



Wheaton Park District

PUBLIC NOTICE

**Wheaton Park District Board of Commissioners
SUBCOMMITTEE MEETING
Wednesday May 3, 2023, 5:00 p.m.
DuPage County Historical Museum
102 E. Wesley Street, Wheaton, IL 60187**

Public Notice Date April 28, 2023

Public notice is hereby given that the Board of Park Commissioners of the Wheaton Park District, DuPage County, Illinois (the “Park Board”) will hold a Subcommittee Meeting at 5:00 pm on Wednesday May 3, 2023, at the DuPage County Historical Museum 102 E. Wesley Street, Wheaton, IL 60187

**Please contact Michael J. Benard, Board Secretary, for further information.
mbenard@wheatonparks.org**

Michael J. Benard
Secretary

The Agenda for the May 3, 2023, Subcommittee Meeting is as Follows:

Persons with disabilities requiring reasonable accommodation to participate in this meeting should contact the park district’s ADA Compliance Officer, Michael Benard, at the park district’s Administrative Office, 102 E. Wesley Street, Wheaton, IL Monday through Friday from 8:30 am until 4:30 pm at least 48 hours prior to the meeting. Requests for a qualified ASL interpreter require five (5) working days advance notice. Telephone number 630.945-7726; fax number 630.665.5880; email dsiciliano@wheatonparks.org



Wheaton Park District

Subcommittee Meeting of the Wheaton Park District Board of Commissioners

May 3, 2023, 5:00 pm

No Action Will Be Taken at This Meeting – Review & Discussion Only

DISCUSSION ITEMS

Buildings and Grounds

1. **Community Center Interior Renovation Project Phase II** – Design Presentation by Williams Architects and Direct Fitness Solutions
2. **Rice Pool Filter Room Exterior Repair Project** – Review of Change Order #1

Finance and Administration

1. **Annual Meeting of the Wheaton Park District** – Review of Election of Officers of the Wheaton Park District Board of Commissioners to be held on May 17, 2023
2. **2023 Meeting Schedule of the Wheaton Park District** – Review of Proposed Amendments to the 2023 Meeting Schedule of the Wheaton Park District Board of Commissioners
3. **Budget Development Calendar** – Review of the 2024 Budget Development Calendar for the Wheaton Park District
4. **Finance Policies** – Review of Proposed Amendments to the Finance Policies of the Wheaton Park District
5. **Local Government Efficiency Act** – Review of the Requirements of the Local Government Efficiency Act
6. **Cosley Zoo Strategic Plan** – Review of a Proposal from Public Communication Inc. for Strategic Plan Consulting for Cosley Zoo
7. **National Recreation and Parks Association Educational Conference and Exposition** Review of Possible Commissioner Attendance: October 10-12, 2023, in Dallas, TX

CLOSED SESSION

- a. Appointment, Employment, Compensation, Discipline, Performance, or Dismissal of Specific Employees, 5ILCS 120/2 (c)(1)
- b. Purchase or Lease of Real Property, 5ILCS 120/2 (c)(5)
- c. Setting of Price for Sale or Lease of Property Owned by the Public Body, 5ILCS 120/2 (c) (6)
- d. Pending, Probable or Imminent Litigation, 5ILCS 120/2 (c)(11)
- e. Discussion of Minutes of Meetings Lawfully Closed Under this Act, Whether for Purposes of Approval by the Body of the Minutes or Semi-Annual Review of the Minutes, 5 ILCS 120/2(c)(21)

ADJOURN

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TO: Board of Commissioners

FROM: Rob Sperl, Director of Parks and Planning
Steve Hinchee, Superintendent of Planning

THROUGH: Michael Benard, Executive Director

RE: Community Center Filter Room Wall Coating

DATE: April 26, 2023



SUMMARY:

Work has begun on the filter room wall coating project. When the contractor removed vegetation that had grown up the side of the building, some additional damaged bricks were discovered. The contractor provided a change order for this additional work and the engineer reviewed it.

PREVIOUS COMMITTEE/BOARD ACTION:

Report provided at the September 7, 2022 subcommittee meeting and an update was provided at the November 2, 2022 subcommittee meeting.

REVENUE OR FUNDING IMPLICATIONS:

A contract with Berglund Construction in the amount \$49,000 was approved at the March 15, 2023 Board meeting. Approval of this change order would increase the cost by \$900. A 10% (\$4,900) contingency was approved with the contract.

STAKEHOLDER PROCESS:

Work will be scheduled with Community Center staff and completed prior to the 2023 pool season.

LEGAL REVIEW:

Contract documents were provided by our legal counsel.

ATTACHMENTS:

Change Order 1

ALTERNATIVES:

N/A

RECOMMENDATION:

Staff recommends that the Wheaton Park District Board of Commissioner's approve change order #1 with a net increase in the contract amount of \$900 for Berglund Construction.

Change Order

Berglund Construction
8410 S South Chicago Avenue
Chicago, IL 60617

Distribution

- ☐ Rice Pool Filter Building Exterior Coa
☐ Klein and Hoffman, Inc.
☐ Office ☐ Field
☐ Other

Project: 223036- Rice Pool Filter Building Exterior Coatin
1777 S. Blanchard Rd.
Wheaton, IL 60189

Contract Number: 223036- Rice Pool Filter Building Exterior
Coating Project

Change Order #: 99001 Additional Brick Replacement
ACO Seq #: 1

To (Contractor): Berglund Construction
8410 S South Chicago Avenue
Chicago, IL 60617

Change Order Date : 04/21/23

You are directed to make the following changes in this Contract:

| C.O. Item | Contract Item | Units | UM | Description | Unit Price | Amount |
|-------------------------|---------------|-------|----|------------------------------|------------|--------|
| 1 | 300 | | LS | Additional Brick Replacement | | 900.00 |
| Total For Change Order: | | | | | 99001 | 900.00 |

Not valid until signed by both the Owner and Architect. Signature of the Contractor indicates the Contractor's agreement herewith, including any adjustment in the Contract Sum or Contract Time.

| | |
|---|-----------|
| The original Contract Sum was | 49,000.00 |
| The net change by previously authorized Change Orders was | 0.00 |
| The Contract Sum prior to this Change Order was | 49,000.00 |
| The Contract Sum will be increased by this Change Order | 900.00 |
| The new Contract Sum will be | 49,900.00 |

The new Contract Completion date as of this Change Order will be 5/5/2023

Authorized By Owner:

Wheaton Park District
102 E. Wesley Street
Wheaton, IL 60187

By: _____

Date: _____

Accepted By Contractor:

Berglund Construction
8410 S South Chicago Avenue
Chicago, IL 60617

By: _____

Date: _____

Architect/Engineer:

Klein and Hoffman, Inc.
150 South Wacker Drive
Chicago, IL 60606

By: _____

Date: _____



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Board of
Commissioners

Bob Frey
John Kelly
William Barrett
Terry A. Mee
Ray Morrill
Linda Pecharich
John Vires

Executive Director
Michael Benard
630.510.4945

Community Center
630.690.4880

Administration
102 E. Wesley Street
Wheaton, IL 60187



BUILDINGS GROUNDS & FINANCE SUBCOMMITTEE MEETING SCHEDULE 2023 Updated May 17, 2023

The Wheaton Park District Board of Commissioners Buildings Grounds and Finance Subcommittee meetings for the year 2023 will be held on the following dates. The Buildings Grounds and Finance Subcommittee meetings typically will take place on the first Wednesday of each month at the DuPage County Historical Museum 102 E. Wesley Street, Wheaton, IL, Beginning at 5:00 p.m. **Please note deviations below in bold.**

| | |
|---------------------|--|
| January 4 | Buildings Grounds & Finance Meeting |
| February 8 | Building Grounds & Finance Meeting (Second Wednesday of the month) |
| March 1 | Buildings Grounds & Finance Meeting |
| April 12 | Building Grounds & Finance Meeting Second Wednesday of the month at Arrowhead Golf Club |
| May 3 | Buildings Grounds & Finance Meeting |
| June 7 | Buildings Grounds & Finance Meeting |
| July 5 | Buildings Grounds & Finance Meeting |
| August 2 | Buildings Grounds & Finance Meeting --CANCELED |
| September 6 | Buildings Grounds & Finance Meeting |
| October 4 | Buildings Grounds & Finance Meeting |
| November 1 | Buildings Grounds & Finance Meeting |
| December 6 | Buildings Grounds & Finance Meeting |

Respectfully Submitted

Michael Benard
Board Secretary

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**Board of
Commissioners**

Bob Frey
John Kelly
William Barrett
Terry A. Mee
Ray Morrill
Linda Pecharich
John Vires

Executive Director
Michael Benard
630.510.4945

Community Center
630.690.4860

Administration
102 E. Wesley Street
Wheaton, IL 60187



REGULAR & SPECIAL MEETING SCHEDULE 2023 UPDATED MAY 17, 2023

The Wheaton Park District Board of Commissioners regular meetings for the year 2023 will be held on the following dates. The regular board meetings typically will typically take place on the third Wednesday of each month in the City of Wheaton City Council Chambers, 303 W. Wesley Street, Wheaton, IL. All meetings will begin at 5 p.m. Please note deviations below in bold.

| | |
|----------------------|--|
| January 18 | Regular Meeting |
| February 15 | Regular Meeting |
| March 15 | Regular Meeting |
| April 19 | Regular Meeting |
| May 17 | Regular Meeting |
| June 21 | Regular Meeting- |
| July 19 | Regular Meeting |
| August 9 | Special Meeting |
| August 16 | Regular Meeting CANCELED |
| September 20 | Regular Meeting |
| October 18 | Regular Meeting |
| November 15 | Regular Meeting |
| December 20 | Regular Meeting |

Respectfully Submitted,

Michael Benard
Board Secretary

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Wheaton Park District 2023 Budget Development Calendar

April 2023

| SUN | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SAT |
|-----|--------|---------|-----------|--|--------|-----|
| 26 | 27 | 28 | 29 | 30 | 31 | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| | | | | Noon deadline for finishing policy change recommendations for May Finance Committee. [Finance Director] | | |
| 30 | 1 | Notes | | | | |

May 2023

| SUN | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SAT |
|-----|--------|---------|--|---|-----------------------------------|-----|
| 30 | 1 | 2 | 3 | 4 | 5 | 6 |
| | | | Finance Committee Agenda Item: Staff proposed policy amendments presented for review . | Noon deadline for updating any policy changes for May Board Meeting. [Finance Director] | | |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| | | | BOARD Agenda Item: Staff proposed policy amendments with any changes from Finance Committee presented for approval . | | Budget manual posted on intranet. | |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | 31 | 1 | 2 | 3 |
| 4 | 5 | Notes | | | | |

Wheaton Park District 2023 Budget Development Calendar

June 2023

| SUN | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SAT |
|---|--------|---------|--|----------|--|-----|
| 28 | 29 | 30 | 31 | 1 | 2 Noon deadline for Finance, HR, Marketing, Parks, Executive Director and IT 2024 input. | 3 |
| 4 | 5 | 6 | 7 Finance Committee Agenda Item: <i>Staff proposed policy amendments presented for review if not approved in May.</i> | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| Budget Kick-Off | | | | | | |
| 18 | 19 | 20 | 21 BOARD Agenda Item: <i>Staff proposed policy amendments with any changes from Finance Committee presented for approval if not approved in May.</i> Capital & IT Requests deadline (5 PM) | 22 | 23 | 24 |
| Staff inputs budget detail into Springbrook software. | | | | | | |
| 25 | 26 | 27 | 28 | 29 | 30 New account number, telephone/cell phone and Full Time Personnel requests deadline (5 PM) | 1 |
| Staff inputs budget detail into Springbrook software. | | | | | | |
| 2 | 3 | Notes | | | | |

Wheaton Park District 2023 Budget Development Calendar

July 2023

| SUN | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SAT |
|---|--------|---------|-----------|--|---|-----|
| 25 | 26 | 27 | 28 | 29 | 30 | 1 |
| | | | | | | |
| Staff inputs budget detail into Springbrook software. | | | | | | |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Staff inputs budget detail into Springbrook software. | | | | | | |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| Capital Improvement Plan preliminary meeting 10 AM | | | | | 2024 budget entry complete by 2:30 PM. Those entries are then copied over to the 2025 & 2026 entries. | |
| Staff inputs budget detail into Springbrook software. | | | | | | |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| Staff inputs budget detail into Springbrook software. | | | | | | |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| | | | | Capital Improvement Plan Final Meeting 10 AM (tentative) | Budget Input is cutoff at 4:30 PM | |
| Staff inputs budget detail into Springbrook software. | | | | | | |
| 30 | 31 | Notes | | | | |

August 2023

| SUN | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SAT |
|---|--------|---------|-----------|----------|--------|-----|
| 30 | 31 | 1 | 2 | 3 | 4 | 5 |
| Finance review of proposed budgets | | | | | | |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Draft of budget to Executive Director for review | | | | | | |
| Finance & Executive Director review of proposed budgets | | | | | | |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| Finance & Executive Director review of proposed budgets | | | | | | |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| Finance & Executive Director review of proposed budgets | | | | | | |
| 27 | 28 | 29 | 30 | 31 | 1 | 2 |
| Finance & Executive Director review of proposed budgets | | | | | | |
| 3 | 4 | Notes | | | | |

Wheaton Park District 2023 Budget Development Calendar

September 2023

| SUN | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SAT |
|-----|------------------|---------|--|----------|--|-----|
| 27 | 28 | 29 | 30 | 31 | 1 | 2 |
| | | | | | Preliminary draft of budget is due to the board for Labor Day weekend review Tax levy estimation resolution prepared for board package [Finance Director] | |
| 3 | 4 [Labor Day] | 5 | 6 Finance Committee meeting review of budget and estimated Tax Levy Resolution. | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 Tax Levy Presentation and adoption of Estimated Tax Levy Resolution. Board acknowledges receipt of budget which starts the 30 day viewing period. <i>(Post document on website)</i> | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |

1 2

Notes

Wheaton Park District 2023 Budget Development Calendar

October 2023

| SUN | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SAT |
|-----|--------|---------|---|----------|----------------------------------|-----|
| 1 | 2 | 3 | 4 Finance Committee meeting review of budget. | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 Regular Meeting - continued review of budget. Publication notice of budget hearing (7-14 days prior to hearing). This is the 1st day it can be published. [Executive Assistant] | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 Publication notice of budget hearing (7-14 days prior to hearing). This is the last day it can be published. [Executive Assistant] | 26 | 27 30 day viewing period ends | 28 |
| 29 | 30 | 31 | 1 | 2 | 3 | 4 |
| 5 | 6 | Notes | | | | |

Wheaton Park District 2023 Budget Development Calendar

November 2023

| SUN | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SAT |
|-----|--------|---------|---|---|--------|-----|
| 29 | 30 | 31 | 1 | 2 | 3 | 4 |
| | | | Finance Committee meeting review of budget | | | |
| | | | BAO hearing is opened. (once hearing is closed board must take action within 7-30 days) | | | |
| | | | If a tax levy hearing is required, this is the first date that the tax levy hearing publication notice can be published. (Required only if the total tax levy exceeds the prior year's extension by 105%) [Executive Assistant] | | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | | Last date the tax levy hearing publication notice can be published, if required. [Executive Assistant] | | | |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| | | | If required, Tax Levy hearing is held | | | |
| | | | Board meeting- Budget and Appropriations Ordinance (BAO) on agenda. | BAO, Tax Levy, Tax Abatement Ordinances to be filed [Executive Assistant] | | |
| | | | If the BAO is on the agenda, the tax levy and abatement ordinances would also be on the agenda. | | | |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | 1 | 2 |
| 3 | 4 | Notes | | | | |

Wheaton Park District 2023 Budget Development Calendar

December 2023

| SUN | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SAT |
|-----|--------|--|---|----------|--|-----|
| 26 | 27 | 28 | 29 | 30 | 1 | 2 |
| | | | | | Last date the BAO can be adopted, if budget hearing closed at the November board meeting <i>[Executive Assistant]</i> | |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | Finance Committee meeting | | | |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| | | | | | | |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| | | | Regular board meeting - Budget and Appropriations, Tax Levy and Tax Abatement Ordinances on agenda for adoption <i>(if not adopted at November meeting)</i> | | | |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| | | Deadline for filing the tax levy with DuPage County <i>[Executive Assistant files this. She typically does it along with the BAO and the Tax Abatement Ordinances right after the December board meeting]</i> | | | | |
| 31 | 1 | <div>Notes</div> | | | | |

Wheaton Park District 2023 Budget Development Calendar

January 2024

| SUN | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SAT |
|-----|--------|---------|-----------|----------|--|-----|
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| | | | | | Deadline for filing the BAO, if adopted at December board meeting (<i>Executive Assistant</i>) | |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | 31 | 1 | 2 | 3 |
| 4 | 5 | | | | | |

February 2024

| SUN | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SAT |
|-----|--------|---------|-----------|----------|--|-----|
| 28 | 29 | 30 | 31 | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| | | | | | Deadline for filing any Tax Abatement Ordinances with the County | |
| 25 | 26 | 27 | 28 | 29 | 1 | 2 |
| 3 | 4 | | | | | |

March 2024

| SUN | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SAT |
|-----|--------|---------|-----------|----------|--------|-----|
| 25 | 26 | 27 | 28 | 29 | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | 1 | | | | | |

TO: Board of Commissioners

FROM: Sandra Simpson, Director of Finance

THROUGH: Michael Benard, Executive Director

RE: Annual Review of Finance Policies and Proposed Amendments

DATE: April 27, 2023



SUMMARY: In 2009 the District instituted a best practice of reviewing and revising their Finance Policies as part of the budget cycle. This process has become part of our culture and is something that staff considers year-round.

Attached are the staff recommended policy changes as a result of the review of the existing policies that has occurred over the past year.

Also, included is a complete set of Finance policies for your reference.

PREVIOUS COMMITTEE/BOARD ACTION: Annual Review and Adoption of the Amended Finance Policies of the Wheaton Park District at the May 13, 2022 Regular Meeting

REVENUE OR FUNDING IMPLICATIONS: The Finance Policies of the Wheaton Park District guide the development of the annual budget and sets appropriate boundaries for park district operations.

ATTACHMENTS:

1. Summary of recommended revisions and the marked-up policies.
2. Full set of Finance Policies with amendments

RECOMMENDATION: That the committee review the recommended policy revisions and, if acceptable, authorize staff to present them for board approval at their next regularly scheduled meeting.

Summary of Policy Amendment Recommendations

2024 Budget Cycle

Staff has prepared recommendations of changes to board policies for the board's consideration as part of the 2024 budget cycle. Amendments to four of the existing finance policies are being proposed. The Access Control & Acceptable Use, Bond Record Keeping, Disposal and Investment policies are the existing policies for which changes are being recommended, as explained below.

- The **Access Control and Acceptable Use Policy's** proposed revision is to update the policy to reflect the District's new security rules for network passwords. The District implemented the changes as part of an ongoing effort to make our systems more secure and bring our password security policy up to industry standards.
- The **Bond Record-Keeping Policy's** proposed revision is to remove references to the Build America Bonds. Build America Bonds (BABs) were allowed to be issued in 2009 and 2010 as part of the American Recovery and Reinvestment Act. The District refinanced its 2010 BABs with tax-exempt refunding bonds in 2019 and saved almost \$900,000 in total debt service.

An additional revision to this policy is to update the name of the annual financial report to "Annual Comprehensive Financial Report" per GASB Statement 98.

- The **Disposal Policy's** proposed revision is to update Section D with the name of the auction service that is most used by the District.
- The **Investment Policy's** proposed revision is to update Section G, Safekeeping and Custody, Internal Controls to reflect the correct title of the authorized person from Revenue Manager to Finance Manager.

1 Access Control Policy

Wheaton Park District shall require that systems are protected from unauthorized access by establishing requirements for the authorization and management of user accounts, providing user authentication and management of user accounts and implementing access controls on Park District information resources.

Principle of Least Privilege - The Park District IT management has designed user access controls to enforce limited access to authorized personnel in accordance with the principle of least privilege. The Wheaton Park District computing network has been segmented to restrict access to users in accordance with the "Principle of Least Privilege." Users only receive access to system components necessary to fulfill the requirements of their roles.

Access Requests - The department Director has responsibility for requesting access to information systems. It is also his/her responsibility to request only enough access to the least amount of data or specific physical areas required for that person to carry out his/her role (principal of least privilege). Exceptions to standard role-based access must be authorized by the Finance Director, or designee, prior to request fulfillment.

The Park District's IT managed service provider plans the configuration of hardware, software and procedural access control mechanisms. The team configures access controls while building information systems, and maintains those controls throughout their useful life.

Access Controls Audit – The Park District's IT managed service provider shall conduct a review of system access privileges by role and group membership on no less than an annual basis. The review will be completed in consultation with Park District leadership to determine whether current role-based privileges continue to be appropriate. After review, IT managed service provider shall execute group access changes in accordance with assessment findings and retain the audit results in a help desk ticket for Policy compliance.

Session Lock and Termination – Wheaton Park District requires users to lock their workstations when stepping away from their desks for any reason. Workstations shall be configured to automatically lock after 15 minutes of inactivity. Following a session lock, users must enter their passwords to restore working sessions.

Remote Access – Select Park District employees will be granted remote system access privileges to enable offsite work. Wheaton Park District's IT managed service provider shall implement and maintain a secure Virtual Private Network (VPN) service that will facilitate remote connectivity into the environment. Remote access rights must be requested by the user's manager, and must be supported by business justification. The Executive Director shall maintain sole authority to approve or reject remote access requests.

1.1 Identification & Authentication

All users - Every authorized user will be provisioned with a unique User ID to access the systems environment. In some cases, specific applications may require additional specific User IDs to access them, which differ from their standard network User IDs. Each User ID (Identifier) is tied to a password (Authenticator), known only to the user. The User ID and password together are commonly referred as "user credentials."

- Authorized users are responsible for all activities executed on systems when their credentials have been used as the means of system access. Users must not share their user credentials with other Park District employees, agents or non-affiliated persons.
- WPD user credentials should not be used as personal identifiers on non-Park District systems (e.g., Internet, Google, Facebook, etc.).

