelboards installed in the late 1980s (per the as-built drawings that were shared with the engineering team) which provide power to the mechanical units discussed in this report are at their recommended lifespan – the typical lifespan being 25 - 40 years.

Existing ductwork in the mechanical room are routed above electrical distribution panel. There are hot water piping routed above electrical panels as well. This is not allowed per electrical code.



Photos 4-21: Ductwork Above Switchboard



Photos 4-22: Piping Above Panel

## 4.3 RECOMMENDATIONS

### 4.3.1 Proposed Electrical Solution for HVAC Upgrade

#### A. Option 1: Split System One for One Replacement

- Condensing Units (except CU for AHU-5): Existing electrical branch circuit wiring, conduit and circuit breakers / fused breakers be reused to feed power to the new CUs. Source of power for these branch circuits shall be from the same panel boards / switchboard that served the existing CUs.
- AHUs (except AHU-6): Existing electrical branch circuit wiring, conduit and circuit breakers be reused to feed power to the new AHUs. Source of power for these branch circuits shall be from the same panel boards / switchboard that served the existing AHUs.
- CU-5: New electrical branch circuit wiring, conduit and circuit breaker shall be provided to feed power to the new CU-5. Source of power for these branch circuits shall be from the panel board within proximity of the new CU-5.
- AHU-6: New electrical branch circuit wiring, conduit and circuit breakers be provided to feed power to the new AHU-6. Source of power for these branch circuits shall be from the same panel boards / switchboard that served the existing AHU-6.
- UHs (Unit Heaters): New electrical branch circuit wiring, conduit and circuit breakers be provided to feed power to the new UHs. Source of power for these branch circuits shall be from the panel board(s) within proximity of the new UHs.

#### B. Option 2: Centralized Air-Cooled Chiller (ACCU)

- Electrically, a new feeder shall be provided from the existing switchboard, and a new fused breaker shall be provided at this switchboard to feed power to the new ACCU. The size of the feeder and the breaker shall be based on the Chiller's electrical requirements. Existing fused breakers within the switchboard that fed the existing CUs shall be removed to provide sufficient space for the new ACCU fused breaker.
- AHUs (except AHU-6): As described in previous sub-section.
- AHU-6: As described in the previous sub-section.
- Unit Heaters: As described in the previous sub-section.

### 4.3.2 Recommended Electrical Upgrade

As described in the Electrical Observation section of this report, during the assessment site visit, it was observed that the existing electrical switchboard was over 40 years old, past its recommended life service. So, a condition assessment is recommended, including infrared thermographic scanning to identify hot spots, insulation resistance testing of the bus and feeders, and functional testing of protective devices. These tests help verify that the equipment is operating safely and as intended at present, but they do not eliminate the increased risk of failure associated with aged electrical distribution equipment.

## 5. CONCLUSION

To ensure the long-term operational success of the Simkus Recreation Center, it is recommended that the Carol Stream Park District implement a centralized air-cooled chiller plant (option 2) rather than a distributed Split DX system (option 1). This selection is based on a comprehensive evaluation of lifecycle value, energy performance, and facility flexibility.

### Strategic Rationale:

**Superior Lifecycle Value:** While Split DX systems offer lower upfront costs, they have a shorter service life (10–15 years). A centralized chiller plant is an industrial-grade asset designed to last 20–25 years, significantly reducing the district’s long-term capital replacement burden and total cost of ownership.

### Maximum Energy Efficiency:

Centralized plants utilize advanced variable-load technology to match cooling output precisely to building demand. This eliminates the inefficiencies of multiple independent units, resulting in lower peak-demand charges and reduced annual utility expenditures.

### Enhanced Reliability:

By consolidating the cooling infrastructure, the district simplifies maintenance and monitoring. Centralized systems are more robust and better suited for high-occupancy recreation centers, ensuring consistent indoor climate control and fewer service disruptions.

### Future-Proof Flexibility:

Chilled water systems provide the easiest path for future renovations. Unlike the rigid piping constraints of Split DX systems, a centralized loop can be efficiently reconfigured or expanded to accommodate the evolving needs of the Simkus Recreation Center.

**To:** Board of Commissioners  
**From:** Shane Hamilton, Director of Parks & Facilities  
**Date:** February 23, 2026  
**Discussion:** Armstrong Park HUB Renovations **Agenda Item #: 6C**

---

Per the Board's comments at the February 9, 2026, Board Meeting, Director Hamilton contacted Steve Ravanese to discuss his recollection of potential infrastructure already in place under Field #1 at Armstrong Park.

Mr. Ravanese did report that some preliminary work was completed under Field #1, but it was very minor and consisted of some perforated pipe around the perimeter of the field. This is not substantial enough to alter the existing proposal staff has secured. In order to install synthetic turf on this field, the field would still have to be dug up and prepared according to specifications, so it is a major undertaking. Additionally, Mr. Ravanese also stated that DuPage County has changed some of the best management practices over the course of the last 10-12 years, and the requirements are more stringent in nature, so even if we had done preliminary work, there is a real good chance it would have to be re-done. It was a great thought, but unfortunately, it does not allow for a reduction in cost for the project.

Director Hamilton has met with a potential contractor for the Armstrong Park renovation(s) and hard costs can be expected in the next 4-6 weeks. Costs will be shared as soon as they are received.

Lastly, as part of our discussion on February 9, we are still awaiting an updated proposal for adding a synthetic turf field at McCaslin Park. Again, as soon as staff receives this proposal, it will be shared.

**To:** Board of Commissioners

**From:** Lisa Scumaci, Director of Finance & IT

**Date:** February 23, 2026

**Discussion:** Financial Policy Update

**Agenda Item #: 6D**

---

The District has a comprehensive Financial Policy which ensures sound financial practices. It is best practice to adopt the entire policy every 5-7 years. The proposed updates incorporate various housekeeping items such as organizational title changes made over the last several years, and various grammatical updates. The policy changes include a travel expense per diem update so that it aligns with statutory language under the Government Expense Control Act and the most current bond rating update.

These updates continue to reinforce the Park District's commitment to financial stewardship, and to follow best financial practices. We present these proposed changes for review and will ask for approval at the March 9 Board Meeting.



# Financial Policy

Revised: October 25, 2004

Revised: November 8, 2004

Revised: August 28, 2006

Revised: February 8, 2010

Revised: June 25, 2012

Amended: November 10, 2014

Amended: March 9, 2015: Fund Balance Policy

Amended: September 14, 2015: Purchase Authorization

**Adopted: April 9, 2018**

Amended: August 13, 2018: Cash Handling, Internal Audits, Emergency Purchases, and Investment Options

Amended: April 8, 2019: Refund and Withdrawal Policy

Amended: August 26, 2019: Investment Objectives

Amended: September 14, 2020: Fraud, Waste, and Abuse Awareness Policy

Amended: January 24, 2022: Purchase Authorization Limits

Amended: February 23, 2026: Various Updates

**DRAFTED: February 23, 2026**

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## **1 AUDIT POLICY**

The financial audit of the Park District is conducted by an independent, certified public accounting firm on an annual basis. The annual audit report must be filed with the County Clerk's office within six months after the end of the fiscal year and with the Illinois Comptroller 180 days after the fiscal year end.

A copy of the annual audit report is available on the District's website and for reference purposes. The management letter will not be available to the public as it is exempt from the Freedom of Information Act. The district will prepare a request for proposal for audit services every 3 – 6 years. The audit terms of the negotiated agreement will specify that the audit agreement may be terminated at the District's convenience.

## **2 BOND RATINGS**

### **2.1 Definition of Bond Ratings**

A bond rating performs the isolated function of credit risk evaluation. A bond rating does not constitute a recommendation to invest in a bond and does not take into consideration the risk preference of the investor. While many factors go into the investment decision-making process, the bond rating is often the single most important factor affecting the interest cost on bonds.

Credit rating agencies, whose ratings are used under the Securities and Exchange Commission's (SEC) regulations, are known as "Nationally Recognized Statistical Rating Organizations" or NRSRO's. There are currently five NRSRO's. The three major rating agencies for municipal bonds, which are also NRSROs, are Moody's Investors Service, Standard & Poor's, and Fitch Ratings.

Carol Stream Park District uses Moody's Investors Service for their credit rating agency.

### **2.2 Moody's Rating**

Moody's "investment grade" ratings (ratings higher than Baa in contrast to those rated lower that are considered speculative) are described below.

"Aaa" - Bonds rated Aaa are judged to be of the best quality. They carry the smallest degree of investment risk. Interest payments are protected by a large or by an exceptionally stable margin and principal is secure. While the various protective elements are likely to change, such changes as can be visualized are most unlikely to impair the fundamentally strong position of such issues.

"Aa" - Bonds that are rated Aa are judged to be of high quality by all standards. Together with the Aaa group, they comprise what are generally known as high-grade bonds. They are rated lower than the best bonds because margins of

protection may not be as large as in Aaa securities or fluctuation of protective elements may be of greater amplitude or there may be other elements present which make the long-term risks appear somewhat larger than in Aaa securities.

"A" - Bonds which are rated A possess many favorable investment attributes and are to be considered as upper medium grade obligations. Factors giving security to principal and interest are considered adequate, but elements may be present which suggest a susceptibility to impairment sometime in the future.

"Baa" - Bonds that are rated Baa are considered as medium grade obligations; i.e., they are neither highly protected nor poorly secured. Interest payments and principal security appear adequate for the present but certain protective elements may be lacking or may be characteristically unreliable over any great length of time. Such bonds lack outstanding investment characteristics and in fact have speculative characteristics as well.

Bonds in the Aa, A, and Baa are also assigned "1", "2" or "3" based on the strength of the issue within each category. Accordingly, "A1" would be the strongest group of A securities and "A3" would be the weakest A securities.

The following table shows the comparable investment grade ratings of the three major rating agents:

	<b>Moody's</b>	<b>Standard &amp; Poor's</b>	<b>Fitch</b>
Best Quality	Aaa	AAA	AAA
High Quality	Aa1 Aa2 Aa3	AA+ AA AA-	AA+ AA AA-
Upper Medium Grade	A1 A2 A3	A+ A A-	A+ A A-
Medium Grade	Baa1 Baa2 Baa3	BBB+ BBB BBB-	BBB+ BBB BBB-

Every time Carol Stream Park District decides to issue bonds, we are rated by Moody's to provide an independent, objective assessment of our creditworthiness, which directly influences the interest rate we pay. Carol Stream Park District received an upgrade to our GO bonds to A3 from a Baa1 in February of 2006. Subsequent ratings assigned range from A3 to A1 as of August 2020. This A1 rating

was affirmed in April 2021 and most recently in December 2025. The District will continue to maintain this A3 rating or above on all further GO Bond issues.

### **3 BOND RECORD KEEPING POLICY**

*The purpose of this policy is to establish what records are to be retained by the District, who is responsible for retaining them and documentation of compliance for same.*

#### **3.1 Compliance Officer**

The Compliance Officer is responsible for records. The Secretary of the District is designated as the keeper of all records of the District with respect to the Obligations, and such officer shall report to the Board at least annually that he/she has all of the required records in his/her possession or is taking appropriate action to obtain or recover such records.

#### **3.2 Closing Transcripts**

For each issue of Obligations, the Compliance Officer shall receive, and shall keep and maintain, a true, correct and complete counterpart of each and every document and agreement delivered in connection with the issuance of the Obligations, including without limitation (a) the proceedings of the District authorizing the Obligations, (b) any offering document with respect to the offer and sale of the Obligations, (c) any legal opinions with respect to the Obligations delivered by any lawyers, and (d) all written representations of any person delivered in connection with the issuance and initial sale of the Obligations.

#### **3.3 Arbitrage Rebate Liability**

The Compliance Officer shall review the agreements of the District with respect to the Obligations and shall prepare a report for the Board stating whether or not the District has any rebate liability to the U.S. Treasury, and setting forth any applicable exemptions that the Obligations may have from rebate liability. Such report shall be updated annually and delivered to the Board. See District's Debt Policy for additional information.

#### **3.4 Recommended Records**

The Compliance Officer shall review the records related to the Obligations and shall determine what requirements the District must meet in order to maintain the qualification of the Build America Bonds as "build America bonds." The Compliance Officer shall then prepare a list of the contracts, requisitions, invoices, receipts and other information that may be needed in order to establish that the Build America Bonds qualify as "build America bonds." Notwithstanding any other policy of the District, such retained records for all debt obligations of the District shall be kept for as long as the Obligations relating to such records (and any obligations issued to refund the Obligations) are outstanding, plus three years, and shall at least include:

- (a) Complete copies of the bond transcripts delivered when any issue of

- Obligations is initially issued and sold;
- (b) Copies of account statements showing the disbursements of all bond proceeds for their intended purposes;
- (c) Copies of account statements showing all investment activity of any and all accounts in which the proceeds of any issue of Obligations has been held;
- (d) Copies of all bid requests and bid responses used in the acquisition of any special investments used for the proceeds of any tax-exempt or build America bond obligations, including any swaps, swaptions, or other financial derivatives entered into with respect to any tax-exempt obligations or build America bonds in order to establish that such instruments were purchased *at fair market value*;
- (e) Copies of any subscriptions to the U.S. Treasury for the purchase of State and Local Government Series (SLGS) obligations;
- (f) Any calculations of liability for *arbitrage rebate* that is or may become due with respect to any issue of tax-exempt obligations or build America bonds, and any calculations prepared to show that no arbitrage rebate is due, together, if applicable, with account statements or cancelled checks showing the payment of any rebate amounts to the U.S.

Treasury together with any applicable IRS Form 8038-T; and

- (g) Copies of all contracts of the District, including any leases, with respect to the use of any property owned by the District and acquired or financed with the proceeds of tax-exempt obligations or build America bonds, any part of which property is used by a private person at any time when such bonds are or have been outstanding.
- (h) Retain documentation to support that the Comprehensive Annual Financial Report and any required continuing disclosures were filed with the Municipal Securities Rulemaking Board's Electronic Municipal Market Access (EMMA).

### 3.5 IRS Examination

In the event the Internal Revenue Service ("IRS") commences an examination of any Obligations, the Compliance Officer shall inform the Board of such event and is authorized to respond to inquiries of the IRS, and to hire outside, independent professional counsel to assist in the response to the examination.

## 4 BUDGET AND APPROPRIATIONS

Government officials are elected and charged with the responsibility to oversee the operations of the government entity. The adoption of a budget and the passage of an annual appropriation ordinance are required by the elected Park District Board of Commissioners.

The Park District Board of Commissioners of the Carol Stream Park District (herein referred to as the "Board of Commissioners") shall, within or before the first quarter of each fiscal year, adopt a combined Annual Budget and Appropriation Ordinance, by which

ordinance the Board may appropriate such sum or sums of money as may be deemed necessary to defray all necessary expenses and liabilities of the Carol Stream Park District, and in such Annual Budget and Appropriation Ordinance shall specify the objects and purposes for which such appropriations are made, and the amount appropriated for each object or purpose. (70 ILCS 1205/Article 4-4)

The Board of Commissioners has determined the fiscal year of the District to begin on January 1 of each year and end on December 31 in the same year.

The Board of Commissioners will review the staff prepared budget during a budget review meeting. The staff will prepare the budget following guidelines approved by the Executive Director. The staff prepared budget will establish the basis for the Budget and Appropriation Ordinance. The Board of Commissioners will set a public hearing date prior to final action on the Budget and Appropriation Ordinance. The Board Secretary shall then place on display the tentative Budget and Appropriation Ordinance for 30 days prior to final action.

The Budget and Appropriation Ordinance for any fiscal year is not intended or required to be in support of or in relation to any tax levy made during that fiscal year. The budget will be available for review in book form.

The Budget and Appropriation Ordinance is a legal document and may not be amended without 2/3 vote of the Board of Commissioners.

#### **4.1 Annual Budget Process**

The Board of Commissioner Financial policy on Budget and Appropriation states:

*“The Board of Commissioners will review the staff prepared budget during a budget meeting. The staff will prepare the budget following guidelines approved by the Executive Director.”*

The Board of Commissioners have also determined that the *“the fiscal year of the District to begin on January 1 of each year and end on December 31 in the same year.”* Staff will prepare an annual budget that will be presented to the Board of Commissioners at an annual budget workshop.

- (a) Each department head is responsible for preparing a yearly budget for their department, adhering to a **performance-based** philosophy which assigns funding levels based on results and allows for most cost-effective and effective budgeting outlays.
- (b) The Executive Director reviews each department budget and discusses it with each department head, and makes revisions at that time, as appropriate.
- (c) The Executive Director, Senior Management Team and Board of Commissioners will review the entire proposed budget, including capital projects, in an Annual Budget Meeting.
- (d) After the Board approves the budget, it becomes a blueprint of fiscal

operations for the following year. The budget of the Park District is not to be construed as a legal document; it is a working tool. The Budget and Appropriation Ordinance, however, is a legal document and may not be amended without a two-thirds vote of the Board of Commissioners.

The budget is reviewed continuously throughout the fiscal year; as changes in programs are made, modifications, alterations or improvements are noted, plans are, even at that time, being formulated for the upcoming budget. Compilation of the budget is a total staff project involving the cooperation, planning and foresight of every member of the staff.

The budget will be available for review in book form. After approval, it is produced in electronic form and posted on the District's website.

## **4.2 Budget over Expenditure Controls**

The Board of Commissioners recognizes the need for control of expenditures through the budget process. It also recognizes that, occasionally, activity will occur differently than originally planned, resulting in an over-expenditure of certain budgeted line items.

It is the responsibility of the **Finance** Director to ensure that adequate controls are established to ensure that all expenditures occur in a responsible manner as consistent with the budget as is practical.

Any line item that is over expended must have another line item in the same fund with a surplus that will provide a balance at the end of the fiscal year.

## **4.3 Supplemental Appropriations and Funds Transfers**

*The purpose of the Supplemental Appropriations and Fund Transfer procedure is to allow for situations of emergencies where a request may be made for additional funds that are necessary to cover unexpected or unanticipated expenditures within the annual budget budgeting process and to authorize the expenditure of unanticipated revenues.*

### **4.3.1 Under-Funded Budgeted Line Item Expenditures**

- a) The **Finance** Director along with the Executive Director identifies a need for additional funds due to unforeseen circumstances that would exceed budgetary line item expenditures but are within appropriated Fund limits.
- b) The **Finance** Director along with the Executive Director identifies any eligible, surplus funds available within the Fund's budget for transfer from one account to another or via an inter-fund transfer.