Privileged Accounts – Employees requiring administrator rights on a workstation or server shall receive approval from the Executive Director with consideration given to the duration for which the administrator rights are needed. Upon approval, the employee shall request the administrator rights via the IT managed service provider help desk with approval attached. IT managed service provider will provision the administrator rights for the required duration.

1.1.1 Password Requirements

Strong passwords must be applied to all WPD network and information systems and should meet all the following criteria.

- All passwords must contain at least ~~eight-fifteen~~ **(815)** characters. If the system cannot accommodate ~~eight fifteen~~ characters, the maximum number of characters the system allows shall be used.
- All passwords shall contain at least ~~three-four~~ of the following characters:
 - Upper-case alphabetic English letter (A-Z);
 - Lower-case alphabetic English letter (a-z);
 - Numeric character (0 – 9);
 - Special/non-alphabetic character (!, @, #, ~~etc~~);
- Password complexity ~~is enabled as the system allows~~ **requirements are enforced when passwords are changed or created.**
- User generated passwords should not be reused.
- Passwords must be changed every 90 days.
- ~~Six-Ten~~ **(610)** unique new passwords must be associated with a user account before an old password can be reused, if the system allows it.
- Five (5) consecutive, unsuccessful attempts to access a WPD network ~~or information system~~ will ~~suspend or~~ disable the user's ability to successfully log-on. **The user will need to contact IT support to request a password reset.**

Upon initial configuration and installation of computing equipment within the Park District environment, IT Administrators must change default passwords to a unique entry that meets all strong password requirements.

Password Protection:

- Passwords should not be written or otherwise recorded where they are accessible or recognizable by anyone else, such as taped to computer screens, stored under keyboards, or visible in a work area.
- Passwords should not be shared or used by others. This includes a coworker, manager, supervisor, friend, vendor, partner, information technology staff, administrative assistant, or others.
- A password must be changed immediately when it has been compromised or when there is suspicion that it has been compromised. If a WPD employee suspects their password has been compromised, they must contact the IT Help Desk to request a password reset.

2 Wheaton Park District Acceptable Use of Technology Policy

2.1 Scope and Applicability

All employees, contractors, consultants, temporary workers and other workers at WPD, including all personnel affiliated with third parties, shall comply with this policy's requirements. This policy applies to all personal equipment, software and systems brought into WPD by personnel affiliated with third parties.

2.2 Purpose

Computer and information technology resources are essential tools in accomplishing the mission of Wheaton Park District (WPD). Effective security is a team effort involving the participation and support of every WPD employee and affiliate who deals with information and/or information systems. It is the responsibility of every computer user to know these guidelines and to conduct their activities accordingly.

2.3 Policy

2.3.1 Acceptable Use of Technology

Official Use Only - Desks, headsets, telephone equipment, and computers are the property of WPD and must be maintained according to company policy. WPD systems and equipment (voice mail, e-mail, Internet, etc.) may be used for work related purposes only during work times. WPD management prohibits the use of company-owned equipment or systems to download, access, or store any non-work-related data (personal emails, audio or video, etc.).

System Maintenance - The Park District's IT managed service provider will maintain computing equipment via patches and upgrades to operating systems, applications, anti-virus, and other enabling applications. Users may not alter computer configuration settings or prevent the patches from executing. These patches and upgrades frequently contain functional enhancements, but are also designed to maintain the security controls that protect WPD's information assets. If a WPD employee requires a patch to be installed for business reasons or notices that a patch has yet to be applied, that employee shall notify IT managed service provider immediately for handling. The employee shall not patch a system themselves without explicit guidance from IT managed service provider.

Software Downloads - WPD employees may not download or install personal software to company computer systems without the consent of the immediate supervisor and the Park District's IT managed service provider .

Equipment Location – Technology resources, with the exception of laptops and mobile devices, are to be used only at the employee's assigned work location(s) unless prior authorization has been granted by the employee's manager.

E-Mail, Messaging & Phone Use - WPD uses various forms of electronic communications including, but not limited to: email, telephones, voicemails, fax machines and the Internet. All electronic communications, including all software and hardware, remain the sole property of WPD and are to be used for company business during business hours. Employees may be permitted limited personal use of phones, provided the use doesn't interfere with operations.

Bring Your Own Device (BYOD) - WPD does not maintain a BYOD policy, but may authorize access of corporate email through personal devices. Other system access or conducting of WPD business on a personal device is prohibited without the approval of the immediate supervisor and IT managed service provider.

Email Retention - WPD must retain emails in accordance with WPD's Records Retention Policy as maintained by the Finance Department. As a government agency, WPD must archive emails for a period set by law, and may have to provide these emails to individuals and groups outside of the WPD organization in response to a Freedom of Information Act (FOIA) request. Employees may not delete or modify electronic communication records.

Content Restrictions - Electronic communication/media may not be used in any manner that may be considered by WPD as discriminatory, harassing or obscene, or for any other purpose which is illegal, or against company policy. Employees may not use electronic communications to engage in defamation, copyright or trademark infringement or misappropriation of trade secrets. Employees may not use Park District equipment to engage in business related to personal financial gain (i.e., day trading, gambling), political activity, participation in chat rooms, blogs, or bulletin boards, internet chain mails/forwards, or game playing. Employees may not use email or messaging technologies to send financial account data, including credit card data, or other forms of confidential personally identifiable information such as SSN or passwords as this is insecure. If there is a business need to send this information electronically, IT managed service provider should be consulted for proper security practices.

Use of Social Media - Employees who use social media services, including social networking, blogs and personal information sharing services, must be mindful of the potential impact their words may present to WPD. Employees should use good judgment and common sense when using social media, and should not represent themselves as official representatives of the Park District, or expressing viewpoints of the Park District.

2.3.2 System Monitoring

WPD management reserves the right to listen to, monitor and/or inspect all company property including voice mail messages, computers, email messages, and electronic files to ensure compliance with these policies. Inspection of WPD property may be done without further notice to the employee and in the employee's absence.

2.4 Acceptable Use of Technology Compliance

All employees are required to comply with this policy. Failure to comply may result in sanctions, up to and including termination. Any questions about the policy should be directed to an employee's immediate supervisor.

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.

Compliance Officer Is Responsible for Records. The Treasurer 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.

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.

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.

~~*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:~~

~~Recommended Records. The Compliance Officer shall review each issue of the Obligations and shall determine what requirements the District must meet in order to maintain the tax-exemption of interest paid on the Tax Exempt Obligations, its entitlement to direct payments by the United States Treasury of the applicable percentages of each interest payment due and owing on any Tax-Advantaged Bonds, and applicable tax credits or other tax benefits arising from any Tax-Advantaged 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 interest paid on the Tax Exempt Obligations is entitled to be excluded from gross income for federal income tax purposes, the District is entitled to receive from the United States Treasury direct payments of the applicable percentages of interest payments coming due and owing on any Tax-Advantaged Bonds, and the entitlement of holders of any Tax-~~

Advantaged Bonds to any tax credits or other tax benefits, respectively. Notwithstanding any other policy of the District, such retained records 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~~ Annual Comprehensive Financial Report and any required continuing disclosures were filed with the Municipal Securities Rulemaking Board's Electronic Municipal Market Access (EMMA).

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.

- A. The 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 though when their value is less than \$5K.
- B. Illinois statutes require that any property of the District must be declared excess 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 the city's annual auction, the DuPage County Mayors' and Manager's auction and online services such as [EBay Obenauf Auction Service, Inc.](#)
- E. Unless previously approved by the Board of Commissioners, purchases involving the replacement of assets currently owned by the District, shall not include trade-in arrangements. Instead, it is the policy of the District to 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.

A. Scope of Investment Policy

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

B. Responsibility for the Investment Program

The establishment of investment policies is the responsibility of the Board. Management and administrative responsibility for the investment program is hereby delegated to the Executive Director and the Finance Director/Treasurer of the District. These two are the **investment officials** of the District. No person, unless authorized by the Executive Director and the Finance Director/Treasurer, shall make investment transactions on behalf of the Park District.

The Executive Director and the Finance Director/Treasurer shall be responsible for: 1) all investment transactions undertaken; 2) establishing a system of internal controls and written procedures consistent with this policy (see Section G.2) to regulate the activities in the portfolio; and 3) amending the internal controls and the written procedures from time to time as approved by the Executive Director in a manner not inconsistent with this policy or with State law.

C. 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.*).

1. Generally

The District’s investment portfolio shall be managed in a manner to avoid any transaction that might impair public confidence in the District. Investments shall be made with judgment and care, not for speculation but for investment, considering the probable safety of the principal first and the probable income to be derived second. Consistent with the Illinois Sustainable Investing Act (30 ILCS 238/), material, relevant and decision-useful sustainability factors will be regularly considered by the District,

within the bounds of financial and fiduciary prudence, in evaluating investment decisions.

2. Risk Management

Safety of principle is the foremost objective of the Investment Policy of the Park District. Each transaction shall first ensure that principal losses, whether through defaults or erosion of value via fluctuations in market prices, are avoided. The objective will be to mitigate credit risk and interest rate risk.

a. Credit Risk

The Park District will minimize credit risk, or the risk of loss due to the failure of the security issuer or backer, by diversifying the investment portfolio so that potential losses on individual securities will be minimized.

b. Interest Rate Risk

The Park District will minimize the risk that the market value of securities in the portfolio will fall due to changes in the general interest rates by:

- i. 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
- ii. Investing funds primarily in shorter-term securities, money-market mutual funds, or similar investment pools.

3. 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 investment maturities meet the District's cash flow needs.

4. Return on Investment

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 secondary importance compared to the safety and liquidity objectives described above. Investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:

- a. A security with declining credit may be sold early to minimize loss of principal.
- b. A security swap that would improve the quality, yield, or target duration in the portfolio, may be executed, subject to restrictions applicable by law or contract.
- c. Liquidity needs of the portfolio require that the security be sold; provided the Finance Director shall report to the Executive Director prior to and immediately following said sale.

D. Standard of Care

1. Prudent Person Standard

The standard of care 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 shall at all times exercise due diligence and shall act in accordance with this Investment Policy and all applicable legal procedures. Investment officials shall promptly report any material change in an individual security credit risk or market price change. All sales of security shall be executed in accordance with the terms of this policy. The "prudent person" standard states that, "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 and second the probable income to be derived."

2. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that have the potential to conflict with the proper execution and management of the investment program, or that have the potential to 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 Park District. All officers and employees involved in the investment process shall maintain strict compliance with the Park District's Ethics Ordinance (Ordinance No._2009-2).

E. Investment Selection

While striving to achieve the objectives of this investment policy and in accordance with Section 2 of the Public Funds Investment Act (30 ILCS 235/2)), the Park District has approved the following for investment of public funds (for purposes of this policy, the term "public funds" shall mean current operating funds, special funds, interest and sinking funds and funds of any kind or character belonging to or in the custody of the Park District, provided that funds accruing from any sale of the Park District's bonds, notes, warrants or other securities may be further restricted):

1. Bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest.

2. Bonds, notes debentures, or other similar obligations of the United States of America, its agencies, and its instrumentalities. The term “agencies of the United States of America” includes: (i) the federal land banks, federal intermediate credit banks, Fannie Mae, banks for cooperative, federal farm credit banks, or any other entity authorized to issue debt obligations under the Farm Credit Act of 1971 (12 U.S.C. 2001 et seq.) and Acts amendatory thereto; (ii) the federal home loan banks and the federal home loan mortgage corporation; and (iii) any other agency created by Act of Congress.
3. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act.
4. Money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in 1 or 2 of this section of this policy.
5. Interest bearing bonds of any county, township, city, village, incorporated town, municipal corporation, or school district, of the State of Illinois, of any other state, or of any political subdivision or agency of the State of Illinois or of any other state, whether the interest earned thereon is taxable or tax-exempt under federal law. The bonds shall be registered in the name of the Park District or held under a custodial agreement at a bank. The bonds shall be rated at the time of purchase within the 4 highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and their political subdivisions.
6. Investments may be made only in banks which are insured by the Federal Deposit Insurance Corporation. The Park District may invest any public funds in short term discount obligations of the Federal National Mortgage Association or in shares or other forms of securities legally issuable by savings banks or savings and loan associations incorporated under the laws of this State or any other state or under the laws of the United States. Investments may be made only in those savings banks or savings and loan associations the shares, or investment certificates of which are insured by

the Federal Deposit Insurance Corporation. Any such securities may be purchased at the offering or market price thereof at the time of such purchase. All such securities so purchased shall mature or be redeemable on a date or dates prior to the time when, in the judgment of the District's Board of Park Commissioners (the "Board") , the public funds so invested will be required for expenditure by the Park District. The expressed judgment of the Board as to the time when any public funds will be required for expenditure or be redeemable is final and conclusive. The District may invest any public funds in dividend-bearing share accounts, share certificate accounts or class of share accounts of a credit union chartered under the laws of this State or the laws of the United States; provided, however, the principal office of any such credit union must be located within the State of Illinois. Investments may be made only in those credit unions the accounts of which are insured by applicable law.

7. A Public Treasurers' Investment Pool created under Section 17 of the State Treasurer Act. The Park District may also invest any public funds in a fund managed, operated, and administered by a bank, subsidiary of a bank, or subsidiary of a bank holding company or use the services of such an entity to hold and invest or advise regarding the investment of any public funds.
8. Purchase or invest in repurchase agreements of government securities having the meaning set out in the Government Securities Act of 1986, as now or hereafter amended or succeeded, subject to the provisions of said Act and the regulations issued thereunder. The government securities, unless registered or inscribed in the name of the Park District, shall be purchased through banks or trust companies authorized to do business in the State of Illinois.

All investments must be denominated in U.S. dollars.

F. Collateral

The Park District shall require that funds on deposit or placed in investments in excess of insured limits be secured by a form of collateral in accordance with applicable law. The District will accept any of the following assets as collateral:

1. U.S. Government Securities
2. Obligations of Federal Agencies
3. Obligations of the State of Illinois
4. General Obligation municipal bonds rated "A" or better issued by a

governing body in the State of Illinois

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 Wheaton Park District, the Federal Reserve or kept in a safekeeping account by a third party and evidenced by a safekeeping agreement and receipt.

G. Safekeeping and Custody

1. Qualifying Financial Institutions

a. 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.

b. Location

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

c. Statement of Condition

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

d. SAS Report

The institution serving as the District's primary banking institution as well as any safekeeping institution(s) providing safekeeping services as explained in Section F above, shall annually provide a copy of their most recent report on internal controls – Service Organization Control Reports (formerly 70, or SAS70) prepared in accordance with the Statement on Standards for Attestation Engagements (SSAE) No. 16 (effective June 15, 2011).

If, for any reason the information furnished is considered by the Finance Director/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.

2. Internal Controls

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

The internal controls shall address the following points:

- a. Best efforts will be made to separate responsibilities of transaction authority from accounting and recordkeeping;

- b. Custodial safekeeping;
- c. Avoidance of physical-delivery securities;
- d. Clear delegation of authority to subordinate staff members;
- e. Purchase or sale of all certificates of deposit or treasuries must be authorized by any two of the following employees, Executive Director, Finance Director, Assistant Finance Director or ~~Revenue Manager~~ Finance Manager;
- f. Written confirmation of telephone transactions for investments and wire transfers;
- g. Development of a wire transfer agreement with the lead bank or third party custodian.

Compliance should be assured through the Park District's annual independent audit.

3. Delivery vs. Payment

All trades where applicable will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds. Securities will be held by a third party custodian as evidenced by safekeeping receipts.

H. Investment Parameters

Maturity

The maximum maturity of individual securities will be 4 years from the settlement date. The maximum weighted average maturity of the portfolio will not exceed 2.5 years (can be less).

The District may hire an outside Investment Manager to manage all or some portion of the District's portfolio. Any investment manager retained by the District shall notify the District if any security held in the portfolio under the manager's direction is downgraded below the minimum rating set forth in this policy and shall advise the District as to a recommended course of action.

1. Diversification

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:

- a. 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).
- b. 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.

I. Reporting

1. Methods

The Finance Director/Treasurer will prepare an investment schedule quarterly. This report should be provided to the Board. The report will indicate:

- a. Listing of individual securities held at the end of the reporting period by fund;
- b. Listing of investments by maturity date;
- c. Interest rate of each investment;
- d. Amortized book value of each investment;

- e. Par value of each investment; and

2. Marking to Market

The market value of the portfolio shall be calculated at least annually.

J. Selection of Investment Advisors, Money Managers and Financial Institutions

To the extent that the Park District requires advice concerning its investments, the Park District's Finance Director/Treasurer and Executive Director may, from time to time, recommend contracting with investment advisors or money managers. Any such investment advisor or money manager shall provide the Finance Director/Treasurer and Executive Director with audited financial statements, proof of state registration, certification of having read this Investment Policy, and references of previous clients. The Finance Director/Treasurer and Executive Director shall review the proposals of such individuals or firms, and shall make a recommendation to the Board concerning a contract.

No investment advisor, money manager or financial institution shall be retained except by contract approved by the Board.

K. Annual Review

The District's Finance Director/Treasurer and Executive Director shall review this policy on an annual basis, and make any recommendations for amendments to the Board. No amendment shall be effective unless approved by the Board.

WHEATON PARK DISTRICT

Financial Policies

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1 Access Control Policy

Wheaton Park District shall require that systems are protected from unauthorized access by establishing requirements for the authorization and management of user accounts, providing user authentication and management of user accounts and implementing access controls on Park District information resources.

Principle of Least Privilege - The Park District IT management has designed user access controls to enforce limited access to authorized personnel in accordance with the principle of least privilege. The Wheaton Park District computing network has been segmented to restrict access to users in accordance with the "Principle of Least Privilege." Users only receive access to system components necessary to fulfill the requirements of their roles.

Access Requests - The department Director has responsibility for requesting access to information systems. It is also his/her responsibility to request only enough access to the least amount of data or specific physical areas required for that person to carry out his/her role (principle of least privilege). Exceptions to standard role-based access must be authorized by the Finance Director, or designee, prior to request fulfillment.

The Park District's IT managed service provider (AIE) plans the configuration of hardware, software and procedural access control mechanisms. The team configures access controls while building information systems, and maintains those controls throughout their useful life.

Access Controls Audit – The Park District's IT managed service provider (AIE) shall conduct a review of system access privileges by role and group membership on no less than an annual basis. The review will be completed in consultation with Park District leadership to determine whether current role-based privileges continue to be appropriate. After review, AIE shall execute group access changes in accordance with assessment findings and retain the audit results in a help desk ticket for Policy compliance.

Session Lock and Termination – Wheaton Park District requires users to lock their workstations when stepping away from their desks for any reason. Workstations shall be configured to automatically lock after 15 minutes of inactivity. Following a session lock, users must enter their passwords to restore working sessions.

Remote Access – Select Park District employees will be granted remote system access privileges to enable offsite work. Wheaton Park District's IT personnel shall implement and maintain a secure Virtual Private Network (VPN) service that will facilitate remote connectivity into the environment. Remote access rights must be requested by the user's manager, and must be supported by business justification. The Executive Director shall maintain sole authority to approve or reject remote access requests.

1.1 Identification & Authentication

All users - Every authorized user will be provisioned with a unique User ID to access the systems environment. In some cases, specific applications may require additional specific User IDs to access them, which differ from their standard network User IDs. Each User ID (Identifier) is tied to a password (Authenticator), known only to the user. The User ID and password together are commonly referred as "user credentials."

- Authorized users are responsible for all activities executed on systems when their credentials have been used as the means of system access. Users must not share their user credentials with other Park District employees, agents or non-affiliated persons.
- WPD user credentials should not be used as personal identifiers on non-Park District systems (e.g., Internet, Google, Facebook, etc.).

Privileged Accounts – Employees requiring administrator rights on a workstation or server shall receive approval from the Executive Director with consideration given to the duration for which the administrator rights are needed. Upon approval, the employee shall request the administrator rights via the AIE help desk with approval attached. AIE will provision the administrator rights for the required duration.

1.1.1 Password Requirements

Strong passwords must be applied to all WPD network and information systems and should meet all the following criteria.

- All passwords must contain at least eight (8) characters. If the system cannot accommodate eight characters, the maximum number of characters the system allows shall be used.
- All passwords shall contain at least three of the following characters:
 - Upper-case alphabetic English letter (A-Z);
 - Lower-case alphabetic English letter (a-z);
 - Numeric character (0 – 9);
 - Special/non-alphabetic character (!, @, #, etc);
- Password complexity is enabled as the system allows.
- User generated passwords should not be reused.
- Passwords must be changed every 90 days.
- Six (6) unique new passwords must be associated with a user account before an old password can be reused, if the system allows it.
- Five (5) consecutive, unsuccessful attempts to access a WPD network or information system will suspend or disable the user's ability to successfully log-on.

Upon initial configuration and installation of computing equipment within the Park District environment, IT Administrators must change default passwords to a unique entry that meets all strong password requirements.

Password Protection:

- Passwords should not be written or otherwise recorded where they are accessible or recognizable by anyone else, such as taped to computer screens, stored under keyboards, or visible in a work area.

- Passwords should not be shared or used by others. This includes a coworker, manager, supervisor, friend, vendor, partner, information technology staff, administrative assistant, or others.
- A password must be changed immediately when it has been compromised or when there is suspicion that it has been compromised. If a WPD employee suspects their password has been compromised, they must contact the IT Help Desk to request a password reset.

2 Wheaton Park District Acceptable Use of Technology Policy

2.1 Scope and Applicability

All employees, contractors, consultants, temporary workers and other workers at WPD, including all personnel affiliated with third parties, shall comply with this policy's requirements. This policy applies to all personal equipment, software and systems brought into WPD by personnel affiliated with third parties.

2.2 Purpose

Computer and information technology resources are essential tools in accomplishing the mission of Wheaton Park District (WPD). Effective security is a team effort involving the participation and support of every WPD employee and affiliate who deals with information and/or information systems. It is the responsibility of every computer user to know these guidelines and to conduct their activities accordingly.

2.3 Policy

2.3.1 Acceptable Use of Technology

Official Use Only - Desks, headsets, telephone equipment, and computers are the property of WPD and must be maintained according to company policy. WPD systems and equipment (voice mail, e-mail, Internet, etc.) may be used for work related purposes only during work times. WPD management prohibits the use of company-owned equipment or systems to download, access, or store any non-work-related data (personal emails, audio or video, etc.).

System Maintenance - The Park District's IT managed service provider will maintain computing equipment via patches and upgrades to operating systems, applications, anti-virus, and other enabling applications. Users may not alter computer configuration settings or prevent the patches from executing. These patches and upgrades frequently contain functional enhancements, but are also designed to maintain the security controls that protect WPD's information assets. If a WPD employee requires a patch to be installed for business reasons or notices that a patch has yet to be applied, that employee shall notify AIE immediately for handling. The employee shall not patch a system themselves without explicit guidance from AIE.

Software Downloads - WPD employees may not download or install personal software to company computer systems without the consent of the immediate supervisor and the Park District's IT managed service provider (AIE).

Equipment Location – Technology resources, with the exception of laptops and mobile devices, are to be used only at the employee’s assigned work location(s) unless prior authorization has been granted by the employee’s manager.

E-Mail, Messaging & Phone Use - WPD uses various forms of electronic communications including, but not limited to: email, telephones, voicemails, fax machines and the Internet. All electronic communications, including all software and hardware, remain the sole property of WPD and are to be used for company business during business hours. Employees may be permitted limited personal use of phones, provided the use doesn’t interfere with operations.

Bring Your Own Device (BYOD) - WPD does not maintain a BYOD policy, but may authorize access of corporate email through personal devices. Other system access or conducting of WPD business on a personal device is prohibited without the approval of the immediate supervisor and AIE.

Email Retention - WPD must retain emails in accordance with WPD’s Records Retention Policy as maintained by the Finance Department. As a government agency, WPD must archive emails for a period set by law, and may have to provide these emails to individuals and groups outside of the WPD organization in response to a Freedom of Information Act (FOIA) request. Employees may not delete or modify electronic communication records.

Content Restrictions - Electronic communication/media may not be used in any manner that may be considered by WPD as discriminatory, harassing or obscene, or for any other purpose which is illegal, or against company policy. Employees may not use electronic communications to engage in defamation, copyright or trademark infringement or misappropriation of trade secrets. Employees may not use Park District equipment to engage in business related to personal financial gain (i.e., day trading, gambling), political activity, participation in chat rooms, blogs, or bulletin boards, internet chain mails/forwards, or game playing. Employees may not use email or messaging technologies to send financial account data, including credit card data, or other forms of confidential personally identifiable information such as SSN or passwords as this is insecure. If there is a business need to send this information electronically, AIE should be consulted for proper security practices.

Use of Social Media - Employees who use social media services, including social networking, blogs and personal information sharing services, must be mindful of the potential impact their words may present to WPD. Employees should use good judgment and common sense when using social media, and should not represent themselves as official representatives of the Park District, or expressing viewpoints of the Park District.

2.3.2 System Monitoring

WPD management reserves the right to listen to, monitor and/or inspect all company property including voice mail messages, computers, email messages, and electronic files to ensure compliance with these policies. Inspection of WPD property may be done without further notice to the employee and in the employee’s absence.

2.4 Acceptable Use of Technology Compliance

All employees are required to comply with this policy. Failure to comply may result in sanctions, up to and including termination. Any questions about the policy should be directed to an employee’s immediate supervisor.

The District is on a calendar year.

- A. Each department director is responsible for preparing a yearly budget for his/her department.
- B. The Executive Director reviews each department budget and discusses it with each department director, and makes revisions, as appropriate.
- C. The Executive Director, administrative staff and Park Board or committee established thereof review the entire proposed budget, including capital projects, in an annual Budget Workshop.
- 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. Formal computation of the annual budget actually begins in June, seven months prior to the beginning of the fiscal year. Compilation of the budget is a total staff project involving the cooperation, planning and foresight of many members of the staff.

The budget is produced in electronic form and posted on the District's website. Detailed budget input is available thru the District's financial software for the use of staff. The current Budget and Appropriations Ordinance is also on file at the Wheaton Public Library for all interested taxpayers.

- I. The financial audit of the Park District is conducted by an independent, certified public accounting firm on an annual basis.
- II. As part of the annual audit, the accounting firm will review the Park District's internal controls and will make recommendations for improvement.
- III. 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.
- IV. A copy of the annual audit report is available on the District's website and at the Wheaton Public Library for reference purposes.
- V. The district will prepare a request for proposal for audit services every 3 years. The audit terms of the negotiated agreement will specify that the audit agreement may be terminated at the District's convenience. Audit firm rotation will be required after six years of continuous service with one firm. Audit firm senior engagement staff, such as engagement partners and senior managers, will be rotated during a multiyear agreement.

Purpose

The Budget should be balanced which means that current expenditures/expenses should not exceed current revenues and funding sources. The priorities to be used in balancing the budget are:

- Improve productivity,
- Improve revenues,
- Use available fund balances,
- Lastly, reduce or eliminate programs or services.

The District may require as a bid surety a certified check or bid bond equal to ten percent or greater of the contract amount as a proposal guarantee. Such requirement shall be made on construction projects and in 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 Department until the project is completed.

BIDDING POLICY

A. Purchase of goods or services estimated to exceed in value the legal limits set by Illinois statutes shall follow these bidding procedures:

1. The Wheaton Park District shall award contracts for supplies, materials and labor in excess of the legal limit to the lowest responsible bidder after proper advertisement and receipt of sealed bids. Exclusions include professional services, computer hardware and software and utility services including telecommunications and interconnect equipment, software and services. Contracts for professional services exempted include those for services where the individuals possess a high degree of professional skill where the ability or fitness of the individual plays an important part. All of these independent contractors are required to have a significant level of training and expertise in their specific area of service, whether it's sports aptitude or ability, coaching experience, licensing, certifications, or other requirements. In other words, the individual abilities and experience of the independent contractor are of the utmost concern in the contracting process.

2. A bidder's responsibility may be based on financial stability, past transactions, experience, adequacy of equipment, ability to perform, time limits, and other necessary considerations.

3. 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 Chapter 105 8.1,C of the Illinois Revised Statutes.

4. 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.

5. Specifications shall be prepared and made available to all interested parties.

6. Instructions to bidders shall accompany each set of specifications issued, indicating all terms and conditions relative to the bid. Consistent with the

District's Environmental Policy which recommends the purchase and use of environmentally safe and sensitive products, District employees shall make every effort to include specifications for products that are environmentally safe and sensitive. Employees shall also make every effort to include wording that preference will be given to vendors who demonstrate their commitment to minimizing their carbon footprint and engaging in sustainable business practices. If a vendor has earned the right to use certain labels, employees can use that to evaluate that a product/service has been produced or provided in an environmentally safe and sensitive manner. The US Environmental Protection Agency has developed a number of ecolabels that can help purchasers identify green products and services. More information about these labels can be found at the link below where you can click on each of the labels shown in the snip below the link. (You have to go to the URL to click on the various labels, the snip below does not have hyperlinks.) <https://www.epa.gov/greenerproducts/institutional-purchasers-greener-products-and-services>



7. 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, indemnification, protection of district property, compliance with labor standards and prevailing wage laws, subcontract, change orders, payment procedures and guarantees.

8. Following the issuance of Specifications and Instructions to bidders, bids received prior to the time and date specified will be opened publically and contracts awarded in conformity with Bid Opening Procedures.

B. Bid Opening Procedures

1. The location date and time of the bid shall be a part of the legal advertisement for bidders.
2. Bids shall be opened at a public location open to the public.
3. Bids shall be opened and an acknowledgement made of the receipt of each bid.
4. A recommendation shall be made by staff to the Park Board of Commissioners. After the Board approval, staff shall notify the approved bidder and finalize the project deadline.
5. Bids received after the date and/or time indicated shall be returned, unopened, to the bidder with a notation on the bid envelope or packet stating that it was a late bid, noting the date and the hour it was received, and signed by a representative of the Park District.

C. Rebidding

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

D. Notification to Bidders

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.

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.

Compliance Officer Is Responsible for Records. The Treasurer 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.

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.

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.

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).

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.

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 the capitalization thresholds depicted in the table below, with a useful life no less than three years are maintained on a computer capital asset system. The system records all pertinent asset information such as Tag#, location, description, and cost and date purchased/acquired. Assets are categorized by infrastructure, land, land improvements, building, building improvements, machinery, equipment & vehicles. Due to accounting guidelines for Proprietary Funds, the assets of enterprise funds (a type of proprietary fund), such as Arrowhead Golf Club, and internal service funds (a type of proprietary fund), such as Information Systems and Telecommunications, are segregated from the general capital assets of the Park District.

Assets acquired in a group, which individually are below the capitalization limit, may be capitalized if those assets in the aggregate are significant. (*See GASB Implementation Guide 2021 question 5.1.*)

| ASSET CATEGORY | CAPITALIZATION THRESHOLD |
|---------------------------------|--------------------------|
| Land | \$1 |
| Construction in Progress | N/A |
| Machinery, Equipment & Vehicles | \$10,000 |
| Land Improvements | \$25,000 |
| Building Improvements | \$25,000 |
| Buildings | \$50,000 |
| Infrastructure | \$50,000 |

- 1) The purpose of this policy is to promote wise investment in new capital assets of the District and protect its existing capital assets.
- 2) **Capital Improvement Plan.** Each year the District will update its long-range capital improvement plan (CIP). The CIP defines and prioritizes the capital projects that the District plans to take on in the next three years. In addition, it identifies all capital asset replacements out to 50 years. The 50 years represents the District's capital assets with the longest estimated useful life. The District includes the evaluation of the replacement of all of its capital assets to ensure that we are adequately planning for the funds needed and identifying funding sources and incorporating this information in our strategic plans.
 - a) **Definition of a capital project.** A capital project in the CIP is project with a useful life of no less than three years and whose value meets or exceeds the thresholds as defined in the table below:

| ASSET CATEGORY | CAPITALIZATION THRESHOLD |
|---------------------------------|--------------------------|
| Land | \$1 |
| Construction in Progress | N/A |
| Machinery, Equipment & Vehicles | \$10,000 |
| Land Improvements | \$25,000 |
| Building Improvements | \$25,000 |
| Buildings | \$50,000 |
| Infrastructure | \$50,000 |

- b) **Link to needs assessments.** All projects in the CIP, with minor and few exceptions, should be based on needs assessments performed to determine the benefit of the asset compared to its cost.
- 3) **CIP Project Identification.** Each as part of the budget process, staff have the opportunity to request the acquisition of a capital asset. They complete a Capital Requests Form. This form is then evaluated by the Capital Budget Team (CBT) consisting of representatives from the Parks and Finance departments and the Executive Director. If the CBT determines that the project meets the

criteria explained in the CIP Project Selection section following; it will be included in the three-year CIP presented to the Board of Park Commissioners for their consideration.

- a) **Long-term operating and maintenance costs.** The estimated costs to operate and maintain the asset over its estimated useful life must be noted on the Capital Requests Form. These costs are factored into the total cost of the request.
- b) **Funding source.** The Capital Requests Form will indicate where the funding is expected to come from to acquire, operate and maintain the asset.
- c) **Project timing.** The CIP will identify the proposed schedule for acquisition of the asset, in terms of years for purposes of developing the capital budget.
 - i) For projects that include planning, bidding, construction and other milestones, staff will develop a plan for these phases to identify the when and what involved in each phase. This may be done by staff in conjunction with consultants for said project.
 - ii) For capital asset acquisitions that do not involve all of these phases, such as for the purchase of a piece of equipment, staff will refer to the District's Bidding and Purchasing policies for the appropriate guidelines to follow for acquiring assets that have been approved through the budget and appropriations ordinance.
- 4) **CIP Project Selection.** Once the budget calendar deadline for Capital Requests Forms submission has passed, the CBT will meet and evaluate the submissions. Their evaluation process will include:
 - a) **Long-term forecasts.** Long-term forecasts should be prepared to make clear the resources available for capital spending and to assess the impacts of operation and replacement costs.

- b) **Project impact.** A project should not be considered on its own. The impact a project has on other projects should be recognized and costs shared between them where appropriate.
- c) **Funding of preliminary activities.** For some projects, it may be wise to fund only preliminary engineering/planning before promising to fund the whole project. These expenses can be large, so they should be assessed and prioritized.
- d) **Operating and maintenance costs.** Resources should be identified to operate and maintain an asset before assigning resources to build it.
- e) **Life cycle costing.** The cost study of a proposed project should include the life of the asset—from planning and acquisition to disposal.
- f) **Project timing and scope.** Schedule and scope estimates should be achievable within the requested financial and human resources.
- g) **Condition of existing asset.** For assets that are scheduled for replacement, an analysis of its current condition and use will be done to determine whether it is appropriate to replace it because of the continuing need for the use of the asset and because it has reached the end of its useful life. (See also Priority of Asset Maintenance and Funding of Asset Maintenance sections below.)

- 5) **Balanced CIP.** The CIP is a balanced, long-term plan. For the entire period of the CIP, revenues will be equal to the projected costs. It is possible that the plan will have more costs than revenues in any single year of the plan, due to timing of the receipt of various funding sources. Two examples are bond proceeds, which could be received in a year prior to the project or grants which may be reimbursed and received after the project is completed.² However, all projects must be fully funded. Staff may record, on a separate document, projects that are deemed important but cannot fit into a balanced CIP. The Board of Park Commissioners may choose to look at unfunded projects and defund an existing project in favor of another.
- 6) **CIP Funding Strategy.** The District may elect to use debt financing to acquire an asset or pay-as-you-go financing (i.e., cash financing). Below are guidelines to help the District make the best choice between debt and pay-as-you-go financing.
- a) Factors that favor pay-as-you-go financing include situations where:
 - i) The project can be funded from current revenues and fund balances;
 - ii) The project can be finished within an acceptable time frame given the available revenues;
 - iii) Additional debt levels could have a harmful effect on District's credit rating or repayment sources; or,
 - iv) Market conditions are unstable or suggest difficulties in marketing a debt.
 - b) Factors that favor long-term debt financing include situations where:
 - i) Revenues that will be used to pay back debt are believed to be sufficient and reliable. This makes it more likely that long-term financing can be marketed with a suitable credit rating;
 - ii) Market conditions present favorable interest rates and demand for government debt financing;

iii) A project is immediately required to meet or relieve capacity needs and existing cash reserves are insufficient to pay project costs; or,

iv) The useful life of the asset is five years or longer.

7) **Priority of Asset Maintenance and Replacement.** It is the policy of the District to maintain its assets at a level that protects capital investment and reduces future maintenance and replacement costs. Each year, the District staff will develop and recommend to Board of Park Commissioners a prioritized asset maintenance spending plan. This is done within the budget document presented for their review and approval.

8) **Funding of Asset Maintenance.** It is the District's policy to assign enough resources to preserve the District's existing assets to the best of its ability before assigning resources to build or acquire new assets that also have operating and maintenance needs. This policy protects our historical investment in capital assets.

PURPOSE

The purpose of this policy is to establish the principles and parameters by which the projected end-of-year FUND BALANCE target will be defined at the beginning of each budget period. Each year, the budget document will include a discussion of the fund targets established in this policy and an explanation of any FUND BALANCE constraints or NET ASSETS restrictions. FUND BALANCE targets are established for governmental funds and NET ASSETS targets are established for proprietary funds.

The parameters established in this policy provide a range of acceptable amounts of end-of-year SPENDABLE FUND BALANCES for different types of governmental funds. In addition to establishing these targets, the policy intends that the District shall also maintain like targets in the proprietary funds. In proprietary funds however, the target is for the CASH & INVESTMENTS BALANCE. The reason for this requirement is that Net Assets of the proprietary funds don't represent spendable currency that could be used to pay the District's obligations. Establishing a policy that looks to both balances ensures that there is not a disparity between when financial resources actually become available to make payments and when they are needed.

The policy provides guidance to District staff who monitor the District's fiscal activity and who are responsible for proposing plans to meet the Park Board of Commissioners' goals.

The District will not propose a budget that would create a SPENDABLE FUND BALANCE in excess of the maximum parameters or less than the minimum parameters set forth in this policy, unless the Park Board of Commissioners resolves that it is in the best interest of the District to do so.

DEFINITIONS

CAPITAL ASSETS are long-lived, high-cost assets or improvements, needing additional investment once within a period of several years. The District's capitalization threshold for assets whose initial acquisition is \$5,000 or greater and whose useful life is no less than three years.

CASH & INVESTMENTS BALANCE is the sum of the account balances in cash and investments. The estimate of the cash balance, as of the last day of the fiscal year, will be used as a target for budgeting for the fiscal year.

FUND BALANCE is represented in the annually audited financial reports for governmental funds and represents the amount of current resources available. It equals the beginning of year balance, plus all revenues and other financing sources accrued to the fund, minus all expenditures and other financing uses accrued to the fund during the year.

NET ASSETS is the amount remaining after subtracting total liabilities from total assets on a full accrual basis.

OPERATING EXPENSES This term refers to the total amount of budgeted expenses used for regular operations, less the amounts budgeted for CAPITAL ASSETS. This term is used by proprietary funds where transactions are recorded on a full accrual basis and the measurement focus is on changes in economic resources.

OPERATING EXPENDITURES This term refers to the total amount of budgeted expenditures used for regular operations, less the amounts budgeted for Capital Assets. This term is used by governmental funds where transactions are recorded on a modified accrual basis and the measurement focus is on changes in current financial resources.

NONSPENDABLE FUND BALANCE amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund).

SPENDABLE FUND BALANCE represents that portion of FUND BALANCE that is in spendable form. Examples of assets that are considered “spendable” are cash, current investments, property taxes receivable. Examples of assets that would not be considered spendable would be inventory and prepaid items.

RESTRICTED FUND BALANCE amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

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.

ASSIGNED FUND BALANCES are 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.

According to GAAP, Enterprise-type funds do not have “fund balance.” For enterprise funds **UNRESTRICTED NET ASSETS** is a comparable figure.

UNRESTRICTED NET ASSETS is that portion of NET ASSETS that has not been restricted for a specific purpose.

GUIDING PARAMETERS

A target **SPENDABLE FUND BALANCE** 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. It is anticipated that unexpected situations may cause the District to fall below these targets, at which point certain steps will be followed to correct the deficiency, as outlined in this Policy below under “Minimum Targets”. The District’s flow assumption for Fund Balance is to spend first Restricted, then Committed and then Assigned Fund Balances.

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

General Fund –The General Fund target limits the General Fund Spendable Fund Balance to a specific range based on OPERATING EXPENDITURES. The target range is three to six months of annual OPERATING EXPENDITURES. Balances above the maximum are transferred to the Capital Projects fund with Board approval.

Recreation Fund – The Recreation Fund’s Spendable Fund Balance target is a minimum based upon OPERATING EXPENDITURES. The target range is two months to four months of annual OPERATING EXPENDITURES. Balances above the maximum are transferred to the Capital Projects fund with Board approval.

Museum, Insurance, Audit, FICA and IMRF Funds – These funds Spendable Fund Balance targets are no less than three months and no more than six months of OPERATING EXPENDITURES. These funds will be monitored and the taxes levied to support them will be adjusted to ensure that they operate within the target levels.

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 the recreational needs of our special needs population.

Debt Service Fund – The only activities in this fund are recording the taxes received to pay debt, paying debt and recording the small interest earned. 100% of a Debt Service Fund’s Fund Balance is restricted for Debt Service, excess balances cannot be transferred to other funds. Because DuPage County has historically been so reliable for disbursing tax receipts, this fund’s minimum target is \$5,000. This assumes that the debt service payments due in June follow the traditional pattern of being interest only, and less than 50% of the total debt service for the year and that we will receive DuPage taxes on June 1st and 15th more than sufficient to cover the June debt service. The \$5,000 is intended to cover the other expenses of the fund, such as paying agent fees. This fund’s maximum target is the fund’s annual budgeted expenditures. The maximum is not established as a goal to meet, but rather to readily illustrate the fund’s annual cash needs. This fund’s target is for Cash and Investments balance, not Fund Balance as the objective is to have sufficient cash on hand to pay obligations when due.

Capital Projects Fund – The Capital Projects Fund balance is reviewed in developing the Capital Improvements Program. Debt financing, grants, or interfund transfers can be used to finance projects when balances are not adequate. The Fund Balance of a capital project type fund is 100% restricted or assigned for Construction and Development. Also, all of the expenditures in these funds are for CAPITAL ASSETS. Increases and decreases in fund balances are associated with the specific projects planned. Therefore, no specific target is established for this fund.

Golf Fund – The target for this fund is bifurcated; there is a target established to accumulate the resources in Cash and Investments of at least \$1,000,000 and no more than \$10,000,000 for CAPITAL ASSETS for replacement of significant facility components, such as a portion of the roof of the Facility. This component will be reevaluated and may be revised as a long-term capital plan is developed for the Arrowhead facilities. This component will be tracked in the General Ledger and recorded as Designated Net Assets. Per this policy, no amount may be recorded as

Designated unless there is a like amount of CASH & INVESTMENTS available for the designated purpose. If the CASH & INVESTMENTS balance declines in subsequent period, the amount recorded as designated must be reduced accordingly. In order to begin accumulating these funds, the District will take 40% of its bottom line annually and designate it for this use. 12% of the 40% is to be designated for the Golf side and 28% for the Food & Beverage side, commensurate with their respective contributions to the bottom line.

The second component of this fund's target is the target for the UNRESTRICTED NET ASSETS and a like amount of CASH & INVESTMENTS. This target is a minimum of two months OPERATING EXPENSES and a maximum of four months of OPERATING EXPENSES. Once these two components have been satisfied, any remaining dollars are to be transferred to the Capital Projects Fund to support the capital needs of the District, consistent with the goal of this fund to support the District.

Internal Service Funds – No target is established for these funds as they are funded 100% by transfers from other funds. They exist to allow the District to independently track the amounts being expended for health and information systems & telecommunications.