- c) Following action by the Park Board the Executive Director and Finance Director inform the Finance Staff as to the method to be used to fund the Supplemental or EMERGENCY Appropriation.
- d) The Finance Director or Finance Staff prepares and posts the budget adjustment entry to the accounting system.

#### 4.3.2 Emergency Purchase

##### Criteria for an Emergency Purchase

- For a situation to be considered an emergency, the following criteria must be in place:
  - Event must have been reasonably unforeseeable,
  - Emergency must be actual or imminent,
  - Not addressing the situation immediately would threaten public safety or would cause substantial loss to the District.
- Emergency expenditures can be used for the following:
  - Additional staffing and/or overtime
  - Contractual services
  - Equipment or supplies
  - Repairs and replacements of equipment for parks or facilities
  - Safety related items
- Emergency Purchasing Procedure
  - The purchase must be approved the by Executive Director
  - The need to get quotes is waived under these circumstances. However, staff is expected to find a low-cost option whenever possible.
  - Funds can be used from the line item where the expenditure would normally be budgeted.
  - Funds can be used from the Operational Repair & Replacement Fund or Capital Repair & Replacement Fund as appropriate/available.
  - If another line item has available funds, a formal budget transfer request can be made in accordance with policy.
  - If the scope of the need is larger than funds available in the budget, a budget amendment must be approved by the Park Board. An amendment requires the following additional steps:
    - By state statute, any budget amendment must follow the same procedures used when adopting the budget and appropriation ordinance. The amendment must also be filed with the DuPage County Clerk's Office.

#### 4.3.3 Supplemental Revenue Sources

- a) The Executive Director or Finance Director identifies the source and amount of supplemental revenue which was not anticipated during the annual budget process.

- b) The Executive Director or Finance Director identifies wherever there are any conditions on the identified supplemental revenue.
- c) Subject to any conditions identified in (b), the Finance Director or Executive Director reviews each Fund's performance year to date in comparison to the budget to determine which Fund is most in need of additional appropriations.
- d) Following the action by the Park Board the Executive Director or Finance Director will inform the Finance Staff as to the Fund(s) to which any Supplemental Revenue has been appropriated.
- e) The Finance Director or Finance Staff prepares and posts the approved adjustment entry to the accounting system.

#### 4.3.4 Supplemental Funding of an Under-Appropriated Fund

Funding can be granted by the Park Board by the adoption of a resolution, by the applicable majority, directing or authorizing the transferring of interest earned on any of the Districts funds to a fund that is most in need of additional funds, 70 ILCS 1205/8-8a; borrowing under 50 ILCS 340/1, et Seq.; or by amending the budget and appropriation ordinance, 70 ILCS 1205/4-4.

- a) The Park Board may from time to time make transfers between various line items in any fund not exceeding in the aggregate 10% of the total amount appropriated in such Fund 70 ILCS 1205/4-4.
- b) After the six (6) months of any fiscal year, the Park Board may approve by a 2/3 vote to make transfers between some funds and also between various line items in any one fund, each without restriction as tot amount, in the appropriation ordinance.
- c) The Park Board may amend the Budget and Appropriation Ordinance by following the same formalities required for adopting the original ordinance, 70 ILCS 1205/4-4.
- d) The Park Board may authorize an inter-fund transfer of interest under 70 ILCS 1205/8-8a. The Park District's Treasurer needs to request such a change, and the Board only needs to approve it by a simple majority.
- e) The Park Board may borrow from surpluses in one fund to cover shortfalls in another fund per 50 ILS 340/1, et. Seq. Tax anticipation warrants or general obligation bonds are issued by the Park District in the name of the particular fund from which surplus monies were used to buy these securities.

## 5 CAPITAL ASSET POLICY

*The purpose of this policy is to establish a dollar limit and useful life limit criteria for assets that are to be treated as capital assets, rather than expended as acquired.*

All expenditures for capital assets over \$7,500 are maintained on a computer fixed asset system. The system records all pertinent asset information such as location, description, cost and date purchased/acquired. Assets are categorized by land, building, furniture, fixtures, office machines, equipment and automobiles. When applicable, the accounting guidelines for Proprietary Funds will segregate these assets from the general assets of the Park District. Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

<b>Asset Category</b>	<b>Useful Life</b>
Land	15 years
Construction in Progress	N/A
Machinery & Equipment	10-20 years
Vehicles	8 years
Land Improvements	15 years
Building Improvements	20-50 years
Buildings	20-50 years
Infrastructure	15 years

## **6 COMPETITIVE BIDDING AND CONTRACTS**

Purchase of goods or services estimated to exceed in value the legal limits set by Illinois State Statutes shall follow the Bidding Procedures, Bid Opening Procedures, Re-Bid Procedures and Notification to Bidders that are set by the State of Illinois.

### **6.1 Bidding**

- (a) The Carol Stream Park District shall award contracts for supplies, materials and labor in excess of the legal limit set by the State of Illinois legislation, to the lowest responsible bidder after proper advertisement and receipt of sealed bids. Exclusions include professional services, computer hardware and software, certain telecommunications equipment, utilities, printing of bonds, finance committee and department reports, purchase of books and magazines and emergency acquisitions as defined by Illinois state statute.
- (b) A bidder may be judged based on financial stability, past transactions, experience, adequacy of equipment, ability to perform, time limits, and other necessary considerations.
- (c) The Park District reserves the right to accept or reject any or all bids or portions thereof, in the best interest of the District and in compliance with 70 ILCS 1305/8-1(c).
- (d) A legal advisement shall be placed in publications which will give notice of the Park District's request for bids to those organizations best qualified to provide the goods or services.
- (e) Specifications shall be prepared and made available to all interested parties.
- (f) Instructions to bidders shall accompany each set of specifications issued, indicating all terms and conditions relative to the bid.

- (g) The nature of construction projects necessitates more clearly defined conditions. Instructions to bidders for construction projects shall include all requirements including business references, bid surety and performance bond, insurance, indemnifications, protection of District property, compliance with labor standards and prevailing wage laws, subcontract, change orders, payment procedures and guarantees.
- (h) Following the issuance of Specifications and Instructions to bidders, bids received prior to the time and date specified will be opened publicly and contract awarded in conformity with Bid Opening Procedures.

### **6.1.1 Bid Opening**

Sealed bids shall be opened in accordance with the following:

- a) The location, date and time of the bid opening shall be a part of the legal advertisement.
- b) Bids shall be opened at a location open to the public.
- c) Staff members are to be present at the bid opening and must sign the recorded bids form.
- d) Bids shall be opened and an acknowledgement made of the receipt of each bid.
- e) A recommendation shall be made by staff to the Board of Commissioners. After the Board approval, staff shall notify the approved bidder and finalize the project timeline.
- f) Bids received after the date and/or time indicated shall be returned, unopened, to the bidder with notation on the bid envelope or packet stating that it was a late bid, noting the date and the hour received, and signed by a representative of the Park District.
- g) All bids are to be kept on file for one year.

### **6.1.2 Rebidding**

In the event that all bids are rejected by the Board of Commissioners, the project may be rebid following Bidding Procedures. However, specifications shall be sufficiently altered to prevent reliance upon information obtained from the former bid process which may be used to unfair advantage in the rebidding process.

### **6.1.3 Notification to Bidder**

If bids are rejected, staff shall notify all bidders and establish a new bid opening date. After a new bid opening date has been established, the procedures outlined above shall be followed.

## **6.2 Contracts**

The Park District shall award and enter into contractual agreements with vendors for completion of construction projects and for the procurement of goods and services for non-construction projects (such as service agreements) if it is determined by the Board of Commissioners to be in the best interest of the

District. Said contract shall be dated and signed in accordance with designated signing authorization levels or as authorized by the Board of Commissioners and by an officer of the contracting organization and filed in the Finance and Administration offices. The provider must submit a W-9 Form, and (if requested) Certificate of Insurance before the commencement of any work or service.

### **6.3 Bid Bonds**

The District may require as a bid surety a certified check or bid bond equal to ten percent of the contract amount as a proposal guarantee. Such requirement shall be made on construction projects and other bidding procedures where it is to be determined to be in the best interest of the District. Bid Sureties shall be returned to the bidders within ten days following the acceptance or rejection of bids by the Board of Commissioners. However, the Bid Surety of the successful bidder shall be returned only after the receipt of an acceptable Performance Bond, if required. If a Performance Bond is not required, the Bid Surety will be held by the Finance and Administration office until the project is completed.

### **6.4 Performance Bonds**

The successful contractor shall furnish a Performance Bond in an amount equal to 110 percent of the contract award and payment of all obligations there under. Bond form shall be AID-311 or an equivalent acceptable to the Park District. Failure to supply required bonds within ten days after bid acceptance, or within such extended period as the Park District grant, shall constitute a default and the Park District may award the contract to the next responsible bidder or may elect to re-advertise for bids. A defaulting bidder may be deemed liable for the difference between the bid originally accepted and that amount for which the contract is subsequently awarded.

## **7 DISCLOSURES**

Pursuant to the District's responsibilities under the securities laws, including its continuing disclosure undertakings under Rule 15c2-12 of the Securities Exchange Act of 1934, as amended, and the Securities and Exchange Commission's statements in enforcement actions, the following is required:

- (a) All preliminary and final official statements or offering circulars and any supplements or amendments thereto, disseminated by the District in connection with any bonds, notes, certificates or other obligations to be filed with the Municipal Securities Rulemaking Board's Electronic Municipal Market Access (EMMA) system, and Notices of Material Events or Reportable Events, each as defined in the Undertakings, and any other required or voluntary disclosures to EMMA comply in all material respects with the federal securities laws.
- (b) Annual Financial Information, as required by and defined in the Undertakings, be filed with the Municipal Securities Rulemaking Board's Electronic Municipal Market Access system, and Notices of Material Events or Reportable Events, each as defined in the Undertakings, and any other required or voluntary disclosures to EMMA

comply in all material respects with the federal securities laws.

The following policies and procedures enable the District to create accurate disclosures with respect to its (i) Official Statements, (ii) Annual Financial Information, and (iii) EMMA Notices. Official Statements, Annual Financial Information and EMMA Notices are collectively referred to herein as the “Disclosures.”

## **7.1 Disclosure Officer**

The Finance Director of the District (the “Disclosure Officer”) is hereby designated as the officer responsible for the procedures related to Disclosures as hereinafter set forth (collectively, the “Disclosure Procedures”).

## **7.2 Disclosure Procedures**

### **7.2.1 Official Statements**

Whenever an Official Statement will be disseminated in connection with the issuance of obligations by the District, the Disclosure Officer will oversee the process of preparing the Official Statement pursuant to the following procedures:

- (a) The District shall select (a) the working group for the transaction, which group may include outside professionals such as disclosure counsel, a municipal advisor and an underwriter (the “Working Group”), (b) the member of the Working Group responsible for preparing the first draft of the Official Statement and (c) the Disclosure Officer shall identify the responsible member by written communication, which shall be copied to the Executive Director and be placed in the District’s official file.
- (b) The Disclosure Officer shall review and make comments on the first draft of the Official Statement. Such review shall be done in order to determine that the Official Statement does not include any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made in the Official Statement not misleading. Particular attention shall be paid to the accuracy of all descriptions, significant information and financial data regarding the District. Examples include confirming that information relating to the District, including but not limited to demographic changes, the addition or loss of major employers, the addition or loss of major taxpayers or any other material information within the knowledge of the Disclosure Officer, is included and properly disclosed. The Disclosure Officer shall also be responsible for ensuring that the financial data presented with regard to the District is accurate and corresponds with the financial information in the District’s possession, including but not limited to information regarding bonded indebtedness, notes, certificates, outstanding leases, tax rates or any other financial information of the District presented in the Official

- Statement.
- (c) After completion of the review set forth in 2 above, the Disclosure Officer shall
    - i. discuss the first draft of the Official Statement with the members of the Working Group and such staff and officials of the District as the Disclosure Officer deems necessary and appropriate and
    - ii. provide comments, as appropriate, to the members of the Working Group. The Disclosure Officer shall also consider comments from members of the Working Group and whether any additional changes to the Official Statement are necessary or desirable to make the document compliant with the requirements set forth in 2 above.
  - (d) The Disclosure Officer shall continue to review subsequent drafts of the Official Statement in the manner set forth in 2 and 3 above.
  - (e) If, in the Disclosure Officer's reasonable judgment, the Official Statement does not include any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made in the Official Statement not misleading, the Official Statement may, in the reasonable discretion of the Disclosure Officer, be released for dissemination to the public; *provided, however*, that the use of the Official Statement must be ratified, approved and authorized by the Board of Park Commissioners of the District.

### **7.2.2 Annual Financial Information**

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

- (a) By June 29 of each year (the same being at least 30 days prior to the last date on which the Annual Financial Information is required to be disseminated pursuant to the related Undertaking, the Disclosure Officer shall begin to prepare (or hire an agent to prepare) the Annual Financial Information. The Disclosure Officer shall also review the audited or unaudited financial statements, as applicable, to be filed as part of the Annual Financial Information (the "*Financial Statements*"). In addition to the required updating of the Annual Financial Information, the Disclosure Officer should consider whether additional information needs to be added to the Annual Financial Information in order to make the Annual Financial Information, including the Financial Statements, taken as a whole, correct and complete in all material respects. For example, if disclosure of events that occurred subsequent to the date of the Financial Statements would be necessary in order to clarify, enhance or correct information presented in the Financial Statements, in order to make the Annual Financial Information, taken as a whole, correct and complete in all material respects, disclosure of such subsequent events should be

made.

- (b) If, in the Disclosure Officer's reasonable judgment, the Annual Financial Information, including the Financial Statements, is correct and complete in all material respects, the Disclosure Officer shall file the Annual Financial Information with EMMA (or confirm that such filing is completed by any agent hired by the District for such purpose) within the timeframe allowed for such filing.

### **7.2.3 EMMA Notices**

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

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

### **7.3 Additional Responsibilities of the Disclosure Officer**

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

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

### **7.4 General Principles**

- (a) All participants in the disclosure process should be encouraged to raise potential disclosure items at all times in the process.
- (b) The process of revising and updating the Disclosures should not be viewed as a mechanical insertion of current numbers. While it is not anticipated that there will be major changes in the form and content of the Disclosures at the time of each update, the Disclosure Officer should consider whether such

changes are necessary or desirable in order to make sure the Disclosure does not make any untrue statement of a material fact or omit to state a material fact necessary or desirable, in order to make the statements made, in light of the circumstances in which they were made, not misleading at the time of each update.

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

## **8 DISPOSABLE ASSETS**

Whenever the Carol Stream Park District owns any personal property that in the opinion of three-fifths of the members of the Board of Commissioners then holding office is no longer necessary, useful to, or for the best interest of the Park District, three-fifths of the Park Board then holding office, at any regular meeting or at any special meeting called for that purpose, by ordinance, may authorize the conveyance or sale of the personal property in any manner that they may designate, with or without advertising the sale.

- (a) The Carol Stream Park District Disposal Policy establishes the guidelines to follow in disposing of all assets whose original acquisition cost was \$5K or greater. The disposal of computers is to follow this policy, even when their value is less than \$5K.
- (b) Illinois statutes require that any property of the District must be declared surplus by its governing board. This is formally accomplished by the passage of a property disposal ordinance. Such disposal ordinance must be approved by three-fifths (3/5) vote of the Board of Commissioners. [70ILCS 1205/8-22]. The statute does not establish any dollar limit for what must be declared surplus.
- (c) The property disposal ordinance will identify the asset(s) being disposed of, as well as the method of disposal. In disposing of equipment determined to be no longer needed by the district, the Executive Director may advertise for the disposal of surplus equipment and/or supplies.
- (d) Acceptable venues for selling these assets include but not limited to, the DuPage County Mayors’ and Manager’s auction and online services such as Obenauf Auction

- Service.
- (e) Purchases involving the replacement of assets currently owned by the District may include trade-in arrangements. The District may also dispose of the old property by selling it at the most advantageous value, as either a usable asset or for scrap. The determination of which assets are to be disposed of and by what method will originate in the area using the asset. The recommendation of the department is to be reviewed by the department head and the Executive Director.

## 9 FEES AND CHARGES

### 9.1 Criteria and Consideration for Setting Fees, Charges and Prices

In setting fees and charges, the District weighs its concerns and priorities within the framework of its mission to provide park and recreation services to meet the needs of the community. Since 1996, community needs and opinion surveys have continuously confirmed that the residents of the Carol Stream Park District want to fund the cost of building and operating the Park District programs and facilities with a combination of property taxes and user fees. As such, this policy, as well as the District's strategic planning, is geared to meet that desire of the residents.

This Fees, Charges and Pricing Policy is enabled by the Illinois Park District Code: *Article 8-1 (h), 8-10, and 8-11.*

The nature of a program, service, facility or activity may influence the fee, charge or price. The following breakdown of the types of public recreation service is used to set fees and to determine the portion of funding to come from taxes and the portion to come from user fees.

#### 9.1.1 Public Services

These are programs, services and facilities from which the total community may potentially benefit and for which there is generally no user fee charged for the individuals' participation.

#### 9.1.2 Merit Services

These are programs in which if the total cost of the program or event were passed along to the user without a subsidy, the fee would most certainly restrict or eliminate participation. Examples include: some senior citizens programs, certain special events, some youth activities, etc. These programs are subsidized because of their benefit to the community.

#### 9.1.3 Private Services

These are programs where primarily the individual or group user directly benefits. The resident user fee for these programs and facilities will cover all direct expenses plus a portion of overhead to cover indirect costs.

In addition, the following factors may be considered in determining the price of a service:

- direct and indirect costs
- benefit to recipient
- comparable recreation fees charged by other public agencies, non-profit and private agencies for the same or similar service in the vicinity
- other market forces such as availability, proximity, and demand
- economic and administrative feasibility of fee collection
- public policy
- level of service desired by community
- state-imposed restrictions on tax funds

## 9.2 Resident and Non-Resident Fees

Carol Stream Park District residents support the operation of the Park District through payment of property taxes. The Park District will charge a higher rate for non-residents as an equalizing fee. This differential contributes a fair share to the overall cost of Park District operations and capital improvements. Nonresident participants will be expected to pay higher fees sufficient to reimburse the District for all costs involved in providing Park District programs for their participation.

### 9.2.1 Definition of “Resident”

*Individuals:* An individual is considered a **resident** of the Carol Stream Park District when he or she resides *within* the taxing boundaries of the District. Anyone who resides outside the District taxing boundaries is a **non-resident** (with exceptions defined within this policy).

*Groups:* A group or organization may be considered as **resident** if 51% or more of its members reside *within* the Carol Stream Park District taxing boundaries. A group or organization is considered **non-resident** if 51% or more of its members reside outside of the Carol Stream Park District taxing boundaries.