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 Wheaton Park District is given authority within this policy to assign fund balance to specific projects or planned expenditures.

MINIMUM TARGETS - Management will monitor the major revenue collections and the amount of cash available by reviewing the monthly financial reports. Further, in the interest of being transparent staff will prepare a monthly report identifying the relative fund balance positions for the governmental funds with such targets and the cash and investment position for the Golf Fund. During the year, if revenue projections suggest that revenue will not meet expectations and the fund target(s) will not be met by yearend, the Executive Director will take the following actions to reach the goals established in the adopted budget:

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

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 three-year period.

Cellular Phone Policy *(This policy is also in section 11.1 of the Personnel Manual)*

The Wheaton Park District recognizes that its employees' ability to communicate to supervisors, co-workers, vendors and others is sometimes essential to the efficient delivery of services to residents, and that such communication may occur through the use of a cellular phone ("cell phone") The purpose of this Cellular Phone Policy is to provide direction and parameters for approval and use of cell phones by Park District employees for Park District business.

Criteria for Use of a Park District Cell Phone to Conduct Park District Business

The Park District understands that employees may use a personal cell phone to perform responsibilities on behalf of the Park District. In addition, the Park District, at its own discretion, may issue a cell phone to an employee if such a cell phone is required to conduct his or her duties on behalf of the Park District. In all circumstances, a Park District-issued cell phone will be issued to an employee by the employee's Department Director upon the recommendation of the employee's immediate supervisor. The Department Directors will determine which package plan will be given for each position in his or her department, depending upon the need and responsibilities of the position. Generally, criteria that will be considered whether a Park District cell phone will be issued to an employee includes the following:

- (a) The job function of the employee requires considerable time outside of his/her assigned office or work area and, in order to effectively perform his or her job, the employee must be accessible during such times or needs constant access to emails and other electronic information;
- (b) The job function of the employee requires him/her to be accessible to the Park District outside of scheduled or normal working hours on a recurring basis;
- (c) The employee is a critical decision maker, as determined by his or her Department Director;
- (d) The employee has a position that requires him or her to be an emergency contact, part of a response team, or has multiple scheduling responsibilities; or
- (e) An employee that is required to be highly responsive to citizens, staff members, customers, service providers, contractors, vendors, and any others that support or service the Park District outside of normal business hours.

The Park District reserves the right to modify the criteria required for an employee to be issued a Park District cell phone, periodically review an employee's position to determine if a cell phone is still needed by the employee to perform his or her job, utilize other factors in determining whether to issue a cell phone to an employee or whether to continue to allow an employee to retain a cell phone, change the cellular or data plan, or revoke the approved use of a Park District cell phone at any time, with or without notice, in the Park District's sole discretion.

Use of Park District-Issued Cell Phones

(a) Unless the employee agrees to pay for personal usage of the Park District cell phone, a Park District-issued cell phone is intended to be used for official Park District business only and employees are not to use the cell phone for any personal reasons.

(b) Subject to the terms of this Policy, an employee issued a Park District cell phone may use the cell phone for personal use if he or she agrees to deduct an amount specified by the Human Resources Manager, based on current plan prices, on the first two pay cycles of each month for said personal usage. An employee wishing to use his or her Park District issued cell phone for personal use should contact payroll for current rates for the same. Also, because it is possible that a part time employee would not work every pay period and thus not be able to have a personal deduction made every pay period, part time employees will not be eligible for having a District cell phone assigned exclusively to them and allowed to use it for personal use as well as business use. They may be assigned a District cell phone for business use only, but if they are found to use it for personal use, loss of privilege of District-owned phone will ensue.

(c) Employees are responsible for the safe-keeping of a Park District issued cell phone and must not allow the cell phone to be used by an unauthorized party. If an employee believes a breach of security has occurred with respect to his or her cell phone, or discovers another employee has misused said cell phone, he/she must notify the Executive Director immediately.

(d) Employees are to use care and caution when downloading a web application or any other program on the Park District issued cell phone. The costs associated with the downloading of unauthorized web applications and any other unauthorized downloads are the responsibility of the employee and prior approval must be obtained.

(e) Employees whose personal cellular phone usage is excessive, resulting in additional expense to the Park District, may be required to reimburse the Park District for phone charges for personal, non-business related long distance, or other charges that exceed the Park District's contracted package allocations.

(f) A cell phone assigned to an employee may be revoked at any time at the discretion of the Department Director or Executive Director, with or without notice.

Use of Personal Cell phones to Conduct Park District Business

An employee who is eligible for a Park District issued cell phone based on the criteria set forth in 11.1 above may choose to opt out of using a Park District issued cell phone and use their personal cell phone for Park District business as set forth herein.

In the event an employee eligible to receive a Park District issued cell phone opts to use his or her own personal phone, the employee will obtain a contract of their choosing at their sole

expense and the Park District will issue the employee a stipend for the employee's use of his or her personal cell phone for Park District business. The stipend will be established by the Park District, will be paid the first two pay cycles of each month, and will appear on the employee's paycheck. In the event a part time employee is offered a stipend for their use of a personal cell phone, they will receive said stipend for the first two pay periods of the month only when they receive a paycheck for hours worked in that pay period. If they do not work in that pay period, they will not receive a stipend for that pay period. The plan chosen by the employee for their personal cell phone will have no bearing on the level of stipend provided. The employee is responsible for all charges associated with their personal use of the cell phone beyond the Park District stipend. The stipend shall terminate on the last paycheck upon termination or if the employee's privileges for the stipend are withdrawn.

Employees receiving a stipend must maintain their account in good standing and shall notify their Department Director immediately if for any reason their personal cell phone becomes inoperative. With respect to cell phone use, the employee must also agree to publish their personal phone number in the internal Park District phone directory.

Rules for Use of Cell Phones

Employees are expected to behave in a professional and courteous manner while using a cell phone to perform Park District business and shall comply with all Park District policies and procedures contained in the Park District's Personnel Employee Manual in said use, including but not limited to the Park District's policies against sexual or other harassment. Therefore, an employee shall not create, send or receive any intimidating, hostile, or offensive communications or materials concerning race, color, religion, sex, age, national origin, disability, or any other protected class on his or her cell phone. Additionally:

(a) Cell phone use is discouraged when a desktop phone is available and can be used. While at work, employees are expected to exercise the same discretion in using personal cell phones as is expected for the use of Park District desktop phones. Personal calls should be brief and limited in nature.

(b) Any employee who engages in excessive, frivolous or inappropriate texting, emailing, telephoning, or other activities with a cell phone during working hours is not being attentive to his/her work duties, and, at the discretion of the Executive Director, the employee may be subject to disciplinary action up to and including termination of employment, loss of privilege of District-owned phone, or financial liability for the costs associated with the employee's improper use of Park District equipment and resources.

(c) Any communication sent by a personal cell phone regarding Park District business is also subject to disclosure under the Freedom of Information Act (FOIA) and release pursuant to a

discovery request in the event of litigation. As such, employees using cell phones, whether Park District issued or personal, for Park District business, shall not delete and shall take the necessary steps to protect access to and archive Park District information contained in emails, texts, internet, and any other electronic communication on the employee's cell phone.

(d) Regardless whether an employee is using a personal, or Park District-issued, cell phone, he/she is expected to perform his/her duties in a professional and safe manner and is prohibited from use of mobile technology while operating a motor vehicle on behalf of the Park District, is expected to comply with all state and federal laws regarding the use of cell phones.

i. Employees using cellular phones for Park District business purposes are expected to refrain from making or answering work related calls while driving on Park District business for safety purposes. Employees must pull off to the side of the road prior to placing or accepting a call. Special care should be taken in situations where there is traffic, inclement weather, or the employee is driving in an unfamiliar area. Under no circumstances are employees allowed to place themselves at risk to fulfill business needs.

ii. No employee may operate a motor vehicle on a roadway while using an electronic communication cell phone to compose, send, or read an electronic message. The definition of an "electronic message" includes, but is not limited to, a text message, an instant message, or a command or request to access an internet site.

iii. In compliance with state law, no employee may operate a motor vehicle in a **SCHOOL** or on a highway **CONSTRUCTION** zone while using a cell phone without the use of a hands-free cell phone. 625 ILCS 5/12-610.1

Any employee that uses a cell phone to conduct Park District business in violation of this Policy shall be subject to discipline, up to and including dismissal.

No Expectation of Privacy

Employees have no expectation of privacy in the contents of any data stored on, sent to, sent from, or received from a cell phone issued by the Park District. Wheaton Park District reserves the right to audit and monitor the use of any Park District-issued cell phone, including any data that has been sent, received, or stored on the cell phone, including but not limited to, all web browsing, phone calls, text messages, e-mails, pictures, videos and other images.

Any communication sent by a personal cell phone regarding Park District business is also subject to disclosure under FOIA and release pursuant to a discovery request in the event of litigation.

Repair, Replacement and Removal of Cell phones

An employee in possession of a Park District-issued cell phone is expected to take reasonable precautions to protect the equipment from loss, damage, or theft. If an employee's cell phone

is not operating properly, he/she should notify his/her supervisor before taking any steps to repair or replace the cell phone. If the cell phone needs service or replacement due to normal wear and tear, the Park District will decide whether to repair or replace the cell phone and such cost shall be at the expense of the Wheaton Park District.

If the Park District-issued cell phone is damaged due to the employee's carelessness, the employee is responsible for paying the expense of having the cell phone repaired or replaced. In such an instance, the Park District will determine whether the cell phone will be repaired or replaced. Likewise, the employee shall pay the expense of replacing his/her Park District-issued cell phone if the cell phone is lost or stolen.

The employee bears sole responsibility for the cost of any repairs or replacement if a personal cell phone is damaged or lost while the employee is performing responsibilities on behalf of the Park District.

A Park District-issued cell phone is the property of the Wheaton Park District and as such may be removed from the employee's possession at any time. Upon resignation or termination of employment, or at any time upon request, the employee must produce the cell phone for return or inspection. Employees who do not present the cell phone in good working condition within the requested time period may be required to pay the cost of its replacement.

The Park District has the right to amend this policy at any time, with or without notice.

A. *Purpose*

The purpose of this policy is to identify the various revenues sources the District has available to it and to specify what services those revenues sources are intended to support.

B. *Revenue Sources*

The District has nine revenue sources. They include: taxes, charges for services, debt proceeds, rentals, product sales, grants & donations, miscellaneous revenues, interest and transfers in.

C. *Services Supported*

1. **Taxes** are used to support services that are desired by the public but not readily charged to users, community support for a desired amenity, or for users who may not have the ability to pay.
 - a. Examples of services not readily charged directly to users are park maintenance, snow removal on District property and facility accessibility.
 - b. Examples of services provided due to community support for a desired amenity are the Cosley Zoo, Central Athletic Center and the Community Center.
 - c. Examples of services where users may not have the ability to pay would be leisuership support provided to residents who lack the financial resources to participate in some of our program activities or facility use passes (such as pool passes in the summer).
2. **Charges for services** are the fees the District provides to users directly based upon their consumption of our services. This includes a wide variety of programming offered through our Recreation, Athletic, Historical Museum, Lincoln Marsh, and Cosley Zoo Departments. It also includes sponsorships/advertising for various events and/or in our brochures. It also includes memberships at our seasonal outdoor pools and at our Parks Plus Fitness Center. Additionally, green fees, golf lessons, driving range fees and cross country skiing fees are included in Charges for services. The District also has a "Fees and Charges Policy" that delves into this revenue source in greater depth, examining how to justify the means of determining fees and charges.
3. **Debt proceeds** are funds received from issuing debt. The District limits long-term debt to only those capital improvements that cannot be financed from current revenues. The District does not issue debt

to fund operations. The District's "Debt Policy" spells out in detail the reasons for issuing debt and related goals.

4. **Rentals** include facility rentals, park permits, field rentals, cell tower rentals, and golf equipment rentals. Rental rates are intended to recoup direct costs of the rental and where possible to cover indirect and related selling costs.
5. **Product sales** include concession operations, athletic uniforms, gift shop sales, restaurant food and liquor sales, beverage cart sales, halfway house sales, and banquet sales. These revenues are intended to cover all associated costs as well as providing funds to support the related operations.
6. **Grants & donations** include grants and donations from other units of government and philanthropic organizations. The most significant recurring source of donations for the District is actually the three 501c-3 foundations that the District has established (Cosley Zoo Foundation, DuPage County Historical Museum Foundation and the Play for All Foundation). The District encourages potential donors to make donations to these foundations to benefit the District as they exist solely to support various aspects of the District's mission.
7. **Miscellaneous income** consists of sundry sources of income that are either immaterial in amount or infrequent in occurrence or both. An example of one miscellaneous income source is the sale of scrap materials by our Parks Department.
8. **Interest income** consists of interest earned on investments of the District's idle cash. Although not a material source of income for the District, these funds are used to support services as needed, but primarily those as described for Tax revenues.
9. **Transfers in** are primarily interfund transfers, which in most years are funds transferred from operating funds (specifically General, Recreation, and Golf funds) to the Capital fund to pay for capital projects of the District. This does not include capital projects for the Golf fund, which are funded directly by the Golf fund in that fund.
10. **One-Time Revenues** The District will not use one-time revenues to support recurring expenses. This policy helps the District to spend within its means and stay financially healthy. Some of the District's revenue sources are unstable. This means that the amount the

District receives from that source can vary from year to year. Grants and Donations are good examples. Because these revenues are unstable and unreliable, the District cannot assume that the same revenue will be available in future years. Therefore, the District will treat the portion of the revenue that is above what we normally receive as if it were a one-time revenue.

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 other than construction projects (such as service agreements) if it is determined to be in the best interest of the District. Said contract shall be dated and signed by the Executive Director of the Park District and by an officer of the contracting organization and filed in the Administrative Offices of the District and stored electronically attached to the applicable vendor within the District's licensed financial software.

I. PURPOSE AND GOALS

The Wheaton Park District developed this Debt Management Policy to help ensure the District's creditworthiness and to provide a functional tool for debt management and capital planning. The Wheaton Park District faces continuing capital infrastructure requirements to meet the increasing needs of its residents. The District limits long-term debt to only those capital improvements that cannot be financed from current revenues. The District does not use long-term debt to fund operating programs.

Consequently, the District needs to anticipate increases in debt levels based upon historical data. With these increases, the effects of decisions regarding the type of issue, method of sale, and payment structure become ever more critical to the District's financial well-being. To help ensure the District's credit worthiness, an established program of managing the District's debt becomes essential.

The purpose of this policy is to provide a functional tool for debt management and capital planning, as well as enhancing the District's reputation for managing its debt in a conservative and prudent manner.

GOALS RELATED TO THE ISSUANCE OF GENERAL OBLIGATION AND REVENUE BOND DEBT

In following this policy, the District shall pursue the following goals when issuing debt:

- Maintain at least an A2 credit rating for each rated general obligation debt issue.
- Take all practical precautions to avoid any financial decision which will negatively impact current credit ratings on existing or future debt issues.
- Consider market timing.
- Determine the amortization (maturity) schedule which will best fit with the overall debt structure of the District's general obligation debt and related tax levy at the time the new debt is issued. The District may choose to delay principal payments or capitalize interest during project construction. For issuance of revenue bonds, the amortization schedule which will best fit with the overall debt structure of the enterprise fund and its operating cash flow will be considered. Consideration will be given to coordinating the length of the issue with the lives of assets, whenever practicable, while considering repair and replacement costs of those assets to be incurred in future years as an offset to the useful lives, and the related length of time in the payout structure.
- Consider the impact of such new debt on overlapping debt and the financing plans of local governments which overlap, or underlie the District.
- Assess financial alternatives to include new and innovative financing approaches, including, whenever feasible, grants, revolving loans or other state/federal aid.
- Minimize debt interest costs.
- Level or declining debt service shall be employed unless operational matters dictate otherwise, or except to achieve overall level debt service with existing bonds. The District shall be mindful of the potential benefits of bank qualification and will strive to limit its annual issuance of debt to \$10 million or less when such estimated benefits are greater than the benefits of exceeding the bank qualification limit. Should subsequent changes in the law alter this limit, the District policy will be reevaluated.

II. DEBT ISSUANCE IN GENERAL

A. Authority and Purposes of the Issuance of Debt

The laws of the State of Illinois authorize the issuance of debt by the District. The Local Bond Law confers upon park districts the power and authority to contract debt, borrow money, and issue bonds for public improvement projects as defined therein. Under these provisions, the District may contract debt to pay for the cost of acquiring, constructing, reconstructing, improving, extending, enlarging, and equipping such projects or to refund bonds.

B. Types of Debt Issued

1. Short-Term. (three years or less) The District may issue short-term debt to finance the purchase of non-capital equipment having a life exceeding one year or provide increased flexibility in financing programs. The District will have no more than 10% of its outstanding general obligation debt in short term debt.
2. Long-Term. (more than three years) The District may issue long-term debt which may include, but not be limited to, general obligation bonds, certificates of participation, capital appreciation bonds, special assessment bonds, self-liquidating bonds, double barreled bonds, and municipal bonds. The District may also enter into long-term leases for public facilities, property, and equipment with a useful life greater than one year.

C. Capital Improvement Program

The Capital Improvement Program (CIP), prepared by staff, and must be approved by the Board, and shall determine the District's capital needs. The program shall be a five-year plan for the acquisition, development and/or improvement of the District's capital assets. Projects included in the CIP shall be prioritized; and the means for financing each shall be identified. The first year of the program shall be the Capital Budget. If the current resources are insufficient to meet the needs identified in the Capital Budget, the Board may consider incurring debt to fund the shortfall. The Board, upon advice from a District's municipal advisor, may also consider funding multiple years of the Capital Improvement Program by incurring debt. The CIP should be revised and supplemented each year in keeping with the District's policies on debt management.

D. Structure of Debt Issues

The duration of a debt issue shall not exceed the economic or useful life of the improvement or asset that the issue is financing. The District shall design the financing schedule and repayment of debt so as to take best advantage of market conditions and, as practical, to recapture or maximize its credit capacity for future use, and moderate the impact to the taxpayer. In keeping with the stated goals of this debt management policy, the District shall structure each general obligation issue (except refunding issues) to comply with the rapidity of debt repayment provisions in Section III. E. 1. (see below).

E. Sale of Securities

All debt issues should be sold through a competitive bidding process based upon the lowest offered True Interest Cost (TIC), unless Board deems a negotiated sale the most advantageous to the District.

F. Credit Enhancements

The District may enter into agreements with commercial banks or other financial entities for the purpose of acquiring letters of credit, municipal bond insurance, or other credit enhancements that will provide the District with access to credit under terms and conditions as specified in such agreements when their use is judged cost effective or otherwise advantageous. Any such agreements shall be approved by the Board.

G. Bond Ratings

The Board, upon advice from the District's municipal advisor, may also consider obtaining a bond rating on any bonds issued.

H. Inclusion of Local Institutions

In the interest of promoting Wheaton, whenever practical and in the best interests of the Wheaton Park District, local financial institutions are to be offered the opportunity to bid on debt instruments.

III. LEGAL CONSTRAINTS AND OTHER LIMITATIONS ON THE ISSUANCE OF DEBT

A. State Law

30 ILCS 305/0.0 l, et. seq.: the short title is "The Bond Authorization Act."

B. Authority for Debt

The District may, by bond ordinance, incur indebtedness or borrow money, and authorize the issue of negotiable obligations, including refunding bonds, for any capital improvement of property, land acquisition, or any other lawful purpose except current expenses, unless approved by the Board.

C. Debt Limitation

The debt limitations of the bond laws restrict the District to issues such that the aggregate principal indebtedness of the District does not exceed 2.875% of the taxable real property within the District.

D. Methods of Sale

Bonds will be sold in accordance with 30 ILCS 350/10 by means of a public or private sale as determined appropriate by the Board of Park Commissioners. The District may issue short-term notes by negotiated sale if the bond ordinance or subsequent resolution so provides.

1. Bonds. All bonds will mature within the period or average period of usefulness of the assets financed; and the bonds will mature in installments, the first of which is payable not more than three years from the dated date of the bonds.

2. Municipal Advisor. To ensure independence, the Municipal Advisor retained by the District will not bid on nor underwrite any District debt issues on which it is advising.

E. Credit Implications

When issuing new debt, the District should not exceed credit industry benchmarks where applicable. Therefore, the following factors should be considered in developing debt issuance plans:

1. Rapidity of Debt Service Repayment

The District's general obligation bond issues should be structured whereby 100% of the debt will be retired within twenty years. It is also desirable to structure the District's general obligation bond issues so that at least 50% of the principal will be retired within 10 years.

2. Current General Fund Cash Reserve

The District should maintain a General Fund cash and investments balance equal to no less than three months of total annual expenditures, exclusive of capital expenditures (assumed to be expenditures that would be discretionary should the economy take a nosedive). The Recreation Fund should maintain a cash and investments balance equal to no less than two months of total annual expenditures, exclusive of capital expenditures. Such calculations, including a projection to December 31st (of the current fiscal year), shall be made on an annual basis by the Finance Director during the budget process.

IV. DEBT ADMINISTRATION

A. Financial Disclosures

The District shall prepare appropriate disclosures as required by the Securities and Exchange Commission, the federal government, the State of Illinois, rating agencies, underwriters, investors, agencies, taxpayers, and other appropriate entities and persons to ensure compliance with applicable laws and regulations. For more details on these disclosures, please refer to the District's Disclosure Policy.

B. Review of Financing Proposals

All capital financing proposals that involve a pledge of the District's credit shall be referred to the Finance Director/Treasurer who shall determine the financial feasibility and impact on existing debt of such proposal, and shall make recommendations accordingly to the Executive Director.

C. Refunding Policy

The District should consider refunding outstanding debt when legally permissible and financially advantageous. A net present value debt service savings of at least three percent or greater must be achieved.

D. Investment of Borrowed Proceeds

The District acknowledges its ongoing fiduciary responsibilities to actively manage the proceeds of debt issued for public purposes in a manner that is consistent with Illinois statutes that govern the investment of public funds, and consistent with the permitted securities covenants of related bond documents executed by the District. The management of public funds should enable the District to respond to changes in markets or changes in payment or construction schedules so as to (i) minimize risk, (ii) ensure liquidity, and (iii) optimize returns.