*Business-Based Residents:* Individual employees and their immediate dependents of businesses located within the taxing boundaries of the Carol Stream Park District will receive resident rates on programs, memberships, and leagues. The Park District will determine and set a method to verify current employment within its taxing boundaries.

### 9.2.2 Non-Resident Fee Differential

Non-residents shall be assessed a fee rate of 50% more than the resident rate not to exceed \$20, per program, per registration. (\*)

\* For certain programs, trips, activities and memberships, the non-resident differential may exceed \$20. For example, the *nine-month* preschool program session cannot be equitably compared to a five-week sport

program. Therefore, non-resident fees may be assessed differently than the standard 50%, or with an adjusted, higher limit on the non-resident fee. In the case of adult athletic league, non-resident fees may be assessed on a per team, non-resident fee. (A non-resident team is defined under “Groups” in Section 2-1 above.)

A non-resident fee may be waived or adjusted from time to time due to unique circumstances by the Recreation Director or his/her designee.

### 9.2.3 School Agreements

Non-residents within a School District’s attendance boundaries may register in Park District programs held at that District’s school or property for the resident fee.

### 9.2.4 Intergovernmental Agreements

The Carol Stream Park District may enter intergovernmental agreements and cooperative programming arrangements which waive or modify the non-resident rate for the residents of the cooperating governmental body.

## 9.3 User Group Categories

The following user groups have been identified through scrutiny of a history and identity of users of programs, facilities and services. The categories are listed in order of priority of use; and are consistent with District tradition, philosophy and existing policy.

Category    Group (only those within Carol Stream Park District boundaries)

- A    Intergovernmental Cooperative Agreements, other Tax Supported Public Agencies, Resident District Affiliates  
When necessary, fees and charges will be assessed to recover direct costs specifically associated with the group’s use.
- B    Resident Civic and Community **Not-for-Profit** Groups whose membership resides mainly (≥51%) within the Carol Stream Park District. (Such as Scouts, Rotary Club, Historical Society)  
When necessary, fees and charges will be assessed to recover direct costs, and possibly indirect costs, specifically associated with the group’s use.
- C    Non-Resident Service Groups, Organizations and Individuals, **and all for-profit** organizations.  
Fees and charges will be assessed in every instance to recover both direct and indirect costs associated with this group’s use.

## 9.4 Categories of Fees and Charges

### 9.4.1 Admission Fees to Buildings, Facilities or Areas Where Entrance is Controlled

User fees for these facilities will be set by Park District staff and approved by the Board through the annual budget process. Special fees or modified

fees may be determined for the use of facilities according to the dictates of this policy.

**9.4.2 Rental Fees for Exclusive Use of Tangible Property Space**

Rental fees for these facilities will be set by Park District staff and approved by the Board through the annual budget process. Rental fees may include rental of rooms, picnic pavilions, parks or amenities within parks, pools, special facilities, and vehicles and equipment.

**9.4.3 Sales Revenue**

Park District staff will set prices for food, beverages, and sundries in a manner consistent with this policy and to achieve the revenue goals of the board-approved annual budget.

**9.4.4 License and Permit Fees**

The Park District shall, as needed, set permit fees and requirements regarding boats on all Park District lakes, field rentals, facility rentals, and park permits. All permit and license fees will be reviewed periodically.

**9.4.5 Recreation Programs and Activities**

Program fees and charges are indirectly approved by the Board through the acceptance of the annual budget wherein staff determines fees and charges for each program, service and activity based on policy guidelines. Fees for new and additional programs established throughout the year will be priced within the same policy guidelines.

Individual programs and services should generate a net revenue as set during the annual budget process to contribute to offsetting overhead costs. Combined, all fee-based programs and services are generally expected to meet or exceed the 35% mark. For those recreational programs or activities taught by contractual instructors, or provided through contractual services, a minimum profit of 30% must be generated because the District does not have the same amount of overhead.

**9.4.6 Miscellaneous Fees and Charges**

Authority to set fees and prices for services provided by the district, not specifically mentioned within this policy, will fall to the Executive Director and staff to work within the boundaries and intent of this policy. When situations arise that are outside of the boundaries of this policy, such pricing will be brought to the park board for consideration and direction. (e.g. land lease).

## 9.5 Waiver of Program Fees and Discounting

### 9.5.1 Scholarships

To assist residents of the District, a scholarship program has been established. The parameters of the program will be approved by the Executive Director. A Scholarship Review Committee will review and approve applicants in accordance with the program guidelines.

### 9.5.2 Discounting

The Board of Commissioners recognizes that certain discounts and price incentives may benefit program and participant, facility and user. As such, staff is permitted to systematically apply discounts at times that may benefit the Carol Stream Park District and customer.

## 9.6 Refund and Withdrawal Policy

It is the District's intent to provide quality recreation programs and services. The District recognizes, however, that there may be occasions when the event/service doesn't match a customer's needs, or when the customer is unable to participate in an activity. For those occasions, the following withdrawal policy will apply.

- Participant will have two options:
  - Have the original registration fee transferred to a gift certificate. There is no expiration date on the certificate.
  - Request a refund at time of withdrawal - all requests for refunds will be assessed a 'Service Fee' of 10% of the original, total registration fee - \$5 minimum / \$50 maximum.'
  - Refunds under \$5 may only be issued as a gift certificate; minimum value of gift certificate is \$0.01.

#### Exceptions in which a *Withdrawal Service Fee* will not be assessed:

- **Medical note exception** is valid any time prior to the start of the last class and will not be subject to a 'Service Fee'; a prorated refund or credit will be issued.
- **For monthly/quarterly payments, or memberships**, there is no refund of the prior or current period; a cancellation of the future months' charges will be allowed.
- **Senior Citizen Forever Young Programs** – *Service Fee* will apply after the payment deadline, and refunds may be issued prior to the event if Supervisor approval is given. No refunds after event.

#### No Refunds are offered:

- for annual memberships including but not limited to: Walking Track, Lap Swim, or Coral Cove Water Park. ~~or Bark Park.~~
- if participant did not attend all or any portion of the class/program
- no refunds after 2<sup>nd</sup> meeting of class/program,

- for Summer Camp, ActivKids, or Preschool because participant’s vacation, illness, or any other absence,
- for returned (new or used) uniforms or costumes,
- for Enrollment, Administration, Registration, or Annual Fees,
- for Punch Passes (that have no expiration date),
- includes Pool, Open Gymnastics, Open Baton
- for “Private” Recreational Packages,
- Personal Fitness Packages, Customized/Private Swim Lesson Packages, Private Voice, Private Gymnastics Lessons
- for trips – no refund unless customer provides a replacement; if replacement is found, *Service Fee* will still be assessed to the original participant,
- for Adult Athletic Leagues, if a team chooses to drop out.

**Additional Note: No prorated registration, enrollment, or administration fee for late registrants.**

### **9.7 Program Fees and Charges for Participants with Special Needs**

Recognizing the right of all individuals to recreate, the Park District will provide access to programs, facilities, services and activities to individuals with disabilities at no additional fee for inclusion services or program modifications.

### **9.8 Affiliate Organization Fees**

Fees to be charged for Board sanctioned youth recreation affiliates of the Park District are addressed in the Park Board Policy, *Guidelines for Youth Recreational Organizations*.

## **10 FRAUD, WASTE AND ABUSE AWARENESS POLICY**

Like all organizations, the Carol Stream Park District is faced with risks from fraud, waste and abuse. We must be prepared to manage these risks and their potential impact in a professional manner. Upon hire, employees will be presented this policy and must acknowledge they have read and understand.

Our goal is to establish and maintain an environment of fairness, ethics and honesty for our employees, customers, and community. To maintain such an environment requires the active assistance of every employee every day.

The Carol Stream Park District is committed to the deterrence, detection and correction of fraud, waste, and abuse. The discovery, reporting and documentation of such acts provides a sound foundation for the protection of innocent parties, the taking of disciplinary action against offenders up to and including termination where appropriate, the referral to law enforcement agencies when warranted by the facts, and the recovery of assets.

## 10.1 Definitions

### 10.1.1 Fraud

Any intentional deception designed to unlawfully deprive the Carol Stream Park District of something of value or to secure from the Park District for an individual a benefit, privilege, allowance, or consideration to which he or she is not entitled. Such practices include, but are not limited to, the offer, payment, or acceptance of bribes or gratuities; making false statements; submitting false claims; using false weights or measures; evading or corrupting those conducting audits, or other officials; deceit either by suppressing the truth or misrepresenting material fact; adulterating or substituting materials; falsifying records and books of accounts; arranging for secret profits, kickbacks, or commissions; and conspiring to use any of these devices. The term also includes conflict of interest cases, criminal irregularities, and the unauthorized disclosure of official information relating to procurement and disposal matters.

### 10.1.2 Waste

The extravagant, careless, or needless expenditure of government funds, or the consumption of government property that results from deficient practices, systems, controls, or decisions. The term also includes improper practices not involving prosecutable fraud.

### 10.1.3 Abuse

The intentional or improper use of taxpayer resources in accordance with the excessive or improper use of one's position, in a manner contrary to its rightful or legally intended use.

## 10.2 Reporting

It is the responsibility of every employee to immediately report suspected misconduct or dishonesty when made aware of such potential acts to the Finance Director, who will notify the Executive Director and/or other appropriate staff. If the Finance Director is suspected, a report should be made directly to the Executive Director. Any retaliation against any employee or other reporting individual because that individual, in good faith, reported a violation is strictly forbidden.

Due to the important yet sensitive nature of the suspected violations, effective professional follow up is critical. Employees, while appropriately concerned about "getting to the bottom" of such issues, should not in any circumstances perform any investigative or other follow up steps on their own. Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the District from potential civil liability.

### 10.3 Whistleblower Protection

Employees of the District may not retaliate against a whistleblower for reporting an activity which that person believes to be fraudulent or dishonest with the intent or effect of adversely affecting the terms or conditions of employment (including, but not limited to, threats of physical harm, dismissal, transfer to an undesirable job assignment, demotion, suspension, or impact on salary or wages). A whistleblower is defined as an employee who informs the Finance Director about an activity which that person believes to be fraudulent or dishonest.

Whistleblowers who believe that they have been retaliated against may file a written complaint with the Finance Director. Any complaint or retaliation will be promptly investigated by the Finance Director and/or the Director of Human Resources, and appropriate remedial measures will be taken if allegations of retaliation are proven. This protection from retaliation is not intended to prohibit managers or supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.

### 10.4 Discipline

All offenders will be prosecuted, and law enforcement officials may assist in investigations as required. If an investigation results in a recommendation to terminate an employee, the District will follow appropriate protocols relating to termination of employment.

### 10.5 Questions or Clarifications Related to this Policy

The Finance Director is responsible for the administration, revision, interpretation, and application of this policy. The policy will be reviewed annually and revised as needed.

## 11 FUND BALANCE POLICY

*The purpose of this policy is to establish the principles and parameters to which a Fund Balance target will be defined at the beginning of each budget period. This policy is established to provide financial stability, cash flow for operations, and the assurance that the District will be able to respond to emergencies with fiscal strength.*

*In the event that unexpected situations may cause the District to fall below the minimum level, certain steps will be followed to correct the deficiency, as outlined in the section below "Minimum Target Balances".*

### 11.1 Definitions

*Governmental Funds* – are used to account for all or most of the 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 fund/department), and the servicing of long-term debt (debt service funds). The General Fund is used to account for all activities of the District not accounted for in some other Fund.

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

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

*Net Assets* – the amount remaining after subtracting total liabilities from total assets for Enterprise Funds. For reserve purposes the golf fund “fund balance/reserve” will be calculated as current assets minus accounts payable, accrued interest payable and accrued payroll

*Operating Expenditures* – total expenditures minus capital and debt service.

*Governmental Funds – Fund Balance will be composed of three primary categories:*

- a. Nonspendable Fund Balance – the portion of a Governmental Fund’s net assets that are not available to be spent, whether short or long-term, in either form or through legal restrictions (inventories, prepaid items, land held for resale and endowments).
- b. Restricted Fund Balance – the portion of a Governmental Fund’s net asset that is subject to external enforceable legal restricts, (grants, debt proceeds, tax levies).
- c. Unrestricted Fund Balance – (three categories)
  1. Committed Fund Balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.
  2. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
  3. Unassigned Fund Balance – available expendable resources that are not the object of a tentative management plan.

### *Proprietary Funds*

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

- a. Invested in Capital Assets, Net of Related Debt – portion of a proprietary fund’s net assets that reflects the fund’s net investment in capital assets less any amount of outstanding debt related to the purchase/acquisition of said capital

- assets. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the Government.
- b. Restricted Net Assets – portion of a proprietary fund’s net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributor and bond covenants).
  - c. Unrestricted Net Assets – portion of a proprietary fund’s net assets that is neither restricted nor invested in capital assets (net of related debt).

## 11.2 Guiding Parameters

It is the 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 and to ensure stable tax rates. Credit rating agencies carefully monitor levels of fund balance to evaluate the District’s credit worthiness.

The following parameters will be used as part of the budget process to establish targets for the following funds:

### 11.2.1 General Fund (Corporate Fund)

The unrestricted fund balance target should represent five months of operating expenditures (total expenditures minus capital department). Balances above the five month target may be transferred to the capital repair & replacement fund annually.

### 11.1.2 Recreation Fund

The unrestricted fund balance target should represent five months of operating expenditures (total expenditures minus capital expenditures). Balances above the five month target may be transferred to the capital repair & replacement fund annually.

### 11.1.3 Social Security, IMRF, Liability, and Audit Funds

These funds have a targeted fund balance between three and six months of expenditures. These funds will be monitored and the taxes levied to support them will be adjusted to ensure they operate within the target range. It may take more than one levy cycle to ensure the funds are operating within the proper range.

### 11.1.4 Special Recreation Fund

No target is established for this fund. All amounts levied are transferred to the Western DuPage Special Recreation Association (WDSRA) to provide for recreation and capital improvements for our special needs population.

### 11.1.5 Debt Service

No target is established for this fund. The District levies an annual amount for the purposes of paying the debt serviced (principal and interest). All

funds maintained in the fund are specifically for the purpose of paying debt service.

#### **11.1.6 Capital Funds**

No target is established for these funds. The district issues bonds to pay for capital projects, or per 11.2.1 and 11.2.2, may make transfers from Corporate and Recreation operating funds to the Capital Fund for repair, replacement or projects. All funds maintained in the fund are for the purpose of capital outlays including the acquisition or construction of capital facilities and other capital assets.

#### **11.1.7 Repair & Replacement Funds**

The unrestricted fund balance is maintained to meet the District's capital repair and replacement needs.

#### **11.1.8 Cash in Lieu of Land Fund**

No target is established for this fund. The purpose of this fund is to account for cash donations in lieu of land donations. Expenditures are restricted for the purpose of park land/facility acquisitions and development.

### **11.3 Flow Assumptions**

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

### **11.4 Authority/Reporting**

Staff will prepare and include in the budget document a schedule that shows the status of the District's balances compared to the targets outlined in this policy. The Executive Director of the Carol Stream Park District is given authority within this policy to assign fund balance to specific projects or planned expenditures.

### **11.5 Minimum Targets**

Management will monitor the major revenue collections and the amount of cash available by reviewing the monthly financial reports. During the year, if revenue projections suggest that revenue will not meet expectations and the fund target(s) will not be met by year-end, the Executive Director may take the following actions to reach the goals established in the adopted budget:

- (a) Review expenses with department heads.
- (b) Reduce capital asset expenditures.
- (c) Reduce operational expenditures, where appropriate, while maintaining the adopted budget goals.
- (d) Present to the Board of Park Commissioners other expenditure control options, including those that might modify the goals established in the adopted budget.

### **11.6 Exceptions to the Policy**

If the Board of Park Commissioners adopts a budget that does not meet the parameters of this policy, then the budget will include a plan for adhering to this Policy within a reasonable period.

## **12 INTERNAL CONTROLS POLICY**

*The District shall maintain an environment conducive to good internal control.*

### **12.1 Definitions**

Internal Control comprises the plan of organization and all of the coordinated methods and measures adopted within the District to safeguard its assets, check the accuracy and reliability of its assets, check the accuracy and reliability of its accounting data, promote operational efficiency, ensure proper cash handling, and encourage adherence to prescribed managerial policies. (This is the broad definition, recognizing that a “system” of internal control extends beyond those matters which relate directly to the accounting and Finance functions.)

This broad definition can be subdivided into two components; accounting and administrative, as follows:

- (a) Accounting controls comprise the plan of organization and all the methods and procedures that are concerned mainly with, and relate directly to, the safeguarding of assets and the reliability of the financial records.
- (b) Administrative controls comprise the plan of organization and all the methods and procedures that are concerned mainly with operational efficiency and adherence to managerial policies and usually relate only indirectly to the financial records.

This policy is concerned primarily with the “Accounting Controls” and when the terms “internal controls” or “controls” are used, it is meant as Accounting Controls.

### **12.2 Responsibilities**

The Finance and Administration Department is responsible for designing appropriate controls for the departments and the departments are responsible for implementation. Inherent in these responsibilities is the recognition that the cost of internal controls should not exceed the benefits expected to be derived. Also, internal controls may become inadequate as conditions change, thus requiring review and modification.

### **12.3 Objectives**

To provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management’s authorization and recorded properly to permit the preparation of **general-purpose** financial statements in accordance with generally accepted accounting principles (GAAP).

## 12.4 Basic Elements of Internal Control

### 12.4.1 Personnel

Objectives are dependent on competence and integrity of personnel, independence of assigned functions, and their understanding of prescribed procedures.

### 12.4.2 Computer Data Processing

Control over development, modification, and maintenance of computer programs; control over use and changes to data maintained on computer files; application controls, for example, edits that verify vendor numbers for accounts payable processing.

### 12.4.3 Segregation of Duties

Procedures designed to detect errors and irregularities should be performed by persons other than those who are in a position to perpetrate them.

### 12.4.4 Execution of Transactions

There is reasonable assurance that transactions are executed as authorized.

### 12.4.5 Recording and Reporting of Transactions

To permit preparation of financial statements, transactions are recorded in the proper period, amounts, and classification. The District will prepare all financial reports in conformance with applicable statutes and GAAP. Finance staff will create and maintain procedures as well as prepare monthly financial statements. An Annual Comprehensive Financial Report (ACFR) will be prepared annually.

### 12.4.6 Access to Assets

Both direct physical access and indirect access through preparation/processing of documents that authorize the use or disposition of assets be limited to authorized personnel.

### 12.4.7 Comparison of Recorded Accountability with Assets

Comparison of actual assets with the recorded accountability, such as bank reconciliations and physical inventories.

The Finance and Administration Department will utilize these basic elements of internal control in formulating departmental plans suitable to each department's needs. An annual review of the plans will be performed and modifications made as required (or as a result of internal or external audits).

## 12.5 Cash Handling

This outlines cash control practices that apply to the handling of any transaction involving cash, credit cards, checks and patron accounts. Compliance is required for all employees and contractual parties of the District. Internal audits will be conducted by the Finance & Administration staff as an additional safeguard.

These guidelines will be established and reviewed annually by the Finance Director and the Finance Staff. They will serve as a general guideline; it is meant as a minimum requirement for cash handling and insuring good practices. Each facility or location may have additional procedures that are specific to a facility or circumstances while still adhering to these general guidelines. (Refer to Cash Handling Procedures Manual, July, 2018 for complete guidelines).

## 13 INVESTMENT POLICY

### 13.1 Scope of Investment Policy

This investment policy applies to the investment activities of all funds of the Carol Stream Park District (the “District” or the “Park District”). All financial assets shall be administered in accordance with the provisions of this policy.

### 13.2 Objectives of Investment Policy

*The purpose of this policy is to establish investment guidelines for Park District officials who are responsible for the safekeeping of public funds. The Park District’s funds must be invested in compliance with the requirements of the Public Funds Investment Act (30 ILCS 235/0.05 et seq.). Material, relevant, and decision-useful sustainability factors have been or are regularly considered by the agency, within the bounds of financial and fiduciary prudence, in evaluating investment decisions.*

#### (a) Safety

Safety of principle is the foremost objective of the Investment Policy of the Carol Stream Park District. Each transaction shall first ensure that principal losses are avoided, whether through defaults or erosion of value, or fluctuations in market prices. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

##### i. Credit Risk

Credit risk is the risk of loss due to the failure of the security issuer or backer.

Credit risk will be mitigated by:

1. Limiting investments to the safest types of securities.
2. Diversifying the investment portfolio so that potential losses on individual securities will be minimized.

##### ii. Interest Rate Risk

Interest rate risk is the risk that the market value of securities in the portfolio will fall due to changes in the general interest rates. Interest rate risk may be

mitigated by:

1. Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity; and
2. By investing operating funds primarily in shorter-term securities, money-market mutual funds, or similar investment pools.

(b) Liquidity

The District's investment portfolio shall remain sufficiently liquid to enable the District to meet present and anticipated cash flow requirements. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity).

(c) Yield

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objective described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:

1. A declining credit security could be sold early to minimize loss of principal;
2. A security swap would improve the quality, yield, or target duration in the portfolio; or,
3. Liquidity needs of the portfolio require that the security be sold.

### 13.3 Standard of Care

(a) Prudent Person Standard

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officials acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, providing deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

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

- (b) **Ethics and Conflicts of Interest**

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

Authority to manage the investment program is granted to the Executive Director and the **Finance** Director and/or Treasurer of the District. Responsibility for the operation of the investment program is hereby delegated to the **Finance** Director and/or Treasurer of the District, who shall carry out established written procedures and internal controls for the operation of the investment program consistent with this investment policy. No person may engage investment transaction except as provided under the terms of this policy and the procedures established by the **Finance** Director and/or Treasurer of the District. The **Finance** Director and/or Treasurer of the District shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

## **13.4 Safekeeping and Custody**

### **13.4.1 Authorized Financial Dealer and Institution**

#### **13.4.1.1 Institution Security**

With respect to bank accounts maintained at financial institutions, it shall be the policy that the Park District will not maintain funds on deposit in any financial institution that is not a member of the F.D.I.C. All institutions in which the District makes investments must be designated as approved depositories by the District's Board of Park Commissioners.

#### **13.4.1.2 Location**

The Carol Stream Park District will maintain operating and investment accounts in financial institutions within the Carol Stream Park District whenever possible.

### 13.4.1.3 Statement of Condition

All depository institutions shall provide a current statement of condition in compliance with Section 6 of the Public Funds Investment Act.

If, for any reason, the information furnished is considered by the Finance Director and/or Treasurer to be insufficient, additional data may be requested. The refusal of any institution to provide such data upon request may serve as sufficient cause for the withdrawal of Park District funds.

#### (a) Internal Controls

The Finance Director and/or Treasurer of the District is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the Finance Director and/or Treasurer shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

- i. Control of Collusion
- ii. Separation of transaction authority from accounting and record keeping
- iii. Custodial safekeeping
- iv. Avoidance of physical delivery securities
- v. Clear delegation of authority to subordinate staff members
- vi. Written confirmation of telephone transactions for investments and wire transfers
- vii. Development of a wire transfer agreement with the lead bank or third-party custodian.
- viii. Purchase or sale of all certificates of deposit or treasuries must be authorized by any two of the following employees, Executive Director, Finance Director, or Finance Staff.

#### (b) Delivery vs. Payment

All trades where applicable will be executed by delivery vs. payment (DVP). This ensures that securities are deposited in the eligible financial institution prior to the release of funds.

Securities will be held by a third-party custodian as evidence by safekeeping receipts.

### **13.5 Suitability and Authorized Investments**

(a) Investment Types

While striving to achieve the objectives of this investment policy and limited by the State Statutes, the Park District has approved the following for investment of public funds:

- i. Bonds
- ii. Notes
- iii. Treasury bills
- iv. Other Securities which are guaranteed by the full faith and credit of the United State of America
- v. Interest bearing savings or money market accounts
- vi. Interest bearing certificates of deposit
- vii. Interest bearing time deposits constituting direct obligations of any bank as defined by the Illinois Banking Act and insured by the Federal Deposit Insurance Corporation
- viii. Local Government Investment Pools

(b) Collateral

The Park District may require that funds on deposit in excess of insured limits be secured by form of collateral. The District will accept any of the following assets as collateral:

- i. U.S. Government Securities
- ii. Obligations of Federal Agencies
- iii. Obligations of the State of Illinois
- iv. General Obligation municipal bonds rated “A” or better issued by a governing body in the State of Illinois
- v. First real estate mortgage obligations
- vi. Public Unit Deposit Letter of Credit

The amount of collateral provided shall not be less than 110 percent of the fair market value of the net amount of District funds on deposit at each financial institution.

Pledged collateral shall be held by the Carol Stream Park District or kept in a safekeeping account by a third party and evidenced by a safekeeping receipt.

### **13.6 Investment Parameters**

(a) Diversification

The investments will be diversified by security type and institution.

The Park District’s investment objective is to make productive use of reserves while limiting credit and interest rate risk. Therefore, the following limitations are in force:

- i. No individual issuer shall account for more than 5% of the value of the portfolio (direct obligations of the US Treasury, FDIC insured obligations, and money market funds).
- ii. At least quarterly, any outside investment managers must furnish a detailed list of holdings so that the District can be assured that the limitations established here have not been violated.

(b) Maximum Maturities

To the extent possible, the Carol Stream Park District will attempt to match its investments with anticipated cash flow requirements. Maturity scheduling shall be timed according to anticipated need, usually not for a period to exceed three years.

(c) Selection of Investment Instruments

The Carol Stream Park District shall invest any surplus funds for a specific maturity date that is required for either cash flow purposes or for conformance to maturity guidelines, if such instruments which would be most advantageous under prevailing market conditions, exist. Records will be kept of all investments purchased or sold by the District in compliance with statutes.

(d) Select Alternatives

If certificate of deposit or time deposits are to be used, the District will solicit **telephone** quotes from at least two (2) approved institutions. Preference shall be given to any local institution unless rate exceeds 1% yield after all costs. Investments of \$100,000 or less or those made under protection of a pledged security for each institution need not be collateralized. Money Market accounts may be used if rates are competitive. Illinois Park District Liquid Asset Fund and Illinois Public Treasurer's Investment Pool may be used if rates are competitive.

## 13.7 Reporting

(a) Methods

The **Finance** Director and/or Treasurer shall prepare an investment report at least quarterly. It will be the responsibility of the **Finance** Director and/or Treasurer of the District to maintain current annual Financial Reports of all financial institutions in which the Park District maintains funds in an account. The **Finance** Director and/or Treasurer must maintain adequate reports such as current statements of financial condition, statements of income, etc., on the financial stability of the institution.

The investment report will be prepared quarterly. This report should be provided to the Board. The report will indicate:

- i. Listing of individual securities held at the end of the reporting period by fund;
- ii. Listing of investments by maturity date;
- iii. Interest rate of each investment;

- iv. Amortized book value of each investment;
- v. Par value of each investment; and
- vi. The market value of the portfolio shall be calculated at least annually.

(b) Performance Standards

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. Portfolio performance should be compared to appropriate benchmarks on a regular basis.

### **13.8 Policy**

(a) Exemption

Any investment held prior to the approval of this policy that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

(b) Amendment

This policy shall be reviewed on an annual basis. The Board of Commissioners of the Carol Stream Park District must approve any changes to this policy.

## **14 OUTSTANDING CHECK POLICY**

*The purpose of the Carol Stream Park District, Illinois Outstanding Check Policy is to ensure accurate cash reporting and management.*

### **14.1 Procedure**

When a check is outstanding for more than six (6) months the Treasurer, or his/her designee, shall notify the payee by email and/or first-class mail that the check was issued and is still outstanding. The letter shall indicate the check number, check date, and the amount of the outstanding check. The payee will have 30 days to claim the outstanding check.

At least once each year, the Treasurer, or his/her designee, shall prepare a listing of all checks that have been outstanding for more than six (6) months in which notification was sent to the payee and the check was not claimed. A journal entry will be done to deposit the funds into the Carol Stream Park District's unclaimed liability account.

Once a year, in October, the Treasurer will review the listing of all checks that have been outstanding and deposited into the unclaimed liability account to determine which outstanding checks will be sent (checks dated three (3) years or older) to the State of Illinois, Unclaimed Property Division, per State Statute.

## 15 PAYMENT CARD INDUSTRY COMPLIANCE

Carol Stream Park District will comply with the Payment Card Industry Data Security Standards (PCI-DSS) for the protection and security of its customers' payment card information. The Park District will only secure the services of Payment Card Industry compliant credit card processing vendors.

## 16 PETTY CASH FUNDS

Revolving funds for petty cash purposes are kept in the Simkus Recreation Center, under the supervision of appropriate Finance and Administration staff. At the direction of the Directors, funds are also maintained for certain recreation programs and temporary facilities. Staff will maintain a petty cash procedure that shall be followed when purchases are made with these funds.

### 16.1 Petty Cash Procedure

The Board of Commissioners Petty Cash Policy states:

*“Staff will maintain a petty cash procedure that shall be followed when purchases are made with these funds.”*

- (a) The expenditure should be properly authorized according to Board approved purchase authorization amounts.
- (b) The expenditures should be for emergency purposes only.
- (c) Only purchases less than \$50 are reimbursable from the fund.
- (d) A receipt is required for each purchase.
- (e) If a receipt is lost or cannot be obtained, an affidavit must be signed by the employee and immediate supervisor.
- (f) A brief description of the item(s) purchased, account number, date and amount should be written in the petty cash receipt book and signed by the person requesting the cash.
- (g) A brief description of each purchase will be provided on the purchase order prepared for reimbursement of the fund. These funds are not intended to be used to reimburse employees for travel or mileage reimbursements. Those expenses are to be reimbursed as per the District's Travel Policy.
- (h) The fund will be reimbursed as needed, but no more frequently than bi-monthly. No cash funds are maintained for petty cash purposes at any other location as the District relies upon the purchasing cards that the District has contracted for.

## 17 PURCHASING

*The purpose of this policy is that the Park District conducts business fairly and equitably while remaining fiscally responsible to its taxpayers. This policy is governed by the Park District Code, Sec 8-1 (c).*

- (a) All purchases must be made by authorized Park District personnel using approved purchasing procedures.
- (b) All items purchased will be in the best interest of the Park District. Local vendors and merchants will be used if possible where prices and quality are competitive.
- (c) Purchasing procedures shall be used for all repairs, supplies, and capital items procured for Park District purposes. Exceptions include utilities, bonds, insurance premiums and contractual services of individuals possessing professional skills such as attorneys, architects and engineers.
- (d) The Finance Director will be responsible for establishing, maintaining and utilizing a purchasing procedure that meets GFOA Standards.

### 17.1 Purchase Authorization

The Board of Commissioners will set Purchase Authorization Limits that will be administered by the Executive Director.

- (a) Budgeted purchases up to \$1,000, require the authorization/signature of a Supervisor who is classified as a grade 5 or higher.
- (b) Budgeted purchases greater than \$1,000, and up to \$2,500, require the authorization/signature of a Manager who is classified as a grade 6 or higher.
- (c) Budgeted purchases greater than \$2,500, and up to \$3,500, require the authorization/signature of a Superintendent who is classified as a Grade 8 or higher.
- (d) Budgeted purchases greater than \$3,500, and up to \$5,000 require the authorization/signature of a Director who is classified as a grade 10 or higher.
- (e) Budgeted purchases greater than \$5,000, and up to \$7,500 require the authorization/signature of the Finance Director who is classified as a grade 13 or higher.
- (f) The board grants authority to the Executive Director to approve purchases up to \$0.01 less than the competitive bid limit set by the State of Illinois Legislation.
- (g) Directors, the Finance Director, or the Executive Director have the authority to suspend the purchasing authority of staff.
- (h) Directors, the Finance Director, or the Executive Director have the authority to grant signing authority up to \$500 to staff not otherwise addressed within the Purchase Authorization Limits.

### 17.2 Open Purchase Order (P.O.) Accounts

Open Purchase Order (P.O.) Accounts are similar to charge accounts at special stores or with special vendors. Specific authorized employees are permitted to purchase items without the requisition being approved prior to purchase.

The Finance Director will be responsible for establishing, maintaining and utilizing an Open P.O. Account Procedure.

The Financial Policy of the Board of Commissioner states:

*“The Finance Director will be responsible for establishing, maintaining and utilizing an Open P.O. Account Procedure”*

- (a) When an authorized employee makes a budgeted purchase at a store which has an open P.O Account, the following information must be written on the receipt or voucher.
  - i. Purchaser’s signature
  - ii. The G/L number to which the purchase is to be charged
  - iii. Brief description of the item(s) purchased, if this is not apparent on the receipt.
  - iv. Signature of the necessary authorized personnel per the Purchase Authorization Policy.
- (b) All receipts and vouchers shall be forwarded to the Finance and Administration Office.
- (c) When the monthly statement is received, the vouchers and receipts are matched up with the items on the statement.
- (d) The Finance and Administration Office will then process the payment of statement.

### **17.3 Payment of Invoices**

Payments of all invoices are done on a monthly basis following the approval of the voucher listing at the Monthly Regular Board Meeting. The Board of Commissioners recognizes that there are invoices that need to be paid prior to this timeline. The Board grants the Executive Director the authority to release payments on invoices that would be fiscally prudent prior to the Monthly Regular Board Meeting. These payments will continue to be listed on the voucher listing for approval by the Board at the next Monthly Regular Board Meeting. The Carol Stream Park District will follow the Prompt Payment Act (50ILCS, Par.505/3) in payment of all their invoices.

*“The...agency receiving goods or services must approve or disapprove a bill from a vendor or contractor for goods or services furnished the local governmental agency within 30 days after the receipt of such bill or within 30 days after the date on which the goods or services were received, whichever is later.”*

The Finance Director will be responsible for establishing, maintaining and utilizing a Payment of Invoices Procedure.

The Financial Policy of the Board of Commissioner states:

*“The Finance Director will be responsible for establishing, maintaining and utilizing a Payment of Invoices Procedure.”*

- (a) Vouchers should be submitted to the Finance & Administration Office the 15<sup>th</sup> of the month to be processed with the monthly vouchers that will be accepted at the Monthly Regular Board Meeting.
- (b) All vouchers with a due date on or prior to the Monthly Regular Board Meeting will be processed for payment.
- (c) Checks will be generated with an automatic signature of the Executive Director and the President of the Board of Commissioners.
- (d) A voucher listing of all payments prepared for the month and any emergency payments for the month will be presented to the Board of Commissioners at the Monthly Regular Board Meeting, with a recommendation for acceptance of payment.
- (e) Checks will be sent out the following morning after the Board of Commissioners approval of the Voucher Listing.
- (f) With rare exception, the staff will send out payments on this timeline without Board approval if the Monthly Regular Board Meeting is rescheduled and the timing of the payment of the invoices would be fiscally irresponsible.

#### **17.4 Purchase Card Procedures**

- (a) To facilitate the purchasing process, authorized Park District personnel may be issued a corporate credit card upon the approval of the appropriate Department Head. Any purchases made under the Purchase Card Program are subject to the purchasing guidelines and approval authorization amounts set forth in this policy. Personal purchases, cash advances, and alcohol are not allowed to be charged to the District’s expense.
- (b) Individual transaction limits and overall card limits are determined by the appropriate Department Head. All purchases and subsequent approvals are subject to the same dollar thresholds established in Purchase Authorization Amounts, of this policy.
- (c) An employee’s transaction limit and/or credit limit may be temporarily extended to allow them to complete an approved budgeted purchase beyond their regular spending limits. These temporary extensions must be approved by the Department Head and/or the Finance Director and/or the Executive Director based upon the purchase authorization amounts outlined in this policy.
- (d) The District will employ an online management tool to coordinate the approval, processing, and coding of Purchase Card Transactions. All activity will be imported and posted to the District’s financial software

**18 RETURNED CHECKS**

The Board of Commissioners recognizes the need to serve the people of the District through convenient payment of fees, which may be either in cash or personal check drawn on the bearer’s account for the exact amount of the fee. Occasionally, personal checks are returned to the District because of insufficient funds or other reasons. In such instance:

- (a) The District will submit the check a second time for payment to the district’s account. If the check is returned to the district a second time, the maker will be notified and assessed an additional twenty dollars (\$20.00).
- (b) The fee and penalty must be paid by cash, money order, or certified check at the District offices within seven (7) days of receiving the letter of notification.
- (c) If the payment is not made, any future registration or privilege requested by that person or persons will not be honored by the District until the back payment is made in full.
- (d) Participants currently enrolled in an ongoing program may be prohibited from further participation until the back payment and penalty are paid in full.

**19 RISK MANAGEMENT**

The Board of Commissioners recognizes the need to:

- (a) Protect the Park District from financial loss due to risk exposure, and
- (b) Provide a safe working environment for both the District staff and the users of the District’s facilities and programs.