E. Annual Evaluation of Refinancing Opportunities

The District shall on an annual basis ensure that an evaluation of the outstanding debt issues is performed to ascertain whether a refinancing is appropriate for any of the outstanding issues.

V. GLOSSARY OF TERMS

Ad Valorem Tax - A direct tax based "according to value" of property.

Advanced Refunding Bonds - Bonds issued to refund an outstanding bond issue prior to the date on which the outstanding bonds become due or callable. Proceeds of the advanced refunding bonds are deposited in escrow with a fiduciary, invested in United States Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at maturity or call date.

Amortization - the process of paying the principal amount of an issue of bonds by periodic payments either directly to bondholders or to a sinking fund for the benefit of bondholders.

Arbitrage - Usually refers to the difference between the interest paid on the tax-exempt securities and the interest earned by investing the proceeds in higher yielding taxable securities. Internal Revenue Service regulations govern arbitrage (reference I.R.S. Reg. 1.103-13 through 1.103-15).

Arbitrage Bonds - Bonds which are deemed by the I.R.S. to violate federal arbitrage regulations. The interest on such bonds becomes taxable and the bondholders must include this interest as part of gross income for federal income tax purposes (I.R.S. Reg. 1.103-13 through 1.103-15).

Assessed Value - An annual determination of the just or fair market value of property for purposes of ad valorem taxation.

Basis Point - 1/100 of one percent.

Bond - Written evidence of the issuer's obligation to repay a specified principal amount on a date certain, together with interest at a stated rate, or according to a formula for determining that rate.

Bond Anticipation Notes (BANS) - Short-term interest bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

Bond Counsel - An attorney retained by the District to render a legal opinion whether the District is authorized to issue the proposed bonds, has met all legal requirements necessary for issuance, and whether interest on the bonds is, or is not, exempt from federal and state income taxation.

Bonded Debt - The portion of an issuers total indebtedness represented by outstanding bonds.

Direct Debt or Gross Bonded Debt – Is the sum of the total bonded debt and any unfunded debt of the issuer.

Net Direct Debt or Net Bonded Debt – Is the Direct debt less sinking fund accumulations and all self-supporting debt.

Total Overall Debt – Consists of Net direct debt plus the issuer's applicable share of the direct debt of all overlapping jurisdictions.

Net Overall Debt - Net direct debt plus the issuer's applicable share of the net direct debt of all overlapping jurisdictions.

Overlapping Debt - The issuer's proportionate share of the debt of other local governmental units which either overlap or underlie it

Callable Bond - A bond which permits or requires the issuer to redeem the obligation before the stated maturity date at a specified price, called the call price, usually at or above par value.

Capital Appreciation Bonds (CAB) - A long-term security on which the investment return is reinvested at a stated compound rate until maturity. The investor receives a single payment at maturity representing both the principal and investment return.

Certificates of Participation - Documents, in fully registered form, that act like bonds. However, security for the certificates is the government's intent to make annual appropriations during the term of a lease agreement. No pledge of full faith and credit of the government is made. Consequently, the obligation of the government to make basic rental payments does not constitute an indebtedness of the government.

Commercial Paper - Very short-term, unsecured promissory notes issued in either registered or bearer form, and usually backed by a line of credit with a bank.

Coupon Rate - The annual rate of interest payable on a coupon bond (a bearer bond or bond registered as to principal only, carrying coupons evidencing future interest payments), expressed as a percentage of the principal amount.

Debt Limit - The maximum amount of debt an issuer is permitted to incur under constitutional, statutory or charter provision.

Debt Service - The amount of money necessary to pay interest on an outstanding debt, the serial maturities of principal for serial bonds, and the required contributions to an amortization or sinking fund for term bonds.

Demand Notes (Variable Rate) - A short-term security which is subject to a frequently available put option feature under which the holder may put the security back to the issuer after giving specified notice. Many of these securities are floating or variable rate, with the put option exercisable on dates on which the floating rate changes.

Double Barreled Bonds (Combination Bonds) - A bond which is payable from the revenues of a governmental enterprise and are also backed by the full faith and credit of the governmental unit.

Enterprise Funds - Funds that are financed and operated in a manner similar to private business in that goods and services provided are financed primarily through user charges.

General Obligation Bond - A bond for whose payment the full faith and credit of the issuer has been pledged. More commonly, but not necessarily, general obligation bonds are payable from ad valorem property taxes and other general revenues.

Lease Purchase Agreement (Capital Lease) - A contractual agreement whereby the government borrows funds from a financial institution or a vendor to pay for capital acquisition. The title to the asset(s) normally belongs to the government with the lessor acquiring security interest or appropriate lien therein.

Letter of Credit - A commitment, usually made by a commercial bank, to honor demands for payment of a debt upon compliance with conditions and/or the occurrence of certain events specified under the terms of the commitment.

Level Debt Service – An arrangement of serial maturities in which the amount of principal maturing increases at approximately the same rate as the amount of interest declines.

Long-Term Debt - Long-term debt is defined, for purposes of this policy, as any debt incurred whose final maturity is more than three years.

Maturity - The date upon which the principal of a municipal bond becomes due and payable to bondholders.

Mini-bonds - A small denomination bond directly marketed to the public.

Net Interest Cost (NIC) - The traditional method of calculating bids for new issues of municipal securities. The total dollar amount of interest over the life of the bonds is adjusted by the amount of premium or discount bid, and then reduced to an average annual rate. The other method is known as the true interest cost (see "true interest cost").

Offering Circular - Usually a preliminary and final document prepared to describe or disclose to investors and dealers information about an issue of securities expected to be offered in the primary market. As a part of the offering circular, an official statement shall be prepared by the District describing the debt and other pertinent financial and demographic data used to market the bonds to potential buyers.

Other Contractual Debt - Purchase contracts and other contractual debt other than bonds and notes. Other contractual debt does not affect annual debt limitation and is not a part of indebtedness within the meaning of any constitution or statutory debt limitation or restriction.

Par Value or Face Amount - In the case of bonds, Par Value or Face Amount is the amount of principal which must be paid at maturity.

Parity Bonds - Two or more issues of bonds which have the same priority of claim or lien against pledged revenues or the issuer's full faith and credit pledge.

Principal- The face amount or par value of a bond or issue of bonds payable on stated dates of maturity.

Ratings - Evaluations of the credit quality of notes and bonds, usually made by independent rating services, which generally measure the probability of the timely repayment of principal and interest on municipal bonds.

Refunding Bonds - Bonds issued to retire bonds already outstanding.

Registered Bond - A bond listed with the registrar as to ownership, which cannot be sold or exchanged without a change of registration.

Reserve Fund - A fund which may be used to pay debt service if the sources of the pledged revenues do not generate sufficient funds to satisfy the debt service requirements.

Self Supporting or Self Liquidating Debt - Debt that is to be repaid from proceeds derived exclusively from the enterprise activity for which the debt was issued.

Short-Term Debt -Short-term debt is defined for purposes of this policy as any debt incurred whose final maturity is three years or less.

Spread - The income earned by the underwriting syndicate as a result of differences in the price paid to the issuer for a new issue of municipal bonds, and the prices at which the bonds are sold to the investing public, usually expressed in points or fractions thereof.

Tax-Exempt Bonds - For municipal bonds issued by the District tax-exempt means interest on the bonds are not included in gross income for federal income tax purposes; the bonds are not items of tax preference for purposes of the federal, alternative minimum income tax imposed on individuals and corporations; and the bonds are exempt from taxation by the State of Illinois.

Term Bonds - Bonds coming due in a single maturity.

True Interest Cost (TIC) - Also known as Canadian Interest Cost. A rate which, when used to discount each amount of debt service payable in a bond issue, will produce a present value precisely equal to the amount of money received by the issuer in exchange for the bonds. The TIC method considers the time value of money while the net interest cost (NIC) method does not.

Yield to Maturity - The rate of return to the investor earned from payments of principal and interest, with interest compounded semiannually and assuming that interest paid is reinvested at the same rate.

Zero Coupon Bond - A bond which pays no interest, but is issued at a deep discount from par, appreciating to its full value at maturity.

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

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

(a) *Disclosure Officer.* The 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*").

(b) *Disclosure Procedures: Official Statements.* Whenever an Official Statement will be disseminated in connection with the issuance of obligations by the District, the Disclosure Officer will oversee the process of preparing the Official Statement pursuant to the following procedures:

1. The District shall select (a) the working group for the transaction, which group may include outside professionals such as disclosure counsel, a municipal advisor and an underwriter (the "*Working Group*") and (b) the member of the Working Group responsible for preparing the first draft of the Official Statement.

2. The Disclosure Officer shall review and make comments on the first draft of the Official Statement. Such review shall be done in order to determine that the Official Statement does not include any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made in the Official Statement not misleading. Particular attention shall be paid to the accuracy of all descriptions, significant information and financial data regarding the District. Examples include confirming that information relating to the District, including but not limited to demographic changes, the addition or loss of major employers, the addition or loss of major taxpayers or any other material information within the knowledge of the Disclosure Officer, is included and properly disclosed. The Disclosure Officer shall also be responsible for ensuring that the financial data presented with regard to the District is accurate and corresponds with the financial information in the District's possession, including but not limited to information regarding bonded indebtedness, notes, certificates, outstanding leases, tax rates or any other financial information of the District presented in the Official Statement.

3. After completion of the review set forth in 2. above, the Disclosure Officer shall (a) discuss the first draft of the Official Statement with the members of the Working Group and such staff and officials of the District as the Disclosure Officer deems necessary and appropriate and (b) provide comments, as appropriate, to the members of the Working Group. The Disclosure Officer shall also consider comments from members of the Working Group and whether any additional changes to the Official Statement are necessary or desirable to make the document compliant with the requirements set forth in 2. above.

4. The Disclosure Officer shall continue to review subsequent drafts of the Official Statement in the manner set forth in 2. and 3. above.

5. If, in the Disclosure Officer's reasonable judgment, the Official Statement does not include any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made in the Official Statement not misleading, the Official Statement may, in the reasonable discretion of the Disclosure Officer, be released for dissemination to the public; *provided, however*, that the use of the Official Statement must be ratified, approved and authorized by the Board of Park Commissioners of the District.

(c) *Disclosure Procedures: Annual Financial Information.* The Disclosure Officer will oversee the process of preparing the Annual Financial Information pursuant to these procedures:

1. By 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.

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

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

1. The Disclosure Officer shall prepare (or hire an agent to prepare) the EMMA Notice. The EMMA Notice shall be prepared in the form required by the MSRB.

2. In the case of a disclosure required by an Undertaking, the Disclosure Officer shall determine whether any changes to the EMMA Notice are necessary to make the document compliant with the Undertaking.

3. If, in the Disclosure Officer’s reasonable judgment, the EMMA Notice is correct and complete and, in the case of a disclosure required by an Undertaking, complies with the Undertaking, the Disclosure Officer shall file the EMMA Notice with EMMA (or confirm that such filing is completed by any agent hired by the District for such purpose) within the timeframe allowed for such filing.

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

1. Maintaining appropriate records of compliance with this Disclosure Policy (including proofs of EMMA filings) and decisions made with respect to issues that have been raised;

2. Evaluating the effectiveness of the procedures contained in this Disclosure Policy; and

3. Making recommendations to the Board of Park Commissioners of the District as to whether revisions or modifications to this Disclosure Policy are appropriate.

(f) *General Principles.*

1. All participants in the disclosure process should be encouraged to raise potential disclosure items at all times in the process.

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

3. Whenever the District releases information, whether in written or spoken form, that may reasonably be expected to reach investors, it is said to be "speaking to the market." When speaking to the market, District officials must be sure that the released information does not make any untrue statement of a material fact or omit to state a material fact necessary or desirable, in order to make the statements made, in light of the circumstances in which they were made, not misleading.

4. While care should be taken not to shortcut or eliminate any steps outlined in this Disclosure Policy on an ad hoc basis, the review and maintenance of the Disclosures is a fluid process and recommendations for improvement of these Disclosure Procedures should be solicited and regularly considered.

5. The Disclosure Officer is authorized to request and pay for attendance at relevant conferences or presentations or annual training sessions conducted by outside counsel, consultants or experts in order to ensure a sufficient level of knowledge for the effective administration of this Disclosure Policy.

- A. The 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 though when their value is less than \$5K.
- B. Illinois statutes require that any property of the District must be declared excess 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 the city's annual auction, the DuPage County Mayors' and Manager's auction and online services such as EBay.
- E. Unless previously approved by the Board of Commissioners, purchases involving the replacement of assets currently owned by the District, shall not include trade-in arrangements. Instead, it is the policy of the District to 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.

Employee expense advances may be provided for training or programs. In the interest of ensuring that there is strict accountability for these funds, there is a limit of \$500 per advance. The advance must be requested and approved 30 days before the advance occurs, and proper documentation must be turned in within 60 days of the date of occurrence. If the employee did not spend the total amount of the advance, the remainder of the money must be returned with accompanying receipts. If the employee spent more money than the advance that was given, a reimbursement request must be made and turned in within 60 days along with proper documentation of all funds spent. Further, a second advance may not be issued prior the first advance being settled. Settlement consists of submitting receipts to Finance for the expenditure of the advance and a return of the unspent amount, or a completed purchase order requesting reimbursement for any funds spent in excess of the advance. These advances shall be recorded in an Employee Receivables account which will identify all outstanding advances by date and amount. Any exceptions to this policy must be approved by the Executive Director.

Consistent with IRS Publication 463, reimbursements must be submitted within 60 days of being incurred for such reimbursements to be considered made under an accountable plan and not subject to taxation. Any reimbursements submitted subsequent to 60 days will be paid through accounts payable and reported on their next paycheck and subject to taxation in compliance with IRS regulations.

A. *Purpose*

The purpose of this policy is to justify the means of determining fees and charges on a systematic basis by identifying program costs, classifying programs and the type of clientele served, and the relationship of these factors to one another.

B. *Procedures of Approval*

Each year the Recreation Department and Special Facilities will submit a budget report to the Executive Director for his/her approval. The report will include revenues and expenses for the programs for the budget year(s), the current year and prior year, as applicable.

C. *Identify and Define Cost*

1. **Direct costs** are costs, which are directly attributed to a particular program and would cease to exist if the program were not offered. Direct costs may include program leadership, program supplies and equipment, field maintenance and lining, contractual expenses, and specific promotional costs such as postage, posters and flyers.
2. **Indirect costs** are costs which are not directly attributed to any specific program. Indirect costs may include administrative and supervisory salaries, office support staff, registration resources, park services staff and supplies, finance and human resources staff and supplies, general utilities, postage, quarterly brochure costs, and promotional expenses such as flyer, film and paid advertising not for a specific program or event.
3. **Developmental costs** are costs which are directly attributed to a specific program over an extended period of one to three years. Developmental costs may include major equipment such as a balance beam, ballet mirrors and pool furniture.

D. *Fees and Charges*

1. **General Policy**

The Park Board reserves the right to annually review and approve, separate from the budget process, the rates for:

- Greens Fees at the Arrowhead Golf Club
- Pool Passes and Daily Admissions at the pools
- Parks Plus Fitness Membership Rates

The board delegates to the Executive Director the authority to establish other fees and charges using the guidelines below. The Board will approve the impact of such fees and charges in the Budget and Appropriation Ordinance.

In order to provide maximum benefit for each tax dollar paid to the Park District, it is the general policy of the Wheaton Park District that fees will be determined by the Executive Director in accordance with the following general policies:

- a. Organized activities for residents of the District will attempt to be self-supporting.
- b. 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.
- c. Fees for activities will be set so that, with the minimum number of participants expected, direct costs will be recovered, with a larger proportion of costs recovered as enrollment increases.
- d. Fees may be waived for certain special events or services which are deemed to be in the best interest of our residents or for which the charging of a fee would be prohibitive.
- e. Fees should be kept low enough that the majority of residents would not be precluded from participation because of inability to pay.
- f. All residents of School District #200 may register at resident rates for those Park District programs conducted in or on school property.
- g. Cooperative programs with public and private agencies may be offered for which nonresident fees may be waived.
- h. Fees for use of Park District revenue-producing facilities such as the golf lessons, water park and/or pools programs, and the fitness center, will be established with the following in mind:
 1. Rates competitive with similar public and private facilities.

2. Maximize revenues without excluding the majority of residents due to an inability to pay.
3. Nonresidents are expected to pay 50 percent higher fees than residents. From time to time, the Board, at their discretion may direct this amount to be reduced.
4. Maximum service, maintenance and quality of product combined with minimum drain on operational budgets. Fees meeting the above criteria will be recommended by the Executive Director and must be approved by the Board.

2. Program Classification Guidelines for Setting Fees

- a. Classification "A": Programs and services that are primarily considered a community service. Programs subsidized by the park district with no fee or a nominal fee which is less than the direct cost of providing the program. Some examples are: Cosley Zoo, special events, some senior programs.
New or experimental programs offered on a trial basis for a specific period of time (usually one fiscal year.) At the end of this time period, these programs are moved to another classification or eliminated from the program offerings.
- b. Classification "B": Services that directly benefit only the individual participant. The user fee for these programs will be set to cover all direct program expenses plus a minimum of 30 percent of the direct expenses in order to cover indirect program costs. Minimum enrollments will be established for each program with a larger portion of the indirect costs being recovered as enrollment increases, this is true because some of the direct expenses are fixed in nature (they do not increase or decrease based on the number of participants). Programs which fall under Classification "B": which do not meet the guidelines set forth in Classification "B" will be evaluated by the department director on an individual basis, and may or may not be run, depending upon the unique circumstances involved. The vast majority of Wheaton Park District programs fall into this classification.
- c. Classification "C": Services that directly benefit only the individual participant. These programs or services are

contracted by the Park District with an outside agency or individual to provide a service in a facility not owned or operated by the Park District in which the District will be charged on a per-person or percentage basis. The user fee for these programs will cover all direct program expenses with a minimum of 30% markup to cover indirect program costs.

3. Nonresident Fees

All nonresidents will pay a user fee, which is a maximum of 50 percent higher than the resident rate, except that all residents of School District #200 may register at resident rates for those programs conducted in or on school property. This fee may be waived from time to time due to unique or unusual circumstances. The Park Board, at their discretion, may direct staff to make the nonresident fee the same as the resident fee or any amount up to 50% higher than the resident fee.

Access to Wheaton Park District programs, services and facilities shall not be denied to any person because of lack of sufficient funds. The District has established financial assistance opportunities for those with demonstrable financial need.

The District realizes that it may at times be asked to consider accepting gifts and/or bequests. The acceptance of these gifts and/or bequests will be entertained with consideration of the following:

- a) All local and state Ordinances regarding the Illinois Gift Ban Act,
- b) All relevant District policy and personnel practices,
- c) The overall benefit to the community,
- d) The overall benefit to the District,
- e) The potential associated costs, liabilities and exposure to the District,
- f) Any potential reverter clauses attached to gifts to ensure perpetuity of open/space recreation use(s) and assurance the clause(s) can be complied with

All gifts valued over \$100.00 and all gifts of real estate will be brought to the Board of Park Commissioners for approval or denial of acceptance.

A. Purpose

The purpose of the Wheaton Park District, Illinois Grant Policy is to describe the policies and procedures for developing grant proposals, receipt and management of externally funded grant awards, and responsibilities of external funding and compliance requirements.

B. Responsibilities

When Wheaton Park District applies for and receives a grant, it agrees to administer the funding according to the granting agency's terms and conditions. Accounting properly for grant expenditures and providing program documentation and evaluation is critical to the success of continuing grant award programs.

It is the responsibility of assigned department staff to appropriately and accurately manage the project and external funding per grantor agreements and guidelines and the policies and procedures of the Wheaton Park District.

C. Pre-Award

Departments considering applying for a grant shall prepare information for the Board's consideration, including the scope of grant, potential impact on operations, financial considerations, and the procedures utilized by the grantor agency.

It is the submitting department's responsibility to prepare and submit the grant application and the necessary Grant Accountability and Transparency ACT (GATA) data, including the Programmatic Risk Survey application.

Once the grant application is approved by the Board of Park Commissioners, the department head shall prepare any other documents needed for submittal of the grant proposal, committing any local match (if required), and authorizing either the Board President or the Executive Director to sign the proposal. Which party needs to sign depends upon the specific requirements of the grant(s).

It is the department's responsibility to ensure the proposal is submitted to the granting agency before the prescribed deadline.

D. Managing the Grant

The final grant agreement is signed by the Board President or Executive Director, depending on the particulars of the grant, and is held by the Wheaton Park District.

Each grant shall be tracked and monitored throughout the project life with a specific filing and tracking system. The grant agreement and grantor policies establish the requirements for charging costs to the award, reporting those costs, and requesting reimbursement.

All grant related costs invoiced must be eligible for the grant. Specifically, the cost must be reasonable, allowable, necessary and prudent to provide a direct benefit to a grant funded project.

Federal grant awards must comply with the rules and compliance requirements set forth in the Uniform Guidance (2 CFR Part 200) by the Office of Management and Budget. The Uniform Guidance establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursement contracts, and other agreements with state, local, and federally-recognized Indian tribal governments.

E. Direct Costs

Direct costs are costs that have been included in the proposal budget, and can be directly attributable to the expenses necessary to fulfill the project objectives.

F. Indirect Costs

Indirect costs, such as overhead costs or general and administrative costs, are those costs that generally are shared among projects, and therefore cannot be directly attributable to a single project.

G. Conflicts of Interest

All employees engaged in the selection, award, or administration of contracts supported by the grant award shall be free of any real or perceived conflict of interest.

H. Reporting

The purpose of grant reporting is to monitor the progress made towards fulfilling grant deliverables. The grant agreement or grantor's guidance manual will outline the required reports with time schedules by the grant for submittals.

I. Subrecipient Monitoring

The Wheaton Park District may pass grant funds to another entity. The second entity, known as the "subrecipient", may be another government entity or a non-profit organization. All grant requirements will flow down to the subrecipient. It is the Wheaton Park District's responsibility to ensure sub award is in compliance with grant provisions. The requirements of the subrecipient monitoring shall be followed in accordance with the rules and guidelines of the Uniform Guidance (2 CFR 200).

It is the responsibility of the Wheaton Park District to ensure that any subcontractor or sub awardee that will be funded through a grant award is not prohibited from receiving federal or state funds due to suspension or debarment. This is the responsibility of the department submitting the grant.

J. Grant Extension

It is the responsibility of the submitting department to track the progress of the grant project. Prior to the grant completion date, a written request for extension must be submitted to the grantor agency if the project will not reach the completion deadline date. Copies of any extension approvals shall be kept and documented by the Wheaton Park District.

K. Audits

Preparation for an audit should begin at the time the award is received. There are specific requirements that must be met when managing grants, defined within the grant agreement. Costs questioned during an audit can lead to the District having to pay back the amount of the questioned costs. In such an event, all disallowable costs must be funded by a non-grant, non-federal source.

A Single Audit is performed for entities that expend \$750,000 or more in federal awards in a given fiscal year performed by an outside auditor. A Single Audit is performed in accordance with the rules and guidelines set forth in the OMB Uniform Guidance (2 CFR 200). The Schedule of Expenditures of Federal Awards (SEFA) is an essential document for conducting the audit. The SEFA should be prepared carefully to ensure its accuracy and completeness. This schedule should be prepared on the same basis of accounting as the financial statements.

1. Purpose

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

2. 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, 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.

3. Responsibilities

The Accounting 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 control should not exceed the benefits expected to be derived. Also, internal controls may become inadequate as conditions change, thus requiring review and modification.

4. 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).

5. Basic Elements of Internal Control

a. Personnel

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

b. 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 check writing.

c. 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.

d. Execution of Transactions

There is reasonable assurance that transactions are executed as authorized.

e. 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 its external financial reports in conformance with applicable statutes and GAAP. An Annual Comprehensive Financial Report (ACFR) will be prepared annually.

f. 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.

g. Comparison of Recorded Accountability with Assets

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

Accounting 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).

A. Scope of Investment Policy

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

B. Responsibility for the Investment Program

The establishment of investment policies is the responsibility of the Board. Management and administrative responsibility for the investment program is hereby delegated to the Executive Director and the Finance Director/Treasurer of the District. These two are the **investment officials** of the District. No person, unless authorized by the Executive Director and the Finance Director/Treasurer, shall make investment transactions on behalf of the Park District.

The Executive Director and the Finance Director/Treasurer shall be responsible for: 1) all investment transactions undertaken; 2) establishing a system of internal controls and written procedures consistent with this policy (see Section G.2) to regulate the activities in the portfolio; and 3) amending the internal controls and the written procedures from time to time as approved by the Executive Director in a manner not inconsistent with this policy or with State law.

C. 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.*).

1. Generally

The District’s investment portfolio shall be managed in a manner to avoid any transaction that might impair public confidence in the District. Investments shall be made with judgment and care, not for speculation but for investment, considering the probable safety of the principal first and the probable income to be derived second. Consistent with the Illinois Sustainable Investing Act (30 ILCS 238/), material, relevant and decision-useful sustainability factors will be regularly considered by the District,

within the bounds of financial and fiduciary prudence, in evaluating investment decisions.

2. Risk Management

Safety of principle is the foremost objective of the Investment Policy of the Park District. Each transaction shall first ensure that principal losses, whether through defaults or erosion of value via fluctuations in market prices, are avoided. The objective will be to mitigate credit risk and interest rate risk.

a. Credit Risk

The Park District will minimize credit risk, or the risk of loss due to the failure of the security issuer or backer, by diversifying the investment portfolio so that potential losses on individual securities will be minimized.

b. Interest Rate Risk

The Park District will minimize the risk that the market value of securities in the portfolio will fall due to changes in the general interest rates by:

- i. 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
- ii. Investing funds primarily in shorter-term securities, money-market mutual funds, or similar investment pools.

3. 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 investment maturities meet the District's cash flow needs.

4. Return on Investment

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 secondary importance compared to the safety and liquidity objectives described above. Investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:

- a. A security with declining credit may be sold early to minimize loss of principal.
- b. A security swap that would improve the quality, yield, or target duration in the portfolio, may be executed, subject to restrictions applicable by law or contract.
- c. Liquidity needs of the portfolio require that the security be sold; provided the Finance Director shall report to the Executive Director prior to and immediately following said sale.

D. Standard of Care

1. Prudent Person Standard

The standard of care 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 shall at all times exercise due diligence and shall act in accordance with this Investment Policy and all applicable legal procedures. Investment officials shall promptly report any material change in an individual security credit risk or market price change. All sales of security shall be executed in accordance with the terms of this policy. The "prudent person" standard states that, "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 and second the probable income to be derived."

2. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that have the potential to conflict with the proper execution and management of the investment program, or that have the potential to 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 Park District. All officers and employees involved in the investment process shall maintain strict compliance with the Park District's Ethics Ordinance (Ordinance No._2009-2).

E. Investment Selection

While striving to achieve the objectives of this investment policy and in accordance with Section 2 of the Public Funds Investment Act (30 ILCS 235/2)), the Park District has approved the following for investment of public funds (for purposes of this policy, the term "public funds" shall mean current operating funds, special funds, interest and sinking funds and funds of any kind or character belonging to or in the custody of the Park District, provided that funds accruing from any sale of the Park District's bonds, notes, warrants or other securities may be further restricted):

1. Bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest.

2. Bonds, notes debentures, or other similar obligations of the United States of America, its agencies, and its instrumentalities. The term “agencies of the United States of America” includes: (i) the federal land banks, federal intermediate credit banks, Fannie Mae, banks for cooperative, federal farm credit banks, or any other entity authorized to issue debt obligations under the Farm Credit Act of 1971 (12 U.S.C. 2001 et seq.) and Acts amendatory thereto; (ii) the federal home loan banks and the federal home loan mortgage corporation; and (iii) any other agency created by Act of Congress.
3. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act.
4. Money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in 1 or 2 of this section of this policy.
5. Interest bearing bonds of any county, township, city, village, incorporated town, municipal corporation, or school district, of the State of Illinois, of any other state, or of any political subdivision or agency of the State of Illinois or of any other state, whether the interest earned thereon is taxable or tax-exempt under federal law. The bonds shall be registered in the name of the Park District or held under a custodial agreement at a bank. The bonds shall be rated at the time of purchase within the 4 highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and their political subdivisions.
6. Investments may be made only in banks which are insured by the Federal Deposit Insurance Corporation. The Park District may invest any public funds in short term discount obligations of the Federal National Mortgage Association or in shares or other forms of securities legally issuable by savings banks or savings and loan associations incorporated under the laws of this State or any other state or under the laws of the United States. Investments may be made only in those savings banks or savings and loan associations the shares, or investment certificates of which are insured by

the Federal Deposit Insurance Corporation. Any such securities may be purchased at the offering or market price thereof at the time of such purchase. All such securities so purchased shall mature or be redeemable on a date or dates prior to the time when, in the judgment of the District's Board of Park Commissioners (the "Board"), the public funds so invested will be required for expenditure by the Park District. The expressed judgment of the Board as to the time when any public funds will be required for expenditure or be redeemable is final and conclusive. The District may invest any public funds in dividend-bearing share accounts, share certificate accounts or class of share accounts of a credit union chartered under the laws of this State or the laws of the United States; provided, however, the principal office of any such credit union must be located within the State of Illinois. Investments may be made only in those credit unions the accounts of which are insured by applicable law.

7. A Public Treasurers' Investment Pool created under Section 17 of the State Treasurer Act. The Park District may also invest any public funds in a fund managed, operated, and administered by a bank, subsidiary of a bank, or subsidiary of a bank holding company or use the services of such an entity to hold and invest or advise regarding the investment of any public funds.
8. Purchase or invest in repurchase agreements of government securities having the meaning set out in the Government Securities Act of 1986, as now or hereafter amended or succeeded, subject to the provisions of said Act and the regulations issued thereunder. The government securities, unless registered or inscribed in the name of the Park District, shall be purchased through banks or trust companies authorized to do business in the State of Illinois.

All investments must be denominated in U.S. dollars.

F. Collateral

The Park District shall require that funds on deposit or placed in investments in excess of insured limits be secured by a form of collateral in accordance with applicable law. The District will accept any of the following assets as collateral:

1. U.S. Government Securities
2. Obligations of Federal Agencies
3. Obligations of the State of Illinois
4. General Obligation municipal bonds rated “A” or better issued by a governing body in the State of Illinois

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 Wheaton Park District, the Federal Reserve or kept in a safekeeping account by a third party and evidenced by a safekeeping agreement and receipt.

G. Safekeeping and Custody

1. Qualifying Financial Institutions

a. 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.

b. Location

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

c. Statement of Condition

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

d. SAS Report

The institution serving as the District's primary banking institution as well as any safekeeping institution(s) providing safekeeping services as explained in Section F above, shall annually provide a copy of their most recent report on internal controls – Service Organization Control Reports (formerly 70, or SAS70) prepared in accordance with the Statement on Standards for Attestation Engagements (SSAE) No. 16 (effective June 15, 2011).

If, for any reason the information furnished is considered by the Finance Director/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.

2. Internal Controls

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

The internal controls shall address the following points:

- a. Best efforts will be made to separate responsibilities of transaction authority from accounting and recordkeeping;

- b. Custodial safekeeping;
- c. Avoidance of physical-delivery securities;
- d. Clear delegation of authority to subordinate staff members;
- e. Purchase or sale of all certificates of deposit or treasuries must be authorized by any two of the following employees, Executive Director, Finance Director, Assistant Finance Director or Revenue Manager;
- f. Written confirmation of telephone transactions for investments and wire transfers;
- g. Development of a wire transfer agreement with the lead bank or third party custodian.

Compliance should be assured through the Park District's annual independent audit.

3. Delivery vs. Payment

All trades where applicable will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds. Securities will be held by a third party custodian as evidenced by safekeeping receipts.

H. Investment Parameters

Maturity

The maximum maturity of individual securities will be 4 years from the settlement date. The maximum weighted average maturity of the portfolio will not exceed 2.5 years (can be less).

The District may hire an outside Investment Manager to manage all or some portion of the District's portfolio. Any investment manager retained by the District shall notify the District if any security held in the portfolio under the manager's direction is downgraded below the minimum rating set forth in this policy and shall advise the District as to a recommended course of action.

1. Diversification

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:

- a. 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).
- b. 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.

I. Reporting

1. Methods

The Finance Director/Treasurer will prepare an investment schedule quarterly. This report should be provided to the Board. The report will indicate:

- a. Listing of individual securities held at the end of the reporting period by fund;
- b. Listing of investments by maturity date;
- c. Interest rate of each investment;

- d. Amortized book value of each investment;
- e. Par value of each investment; and

2. Marking to Market

The market value of the portfolio shall be calculated at least annually.

J. Selection of Investment Advisors, Money Managers and Financial Institutions

To the extent that the Park District requires advice concerning its investments, the Park District's Finance Director/Treasurer and Executive Director may, from time to time, recommend contracting with investment advisors or money managers. Any such investment advisor or money manager shall provide the Finance Director/Treasurer and Executive Director with audited financial statements, proof of state registration, certification of having read this Investment Policy, and references of previous clients. The Finance Director/Treasurer and Executive Director shall review the proposals of such individuals or firms, and shall make a recommendation to the Board concerning a contract.

No investment advisor, money manager or financial institution shall be retained except by contract approved by the Board.

K. Annual Review

The District's Finance Director/Treasurer and Executive Director shall review this policy on an annual basis, and make any recommendations for amendments to the Board. No amendment shall be effective unless approved by the Board.

1.0 PURPOSE (WHY)

The Payment Card Industry-Data Security Standards (PCI-DSS) is a proprietary information security standard mandated by the major credit card brands (Visa, MasterCard, American Express, Discover and JCB) and administered by the Payment Card Industry Standards Council. The standard is designed to protect cardholder data and reduce credit card fraud.

Organizations that process credit cards must comply with the standard. Those organizations must hire an independent Qualified Security Assessor (QSA) to validate compliance on an annual basis. Additionally, most merchants must complete an annual Self-Assessment Questionnaire (SAQ).

PCI-DSS has evolved and matured over time. As of this writing (7/11/2017), the PCI-DSS standard is version 3.2, which organizes the high-level requirements as follows:

| Control objectives | PCI DSS requirements |
|---|---|
| Build and maintain a secure network | 1. Install and maintain a firewall configuration to protect cardholder data |
| | 2. Do not use vendor-supplied defaults for system passwords and other security parameters |
| Protect cardholder data | 3. Protect stored cardholder data |
| | 4. Encrypt transmission of cardholder data across open, public networks |
| Maintain a vulnerability management program | 5. Use and regularly update anti-virus software on all systems commonly affected by malware |
| | 6. Develop and maintain secure systems and applications |
| Implement strong access control measures | 7. Restrict access to cardholder data by business need-to-know |
| | 8. Assign a unique ID to each person with computer access |
| | 9. Restrict physical access to cardholder data |
| Regularly monitor and test networks | 10. Track and monitor all access to network resources and cardholder data |
| | 11. Regularly test security systems and processes |
| Maintain an information security policy | 12. Maintain a policy that addresses information security |

2.0 SCOPE (WHO/WHEN/WHERE)

- 2.1 Wheaton Park District employees – Follow the guidelines as stipulated in this policy at all times; participate in PCI-DSS and related curriculum training; treat consumers fairly and with dignity.

3.0 DEPARTMENTS RESPONSIBLE FOR IMPLEMENTATION (WHO)

- 3.1 Authorizing Officials – The Wheaton Park District Board of Park Commissioners' authorizes this policy and related procedures.
- 3.2 Policy Owner – Wheaton Park District Chief Information Officer (CIO) ensures that the information security program and information systems meet or exceed the minimum standards set by PCI-DSS. The CIO authorizes the procedures relating to this policy and ensures actions are taken when breaches to this policy are found.
- 3.3 Wheaton Park District Department Managers - Ensure Policy compliance through systematic, routine monitoring of payment processing activities. Implement and enforce Cardholder Data Handling Procedures that protect the credit card numbers used by customers to make payments for Park District services. Recommend training and other procedural enhancements to improve compliance.
- 3.4 Trainer- Draft and maintain training materials to ensure the Board-mandated messaging including PCI-DSS content in Security Awareness training is conveyed to Wheaton Park District's employees. Conduct refresher training of personnel as appropriate to ensure consistent knowledge throughout the organization including subcontractors and partners.

4.0 GENERAL (WHAT)

Wheaton Park District maintains PCI DSS accreditation through the ongoing compliance with regulatory requirements. Wheaton Park District will comply with the Payment Card Industry Data Security Standards as established by the PCI Security Standards Council and maintain IT and security controls that meet or exceed industry standards and provide the ample protection of cardholder data.

Upon request by a vendor or client, the SISO may provide the Attestation of PCI-DSS Compliance, along with the Executive Summary Report, which demonstrates a secure state of Wheaton Park District's systems environment.

The CIO will maintain a cardholder flow diagram to track the flow of cardholder data through the systems environment. This document will enable proper systems testing to ensure that protections are in place to encrypt and/or mask cardholder data within the environment.

As part of annual Security Awareness Training, Wheaton Park District's Management will train all employees on key elements of the PCI-DSS regulation, Wheaton Park District's PCI-DSS policy and supporting procedures.

Wheaton Park District will test the supporting procedures annually to ensure that the controls properly protect PCI information stored in Wheaton Park District's system(s).

This policy will be reviewed and updated, at a minimum, on a biannual basis, to reflect changes to Wheaton Park District's approach to compliance with the evolving PCI-DSS regulation.

5.0 SUPPORTING PROCEDURES

- 5.1 Wheaton Park District Cardholder Data Handling Procedure
- 5.2 Wheaton Park District PCI-DSS IT Procedures

6.0 RECORDS

- 6.1 System logs contain records of payments, but conceal full credit card numbers.
- 6.2 Attestation of Compliance and scan reports are stored in Wheaton Park District's document library (CMS).

7.0 DEFINITIONS

- 7.1 PCI-DSS – Payment Card Industry-Data Security Standard

The successful contractor shall furnish a Performance Bond in an amount equal to 110 percent or greater of the contract awarded and in payment of all obligations thereof. Bond form shall be AIA-311 or an equivalent acceptable to the Park District. Failure to supply required bonds within ten days after the bid acceptance, or within such extended period as the Park District may 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 actually accepted and the amount for which the contract was subsequently awarded.

Revolving funds for petty cash purposes are kept at the Mary Lubko Center offices, under the supervision of the Leisure Center Manager.

All purchases made with these funds shall be authorized by the Mary Lubko Center Manager.

The fund balance will never exceed \$100.

All purchases will be supported with a receipt.

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.

The fund will be reimbursed as needed, but no more frequently than bimonthly.

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.

Government exists only to provide services to its taxpaying residents of the type that they cannot provide for themselves individually or in their separate capacities. It would be impossible for most individuals to maintain a park with recreation facilities, a community center, a golf course, or a water park. It is, therefore, necessary for people within a community to develop a local government, or more specifically a park and recreation system, to provide these services.

Government officials are elected and charged with these responsibilities. Citizens expect to pay for these services at a nominal cost and expect a full accounting of the propriety of the assessments or tax levies which pay for these services.

If government is expected to provide services at a nominal cost, it therefore follows that a government is a not-for-profit operation. Citizens do not intend that government should generously profit from its operations.

The intent of the Wheaton Park District, however, is to provide the maximum benefit possible from the revenues available, including taxes, fees and charges, for the citizens who use our facilities and services. In order to establish a relationship between expenditures and revenues, and to establish control over expenditures and related tax levies, the Park District relies on budgets; budgets are orderly plans which define financial objectives. These are imperative to effective government. Realistic budgets are mandatory if there is to be a basis for establishing the propriety of appropriations and tax levies.

In addition to the above reasons, budgets provide the opportunity to engage in longer range forecasting and capital planning. These initiatives enable the District to anticipate revenue shortfalls prior to their occurrence and to prepare for them in advance. A long-term financial plan and budget allows for the Wheaton Park District to remain mindful of its long-term health. This gives us the best chance of a thriving community now and for future generations.

It also affords the opportunity to plan for the replacement of existing capital assets to ensure that the District has efficient assets available for operations and

that the District is able to anticipate the resources needed to maintain this level of preparedness.

Length of Budget

The District will develop budgets for three years. See the Capital Asset Management Policy for more information on the Capital Assets of the District and the length of planning for those assets.

While the operating budgets look out three years, the District actually projects property taxes for five years. Property taxes represent over 50% of the District's funding. Because they are such a significant source of funding for the District, the District forecasts for the additional two years to provide the additional opportunity to address issues that could be a potential threat to the financial health of the District.

The assumptions used in these forecasts will not assume any major changes in policy where such change is speculative. Any other assumptions behind the forecasts will be made clear. This includes the assumed growth rates in revenues and expenses. It will also include assumptions about forces that impact revenues and expenses, such as changes in population, property values, etc.

The goal of the District's planning is to develop a forecast that is balanced over the multiyear period.

- A. The Park District Purchasing Policy establishes the guidelines under which all purchases are made. It is the intent of this policy 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 8-1c.
- B. All purchases are to be made by authorized Park District personnel under the guidelines established in this policy and are required to follow Purchase Order Procedures or Purchase Card Procedures when procuring goods or services on behalf of the District.
- C. All items purchased will be in the best interest of the Park District. The District will endeavor to purchase from local vendors and merchants when prices are equal (see also section D Qualified Local Businesses below for more on this).
 - 1. For budgeted purchases greater than \$10,000, written price quotes must be obtained from at least three vendors or merchants.
 - 2. The purchasing decision should take advantage of the most competitive price without compromising the quality of the product or service.
 - 3. An electronic copy of all written price quotes must be attached to the electronic purchase order when the purchase order is prepared.
 - 4. Any assets being disposed of must follow the District's Disposal Policy.
- D. Qualified Local Businesses
 - 1. To the extent not prohibited by state statute, it shall be the policy of the District to procure goods and services from qualified local businesses to the greatest extent possible. In order to be considered a qualified local business, a business must meet each of the following criteria:
 - a. Business must be located within limits of the District.
 - b. Employs year round staff located at the business within the District.
 - c. Is current with all payments to the District.
 - d. Has adequately qualified/trained staff to service the bid item.
 - 2. If the lowest responsible quote is not from a qualified local business and if a qualified local business has submitted a quote which is within the applicable percentage (as hereinafter set forth) of the lowest responsible quote for an item, the qualified local business shall be given written notice by the District to that effect and shall, within ten (10) days from the date of such notice, provide written confirmation to the District that it will match the price of the business that provided the lowest responsible quote. Should a qualified local business fail to provide such confirmation within the time allowed its quote shall be considered as originally submitted.
 - 3. When more than one qualified local business is within the applicable percentage of the lowest responsible quote, only the qualified local business submitting the lowest local quote shall be given the opportunity to match the lowest responsible quote. It shall, where the quote is an aggregate of separate price components, reduce the price of each subcomponent of its aggregate bid by the same percentage that was used to match the quote of the business with the lowest responsible quote.

4. The applicable percentage is set forth on the table below:

| Amount of Quote | Preference Provision |
|--|----------------------|
| Up to \$10,000 | 5% |
| \$10,001 or equal to but less than the legal bid limit | 3% |

5. The District may reject any and all quotes and award the purchase to someone other than the lowest responsible business or a qualified local business who matches the lowest responsible bid upon a two-thirds (2/3) vote of the District Park Board members then holding office.