The **Director of Human Resources** shall be responsible for the design and implementation of a risk management plan with sufficient insurance coverage to prevent unbearable financial loss to the district, subject to approval by the Board. As a part of that risk management plan, the Park District will implement a comprehensive loss prevention program and safety-training program.

The risk management plan will be reviewed annually. Renewal date and changes in coverage or carriers will be made when needed or when financially desirable.

**20 TAX ASSESSMENT AND COLLECTION**

The Carol Stream Park District Board of Commissioners has the power to levy and collect taxes on all the taxable property within the Carol Stream Park District. All taxes proposed by the Board of Commissioners shall be levied by ordinance. A certified copy of such levy ordinance shall be filed with the County Clerk of DuPage County no later than the last Tuesday in December of each year.

The staff shall prepare the Tax Levy Ordinance in compliance with Illinois State Statues and present it to the Board of Commissioners for their review and approval.

The first step in establishing tax rates in the Park District involves assessing the value of real property. The Township Assessor assesses, for taxing purposes, all real property located within the Park District Boundaries. In Carol Stream the assessed value is approximately 33 percent of the real or market value of the property.

The assessed values are published by the Appeals Board of the Township in the late summer or early fall. A property owner then has two weeks to enter a protest to the assessed value of the property. The protest is reviewed by the Board of Appeals, and if it is justified, the Board of Appeals may grant a revision of the assessment value. In order to equalize the assessed value throughout the state and allow for judgment errors on the part of the assessors, the Illinois Department of Revenue issues an equalization factor for each township. The equalization factor is multiplied by the assessed valuation to calculate the Equalized Assessed Valuation (E.A.V.).

One of the most important actions taken by the Board of Park Commissioners is the adoption of the Tax Levy Ordinance. This ordinance indicates the amount to be levied for the various funds of the Park District. It indicates the amount of money required for the District's operations which must be received from tax funds. The tax levy ordinance must be adopted and filed with the County Clerk's office no later than the last Tuesday in December. (It should be noted that the tax levy does not have a relationship to the Budget and Appropriation Ordinance of the same fiscal year.)

The County Clerk then allocates the tax monies to all taxing bodies and establishes the tax rates. This tax rate is established by dividing the amount levied (or the total amount requested by the Park District) by the total Equalized Assessed Valuation. The Property Tax Limitation legislation of 1991 limits the total amount extended to either five percent or the Consumer Price Index over the past tax year, whichever is the smaller amount.

Some funds have mandated legal tax rate limits per Illinois state statutes.

The tax bills are calculated by the County Clerk based on the individual property assessed valuation and total tax rate of all taxing bodies in which the property is located. Taxes are paid to the County Treasurer who forwards accumulated tax dollars to each taxing body via an electronic transfer.

## **20.1 Personal Property Replacement Tax**

The Board of Commissioners recognizes the need for careful and responsible allocation of revenue from the Personal Property Replacement Tax.

The Tax shall be applied in the manner set forth by law. Such guidelines include:

- (a) The first portion of receipts shall be applied to the Debt Service Fund in the amount necessary to offset the reduction of Debt Service Levies created by the Personal Property Replacement Tax.

- (b) The second allocation of receipts shall be applied to the Pension Fund in the percentage amount needed to offset the reduction in the Pension Fund Levy created by the application by the Board of Commissioners of the provision in the Personal Property Replacement Tax Act, that provision stating that the levy be reduced by the percentage amount personal property tax provided by the 1978 levy.

Any remaining receipts shall be used to reduce the Personal Property Tax Levy deemed necessary by the Board and allocated between funds as determined by the Board.

## 21 TRAVEL POLICY

*The purpose of this policy is to establish guidelines for employees and elected officials of the District to follow when incurring business travel expenses while on assignments such as attending educational programs, association conferences or conducting onsite visits of parks and facilities for fact finding purposes outside of the local area and for the use of District owned vehicles.*

For employees, the immediate supervisor and department head must approve all business travel in advance and include related expenses in the annual operating budget, or on a case-by-case basis. For elected officials, the Board of Commissioners must approve attendance and budgeted travel expenses in the annual operating budget or on a case-by-case basis.

### 21.1 Expenditure Limit

Consistent with the requirements of the Local Government Expense Control Act, the District may establish an expenditure limit for travel expenses incurred. By establishing said limit, the board would not have to approve each employee's attendance prior to said attendance. **Instead**, they would approve all such expenditures via the budget and appropriation ordinance.

### 21.2 Elected Official

The Act **does not permit any elected official to attend without obtaining prior approval or** has been previously approved as part of the annual operating budget. Any such expenses incurred by an elected official of the District must be approved before incurrence, by roll call vote at an open meeting of the governing board of the District. Any elected official incurring expenses under this policy is required to submit documentation of an estimate of said expenses prior to incurring them.

Before travel, meals or lodging expenses may be approved under the Act the Documentation as specified in the "Documentation Required" section below must be submitted in writing to the governing **board**. In this instance, where the exact amount of the actual expenses to be incurred for some expenses, such as meals and travel may be unknown, such expenses may be estimated. Once the expenses have been incurred, the elected official must also complete the expense report form as noted in the "Documentation Required" section below.

It is expected that employees and elected officials attend educational sessions when attending conferences.

The District's objectives are to permit travel arrangements that:

- (a) Conserve travel expenses
- (b) Provide uniform treatment for employees
- (c) Allow for Board oversight
- (d) Adhere to the plan adopted in the budget
- (e) Result in prompt approval and recording of District expenses

### **21.3 Personal Travel/Travel Companions**

A family member or friend may accompany employees and elected officials on business travel, at their expense, when the presence of a companion will not interfere with successful completion of business objectives. Generally, employees and elected officials are also permitted to combine personal travel with business travel, as long as time away from work is approved and vacation or personal time is used (employees only). Additional expenses arising from such non-business travel are the responsibility of the employee or the elected official.

### **21.4 Covered Expenses**

When approved, the actual costs of conference or convention registrations, participation in professional organizations, technical meetings and the travel, meals, lodging and other expenses directly related to accomplishing business travel objectives can be either:

- (a) charged to the District's procurement card, if one has been issued to employee
- (b) reimbursed by the District
- (c) reconciled through a travel advance

### **21.5 Non-Reimbursable Expenses**

Expenses incurred by family members accompanying an Employee or Commissioner are not reimbursable and are born in whole by the individual employee or commissioner. Expenses for entertainment, defined as shows, amusements, theaters, circuses, sporting events or any other place or public or private entertainment or amusement, are not reimbursable unless those expenses are ancillary to the purpose of the program or event. Alcoholic beverages are not reimbursable.

### **21.6 Documentation Required**

Per the Local Governmental Expense Control Act: travel, meal and lodging expenses must be documented in an expense report.

These must be

- (a) An estimate of the cost of travel, meals or lodging if expenses have not been

- incurred or a receipt of the cost of the travel, meals or lodging if the expenses have already been incurred;
- (b) The name of the individual who received or is requesting the travel, meal or lodging expense;
  - (c) the job title or office of the individual who received or is requesting the travel, meal, or lodging expense; and
  - (d) the date or dates and nature of the official business in which the travel, meals or lodging expense was or will be expended.

In either case, original receipts or equivalent evidence must be provided to support the expenses incurred. These receipts must be turned in within 10 days of the date the expense was incurred. It is expected that staff and elected officials will be cost-conscious when spending District funds, and make all reasonable efforts to minimize their expenses related to travel, lodging, and meals. The maximum daily limit for meals and incidental expenses is **found in the Per diem rates section of the US General Services Administration website. \$74**. Further, it is expected that Supervisory staff and Department Heads will be looking over their staff's charges even when the individual charges do not exceed the employee's approval limit as the travel costs may be broken into multiple charges that individually do not exceed the employee's approval limit but in total for a given trip would exceed that limit.

## **21.7 Enforcement**

If any Commissioner believes this section of the policy has been violated by another Commissioner, said Commissioner shall bring the alleged violation to the attention of the Board President (or the Vice President if the alleged violator is the President) who shall promptly notify the Board member in question. The Board President (or Vice President) and the Commissioner alleged to have violated the policy and/or procedure in question will determine the best method for resolution consistent with applicable law and this Policy.

Upon resolution, the matter shall be promptly reported to the Board by memorandum. If the President and the Commissioner are unable to resolve the matter, or if any Commissioner objects to the means by which the matter has been resolved, the President will bring the matter to the full Board for deliberation and final resolution. Expenses that the Board finds to be in violation of the policy will not be reimbursed to the Commissioner in question, or if the District has already issued a reimbursement, must immediately be paid back to the District by the Commissioner in question.

**To:** Board of Commissioners  
**From:** Renee Bachewicz, Director of Recreation  
**Date:** February 23, 2026  
**Approval:** Spring Adult Overnight Trip Payment **Agenda Item # 7A**

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**Issue:**

Should the Board approve payment not to exceed \$51,626 to Diamond Tours for the spring adult overnight trip to New York City.

**Background/Reasoning**

According to State Statute, the Park Board must approve this payment as the amount exceeds \$30,000.

- This trip to New York City will take place from May 14-20, 2026.
- This trip is currently full with 50 registrants.
- The District's estimated profit on this trip is \$12,633.

**Supporting Documents:**

- Diamond Tours Invoice

**Cost**

The funds for the trip payment are covered by the registration fees paid by the participants, currently \$67,040 in revenue. The expenses to Diamond Tours will be charged to the Recreation Fund GL 20-5-60-55-595-525 for the estimated amount of \$50,687, if we maintain 50 participants at their current occupancy.

**Public/Customer Impact**

This trip provides participants with transportation and lodging, and the opportunity to experience various historical landmarks, geographic sites, and attractions as scheduled by Diamond Tours for the New York City overnight trip.

**Recommendation (Roll Call)**

That the Board approve payment not to exceed \$51,626 to Diamond Tours for the spring adult overnight trip to New York City.



# Invoice for Tour Number 2234049

**Group Name:** Carol Stream Park District

**Group Leader:** Carlene Haavig

**Phone:** (630) 784-6185

**Fax:** (630) 289-1972

**Email:** carleneh@csparks.org

**Trip:** New York City & The Statue of Liberty

**Departs:** 5/14/2026

**Returns:** 5/20/2026

<b>Passengers at Single Occupancy Rate:</b>	14	<b>Rate Per Person:</b>	\$1,273.00
<b>Passengers at Double Occupancy Rate:</b>	35	<b>Rate Per Person:</b>	\$939.00
<b>Passengers at Triple Occupancy Rate:</b>	0	<b>Rate Per Person:</b>	\$919.00
<b>Passengers at No Charge (comps):</b>	3		
<hr/>			
<b>Total Passengers:</b>	52		

**Total Due:** \$50,687.00

**Refund Issued:**

**Total Paid** \$2,625.00

**Balance:** \$48,062.00

**To:** Board of Commissioners  
**From:** Christine Quinn, Director of HR and Admin. Services  
**Date:** February 23, 2026  
**Approval:** Personnel Policy Manual Updates **Agenda Item # 7B**

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**Issue:**

Should the Board approve the updates to the Personnel Policy Manual as outlined in this Summary.

**Background/Reasoning**

Due to multiple updates to employment legislation taking effect in 2026, the policies included in this summary have been revised to maintain compliance with current Illinois State law. The following is a summary of the policy updates:

- **Revised policy 1.9 Core Hours and Breaks** - The revised Core Hours and Breaks Policy provides clearer direction on supervisory authority and establishes specific, legally compliant standards for meal and rest breaks. It defines required break timing, duration, and compensation, includes protections for minors, and adds accommodations for nursing mothers, ensuring consistency, compliance, and clarity for both employees and supervisors.
- **Policies 3.4 (Military Leave) and 3.5 (Military Family Leave) have been combined into one policy.** This revised Military Leave Policy consolidates and modernizes the previous Military Leave and Military Family Leave policies into a single, comprehensive policy aligned with current federal and Illinois law. The update clarifies eligibility, notification requirements, compensation provisions, benefit continuation, reemployment rights, and protections against discrimination, while adding detailed guidance for family military leave, honor guard service, and nursing compliance standards.
- **Revised policy 3.6 Family and Medical Leave Act** - The updated Family and Medical Leave Act (FMLA) Policy reorganizes and streamlines the prior policy to improve clarity, consistency, and compliance with current federal regulations. The new policy simplifies eligibility criteria, leave entitlements, and definitions, consolidates procedural requirements into clearer sections, and enhances explanations regarding employee notice obligations, certification requirements, benefits continuation, job restoration, and anti-retaliation protections. It also clarifies the District's responsibilities in administering FMLA leave, improves readability and accessibility for employees, and ensures alignment with current Department of Labor guidance.
- **Revised policy 3.11 Employee Blood Donation Leave – Renamed policy 3.11 Employee Blood and Organ Donation Leave** - The updated Employee Blood and Organ Donation

Leave Policy expands the prior blood donation leave benefit to include paid leave for organ and tissue donation in compliance with state law. The revised policy clarifies eligibility distinctions between full-time and part-time employees, adds up to ten days of paid leave for organ or tissue donation, and specifies compensation calculations for part-time employees. It also formalizes notice and verification requirements, streamlines procedures, and improves clarity while maintaining the existing paid blood donation leave benefit for eligible full-time employees.

- **Revised policy 3.13 Victim’s Economic Security and Safety Act (VESSA)** - The revised VESSA Policy expands and clarifies employee protections and leave entitlements to align with recent updates to Illinois law. Notably, the policy now includes protections allowing employees to use employer-issued electronic equipment (such as phones or computers) to document incidents of domestic, sexual, or gender-based violence without fear of discipline, retaliation, or loss of access to those records, as permitted by law. These updates strengthen confidentiality and anti-retaliation standards, enhance legal compliance, and provide greater clarity and support for both employees and supervisors.
- **Policy Addition 3.14 Neonatal Intensive Care Unit Leave Act (NICLA)** - This policy is being added to ensure compliance with the newly enacted Illinois Family Neonatal Intensive Care Leave Act (NICLA), which becomes effective June 1, 2026. The law requires employers to provide eligible employees with job-protected, unpaid leave when their child is receiving care in a neonatal intensive care unit (NICU). Adoption of this policy ensures the District meets all legal obligations while clearly outlining employee rights, supervisor responsibilities, and benefit protections during this critical period for families.

#### Supporting Documents:

- Included for Board review is a detailed comparison document that includes the full text of both the previous and revised versions of each affected Personnel Policy. This material is provided to ensure transparency, support informed decision-making, and allow the Board to easily review the specific changes made to each policy.

#### Cost:

N/A

#### Public/Customer Impact:

Keeping the Personnel Policy Manual current with evolving employment laws helps ensure legal compliance while reducing the District’s risk of penalties, legal challenges, and liability.

**Recommendation**

That the Board approve the updates to the Personnel Policy Manual as outlined in this Summary.

### **SUPPORTING DOCUMENTS**

Included for Board review is a detailed comparison document that includes the full text of both the previous and revised versions of each affected Personnel Policy. This material is provided to ensure transparency, support informed decision-making, and allow the Board to easily review the specific changes made to each policy.

## **CURRENT CORE HOURS AND BREAKS POLICY**

### **1.9 CORE HOURS & BREAKS**

Many jobs within the Park District have hours which are outside what is considered regular business hours. Supervisors will schedule shifts to maximize great customer service, and effective management of a facility or program. Supervisors will establish, reassign, and arrange work schedules, lunch periods and reasonable rest periods during each workday that are consistent with the District's operational needs.

## **NEW CORE HOURS AND BREAKS POLICY**

### **1.9 CORE HOURS AND BREAKS**

Many jobs within the Park District have hours which are outside what is considered regular business hours. Supervisors will schedule shifts to maximize great customer service, and effective management of a facility or program. The District authorizes Department Heads to establish and arrange meal periods and reasonable rest periods during each workday that are most consistent with departmental operation. For employees who work in excess of 7.5 hours in a day, they must take at least a **20-minute meal break (which is paid) or 30-minute meal break (which is unpaid)**, and the meal break must take place within the first five (5) hours of the employee's shift. (Consistent with the District's Child Labor Policy, the District must provide an unpaid meal period of at least thirty (30) minutes to minors under the age of 16 no later than the fifth consecutive hour of work. – See Policy 1.19) An employee who works in excess of 7.5 continuous hours must take an additional meal break of at least **20-minutes (which is paid) or 30-minutes (which is unpaid)** for every additional 4.5 continuous hours worked. A meal period does not include reasonable time spent using the restroom facilities.

Employees must take authorized rest breaks away from the designated work area, but the District does not permit employees to leave District premises during this period. Employees may leave the premises for authorized meal breaks. The District compensates rest or break time as work time but not unpaid meal periods. Employees who choose to remain at work during a rest or meal break cannot leave work early.

The District will compensate employees asked to work through their meal hours and perform job tasks during this time for the time worked, and their immediate supervisor or Department Head will provide them a meal break at another time during their shift.

Employees on rest or meal breaks cannot interfere with employees who are working.

Nursing mothers will also receive reasonable paid breaks (as needed) to express milk (e.g., breastfeeding, pumping, etc.) in a private location for one year after the child's birth. Nursing mothers will be compensated at their regular rate of pay and will not be required to use paid

leave/paid time off for these breaks. Mothers requiring a break to express milk should discuss with their immediate supervisor or the Human Resources Department the appropriate location.

**Summary of changes:** The revised Core Hours and Breaks Policy provides clearer direction on supervisory authority and establishes specific, legally compliant standards for meal and rest breaks. It defines required break timing, duration, and compensation, includes protections for minors, and adds accommodations for nursing mothers, ensuring consistency, compliance, and clarity for both employees and supervisors.

## **CURRENT MILITARY LEAVE AND MILITARY FAMILY LEAVE POLICIES**

### **3.4 MILITARY LEAVE**

An employee who is a member of the United States Army, Navy, Air Force, Marines, Coast Guard, National Guard, or Reserves will be granted a leave of absence for military service, training or related obligations in accordance with applicable law.

Full-Time and Full-Time Equivalent employees may take leave without pay to participate in mandatory military training and duty in the United States Armed Forces for the actual duration of such training and duty. Employees on military leave may substitute their accrued paid leave for unpaid leave.

An employee must provide the Park District with at least 30 days advance written notice prior to the start of leave for military service except in cases of national emergency. Such notice must include, without limitation, a copy of your orders. Upon return to the Park District from military training, an employee must submit a statement signed by an appropriate military official indicating the time spent in military training and/or service.

If an employee is a member of the National Guard or of the United States Armed Services Reserve, they may be entitled to leave with pay when called into service by the President of the United States as provided by law. Employees are eligible for leave with pay, for not more than 10 working days, to take part in annual encampments or training cruises. If eligible, you will receive the difference between your regular salary and your base military pay. Employees should retain their military pay vouchers. Upon return, an employee must furnish official proof of pay during their tour of duty in order to receive pay from the Park District.

Employees inducted into the Armed Services of the United States under the Military Selective Service Act (or under any prior or subsequent corresponding law) for training and service shall receive military leave and reemployment benefits in accordance with applicable law. Employees who enlist in the Armed Services of the United States shall also receive military leave and reemployment benefits in accordance with applicable law.

During a military leave of less than 31 days, an employee will stay on the group health plan coverage under the same conditions as if an employee had continued to work. For military leaves of more than 30 days, an employee may elect to continue their health coverage for up to 18 months of uniformed service, but may be required to pay all or part of the premium for the continuation coverage.

### **3.5 MILITARY FAMILY LEAVE**

Employees who are spouses, civil union partner, parents, grandparents or children of citizen soldiers called for active military duty in the Armed forces of the United States will be granted

up to 30 days of unpaid leave of absence and re-employment rights as outlined in Appendix F of this Manual.

## **NEW MILITARY LEAVE POLICY (COMBINES POLICIES 3.4 AND 3.5)**

### **3.4 Military Leave Policy**

Employees who require leave due to voluntary or involuntary military service, or due to the military service of an eligible family member, should contact the District's Human Resources Department and their immediate supervisor as soon as they receive notice of military orders. Because military leave laws are complex, the District is committed to full compliance with all applicable federal and state laws.

This policy summarizes rights and responsibilities under the Uniformed Services Employment and Reemployment Rights Act (USERRA), the Illinois Service Member Employment and Reemployment Rights Act (ISERRA), the Illinois Military Leave Act, and the Illinois Military Family Leave Act. In the event of any conflict, applicable law shall prevail.

#### **3.4.1 Military Leave for Employees Performing Military Service**

##### **3.4.1.1 General Information**

The District grants military leave as required by applicable state and federal law. Unless otherwise required, military leave is unpaid. Eligible employees may qualify for concurrent or differential compensation as outlined below.

The District will not discriminate or retaliate against any employee based on their membership, application for membership, performance of service, or obligation for service in the uniformed services.

##### **3.4.1.2 Who Is Protected**

This policy applies to:

- Members of the Armed Forces of the United States, including active duty, reserves, and National Guard members when performing state duty.
- Members of the Military Auxiliary Radio System, United States Coast Guard Reserve, Civil Air Patrol, and Merchant Marines when performing official duties in support of an emergency.
- Members released from military duty requiring follow-on care by the Department of Defense.

Service in the uniformed services includes:

- Active duty and active service (excluding absences as a military technician/dual-status technician)
- Active duty training
- Inactive duty training
- Funeral honors duty
- Reserve component active service

#### **3.4.1.3 Notification Requirements**

Employees must notify their immediate supervisor and the Human Resources Department as soon as they become aware of military service obligations. Written notice is preferred but verbal notice is acceptable.

Notification is for informational purposes only and is not a request for permission. Employees must also inform the District of any changes to military orders as soon as practicable.

#### **3.4.1.4 Compensation During Military Leave**

##### *Concurrent Compensation*

Full-time employees will receive full compensation for up to thirty (30) calendar days per year during:

- Annual training, or
- Orders in lieu of annual training

These days may be taken consecutively or non-consecutively. The combined total of concurrent compensation may not exceed 30 days per calendar year.

##### *Differential Compensation*

Full-time employees may be eligible for differential compensation during periods of military leave for active service. Differential pay equals the difference between:

- The employee's average daily District pay, and
- The employee's average daily military pay.

#### **Voluntary Active Service**

- Typically limited to **60 workdays per calendar year**.
- After **three consecutive years** of voluntary active service, eligibility ends.
- Eligibility is reinstated after returning to work for more than **90 calendar days**.

#### **Involuntary Active Service**

- Differential compensation is provided in accordance with USERRA, ISERRA, and applicable legal limits.

If an employee exceeds the 30-day concurrent compensation limit, they may receive differential pay for annual training or orders in lieu of training, up to 60 days per calendar year.

Employees may elect (but may not be required) to use accrued vacation, PTO, personal leave, or similar paid leave in lieu of differential compensation or to cover unpaid military leave.

#### **3.4.1.5 Coordination with Other Benefits**

Employees may elect to use accrued paid leave during military service. The District does not require employees to use paid leave during:

- Military service
- Travel to and from military duty
- Rest periods immediately before or after service

#### **3.4.1.6 Performance Evaluations**

Employees on military leave will receive evaluation credit equal to the average of their performance ratings during the three (3) years immediately preceding the leave. Employees will not receive a lower rating than their most recent evaluation prior to the leave. This does not apply to probationary employees.

#### **3.4.1.7 Maintenance of Health Benefits**

The District will continue health insurance benefits during military leave. The District will pay the full premium and administrative costs during periods of active duty, not to exceed durations required under applicable law.

#### **3.4.1.8 Return to Work / Reemployment Rights**

Employees returning from military service are entitled to reinstatement in the position they would have attained had they remained continuously employed, with the same seniority, pay, benefits, and employment status.

#### **To qualify for reemployment:**

1. The employee must have provided advance notice of service.
2. The employee must timely return or apply for reemployment.
3. The employee must have been released under honorable conditions.

#### **Return-to-Work Timeframes:**

- **Service < 31 days:** Report at the beginning of the next scheduled work period after release, allowing safe travel and 8 hours rest.
- **Service 31–180 days:** Apply within 14 days of release.
- **Service > 180 days:** Apply within 90 days of release.

### **3.4.2 Family Military Leave (Illinois Military Family Leave Act)**

The District provides unpaid family military leave to eligible employees whose immediate family members are called into active military service.

#### **3.4.2.1 Eligibility**

To qualify, an employee must:

- Be the spouse, civil union partner, parent, grandparent, or child of a citizen soldier called into active duty.
- Have been employed by the District for at least 12 months, and
- Have worked at least 1,250 hours during the preceding 12 months.

#### **3.4.2.2 Leave Entitlement**

Eligible employees may take up to 30 days of unpaid family military leave while federal or state deployment orders are in effect.

Employees must exhaust all accrued vacation, personal leave, floating holidays, compensatory time, and other applicable paid leave before using unpaid family military leave. Sick leave and disability leave are not required to be exhausted.

Employees do not accrue PTO while on unpaid family military leave.

#### **3.4.2.3 Notice Requirements**

- For leave of 5 or more consecutive workdays, employees must provide at least 14 days' advance notice.
- For leave of less than 5 consecutive workdays, notice must be provided as soon as practicable.

#### **3.4.2.4 Verification**

The District may require certification from the appropriate military authority verifying eligibility for family military leave.

#### **3.4.2.5 Benefits During Leave**

Employees may continue benefits during family military leave at the employee's expense.

#### **3.4.2.6 Reinstatement**

Upon return, employees shall be restored to the same position held prior to leave or to an equivalent position with equal seniority, pay, benefits, and terms of employment.

### **3.4.3 Paid Leave for Honor Guard Detail**

In compliance with the Illinois Military Leave Act, the District provides up to eight (8) hours of paid leave per month, capped at forty (40) hours per calendar year, for eligible employees serving in honor guard detail for a veteran's funeral.

- This leave may be used without exhausting other paid leave.
- Employees must provide reasonable notice when practicable.
- The District may require documentation confirming participation in the funeral honors detail.

### **Additional Information**

Employees with questions regarding military leave should contact the Human Resources Department. Additional information is available through:

- Illinois Department of Labor – ISERRA
- U.S. Department of Labor – USERRA

**Summary of Changes:** The revised Military Leave Policy consolidates and modernizes the previous Military Leave and Military Family Leave policies into a single, comprehensive framework aligned with current federal and Illinois law. The update clarifies eligibility, notification requirements, compensation provisions, benefit continuation, reemployment rights, and protections against discrimination, while adding detailed guidance for family military leave, honor guard service, and nursing compliance standards. Overall, the revisions provide greater clarity, consistency, and legal compliance for both employees and supervisors.

## **CURRENT FAMILY AND MEDICAL LEAVE POLICY**

### **3.6 FAMILY AND MEDICAL LEAVE POLICY**

1. If you have been employed by the Park District for at least 12 months (with no break in service of seven or more years except if related to USERRA covered military obligations and have worked at least 1,250 hours during the 12-month period preceding the start of the leave (which includes all periods of absence from work due to or necessitated by USERRA-covered service), and you work at or report to a work site which has fifty (50) or more Park District employees within a 75-mile radius of that work site, you are eligible for up to a total of 12 workweeks of unpaid leave during any rolling 12 month period for one or more of the following reasons:

- a. Because of the birth of your child and in order to care for such child (within 12 months after the birth of the child);
- b. Because of the placement of a child with you for adoption or foster care (within 12 months of the placement of the child);
- c. In order to care for your spouse, child, or parents if they have a “serious health condition;”
- d. Because of a “serious health condition” that makes you unable to perform the functions of your job; or
- e. Because of any “qualifying exigency” (as defined by the Secretary of Labor) arising out of the fact that your spouse, child, or parent is deployed on covered active duty in a foreign country (or has been notified of an impending call or order to covered active duty in a foreign country) in the Armed Forces, including the National Guard and Reserves.

2. Serious Health Condition. For purposes of this policy, “serious health condition” means an illness, injury, impairment or physical or mental condition that involves one of the following:

- a. Hospital Care. Inpatient care in a hospital, hospice or residential medical care facility, including any period of incapacity relating to the same condition;
- b. Absence Plus Treatment. A period of incapacity of more than three full consecutive calendar days (including any subsequent treatment or period of incapacity relating to the same condition), that also involves either: (1) treatment two or more times (within 30 days and provided the first visit takes place within seven days of the first day of incapacity) by a health care provider, by a nurse or physician’s assistant under direct supervision of a health care provider, or by a provider of health care services under orders of, or on referral by, a health care provider; or (2) treatment by a health care provider on at least one occasion which results in a regimen of

continuing treatment under the supervision of the health care provider (first visit to health care provider must take place within seven days of the first day of incapacity);

- c. Pregnancy. Any period of incapacity due to pregnancy, or for prenatal care;
- d. Chronic Conditions Requiring Treatment. A chronic condition which: requires at least two periodic visits for treatment per year by a health care provider, or by a nurse or physician's assistant under direct supervision of a health care provider; which condition continues over an extended period of time; and may cause episodic rather than a continuing period of incapacity;
- e. Permanent/Long-term Conditions Requiring Supervision. A period of incapacity which is permanent or long-term due to a condition for which treatment may be effective. The employee or family member must be under the continuing supervision of, but need not be receiving active treatment by, a health care provider;
- f. Multiple Treatments (non-chronic conditions). Any period of incapacity to receive multiple treatment (including any period of recovery therefrom) by a health care provider or by a provider of health care services under orders of, or on referral by, a health care provider, either for restorative surgery after an accident or other injury, or for a condition that would likely result in a period of incapacity of more than three full consecutive calendar days in the absence of medical intervention or treatment.

3. Qualifying Exigency Leave. If you are an eligible employee (as defined above), you are entitled to take up to 12 weeks of unpaid FMLA leave for any qualifying exigency arising out of the fact that a military member is on covered active duty or called to covered active duty status in a foreign country. The leave described in this paragraph is available during a 12-month rolling period, and may be taken on an intermittent or reduced leave schedule basis. You will be required to provide a copy of the military member's active duty orders or other documentation issued by the military that indicates that the military member is on covered active duty or is called to covered active duty status in a foreign country and the dates of the military member's covered active duty service. Eligible employees may take all 12 weeks of his/her FMLA leave entitlement as qualifying exigency leave or the employee may take a combination of 12 weeks of leave for both qualifying exigency leave or any other qualifying reason listed above.

With respect to a Qualifying Exigency Leave:

- a. A "military member" means your spouse, son, daughter, or parent who is on covered active duty or called to covered active duty status in any foreign country in any of the Armed Forces, including a member of the National Guard or Reserves.

b. A “qualifying exigency” includes the following broad categories: (a) short notice deployment; (b) military events and related activities; (c) childcare and school activities; (d) parental care; (e) financial and legal arrangements; (f) counseling; (g) rest and recuperation; (h) post deployment activities, including reintegration activities, for a period of 90 days following the termination of active duty status; and, (i) additional categories that are agreed to by the employer and employee within this phrase.

c. The phrase “son or daughter” is defined as your biological, adopted, or foster child, stepchild, legal ward, or child for whom you stood in loco parentis, of any age for qualifying exigency leave, who is on active duty or called to active duty status who is of any age. (Note: This definition is different from other sections of this FMLA policy). If the exigency leave is to arrange for childcare or school activities of a military member’s child, the military member must be the spouse, son, daughter or parent of the employee requesting the leave.

d. A “parent” means a biological, adoptive, step or foster father or mother, or any other individual who stood in loco parentis to you when you were a son or daughter but it does not include “parents in law.”

e. Parental care – eligible employees may take leave to care for a military member’s parent who is incapable of self-care when the care is necessitated by the military member’s covered active duty. Such care may include arranging for alternative care, providing care on an immediate need basis, admitting or transferring the parent to a care facility, or attending meetings with staff at a care facility.

f. Rest and Recuperation – eligible employees may take up to fifteen days to spend time with a military member on Rest and Recuperation leave, limited to the actual leave time granted to the military member and supported by the Rest and Recuperation leave orders or other appropriate documentation issued by the military setting forth the dates of the leave.

4. Military Caregiver Leave. If you have been employed by the Park District for at least 12 months and have worked at least 1,250 hours during the 12-month period preceding the start of the leave, and you work at or report to a work site which has fifty or more Park District employees within a 75-mile radius of that work site, and you are a spouse, child (of any age for military caregiver leave), parent or next of kin of a Covered Service member, as defined below, you are entitled to a total of 26 workweeks of unpaid leave during a single 12-month period to care for the Covered Service member (including 12 workweeks for any other FMLA qualifying reason). The leave described in this paragraph shall only be available during a single 12-month period beginning as of the date the leave commences and ending 12 months after that date (and any unused amounts are forfeited).

Military Caregiver Leave may be permitted more than once if necessary to care for a different Covered Service member (or the same Service member with multiple or subsequent injuries or illnesses) up to a combined total of 26 workweeks in a 12-month period. However, your total available leave time in any single 12-month period generally may not exceed a combined total of 26 workweeks (including FMLA time off taken for any other reason); except as provided under the FMLA regulations. You will be required to timely submit a medical certification available from our HR Department or an invitational travel order or authorization from the Department of Defense as a condition of receiving approved Military Caregiver Leave. NOTE: the 12-month computation period for this type of leave differs from the other types of FMLA leave.

With respect to Military Caregiver FMLA Leave:

- a. A “Covered Service member” means (1) a member of the Armed Forces (including a member of the National Guard or Reserves) who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness, or (2) a covered veteran who is undergoing medical treatment, recuperation, or therapy, for a serious injury or illness and who was a member of the Armed Forces, National Guard or Reserves at any time during the period of five years preceding the date on which the veteran undergoes that medical treatment, recuperation, or therapy, and who was discharged or released under conditions other than dishonorable.<sup>1</sup>
- b. “Outpatient status” means the status of a Covered Service member assigned to a military medical treatment facility as an outpatient or a unit established for the purpose of providing command and control of members of the Armed Forces receiving medical care as outpatients.
- c. “Next of kin” means the nearest blood relative of that individual (regardless of age) other than an employee’s spouse, son or daughter. You are required to provide confirmation of the relationship upon request. The Service member may designate the blood relative who is considered his/her next of kin; otherwise, the following order generally will apply: blood relatives granted custody by law, brother/sister, grandparents, aunts/uncles, and then first cousins.
- d. “Serious injury or illness” for a Current Service member means an injury or illness incurred by the Service member in the line of duty on active duty in the Armed Forces (or existed before the beginning of the Service member’s active duty and was aggravated by service in the line of duty) that (i) may render the Service member medically unfit to perform the duties of the member’s office, grade, rank or rating, or (ii) in the case of a veteran Service member, that manifests itself before or after the member became a veteran.

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<sup>1</sup> The time period between October 28, 2009 and March 8, 2013, is not counted in determining the five-year period preceding a covered veteran’s treatment, etc.

e. “Serious injury or illness” for a Covered Veteran means an injury or illness that was incurred or aggravated by the member in the line of duty on active duty in the Armed Forces and manifested itself before or after the member became a veteran, and is: (1) A continuation of a serious injury or illness that was incurred or aggravated when the covered veteran was a member of the Armed Forces and rendered the Service member unable to perform the duties of the Service member’s office, grade, rank, or rating; OR (2) A physical or mental condition for which the covered veteran has received a VA Service Related Disability Rating (VASRD) of 50 percent or greater and such VASRD rating is based, in whole or in part, on the condition precipitating the need for caregiver leave; OR (3) A physical or mental condition that substantially impairs the veteran’s ability to secure or follow a substantially gainful occupation by reason of a disability or disabilities related to military service or would do so absent treatment; OR (4) An injury, including a psychological injury, on the basis of which the covered veteran has been enrolled in the Department of Veterans Affairs Program of Comprehensive Assistance for Family Caregivers.

5. Spouses Employed by the Park District. If your spouse also works for the Park District and you both become eligible for a leave under paragraphs 1a or 1b above, or for the care of a sick parent under paragraph 1c above, the two of you together will be limited to a combined total of 12 workweeks of leave in any rolling 12-month period. In addition, if you and your spouse both become eligible for a leave under the Military Caregiver Family Leave provision above or under a combination of the Military Caregiver Family Leave provision, paragraphs 1a and 1b above, or to care for your parent with a serious health condition under paragraph 1c above, the two of you together generally will be limited to a combined total of 26 workweeks of leave in any single 12-month period.

6. Medical Certification. Any request for a leave under paragraphs 1c, 1d or under the Service member Family Leave provision above must be supported by certification issued by the applicable health care provider or the Department of Defense. You are required to submit this information on the forms provided to you and available from HR or on the Invitational Travel Orders or Authorizations provided to you by the Department of Defense.

You will be required to submit a new medical certification form for each leave year for a medical condition(s) that last longer than one year. Additionally, you are required to submit a recertification of an ongoing condition every six months in connection with an absence where the duration of the condition is described as “lifetime” or “unknown”.

At its discretion, the Park District may require a second medical opinion and periodic recertification to support the continuation of a leave or under paragraphs 1c and 1d (except as otherwise provided by the Department of Labor). If the 1st and 2nd opinions differ, a 3rd opinion can be obtained from a health care provider jointly approved by both you and the Park District (unless you accept the second opinion as determinative). A second medical opinion generally will

not be requested for Military Caregiver Leave, but may be requested if the Certification is completed by a health care provider who is not affiliated with the DOD, VA or TRICARE.