E. "Green" Vendors and Products

1. Consistent with the District's Environmental Policy which recommends the purchase and use of environmentally safe and sensitive products, District employees shall give preferential treatment to such products.
2. District employees shall also give preference to vendors who have demonstrated a commitment to minimizing their carbon footprint and engaging in sustainable business practices.
3. Preference can be demonstrated by including requirements in the quote or bid specifications or in the form of preferential pricing. Said preferential pricing shall not exceed 1% of the lowest responsible quote or bid from another respondent who has not demonstrated their inclusion of environmentally safe and sensitive products. If a vendor has earned the right to use certain labels, employees can use that to evaluate that a product/service has been produced or provided in an environmentally safe and sensitive manner. The US Environmental Protection Agency has developed a number of ecolabels that can help purchasers identify green products and services. More information about these labels can be found at the link below where you can click on each of the labels shown in the snip below the link. (You have to go to the URL to click on the various labels, the snip below does not have hyperlinks.) <https://www.epa.gov/greenerproducts/institutional-purchasers-greener-products-and-services>



- F. Purchase guidelines shall be followed and approved for all repairs, services, supplies, and capital items procured for Park District purposes. Exceptions include utilities, bonds, insurance premiums; certain contractual services (i.e. individuals possessing professional skills such as attorneys, architects and engineers), computer hardware and software, monthly service agreements which must obtain new quotes at least every two years, payroll and some payroll related expenditures, such as payroll taxes and utility services including telecommunications and interconnect equipment, software and services. Also, any purchases made using the state contracts or any purchasing consortium as permitted by applicable state statute.
- G. Unless the Purchase Card is used for payment, applicable Purchase Order Procedures are:
1. A purchase order shall be created in the purchase order module of the district's financial software. The information to be included will be as directed by the Finance Department and may change from time to time. This process and subsequent approval **must** be completed **prior** to any purchase.
 2. In the event that an item is substituted for the item on the purchase order and provided that said substitutions is determined to be acceptable by the District, the department making the purchase shall do a change order to the original purchase order in the purchase order module of the district's financial software.
 3. Purchase orders shall be created for specific items and purposes. No additional items will be authorized, nor will charges be authorized which will significantly increase the cost of the purchase. In the event a change is required, a change order will be made to the original purchase order in the purchase order module of the district's financial software and it will go through the same approval process as the original purchase order.
- H. Purchase Card Procedures:
1. To facilitate the purchasing process, authorized Park District personal 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.
 2. 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 Section I-Purchase Authorization Amounts, of this policy.
 3. 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 potentially the Finance Director and Executive Director based upon the purchase authorization amounts outlined in Section H of this policy.
 4. 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.
- I. Purchase Authorization Amounts:
1. Although any employee of the District may make budgeted purchases, the Department Head is responsible for ensuring that any employee in his/her department is appropriately trained and adequately supervised to ensure that no inappropriate purchases are made. The specific dollar limits of employees' purchasing authority are outlined below.
 2. For budgeted purchases less than \$1,000, only the purchaser's approval is required.

3. For budgeted purchases between \$1,000 and less than \$5,000, the purchaser and the Department Head's approval are required. In instances where the Department Head is unable to approve, their designee (see #5 below) or the Finance Director may also authorize the purchase.
4. For budgeted purchases equal to \$5,000.00 but less than \$20,000, the Executive Director (as well as the purchaser, the Department Head and the Finance Director) must approve the purchase. For any purchases equal to \$20,000 or greater, board approval, excluding contracts not adapted to award by competitive bidding which are exempt from this requirement, must be obtained prior to the purchase. In the event it is deemed appropriate for time convenience by the Executive Director, budgeted purchases equal to \$20,000 or greater, but less than the legal bid limit may be paid for prior to obtaining board approval, with board approval obtained at the next board meeting. Bids must be taken for any purchases with a value equal to or greater than the legal bid limit amount established by Sec 8-1c of the Park District Code, this excludes contracts not adapted to award by competitive bidding which are exempt from this requirement, public notice provided and board approval obtained for staff recommended bid. These procedures are described in the Bidding Policy.
5. From time to time, staff may be absent from their office during a time when a purchase order or purchase card transaction need approval. To facilitate the smooth operation of the District's business, any employee with approval authority as outlined above may designate another employee to have temporary signature authority in their absence. This authority is limited to the levels specified above and must be documented. The recommended method of documenting is to send an email from the employee who is designating the temporary signature authority to the Finance Department, it may also be sent to all users. This designation should indicate the beginning and ending dates of the designation of the temporary signature authority. Finance Department staff will retain a PDF copy of this email in a folder in the finance drive for the auditors review in the annual external audit. Once the audit is complete, that year's temporary signature authority files may be deleted.
6. A purchase for any item or service which has not been budgeted, no matter what the amount, requires the approval of the Department Head. It is the responsibility of the purchaser to know if an item is included in the budget.
7. Products purchased for resale in the District's gift shops do not require board approval.
8. Emergency purchases are sometimes required. If an emergency occurs and the Executive Director determines that an expenditure that is equal to \$20,000 or greater, but less than the legal bid limit, is needed, this policy permits the Executive Director of the District to authorize such a purchase and directs that the Executive Director shall individually contact the Board of Commissioners to advise them of same. Executive Director shall make every reasonable effort to contact each commissioner within five business days. Further, such a purchase shall be presented for approval at the next scheduled meeting of the Board of Park Commissioners. The District may make emergency procurements without competitive sealed bidding or prior notice when there exists a threat to public health or public safety, or when immediate expenditure is necessary for repairs to District property in order to protect

against further loss of or damage to District property, to prevent or minimize serious disruption in critical District services that affect health, safety, or collection of substantial District revenues, or to ensure the integrity of District records. (See ILCS 500/20-30).

9. Sole source purchases are sometimes required as the vendor is the only provider. For this to be permitted, the department must submit this request for sole source designation to the Finance Director for approval, prior to making the purchase.

J. Payment of Invoices:

1. On a monthly basis at the regular Board Meeting, the Checks Approval Document detailing all checks processed during the monthly period will be presented to the Board of Commissioners with a recommendation for acceptance.
2. For weekly checks, the invoices, authorized Purchase Orders and supporting documentation must be submitted to the Finance Department by noon on Wednesday for processing on the following Wednesday's check run.
3. Purchase Orders must have the appropriate authorization per the Purchase Authorization Amounts section of this Purchasing Policy in order for payment to be processed.
4. Payment will be made only from invoices or digital images of invoices not from statements.
5. All payments are processed on the computer system. Manual checks will not be issued. Check registers and invoice processing reports are generated.
6. The checks are signed electronically with the signatures of the Executive Director and the Finance Director.
7. Invoices will be paid in accordance with the Illinois Prompt Payment Act.

Purpose

The District will strive to diversify its revenue base to minimize any disruption in operations due to economic downturn or a loss of or a significant decline in any single revenue source. In the event that there are spendable resources available that are from restricted, limited or assigned sources(as defined in Statement #54 of the Governmental Accounting Standards Board), it is the intent of the District to spend first those resources from restricted sources, then limited sources and finally from assigned sources.

The District will avoid dependence on temporary revenues to fund mainstream District services. One-time revenues will generally be used only for one-time expenditures.

The District will establish and maintain pricing in any of its Enterprise operations (e.g. Arrowhead Golf Club) that is sufficient to ensure that the operations are self-supporting, including the costs of operations, asset maintenance, debt service and depreciation. Enterprise operations for the District are established with the express intent of providing an additional funding source for the District. They are intended to be profitable. Those profits, in turn, are to be used to finance the maintenance of the District's infrastructure and to help reduce the District's dependence on taxes. This policy does recognize that any new or significantly expanded operation may require a few years to become established and during this brief start up period (no more than 3 years), such operations may not be completely self-supporting.

The Board of Commissioners recognizes the need to:

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

The Executive Director 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 of the Board. As a part of that risk management plan, the Park District will implement a comprehensive loss prevention program and a 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.

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 Wheaton 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.

After the first six months of any fiscal year, the Board of Commissioners may, by a two-thirds vote, transfer unexpected funds from any appropriation item to any other appropriation item.

A. Purpose

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. For elected officials, the Board of Park Commissioners must approve attendance and budgeted travel expenses in advance on a case by case basis.

B. 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. However, in the event that an employee desires to attend some event that would cost in total in excess of the limit established, that attendance would have to be approved by the board in one of their noticed public meetings PRIOR to attendance. This policy is establishing the District's limit as \$3,000 per staff member per conference/event attended. The Act does not permit the reimbursement for any entertainment expense.

C. Elected Official

The Act **does not permit any elected official to attend without obtaining prior approval**, even if the expenses to be incurred are below the established limit. 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:

- Conserve travel expenses
- Provide uniform treatment for employees
- Allow for Board oversight
- Adhere to the plan adopted in the budget
- Result in prompt approval and recording of District expenses

D. 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.

E. 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:

- charged to the District's procurement card (if one has been issued to employee or elected official traveling) or
- reimbursed by the District

F. Documentation Required

Per the Local Governmental Expense Control Act: travel, meal and lodging expenses must, whether above or below the Expenditure Limit established above, be documented in an expense report. The form of this report can be found on the G drive under District Forms\Expense Reports.

Expense Report Form effective October 2016

G: » DISTRICT FORMS » Expense Reports

These must be

completed for each attendee. The report must indicate:

- 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;
- The name of the individual who received or is requesting the travel, meal or lodging expense;
- the job title or office of the individual who received or is requesting the travel, meal, or lodging expense; and
- 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 60 days of the date the purchase 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 District Limit will be set to the current CONUS rate for Chicago, Illinois. Current lodging and M&IE (meals & incidentals) rates can be found at www.gsa.gov/perdiem. These rates and limits are the US General Services Administration CONUS rates. The District has elected to use the rates for Chicago to establish the rates to be used by District employees. Any expenses incurred beyond the daily limit on a district procurement card will be reimbursed to the district by the staff member/official.

Further, it is expected that Supervisors 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.

The Executive Director, at his discretion may authorize exceeding the amount spent on a meal for the purposes of team building or strategic planning. The entire bill will be charged to Executive Director's procurement card. Any staff/official in attendance will record the current CONUS dinner rate of group meal expense on their daily log to count against their daily. If the Executive Director is not in attendance, prior approval may be granted to another staff member/official to accomplish similar district objectives.

G. Alcohol

Consistent with the District's personnel manual direction, no alcohol purchases will be paid for by the District. Receipts for dining establishments must be provided in sufficient detail to document that no alcoholic beverages are being paid for by the District.

H. Accidents

Employees or elected officials who are involved in an accident while traveling on business must promptly report the incident to their immediate supervisor or the executive director.

I. Vehicle Use

District vehicles are used for official business and may be kept overnight in certain instances only when authorized by the Executive Director. Any employee provided a vehicle by the district shall not be authorized to use their private vehicle and receive reimbursement for travel, except on approval of the Executive Director.

Effective January 1, 2017, it is the policy of the Wheaton Park District to provide its Executive Director with a monthly vehicle stipend in a manner that is non-contributory to his or her Pension Calculation. The amount of the vehicle stipend will be voted on by the Board of Commissioners and reviewed and updated periodically. No other district employee shall be granted a vehicle stipend without the approval of the Board of Commissioners.

No employee may operate a district vehicle without having in his/her possession a valid driver's license.

District vehicles shall not be used to transport unauthorized passengers such as hitchhikers.

All accidents involving district vehicles must be reported in writing to the administrative office within twenty-four (24) hours of the accident. The report shall include the names and addresses of available witnesses and principals. All accidents involving district vehicles are to be reported to the police immediately and at the site of the accident. A police report must be submitted to the administrative office as soon as available from the police department in order to submit claims to the insurance company.

J. Mileage Reimbursement

Mileage reimbursement is made for the use of personal motor vehicles for District business at the current rate allowed by the Internal Revenue Service. Employees and elected officials are required to track their mileage and submit the mileage logs to the Finance Department with the appropriate approval signatures in order to get reimbursement as outlined in the District's purchasing policy.

K. Issues/Abuse

Employees should contact their supervisor or the Finance Department for guidance and assistance on procedures related to travel arrangements, expense reports, reimbursement for specific expenses or any other business travel issues. Abuse of this business travel expenses policy, including falsifying expense

reports to reflect costs not incurred by the employee, can be grounds for disciplinary action, up to and including termination of employment.

L. Exceptions

Where this policy does not cover a specific situation, the Executive Director retains the sole right to authorize exceptions to the policy related to employees only. Exceptions related to elected officials shall be referred by the Executive Director to the entire Board for resolution.

M. Timeliness

Consistent with IRS Publication 463, reimbursements must be submitted within 60 days of being incurred for such reimbursements to be considered made under an accountable plan and not subject to taxation. Any reimbursements submitted subsequent to 60 days will be paid through accounts payable and reported on their next paycheck and subject to taxation in compliance with IRS regulations.

A. Purpose

The purpose of the Wheaton Park District, Illinois Unclaimed Property Policy is to ensure vendors receive their payments, employees receive their pay and remittances to the state are minimized.

B. Statutory Requirements

The Wheaton Park District has established this Unclaimed Property Policy to ensure compliance with the Illinois Uniform Disposition of Unclaimed Property Act- 765 ILCS 1025/1-30- (the "Act"). The Act states that government agencies are required to send to the State of Illinois the cash from any check that is outstanding for greater than three years. These outstanding checks are presumed to be abandoned. This policy will attempt to mitigate the possibility of the District having to send cash to the State for any unclaimed property and clearly state how the District will remain in compliance with the Act.

Each year the State of Illinois sends an Annual Report of Unclaimed Property to the District for filing. The District will submit a completed form, including a check for the amount of the unclaimed property by the established annual deadline.

C. Guidelines

The District issues checks for various activities, services, products, and employee's salary or wages throughout the year. If a check is outstanding at the end of the month, it is included as a reconciling item during the bank reconciliation process. The District will also send out notifications annually according to current procedures in its best effort to deliver the check to the payee.

If a check remains outstanding for more than the current contracted bank policy (generally 180 days with most banking institutions), the check becomes void and can no longer be cashed by the payee. In order to avoid having to reissue any checks, the Finance Department has developed procedures to notify payees of an unclaimed check and procedures to reissue checks. The Unclaimed Property Act only requires letters to be sent to owners of the property, in this case the payee on the check, that is worth \$50 or more. It is the intent of the District, as explained in this policy to focus on getting the funds to the owner so the District typically sends out letters for all outstanding checks. However, if the amount of the check is so small that it seems pointless to send the letter, such as when the cost of the postage to send the letter exceeds the amount of the check, staff may use their discretion in sending and instead the District would remit those amounts to the state when the three years have elapsed.

The Wheaton Park District requires directors, supervisors and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Wheaton Park District, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that the Wheaton Park District can address and correct inappropriate conduct and actions. It is the responsibility of all board members, directors, supervisors, employees and volunteers to report concerns about violations of the Wheaton Park District's code of ethics or suspected violations of law or regulations that govern the Wheaton Park District's operations.

No Retaliation

It is contrary to the values of the Wheaton Park District for anyone to retaliate against any board member, director, supervisor, employee or volunteer who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of The Wheaton Park District. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

Reporting Procedure

The Wheaton Park District has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with their supervisor. If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with the Executive Director or any member of the board. Directors and supervisors are required to report complaints or concerns about suspected ethical and legal violations in writing to the Wheaton Park District's Executive Director, who has the responsibility to investigate all reported complaints. If the suspected violation potentially includes the Executive Director, the issue should be reported to the board President.

The Executive Director

The Wheaton Park District's Executive Director is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Executive Director will notify the Board of Directors of all complaints and their resolution and will report at least annually to the Finance Subcommittee on compliance activity relating to accounting or alleged financial improprieties.

Accounting and Auditing Matters

The Wheaton Park District's Executive Director shall immediately notify the Finance Subcommittee of any concerns or complaint regarding District's finance policies, internal controls or auditing and work with the committee until the matter is resolved.

Acting in Good Faith

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Handling of Reported Violations

The Wheaton Park District's Executive Director will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

Compliance Officer: Mike Benard

Overview

The Decennial Committees on Local Government Efficiency Act, 50 ILCS 70/1, *et seq.*, requires units of local government that levy any tax, including park districts, forest preserve districts, and conservation districts, to form a committee to study local government efficiencies and issue a report to the county board in which the unit of local government is situated. The Act does not apply to municipalities and counties.

IAPD worked with state legislators and other stakeholders to relieve the most costly and burdensome provisions of this legislation before it became law. Although still an unfunded mandate, the law gives park districts, forest preserve districts, and conservation districts the ability to appoint the committee membership and provides an opportunity for these agencies to demonstrate the countless ways in which they efficiently and effectively deliver park, recreation, and conservation programs, facilities, and services to their residents.

As one resource to our members, IAPD has prepared this fact sheet to assist in meeting the requirements of this new law.

Committee Formation

Units of local government are required to form a committee no later than June 10, 2023, which is one year after the effective date of the Act, and at least once every ten years thereafter.

Committee Composition

Each committee must include:

- The elected or appointed members of the governing board of the governmental unit;
- At least two residents of the governmental unit appointed by the board president and approved by the board; and,
- The chief executive officer or other officer of the governmental unit, if any.

The board president or their designee shall chair the committee. The chair may appoint additional members to the committee as they believe appropriate. Committee members serve without compensation but may be reimbursed for incurred expenses with the approval of the governmental unit.

The committee may, but is not required to, employ or use the services of specialists in public administration and governmental management, and any other trained consultants, analysts, investigators, and assistants it considers appropriate.

The committee is considered a public body to which the Freedom of Information Act and the Open Meetings Act applies.

Duties of the Committee

The duties of each committee include, but are not limited to, the following activities:

- Study the governmental unit's governing statutes, ordinances, rules, procedures, powers, jurisdiction, shared services, intergovernmental agreements, and interrelationships with other governmental units and the State of Illinois.
- Collect data, research, and analysis as necessary to prepare a written report that includes recommendations with respect to increased accountability and efficiency.
- Provide a written report to the administrative office of the county board in each county in which the governmental unit is located no later than eighteen months after the formation of the committee.

Committee Meetings

The committee is required to meet at least three times. The committee may, but is not required, to meet during the regularly scheduled meeting of the governmental units if:

1. Separate notice is given in conformance with the Open Meetings Act;
2. The committee meeting is listed as part of the board of the governmental unit's agenda; and,
3. At least a majority of the members of the committee are present at the committee's meeting.

However, because the committee's membership is not identical to the park board membership, the park board would want to adjourn or recess its regular meeting before convening a meeting of the committee if it chooses to meet on the same day as a regularly scheduled meeting.

Each meeting of the committee must be public and held in accordance with the Open Meetings Act. The committee must provide an opportunity for any person to be heard at each meeting for at least three minutes. At the conclusion of each meeting, the committee must conduct a survey of residents who attended the meeting and ask for input on matters discussed at the meeting. Although not the required method, a survey conducted by email to all residents who attended the meeting and provided a valid email address is one way to satisfy this survey requirement. Pursuant to the Open Meetings Act, all public bodies must keep written minutes for each meeting of the committee.

Committee Report

Each committee must provide its report to the administrative office of the county board in each county in which the governmental unit is located no later than eighteen months after the formation of the committee. If a governmental unit is located in multiple counties, it should provide the report to the administrative office of each county board in all counties in which the governmental unit is located. If the committee is formed on the last possible date (June 10, 2023), then the report would need to be provided no later than December 10, 2024. After the report is issued, the committee is dissolved until it is reestablished with newly appointed members in 10 years.

IAPD requests that member agencies provide a copy of the final report to IAPD so that we can utilize this information in future advocacy efforts.

Questions of Concerns

As always, for more information, please feel welcome to contact IAPD by phone at (217) 523-4554, or by email at janselment@ilparks.org or mremmert@ilparks.org.



Frequently Asked Questions (FAQs)

Decennial Committees on Local Government Efficiency Act

Background

The Decennial Committees on Local Government Efficiency Act, 50 ILCS 70/1, *et seq.*, requires units of local government that levy any tax to form a committee to study local government efficiencies and provide a report to the county board in which the unit of local government is located.

The Illinois Association of Park Districts (IAPD) worked with state legislators and other stakeholders to relieve the most costly and burdensome provisions of this legislation before it became law. Although still an unfunded mandate, the law gives park districts, forest preserve districts, and conservation districts the ability to appoint the committee membership and provides an opportunity for these agencies to demonstrate the countless ways in which they efficiently and effectively deliver park, recreation, and conservation programs, facilities, and services to their residents.

As one resource to our members, IAPD has developed these FAQs to assist in meeting the requirements of this new law.

Q: Who must form an efficiency committee?

A: The Decennial Committees on Local Government Efficiency Act requires units of local government that levy any tax, including park districts, forest preserve districts, and conservation districts, to form a committee to study local efficiencies. Municipalities and counties are exempt from the Act.

Q: When do I have to form a committee?

A: Units of local government must form a committee within one year after the effective date. Because the Act took effect on June 10, 2022, each governmental unit must form its committee no later than June 10, 2023.

Q: Who serves on the committee?

A: Each committee must include: (1) the elected or appointed members of the governing board of the governmental unit, (2) at least two residents of the governmental unit appointed by the board president and approved by the board, and (3) the chief executive officer or other officer of the governmental unit. The chairperson may also appoint additional members to the committee as he or she believes appropriate. Committee members serve without compensation but may be reimbursed for incurred expenses with the approval of the governmental unit.

Q: Who chairs the committee?

A: The committee will be chaired by the board president or their designee.

Q: What are the duties of the committee?

A: Each committee must: (1) study the governmental unit's governing statutes, ordinances, rules, procedures, powers, jurisdiction, shared services, intergovernmental agreements, and interrelationships with other governmental units and the State of Illinois, (2) collect data, research, and analysis as necessary to prepare a written report that includes recommendations with respect to increased accountability and efficiency, and (3) provide a written report to the administrative office of the county board of each county in which the governmental unit is located.

Q: What is the deadline for completing the report?

A: Each committee must provide a report to the administrative office of the county board of each county in which the governmental unit is located no later than eighteen months after the formation of the committee. If a committee is formed on the last possible date (June 10, 2023), then the report would need to be provided to the county board no later than December 10, 2024.

Q: What other State laws apply to the committee?

A: Each committee is considered a public body to which provisions of the Freedom of Information Act and the Open Meetings Act apply.

Q: How often must the committee meet?