The Genetic Information Nondiscrimination Act of 2008 (GINA) prohibits employers from requesting or requiring genetic information of an individual or family member of the individual, except as specifically allowed by this law. To comply with this law, the Park District asks that employees not provide any genetic information when responding to a request for medical certification regarding their own serious health conditions under this FMLA Policy. "Genetic information" as defined by GINA, includes an individual's family medical history, the results of an individual's or family member's genetic tests, the fact that an individual or an individual's family member sought or received genetic services, and genetic information of a fetus carried by an individual or an individual's family member or an embryo lawfully held by an individual or family member receiving assistive reproductive services.

There is an exemption to GINA's limitation on the disclosure of family medical history when an employee requests a leave of absence under the FMLA due to a family member's serious health condition. In such situations, all information necessary to make the medical certification form complete and sufficient under the FMLA should be provided.

7. Intermittent Leave. If certified as medically necessary for the serious health condition of either you or your spouse, child or parent (Paragraphs 1c and 1d, above), or to care for a Covered Service member if you are a spouse, child, parent or next of kin to the Covered Service member (Paragraph 3, above), leave may be taken on an intermittent or reduced leave schedule. Intermittent leave also may be taken if you qualify for leave because of a qualifying exigency as described in Paragraph 1e, above, subject to the submission of a certification prescribed by the Secretary of Labor. If leave is requested on an intermittent basis, however, the Park District may require that you transfer temporarily to an alternative position which better accommodates recurring periods of absence or to a part-time schedule, provided that the position offers equivalent pay and benefits.

8. Light Duty Work Assignments. While voluntarily performing in a light duty capacity, that time does not count against your 12-week FMLA allotment. In effect, your right to restoration is held in abeyance during the period of time that you are performing in a light duty capacity (or until the end of the applicable 12-month FMLA leave year if longer).

9. Notification and Reporting Requirements. All requests for leaves of absence must be submitted to your Supervisor or HR at least 30 days in advance of the start of the leave, except when the leave is due to an emergency or is otherwise not foreseeable. If the leave is not foreseeable, you must provide notice as soon as "practicable," which generally means either the same day or the next business day that you learn of the need for leave, in the absence of any

unusual circumstances. A delay in submitting an FMLA leave request may result in a loss of FMLA protections and/or a delay of the start of your leave. Your Supervisor will forward the request to HR for approval.

You must respond to our questions relative to your leave request so that we can determine if the leave qualifies for FMLA protection; failure to do so may result in loss or delay of FMLA protections. If you are seeking leave due to an FMLA-qualifying reason for which the Park District has previously granted you FMLA-protected leave, *you must specifically reference the qualifying reason or need for FMLA leave at the time of your request to be away from work.* It is not sufficient to simply “call in sick” without providing additional information which would provide the Park District with reasonable cause to believe your absence/time away from work may qualify as an FMLA qualifying event all cases in which you are seeking leave under this policy, you shall provide such notice to the Park District consistent with the Park District’s established call-in procedures so long as no unusual circumstances prevent you from doing so. Failure to comply with the call-in procedures may result in a delay or denial of FMLA protected leave.

You must make an effort to schedule a leave so as not to disrupt business operations. During the leave, you may be required to report periodically on your status and your intention to return to work. Any extension of time for your leave of absence must be requested in writing prior to your scheduled date of return to work, together with written documentation to support the extension. Your failure to either return to work on the scheduled date of return or to apply in writing for an extension prior to that date will be considered to be a resignation of employment effective as of the last date of the approved leave. Employees on leaves for their own serious health condition must provide fitness-for-duty releases from their health care provider before they will be permitted to return to work. Your maximum time on a leave of absence, all types combined, and including all extensions, cannot exceed a total of 12 weeks in a rolling twelve-month period, unless you are a spouse, child, parent, or next of kin on leave to care for a Covered Service member, in which case your leave can last for up to 26 workweeks in a single twelve-month period (unless legally required otherwise).

An Employee shall not be granted a leave of absence for the purpose of seeking or taking employment elsewhere or operating a private business. Unauthorized work while on a leave of absence will result in disciplinary action, up to and including discharge.

A leave of absence will not affect the continuity of your employment. Your original date of employment remains the same for seniority purposes. However, you will not accrue any benefits during the period you are on a leave.

10. Employee Benefits During Family and Medical Leave of Absence. You will be permitted to maintain health and dental insurance coverage for the duration of the leave under the same

conditions coverage would have been provided if you had remained actively at work. However, you must make arrangements for the continuation of and payment of insurance premiums before you go on leave status. If you do not return to work after the leave, or if you fail to pay your portion of the premiums, you will be required, under certain circumstances, to reimburse the Park District for the costs and expenses associated with insuring you during the leave.

11. Return from a Family and Medical Leave. If you return from your leave on or before being absent for 12 workweeks in a rolling 12-month period or 26 workweeks during a single 12-month period if you took a leave under the Service member Family Leave provision, you will be restored to the same or to an equivalent position to the one you held when the leave started. Of course, you have no greater right to reinstatement or to other benefits and conditions of employment than if you had been continuously employed during the FMLA leave period. In determining whether a position is “equivalent” we would look at whether the position had substantially similar terms and conditions of employment and whether the position entails similar duties, skills, efforts, responsibilities, authority, privileges and status.

If the leave was due to your own serious health condition, you will be required to submit a fitness-for-duty certification from your health care provider in accordance with our normal policies and practices applicable to other leaves of absence, certifying that you are able to resume work and perform the essential functions of the job (either with or without a reasonable accommodation). A list of the essential job functions will be made available to you for compliance with this requirement prior to the Park District designating your leave as FMLA leave. If a reasonable job safety concern exists, you also may be required to provide a fitness for duty certification up to once every 30 days before returning from an intermittent or reduced schedule FMLA leave related to your own serious health condition. Generally, a returning employee will be permitted to return to work within two business days of the Park District’s receipt of a valid fitness for duty release.

If you fail to return to work at the expiration of your approved Family and Medical Leave, it will be considered to be a resignation of your employment with us. Likewise, an employee on FMLA leave who provides notice of their intent not to return to work upon expiration of a leave will lose their entitlement to FMLA leave and related benefits.

12. Key Employees. Certain highly compensated key employees may be denied reinstatement when necessary to prevent “substantial and grievous economic injury” to the Park District’s operations. A “key” employee is a salaried Employee who is among the highest paid 10% of Employees at that location, or any location within a 75-mile radius. Employees will be notified of their status as a key employee, when applicable, after they request a Family and Medical Leave.

13. Coordination with Other Policies. You must substitute any accrued paid vacation days, personal time, and sick days (if you otherwise qualify) for unpaid leave under this policy, and any such paid time off must be taken concurrently with your Family and Medical Leave. If you otherwise qualify for disability pay, you will collect it at the same time you are on unpaid Family and Medical Leave.

Further, if you otherwise qualify for any other type of leave of absence, you must take that leave at the same time as you are taking your Family and Medical Leave. All time missed from work that qualifies for both Family and Medical Leave, and for workers' compensation (or any other type of lawfully allowed leave), will be counted toward your Family and Medical Leave. To receive any type of paid time off benefit while on FMLA leave, you are required to meet the Park District's conditions for taking the paid leave (although the Park District may in its discretion waive any procedural requirement for the paid leave in appropriate circumstances).

14. Anti-Retaliation Provisions. Be assured that no retaliation will be taken or tolerated against any employee who exercises his/her rights under our FMLA policy. If you feel that you have been the victim of any discrimination or retaliation under this Policy, you are encouraged to contact HR so that the matter can be promptly investigated and remedied as appropriate.

15. Compliance With Other Laws. In administering this FMLA Policy, the Park District complies with the Americans with Disabilities Act ("ADA"), the Illinois Human Rights Act and any other relevant law. The Park District may approve a reasonable request for an extension of a leave of absence beyond the amount of leave provided by the FMLA, approve a leave of absence for an employee who does not qualify for FMLA leave, or otherwise modify this Policy, as a reasonable accommodation for a disability under the ADA.

## **NEW Family and Medical Leave Policy**

### **3.6 FAMILY AND MEDICAL LEAVE ACT (FMLA)**

This policy summarizes the District's policies and procedures under the FMLA, and the District provides it for informational purposes. The FMLA statute and regulations contain more detailed rules about FMLA leave, requirements, limits and definitions that control to the extent this policy may not address a particular issue.

#### **3.6.1 Leave Entitlements**

Eligible employees can take up to 12 weeks of unpaid, job-protected leave in a rolling 12-month period for any one of the following reasons:

- Bonding leave for the birth of a child or placement of a child for adoption or foster care (leave must be taken within one year of the child's birth or placement).

- Care for the employee's spouse, child or parent who has a qualifying serious health condition.
- Employee's own qualifying serious health condition that makes the employee unable to perform their job.
- Qualifying exigencies related to the deployment of a military member who is the employee's spouse, child or parent.

An eligible employee who is a covered servicemember's spouse, child, parent, or next of kin may also take up to 26 weeks of FMLA leave in a single 12-month period to care for the servicemember with a serious injury or illness.

An employee does not need to use leave in one block. When it is medically necessary or otherwise permitted, employees may take leave intermittently or on a reduced schedule. Employees must use available accrued paid time off benefits concurrently while taking FMLA leave (unless the employee is receiving paid workers' compensation benefits, paid IMRF benefits or other paid short-term disability benefits).

### **3.6.2 Benefits and Protections**

While on FMLA leave, the District will continue health insurance coverage as if the employee was not on leave. Prior to taking leave, employees must arrange with the Human Resources Department to pay their share of the health insurance premiums during the leave. The District reserves the right that, if an employee's health insurance premium payments are more than 30 days late, the District will provide written notice to the employee that it has not received the payments and health insurance coverage will terminate in 15 days, if the employee does not pay the premiums.

Upon return from FMLA leave, the District must restore most employees to the same job or one nearly identical to it with equivalent pay, benefits and other employment terms and conditions. There are exceptions to this general rule, including, for example, where the District would have eliminated the employee's position or shift irrespective of the leave, the employee fraudulently obtained leave or the employee is unable to perform essential job functions, with or without accommodation.

Employees do not ordinarily accrue paid time off or other benefits while on unpaid FMLA leave. The District will not interfere with an individual's FMLA rights or retaliate against someone for using or trying to use FMLA leave, opposing any practice made unlawful by the FMLA or being involved in any proceeding under or related to the FMLA.

### **3.6.3 Eligibility Requirements**

An employee who works for the District must meet three criteria to be eligible for FMLA leave. They:

- Have worked for the District for at least 12 months.

- Have worked at least 1,250 hours in the 12 months before taking leave.
- Currently work at a location where the District has at least 50 employees within 75 miles of the employee's worksite.

#### **3.6.4 Requesting and Returning from FMLA Leave**

Generally, employees must give 30-days' advance notice of the need for FMLA leave. If it is not possible to give 30-days' notice, they must notify the Human Resources Department as soon as practicable.

Employees do not have to share a medical diagnosis but must provide enough information to the District, so it can determine if the leave qualifies for FMLA protection. Sufficient information could include informing the District the employee is or will be unable to perform their job functions, that a family member cannot perform daily activities or needs hospitalization or continuing medical treatment. Employees must inform the District if the need for leave is for a reason for which FMLA leave was previously taken or certified.

The District ordinarily requires an initial medical certification and/or periodic recertifications supporting the need for leave. If the District determines the certification is incomplete, it will provide a written notice indicating what additional information or clarification it requires. The District also reserves the right to seek second and third medical opinions.

If continuous leave was due to an employee's own serious health condition, they must submit a fitness-for-duty certification from their health care provider in accordance with the District's normal policies and practices applicable to other leaves of absence, certifying the employee is able to resume work and perform the essential functions of the job (either with or without a reasonable accommodation). The District will give a list of the essential job functions or a job description with the medical certification form for compliance with this requirement prior to the District designating leave as FMLA leave. The District will require a fitness-for-duty certification following intermittent leave only where reasonable safety concerns exist about an employee's ability to perform their essential job duties.

Even when the District approves leave, employees must still provide their supervisors with advance notice of foreseeable absences (e.g., appointments) and comply with the District's call-off procedure for unforeseen absences, which requires them to make every reasonable effort to contact their immediate supervisor, Department Head or other supervisor personally and as soon as practicable. Employees calling off for intermittent leave must specifically tell the supervisor they are taking FMLA leave.

The District may consider an employee's failure either to return to work on the scheduled date of return or to apply in writing for an extension as soon practicable after they know they need additional leave as a voluntary resignation of employment effective as of the last date of the approved leave.

An employee who fraudulently obtains FMLA from the District is not protected by the FMLA's job restoration or maintenance of health benefits provisions. The District prohibits employees

from working a second job while on leave. In addition, the District will take all available appropriate disciplinary action against such employee due to such fraud, up to and including dismissal.

### **3.6.5 District Responsibilities**

Once the District becomes aware an employee's need for leave is for a reason that may qualify under the FMLA, the District will notify the employee if they are eligible for FMLA leave and, if eligible, will also provide a notice of rights and responsibilities under the FMLA. If the employee is not eligible, the District will provide a reason for ineligibility.

The District will notify its employees if it will designate the leave as FMLA and, if so, how much leave it will designate as FMLA.

Employees may file a complaint with the U.S. Department of Labor, Wage and Hour Division, or may bring a private lawsuit against the District.

### **3.6.6 Compliance with Other Laws**

The FMLA does not affect any federal or state law prohibiting discrimination, or supersede any state or local law or collective bargaining agreement that provides greater family or medical leave rights. Depending on the circumstances, the District may grant additional leave or other accommodations to employees under the Americans with Disabilities Act or Illinois Human Rights Act on a case-by-case basis.

The Genetic Information Nondiscrimination Act (GINA) prohibits employers from requesting or requiring genetic information of an employee or family member of the employee, except as specifically allowed by this law. To comply with this law, the District asks employees not provide any genetic information when responding to a request for medical certification regarding their own serious health conditions under this FMLA Policy. "Genetic information" as defined by GINA includes an individual's family medical history, results of an individual's or family member's genetic tests, the fact that an individual or an individual's family member sought or received genetic services and genetic information of a fetus carried by an individual or an individual's family member or an embryo lawfully held by an individual or family member receiving assistive reproductive services.

### **Summary of Changes:**

The updated Family and Medical Leave Act (FMLA) Policy reorganizes and streamlines the prior policy to improve clarity, consistency, and compliance with current federal regulations. The new policy simplifies eligibility criteria, leave entitlements, and definitions, consolidates procedural requirements into clearer sections, and enhances explanations regarding employee notice obligations, certification requirements, benefits continuation, job restoration, and anti-retaliation protections. It also clarifies the District's responsibilities in administering FMLA leave, improves readability and accessibility for employees, and ensures alignment with current

Department of Labor guidance while maintaining the same core leave entitlements and employee protections provided under the previous policy.

## **CURRENT EMPLOYEE BLOOD DONATION LEAVE POLICY**

### **3.11 EMPLOYEE BLOOD DONATION LEAVE**

All Full-Time, Full-Time Equivalent, and Regular Part-Time employees who have been employed for at least six months shall be entitled to up to one-hour blood donation leave, with pay, every 56 days.

Employees shall submit a written request to their Supervisor for leave before donating or attempting to donate blood. The request should be made at a time which has the least negative affect on an employee's responsibilities and work schedule. Medical documentation of the appointment to donate blood should accompany the request. An employee should provide their Supervisor with a written statement from the blood bank confirming that the appointment to donate blood was kept.

## **NEW EMPLOYEE BLOOD AND ORGAN DONATION LEAVE POLICY**

### **3.11 EMPLOYEE BLOOD AND ORGAN DONATION LEAVE**

Any full-time employee who has been employed by the District for at least six (6) months is entitled to up to one hour of blood donation paid leave every 56 days and up to ten (10) days of paid leave in any 12-month period to serve as an organ or tissue donor.

Part-time employees are entitled to up to ten (10) days of paid leave in any 12-month period to serve as an organ or tissue donor. (There is no entitlement to paid leave for blood donation.)

Part-time employees taking leave to serve as an organ or tissue donor are compensated based on the daily average pay they received in the previous two months of employment.

#### **3.11.1 Reasonable Notice**

Employees must provide advanced written notice and include a statement from a blood bank or medical/transplant facility confirming their blood or organ donation appointment to use leave under this policy.

#### **3.11.2 Verification**

The District may require a written statement from the blood bank or medical/transplant facility confirming the employee kept the appointment.

#### **Summary of Changes:**

The updated Employee Blood and Organ Donation Leave Policy expands the prior blood donation leave benefit to include paid leave for organ and tissue donation in compliance with state law. The revised policy clarifies eligibility distinctions between full-time and part-time employees, adds up to ten days of paid leave for organ or tissue donation, and specifies compensation calculations for part-time employees. It also formalizes notice and verification

requirements, streamlines procedures, and improves clarity while maintaining the existing paid blood donation leave benefit for eligible full-time employees.

## **CURRENT VESSA POLICY**

### **3.13 VICTIM'S ECONOMIC SECURITY AND SAFETY ACT (VESSA) POLICY**

This section briefly summarizes rights and regulations under the Victims' Economic Security and Safety Act (VESSA).

VESSA provides employees with up to 12 workweeks of unpaid leave during a 12-month period to address the consequences of actual or threatened domestic, gender, sexual violence, or any other crimes of violence, to themselves or their family or household member who is a victim.

#### **3.13.1 Basis of Leave**

The District will provide up to 12 weeks of unpaid leave from work on an intermittent, reduced or continuous work-schedule basis to an employee who is a victim of actual or threatened domestic, gender, sexual violence, or any other crimes of violence, (or who has a family or household member who is a victim of such violence) to address the violence if the employee is pursuing any of the following actions:

- **Seeking medical attention** for, or recovering from, physical or psychological injuries caused by actual or threatened domestic, gender or sexual violence, or by any other crimes of violence, to the employee or the employee's family or household member.
- **Obtaining services from a victim services organization** for the employee or the employee's family or household member.
- **Obtaining psychological or other counseling** for the employee or the employee's family or household member.
- **Participating in safety planning, temporarily or permanently relocating**, or taking other actions to increase the safety of the employee or the employee's family or household member from future actual or threatened domestic, gender, sexual violence, or any other crimes of violence, or ensure economic security.
- **Seeking legal assistance or remedies** to ensure the health and safety of the employee or the employee's family or household member, including preparing for or participating in any civil or criminal legal proceeding related to or derived from actual or threatened domestic, gender, or sexual violence, or from any other crimes of violence.

“Family or household member” means a spouse, civil union partner, grandparent, child, grandchild, sibling, any other person related by blood or by present or prior marriage or civil union, any other person who shares a relationship through a child or any other individual whose close association with the employee is the equivalent of a family relationship as determined by the employee and persons jointly residing in the same household.

"Crime of violence" means any conduct proscribed by Articles 9, 11, 12, 26.5, 29D, and 33A of the Criminal Code of 2012 or a similar provision of the Criminal Code of 1961, in addition to conduct proscribed by Articles of the Criminal Code of 2012 referenced in other definitions in the Illinois Victims' Economic Security and Safety Act.

### **3.13.2 Period of Leave**

The District allows employees a total of 12 workweeks of unpaid leave during any 12-month period. (This policy does not create a right for an employee to take unpaid leave that exceeds the unpaid leave time allowed under the unpaid leave time permitted by the federal FMLA.)

### **3.13.3 Existing Leave**

The employee may use any available paid or unpaid leave (including family, medical, sick, annual, personal, etc.) as substitution for any period of such leave for an equivalent period of leave.

### **3.13.4 Notice**

The employee must provide the District with at least 48 hours' advance notice of their intention to take the leave, unless providing such notice is not practicable.

When an unscheduled absence occurs, the District will not take any action against the employee if the employee, within a reasonable period after the absence (generally defined herein as 15 days), provides certification as shown under the next section.

### **3.13.5 Certification**

The District may require the employee to provide certification to the District that:

- Employee or the employee's family or household member is a victim of actual or threatened domestic, gender or sexual violence or any other crimes of violence.
- Leave is for one of the purposes enumerated in the above "Basis of Leave" paragraph.

The employee shall provide such certification to the District's Human Resources Department within a reasonable period after the District requests certification.

An employee may satisfy the above certification requirement by providing the District a signed and dated statement of the employee and, upon obtaining such documents, the employee will (if the employee has possession of such document) provide one of the following to the District:

- Documentation from an employee, agent or volunteer of a victim services organization, an attorney, a member of the clergy or a medical/professional from whom the employee or the employee's family or household member has sought assistance in addressing actual or

threatened domestic, gender or sexual violence, or any other crimes of violence, and the effects of the violence.

- Police or court record.
- Other corroborating evidence.

The employee will choose which document to submit, and the District will not request or require more than one document. The District will not request or require more than one certifying document during the same 12-month period that the employee requests or takes leave if the reason for leave is related to the same incident or incidents of violence or the same perpetrator or perpetrators of the violence.

### **3.13.6 Confidentiality**

All information provided to the District, including a statement of the employee or any other documentation, record or corroborating evidence, and the fact the employee has requested or obtained leave pursuant to this policy, will be retained in the strictest confidence by the District, except to the extent that disclosure is one of the following:

- Requested or consented to in writing by the employee.
- Otherwise required by applicable federal or state law.

### **3.13.7 Restoration to Position**

In general, VESSA entitles an employee who takes leave under this policy to one of the following upon returning from such leave:

- Restoration to the position of employment held when the leave commenced.
- Restoration to an equivalent position with equivalent employment benefits, pay and other terms and conditions of employment.

### **3.13.8 Loss of Benefits**

The taking of leave under this policy will not result in the loss of any employment benefit accrued prior to the date on which the leave commenced. However, the employee is not entitled to either:

- Accrual of any seniority or employment benefits during any period of unpaid leave.
- Any right, benefit or position of employment other than any right, benefit or position to which the employee would have been entitled had they not taken the leave.

### **3.13.9 Reporting to the District**

The District may require an employee on leave under this policy to report periodically to the District on the status and intention of the employee to return to work.

### **3.13.10 Maintenance of Health Benefits**

Except as provided under the “Loss of Benefits” paragraph, during any period an employee takes leave under this policy, the District will maintain coverage for the employee and any family or household member under any group health plan for the duration of such leave at the level and under the conditions coverage would have been provided if the employee had continued in employment continuously for the duration of such leave.

### **3.13.11 Failure to Return from Leave**

The District may recover the premium it paid for maintaining coverage for the employee and the employee's family or household member under such group health plan during any period of leave under this policy if the situation meets all of the following conditions:

- Employee fails to return from leave under this policy after the period of leave to which the employee is entitled has expired.
- Employee fails to return to work for a reason other than: (a) the continuation, recurrence or onset of actual or threatened domestic, gender or sexual violence that entitles the employee to leave; (b) the need for other job-protected leave under an applicable law; or (c) other circumstances beyond the control of the employee.

The District may require an employee who claims they are unable to return to work because of a reason above to provide, within a reasonable period after making the claim, certification to the District that the employee is unable to return to work because of that reason.

An employee may satisfy the certification requirement in this sub-section by providing the District any one of the following (at the employee’s sole election):

- Sworn statement of the employee.
- Documentation from an employee, agent or volunteer of a victim services organization, an attorney, a member of the clergy or a medical/professional from whom the employee has sought assistance in addressing actual or threatened domestic, gender, sexual violence, or any other crimes of violence, and the effects of that violence.
- Police or court record.
- Other corroborating evidence.

The District will not:

- Fail to hire, refuse to hire, dismiss from employment or harass any individual for exercising their rights under this policy.
- Otherwise discriminate against any individual exercising their rights under this policy with respect to the compensation, terms, conditions or privileges of employment of the individual.

- Retaliate against an individual in any form or manner for exercising their rights under this policy.

### **3.13.12 Reasonable Accommodations**

In response to an actual or perceived threat of domestic, sexual or gender violence, or any other crimes of violence, an employee may qualify for a reasonable accommodation, which may include adjustment to a job structure, workplace facility, modified schedule, leave, a changed telephone number or seating assignment, installation of a lock, implementation of a safety procedure and/or assistance in documenting actual or threatened domestic, sexual or gender violence (or any other crimes of violence) that occur at the workplace or in a work-related setting, unless the accommodation would create an undue hardship for the District.

## **NEW VESSA POLICY**

### **3.13 VICTIM'S ECONOMIC SECURITY AND SAFETY ACT (VESSA)**

This section briefly summarizes rights and regulations under the Victims' Economic Security and Safety Act (VESSA).

VESSA provides employees with up to twelve (12) workweeks of unpaid, job-protected leave during a 12-month period to address the consequences of actual or threatened domestic, gender, sexual violence, or any other crimes of violence, to themselves or their family or household member who is a victim. VESSA also grants unpaid leave for eligible employees grieving the death of family or household members a result of a violent crime, attending the funeral or wake of family or household members killed as a result of violent crime and/or making related arrangements.

#### **3.13.1 Basis of Leave**

The District will provide up to twelve (12) workweeks of unpaid leave from work on an intermittent, reduced or continuous work-schedule basis to an employee who is a victim of actual or threatened domestic, gender, sexual violence, or any other crimes of violence, (or who has a family or household member who is a victim of such violence) to address the violence if the employee is pursuing any of the following actions:

- **Seeking medical attention** for, or recovering from, physical or psychological injuries caused by actual or threatened domestic, gender or sexual violence, or by any other crimes of violence, to the employee or the employee's family or household member.
- **Obtaining services from a victim services organization** for the employee or the employee's family or household member.
- **Obtaining psychological or other counseling** for the employee or the employee's family or household member.
- **Participating in safety planning, temporarily or permanently relocating**, or taking other actions to increase the safety of the employee or the employee's family or household member from future actual or threatened domestic, gender, sexual violence, or any other crimes of violence, or ensure economic security.
- **Seeking legal assistance or remedies** to ensure the health and safety of the employee or the employee's family or household member, including preparing for or participating in any civil or criminal legal proceeding related to or derived from actual or threatened domestic, gender or sexual violence, or from any other crimes of violence.

VESSA leave is capped at a maximum of two (2) workweeks, as discussed in the "Period of Leave" section below, for the following reasons:

- **Attending the funeral** or alternative to funeral or wake of a family or household member who is killed in a crime of violence.
- **Making arrangements** necessitated by the death of a family or household member who is killed in a crime of violence.
- **Grieving the death** of a family or household member who is killed in a crime of violence.

“Family or household member” means a spouse, civil union partner, parent, grandparent, child, grandchild, sibling, any other person related by blood or by present or prior marriage or civil union, any other person who shares a relationship through a child or any other individual whose close association with the employee is the equivalent of a family relationship as determined by the employee and persons jointly residing in the same household.

"Crime of violence" means any conduct proscribed by Articles 9, 11, 12, 26.5, 29D, and 33A of the Illinois Criminal Code of 2012 or a similar provision of the Criminal Code of 1961, in addition to conduct proscribed by Articles of the Criminal Code of 2012 referenced in other definitions in the Illinois Victims' Economic Security and Safety Act.

### **3.13.2 Period of Leave**

The District allows employees a total of twelve (12) workweeks of unpaid, job-protected leave during any 12-month period if they qualify for VESSA leave. (This policy does not create a right for an employee to take unpaid leave that exceeds the unpaid leave time allowed under the unpaid leave time permitted by the federal FMLA.)

The District allows employees a total of up to two (2) workweeks of unpaid leave (to be deducted from the maximum amount of VESSA leave allowed) for specific reasons relating to a family or household member who is killed in a crime of violence, which must be completed within sixty (60) days after the date on which the employee receives notice of death of the victim. However, the employee may still receive additional time off under VESSA during the same 12-month period for other qualifying reasons mentioned above. For information regarding the coordination of VESSA leave needed for bereavement purposes and the Illinois Family Bereavement Leave Act, please see Human Resources.

### **3.13.3 Existing Leave**

The employee may use any available paid or unpaid leave (including family, medical, sick, annual, personal, etc.) as substitution for any period of such leave for an equivalent period of leave.

#### **3.13.4 Notification**

The employee must notify their immediate supervisor and the Human Resources Department of the reason and length of the employee's absence. An employee must provide notice at least 48 hours in advance, unless providing such notice is not reasonable and practicable.

#### **3.13.5 Reasonable Documentation/Certification**

The District may require the employee to provide certification to the District that:

- Employee or the employee's family or household member is a victim of actual or threatened domestic, gender or sexual violence or any other crimes of violence.
- Leave is for one of the purposes enumerated in the above "Basis of Leave" paragraph.

The employee shall provide such certification to the District's Human Resources Department within a reasonable period after the District requests certification.

An employee may satisfy the above certification requirement by providing the District a signed and dated statement of the employee and, upon obtaining such documents, the employee will (if the employee has possession of such document) provide one of the following to the District:

- Documentation from an employee, agent or volunteer of a victim services organization, an attorney, a member of the clergy or a medical/professional from whom the employee or the employee's family or household member has sought assistance in addressing actual or threatened domestic, gender or sexual violence, or any other crimes of violence, and/or its effects of the violence.
- Police, court or military record.
- Death certificate, published obituary or written verification of death, burial or memorial services from a mortuary, funeral home, burial society, crematorium, religious institution or government District, documenting a victim was killed in a crime of violence.
- Other corroborating evidence.

The employee will choose which document to submit, and the District will not request or require more than one document. The District will not request or require more than one certifying document during the same 12-month period that the employee requests or takes leave if the reason for leave is related to the same incident or incidents of violence or the same perpetrator or perpetrators of the violence.

#### **3.13.6 Use within a Reasonable Time**

Employees may take leave in a single continuous period, intermittently or on a reduced work schedule.

#### **3.13.7 Continued Access to Data**

Notwithstanding any other provision in this handbook (including but not limited to the Use of Park District Information, Property and Equipment Policy at Section 6.3, the District is prohibited from terminating, disciplining or retaliating against an employee for using employer-issued electronic equipment (e.g. computer, phone, etc.) for the limited purpose of recording domestic violence, sexual violence, gender violence or any other crime of violence committed against the employee or a member of their household. Likewise, the District will not deprive an employee of District-issued equipment solely because they used or attempted to use the employer-issued equipment to record domestic violence, sexual violence, gender violence or any other crime of violence committed against them or a family or their household member. The District shall continue to guarantee the employee future access to any photographs, voice/video recordings, sound recordings or any other digital documents or communications stored on the device(s) as required by any applicable laws.

### **3.13.8 Confidentiality**

All information provided to the District, including a statement of the employee or any other documentation, record or corroborating evidence, and the fact the employee has requested or obtained leave pursuant to this policy, will be retained in the strictest confidence by the District, except to the extent that disclosure is one of the following:

- Requested or consented to in writing by the employee.
- Otherwise required by applicable federal or state law.

### **3.13.9 Restoration to Position**

In general, VESSA entitles an employee who takes leave under this policy to one of the following upon returning from such leave:

- Restoration to the position of employment held when the leave commenced.
- Restoration to an equivalent position with equivalent employment benefits, pay and other terms and conditions of employment.

### **3.13.10 Loss of Benefits**

The taking of leave under this policy will not result in the loss of any employment benefit accrued prior to the date on which the leave commenced. However, the employee is not entitled to either:

- Accrual of any seniority or employment benefits during any period of unpaid leave.
- Any right, benefit or position of employment other than any right, benefit or position to which the employee would have been entitled had they not taken the leave.

### **3.13.11 Reporting to the District**

The District may require an employee on leave under this policy to report periodically to the District on the status and intention of the employee to return to work.

### **3.13.12 Maintenance of Health Benefits**

Except as provided under the “Loss of Benefits” paragraph, during any period an employee takes leave under this policy, the District will maintain coverage for the employee and any family or household member under any group health plan for the duration of such leave at the level and under the conditions coverage would have been provided if the employee had continued in employment continuously for the duration of such leave.

### **3.13.13 Failure to Return from Leave**

The District may recover the premium it paid for maintaining coverage for the employee and the employee's family or household member under such group health plan during any period of leave under this policy if the situation meets all of the following conditions:

- Employee fails to return from leave under this policy after the period of leave to which the employee is entitled has expired.
- Employee fails to return to work for a reason other than: (a) the continuation, recurrence or onset of actual or threatened domestic, gender or sexual violence that entitles the employee to leave; (b) the need for other job-protected leave under an applicable law; or (c) other circumstances beyond the control of the employee.

The District may require an employee who claims they are unable to return to work because of a reason above to provide, within a reasonable period after making the claim, certification to the District that the employee is unable to return to work because of that reason.

An employee may satisfy the certification requirement in this sub-section by providing the District any one of the following (at the employee’s sole election):

- Sworn statement of the employee.
- Documentation from an employee, agent or volunteer of a victim services organization, an attorney, a member of the clergy or a medical/professional from whom the employee has sought assistance in addressing actual or threatened domestic, gender, sexual violence, or any other crimes of violence, and the effects of that violence.
- Police, court or military record.
- Other corroborating evidence.

The District will not:

- Fail to hire, refuse to hire, dismiss from employment or harass any individual for exercising their rights under this policy.
- Otherwise discriminate against any individual exercising their rights under this policy with respect to the compensation, terms, conditions or privileges of employment of the individual.

- Retaliate against an individual in any form or manner for exercising their rights under this policy.

### **3.13.14 Reasonable Accommodations**

In response to an actual or perceived threat of domestic, sexual or gender violence, or any other crimes of violence, an employee may qualify for a reasonable accommodation, which may include adjustment to a job structure, workplace facility, modified schedule, leave, a changed telephone number or seating assignment, installation of a lock, implementation of a safety procedure and/or assistance in documenting actual or threatened domestic, sexual or gender violence (or any other crimes of violence) that occur at the workplace or in a work-related setting, unless the accommodation would create an undue hardship on the operation of the District.

- **Summary of policy changes:**

The revised VESSA Policy expands and clarifies employee protections and leave entitlements to align with recent updates to Illinois law. Notably, the policy now includes protections allowing employees to use employer-issued electronic equipment (such as phones or computers) to document incidents of domestic, sexual, or gender-based violence without fear of discipline, retaliation, or loss of access to those records, as permitted by law. These updates strengthen confidentiality and anti-retaliation standards, enhance legal compliance, and provide greater clarity and support for both employees and supervisors.

## **POLICY ADDITION – NEONATAL INTENSIVE CARE LEAVE ACT**

### **3.14 FAMILY NEONATAL INTENSIVE CARE LEAVE ACT (NICLA)**

In compliance with the Family Neonatal Intensive Care Leave Act (NICLA), eligible employees are entitled to unpaid neonatal intensive care leave in the amounts below while any child of the employee is a patient in a neonatal intensive care unit. The definition of “child” includes “a biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis.”

The District allows the employee to take up to 20 days of unpaid leave.

#### **3.14.1 Eligibility**

All employees are eligible for this leave, regardless of their tenure or employment status.

#### **3.14.2 Usage**

This leave can be taken continuously or on an intermittent basis in minimum increments of two hours. The District does not require employees to use any accrued paid time off before or while taking NICLA leave. Rather, employees may choose to use paid time off concurrently while taking leave under NICLA. The District does not require employees using NICLA leave to find a replacement before being allowed to use the leave.

#### **3.14.3 Coordination with Other Leaves**

An employee who is entitled to leave under the Family and Medical Leave Act and takes leave under NICLA shall be granted, upon completion of and in addition to any leave taken under the Family and Medical Leave Act, any leave available under NICLA.

#### **3.14.4 Benefits**

The District will maintain benefits as if the employee had not taken NICLA leave to the position held by the employee when the leave commenced or to a position with equivalent seniority status, employee benefits, pay and other terms and conditions of employment.

#### **3.14.5 Verification**

While the District may require reasonable verification of the child’s NICU stay and the duration of the stay, the District will not ask for information that would violate the Health Insurance Portability and Accountability Act (HIPAA) or other privacy laws (e.g., by requesting private medical details relating to the hospital stay).

### **3.14.6 No Retaliation**

Retaliation of any kind is prohibited because an employee (1) exercises rights or attempts to exercise rights under this Policy, (2) opposes practices the employee believes to be in violation of the Act or (3) supports the exercise of rights of another under the Act.

Employees may raise any concerns about retaliation by following the complaint reporting procedure set forth in the Nondiscrimination and Anti-Harassment Policy of this Handbook.

#### **Summary of Policy Addition:**

This policy is being added to ensure compliance with the newly enacted Illinois Family Neonatal Intensive Care Leave Act (NICLA), which becomes effective June 1, 2026. The law requires employers to provide eligible employees with job-protected, unpaid leave when their child is receiving care in a neonatal intensive care unit (NICU). Adoption of this policy ensures the District meets all legal obligations while clearly outlining employee rights, supervisor responsibilities, and benefit protections during this critical period for families.