A: The committee is required to meet at least three times. The committee may, but is not required, to meet during the regularly scheduled meeting of the governmental unit if the following conditions are met: (1) separate notice is given in conformance with the Open Meetings Act, (2) the committee meeting is listed as part of the board of the governmental unit's regular meeting agenda, and (3) at least a majority of the members of the committee are present at the committee's meeting.

However, because the committee's membership is not identical to the park board membership, the park board would want to adjourn or recess its regular meeting before convening a meeting of the committee if it chooses to meet on the same day as a regularly scheduled meeting.

Q: What are the requirements for each meeting of the committee?

A: Each meeting of the committee must be public and held in accordance with the Open Meetings Act. The committee must provide an opportunity for any person to be heard at each meeting for at least three minutes. At the conclusion of each meeting, the committee must conduct a survey of residents who attended the meeting and ask for input on matters discussed at the meeting. Although not a required method, a survey conducted by email to all residents who attended the meeting and provided a valid email address is one way to satisfy this survey requirement. Pursuant to the Open Meetings Act, all public bodies must keep written minutes of the meeting.

Q: What resources can IAPD provide to assist with the Act?

A: IAPD has prepared these FAQs to assist in meeting the requirements of this new Act, a fact sheet to provide an overview of the Act, a model resolution to create the committee, and a sample reporting form for agencies to use in complying with the Act. As always, for more information, please feel welcome to contact IAPD by phone at (217) 523-4554, or by email at janselment@ilparks.org or mremmert@ilparks.org.

The committee may, but is not required to, employ or use the services of specialists in public administration and governmental management, and any other trained consultants, analysts, investigators, and assistants it considers appropriate.

Q: What happens once the report is submitted?

A: After the report is provided to the administrative office of the county board of each county in which the governmental unit is located, the committee will be dissolved until it is reestablished with newly appointed members in 10 years.

IAPD requests that member agencies provide a copy of their final report to IAPD so that we can utilize this information in future advocacy efforts.

RESOLUTION NO. _____

A RESOLUTION FORMING A COMMITTEE ON LOCAL GOVERNMENT EFFICIENCY

_____[NAME OF] **PARK DISTRICT,**
_____[NAME OF] **COUNTY, ILLINOIS**

WHEREAS, the _____ [NAME OF] Park District ("Park District") is required to form a Committee on Local Government Efficiency ("Efficiency Committee") pursuant to 50 ILCS 70/1 *et seq.* (the Act); and

WHEREAS, pursuant to the Act, the Efficiency Committee shall: (1) study the Park District's governing statutes, ordinances, rules, procedures, powers, jurisdiction, shared services, intergovernmental agreements, and interrelationships with other governmental units and the State of Illinois, (2) collect data, research, and analysis as necessary to prepare a written report that includes recommendations with respect to increased accountability and efficiency, and (3) provide a written report to the administrative office of each county board of the county in which the governmental unit is located; and

WHEREAS, the Efficiency Committee shall consist of the elected or appointed members of the Board of Commissioners of the Park District, at least two residents from the district appointed by the President of the Board of Commissioners and approved by the Board of Commissioners, and the chief executive officer or other officer of the Park District, if any; and

WHEREAS, The President desires to appoint _____ [NAME] and _____ [NAME] as the two resident members of the Efficiency Committee, with the advice and consent of the Board of Commissioners; and

WHEREAS, the Efficiency Committee shall meet at least three times and shall operate as a public body pursuant to the Open Meetings Act and Freedom of Information Act; and

WHEREAS, the Efficiency Committee shall provide a written report to the administrative office of the _____ [NAME OF] County Board no later than eighteen months after the day of the Efficiency Committee's formation; and

WHEREAS, the Efficiency Committee will be dissolved after it has made a written report to the _____ [NAME OF] County Board and all other statutory requirements have been satisfied;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE _____ [NAME OF] PARK DISTRICT, _____ [NAME OF] COUNTY, ILLINOIS as follows:

SECTION 1: That the Board of Commissioners hereby forms its Committee on Local Government Efficiency consisting of the following individuals:

- _____ [NAME OF BOARD PRESIDENT]
- _____ [NAME OF COMMISSIONER]
- _____ [NAME OF COMMISSIONER]
- _____ [NAME OF COMMISSIONER]
- _____ [NAME OF COMMISSIONER]
- _____ [NAME OF COMMISSIONER IF APPLICABLE]
- _____ [NAME OF COMMISSIONER IF APPLICABLE]
- _____ [NAME OF RESIDENT MEMBER]
- _____ [NAME OF RESIDENT MEMBER]
- _____ [NAME OF CHIEF EXECUTIVE OFFICER OR OTHER OFFICER AS APPLICABLE]

SECTION 2: That _____ [NAME] shall serve as the chairperson of the Efficiency Committee; and

SECTION 3: That the Park District's Board Secretary, Open Meetings Act Officer, and Freedom of Information Act Officer shall serve the Efficiency Committee in those respective roles; and

SECTION 4: That the Efficiency Committee shall perform its duties in accordance with 50 ILCS 70/1 *et seq.*; and

SECTION 5: That the Board of Commissioners shall provide a written report to the _____ [NAME OF] County Board no later than _____ [MONTH, DAY], 2024, which is eighteen months after the day of the Efficiency Committee's formation.

DATED this _____ day of _____, 2023.

[SEAL]

_____ [NAME OF] **PARK DISTRICT**

By: _____
Board President

ATTEST:

Board Secretary



DUPAGE COUNTY

Deborah A. Conroy
Chair

District 1
Cindy Cronin Cahill
Michael Childress
Sam Tornatore

District 2
Elizabeth Chaplin
Paula Deacon Garcia
Yeena Yoo

District 3
Lucy Chang Evans
Kari Galassi
Brian Krajewski

District 4
Grant Eckhoff
Lynn LaPlante
Mary FitzGerald Ozog

District 5
Sadie Covert
Dawn DeSart
Patty Gustin

District 6
Sheila Rutledge
Greg Schwarze
James Zay

DEBORAH A. CONROY
County Board Chair

630-407-6060
chair@dupageco.org

March 16, 2023

President Bob Frey
855 W PRAIRIE
WHEATON, IL 60187

RE: Decennial Committees on Local Government Efficiency Act, 50 ILCS 70/1 *et seq.*

Dear Mr. Bob Frey,

On June 10, 2022, Governor Pritzker signed the Decennial Committee on Local Government Efficiency Act, Public Act 102-1088, into law. On February 10, 2023, Public Act 102-1136 amended the original legislation to further define the requirements of this act. These new acts require all Illinois Local Governmental units that levy a tax (outside of municipalities and counties) to constitute a committee to study and report on local government efficiency. This letter is to assist you and your governmental unit in completing the requirements outlined in these new Public Acts. Additionally, I have enclosed a copy of the new state statute for your convenience.

The Act requires Governmental Units to complete the four following tasks:

1. Constitute a committee to review local efficiencies (ie. ordinances, procurement methods, operations, etc.) and hold their first community meeting by June 10, 2023.
 - a. The committee is composed of the president or chief elected (or appointed) official, all elected/appointed members of the governing board, at least two residents, and all other officers of the governmental unit. Additional members can be appointed if desired.
2. The committee must meet at least three times.
 - a. After each meeting, the committee must conduct a survey of residents who attended asking for input on the matters discussed at the meeting. This can be completed by sending out an e-mail survey to those in attendance who provided an e-mail address.
 - b. Note that the act requires a minimum of three meetings, committees can meet as many times as they want. Meetings must also be open to the public and abide by the Open Meetings Act.
3. Write a report with recommendations (if any) on efficiencies and increased accountability.
 - a. This report must summarize its work and findings which should include recommendations for increased accountability and efficiency. This includes, but is not limited to, the study of the governmental unit's governing statutes, ordinances, rules, procedures, powers, jurisdiction, shared services, intergovernmental agreements, and interrelationships with other governmental units and the State, data collection, and analysis as necessary



**DUPAGE
COUNTY**

DEBORAH A. CONROY
County Board Chair

630-407-6060
chair@dupageco.org

to prepare a report that has recommendations regarding efficiencies. The report must be finalized and submitted within 18 months of the creation of this committee.

4. Submit the written report to the County in which the governmental unit is located.
 - a. Please submit this report to the County via the *Local Government Efficiency Act Report Submission Portal*. This portal can be accessed by visiting https://dupagecounty-ktgfp.formstack.com/forms/efficiency_act_report. The County will maintain a page on the website where all reports can be viewed by the residents of the county.

Deborah A. Conroy
Chair

District 1
Cindy Cronin Cahill
Michael Childress
Sam Tornatore

District 2
Elizabeth Chaplin
Paula Deacon Garcia
Yeena Yoo

District 3
Lucy Chang Evans
Kari Galassi
Brian Krajewski

District 4
Grant Eckhoff
Lynn LaPlante
Mary FitzGerald Ozog

District 5
Sadie Covert
Dawn DeSart
Patty Gustin

District 6
Sheila Rutledge
Greg Schwarze
James Zay

If you or your agency have any questions about submitting your committee's report, please contact Jason Blumenthal, Policy and Program Manager, at 630-407-6123 or Jason.Blumenthal@dupageco.org.

Sincerely,

A handwritten signature in black ink, appearing to read "Deborah A. Conroy".

Deborah A. Conroy
Chair
DuPage County Board

Enclosed: Decennial Committees on Local Government Efficiency Act, 50 ILCS 70/1 *et seq.*

To: Board of Commissioners
 From: Andy Bendy, Director of Special Facilities
 Sue Wahlgren, Cosley Zoo Director
 Through: Mike Benard, Executive Director
 Re: Strategic Plan Consultant
 Date: May 03, 2023



SUMMARY

The Wheaton Park District distributed a request for proposals to obtain a Strategic Plan Consultant for Cosley Zoo. The RFP was distributed in February 2023, with submittals due by March 13. A total of eight consultants put forward proposals.

This project will be fully funded through donations from the Cosley Zoo Foundation.

| Company | Firm Overview | Team Bios | Experience | References | Approach | Delivered Tools | Timeline | # On-site Visits | Cost |
|--------------------------|---------------|-----------|------------|------------|----------|-----------------|----------|------------------|--|
| Public Communications | X | X | X | X | X | X | X | 7+ | \$51,800 + est. \$2,900 travel (IL) |
| Canopy | X | X | X | X | X | X | X | 2 | \$39,750 + out-of-pocket/travel (PA) |
| Monumental Strides/Felis | X | X | X | X | X | X | X | 4 | \$53,000 + est. \$10,500 for travel (MO/FL) |
| Global Imprint | X | X | — | — | X | X | X | 4 | \$23,700 (NC) |
| Grant Leisure | X | X | X | X | X | X | X* | 1 | \$58,500 + travel fees (paid in advance - CA) |
| R & L Consulting | X | X | X | X | X | X | X | 2 | \$46,500 + est. \$9,892 for travel (NC) |
| Valerio Dewalt Train | X | X | X | X | X | X | X | 2 | \$73,975 + \$3,500 for travel (IL) |
| Apptracts** | X | - | - | X | - | - | - | - | N/A |

*Only anticipates an 8–10-week process, which is way shorter than the typical 7-8 months.

**This proposal was for a mobile app, not a strategic plan.

Staff selected three of the submittals as the front runners based on price and zoo experience:

1. Public Communications Inc. - Chicago, IL
2. Canopy- Havertown, PA
3. Monumental Strides/Felis Consulting- St. Petersburg, FL

1. Reference calls were made to past and current clients. Public Communications Inc. (PCI) Conversations were held with the Director & CEO of Houston Zoo, the Director & CEO of Hogle Zoo, and the Strategic Director at Hogle Zoo. All references were very positive, stating they were pleased with the process and product and recommended PCI without hesitation.

2. While Canopy was initially an extremely strong candidate given their extensive history with zoos, a good reputation, and a reasonable price, their references were not favorable. In addition, unlike the other submittals, Canopy was unwilling to provide an estimate for travel fees, which could seriously impact overall cost. After speaking to references (Cleveland Zoo Society, Seneca Park Zoo Society, Bergen County Zoo) for Canopy, they were removed from consideration.
3. After gathering references, more thought was given to the other submittals. Staff and consultant Jill Macauley agreed that Monumental Strides/Felis Consulting also submitted a strong proposal. While Monumental Strides/Felis Consulting put together a very strong proposal, they do not have as much zoo experience, unknown communication skills, and are in St. Louis and North Carolina, making in-person communication more challenging.

Staff spoke to both Jill Allread of Public Communications, Inc. and Tiffany Rawson of Monumental Strides, LLC about the process and price. Both companies agreed to drop their fees to \$50,000 (\$49,700 for PCI), inclusive of travel.

After careful consideration, which is supported by Jill Macauley, Cosley Zoo' fundraising consultant (see attached) that we move forward with Public Communications, Inc. for the following reasons:

- More extensive experience in the zoo field
- Proximity (Chicago), leading to a greater understanding of our region and more opportunities for face-to-face meetings.
- Overall, more years of experience in the field of strategic planning.
- The combination of Jill who has a strong strategic and communication background and Elizabeth Hennig who has extensive financial and HR experience in zoos.

PREVIOUS COMMITTEE/BOARD ACTIONS

None

LEGAL REVIEW

REVENUE OR FUNDING IMPLICATIONS

A total of \$50,000 was donated by a supporter to cover the costs of the consultant.

RECOMMENDATION

Staff seeks approval from the Wheaton Park District Board of Commissioners to use Public Communications, Inc as the Cosley Zoo Strategic Plan Contractor.



To: Cosley Leadership

From: Jill Macauley

Date: April 8, 2023

Subject: Strategic Planning Firm Options for Cosley Zoo

In reviewing the strategic planning proposals received in response to your request, I was delighted with the number of interested partners – seven complete proposals were received.

The process of reviewing each against the other sharpened our understanding of what is most important for an impactful process for Cosley. The critical objective of the process is to help Cosley clarify its future goals, allocate its resources effectively to build its impact, stay relevant and competitive, and build partnerships and collaborations.

We analyzed all seven proposals based on the following:

- Firm overview
- Team bios
- Strategic planning experience
- Zoo experience
- References
- Strategic planning approach/process
- Project deliverables
- Timeline
- Number of onsite visits

Two firms emerged as front runners and had strong supporting references.

The two front-running firms were: Public Communications Inc (PCI) and Monumental Strides/Felis (a collaborative partnership between two companies).

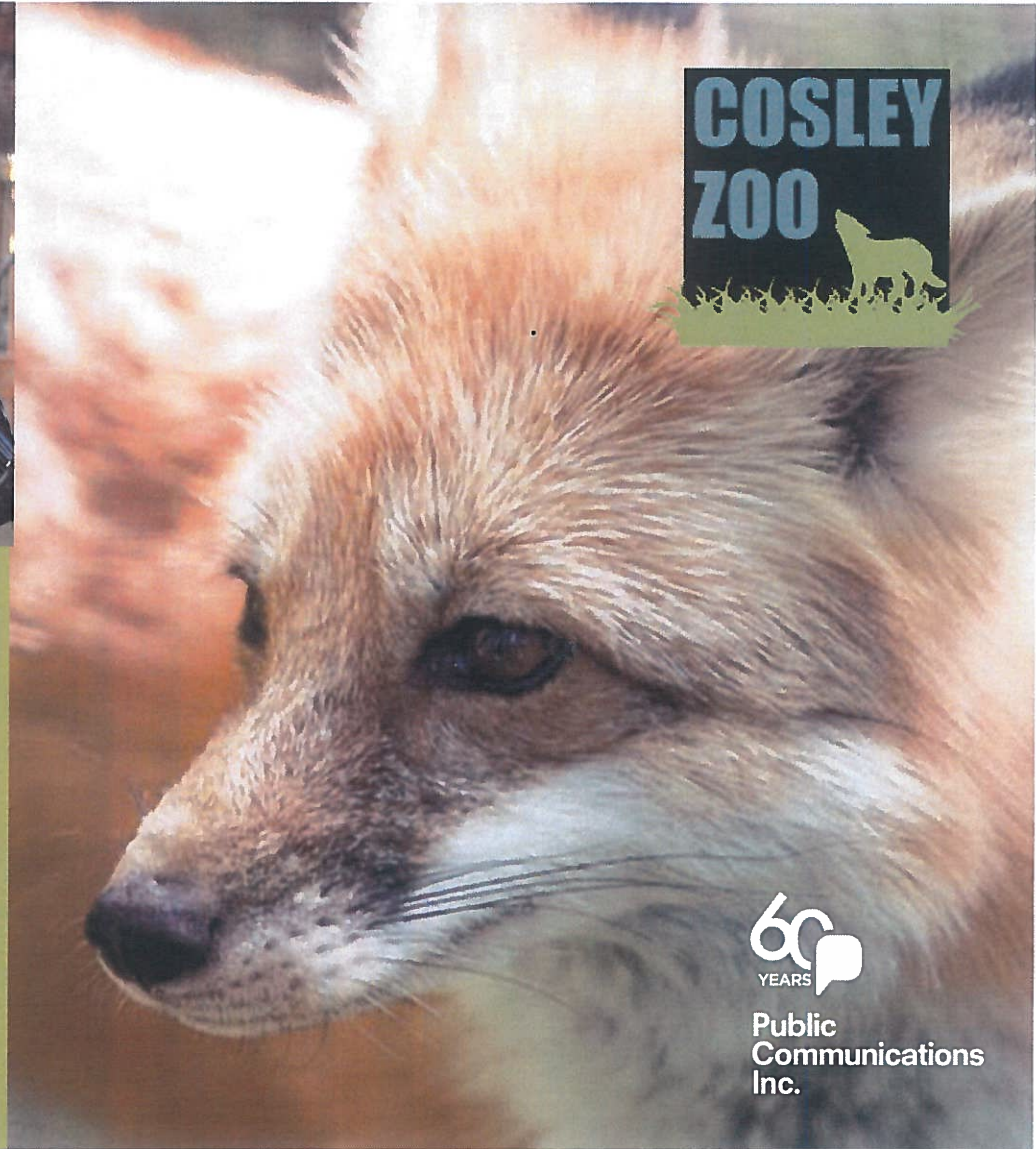
- Both had comprehensive and inclusive approaches to strategic planning, which I value to ensure thoughtful approaches to planning and allowing the space for the necessary thinking dialogue.
- Both have zoo experience and would bring industry trends and best thinking forward creatively curated to Cosley.
- Both appeared eager for the project and passionate about helping Cosley.

From my professional viewpoint, PCI has significantly more experience over the decades. They have been a leading zoo and aquarium planning firm helping zoos and aquariums through some of the most challenging issues, especially navigating animal rights extremists. They understand our industry, are champions for zoos as conservation organizations, and know the financial models that drive zoos. One of the top factors of their approach that I like the most is their commitment to in-person meetings. I believe this will be helpful for the necessary dialogue facilitation to support Cosley's future. Secondly, I like that their lead consultant is a former zoo chief financial officer who brings extensive business acumen to the project.



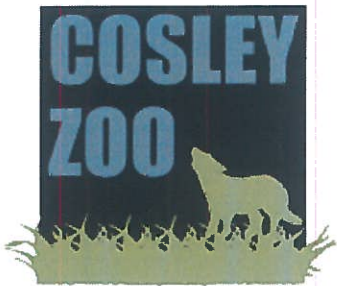
Public Communications Inc. Proposal to Cosley Zoo Strategic Planning

REVISED April 6, 2023
March 13, 2023



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Dear Susan,

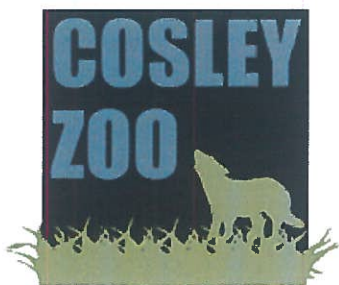
Cosley Zoo is a great success story, and the zoo continues to aspire to make an even larger impact on your community, wildlife conservation and building deeper connections between the public and animals. From its early years as place where people came to interact with domestic animals to the delight of children and adults alike, to today with the Zoo recognized among the country's elite zoological institutions earning AZA accreditation, Cosley Zoo leadership now desires to be more, and provide an even greater impact on community and inspiring people are about wildlife and animals.

To advance, aspirations require visioning, goal setting and planning that excites and unifies the zoo's team and leadership and the community you serve. Strategic planning is a process in which your team imagines what is possible and collaborates to develop a roadmap to achieve. The process is transformational for an institution and its staff, board, and stakeholders. PCI's experienced planning facilitators understand the rapidly evolving roles of zoos today, and we can help you make the most of this journey and help facilitate this valuable time of reflection and discovery for Cosley Zoo.

We would be honored to work with you and your team to develop a strategic plan that aligns the organization's short and long-term goals and creates a shared vision with your stakeholders and the communities of Wheaton, DuPage County and the region. We understand the vital importance of wildlife conservation programs here in Illinois and how human and wildlife conflicts are increasing in densely populated areas.

To increase Cosley Zoo's impact, it needs to plan the next phase of its future while making the case to increase public and private support. We know how critical it is to build a strategic plan that will:

- Develop a "one team" approach, fostering collaboration and clear understanding of the purpose and roles among stakeholders, including the collaboration between the Wheaton Park District that owns and operates and zoo and the Cosley Zoo Foundation which helps raise critical public support for zoo programs.



- Advance your work in education and conservation.
- Prioritize opportunities to inspire, engage and achieve your zoo's aspirations.

We are flexible in our strategic process designing it to fit your specific needs and expectations. We get to know you by asking lot of questions, listening to you about your unique needs, and then customizing a planning approach that engages and guides staff, leadership (Park Board and Conservation Foundation) and community by understanding your uniqueness.

PCI would value the opportunity to work with you and your team at Cosley Zoo, the Cosley Zoo Conservation Foundation and Wheaton Park District and make your strategic planning process engaging, inclusive and visionary.

Our detailed approach is outlined in the following pages to address your request for proposal. We look forward to talking with you in more detail and answering your questions.

With appreciation,

Jill Allread, APR, Fellow PRSA
CEO, Public Communications Inc.



WHO WE ARE

Public Communications

Inc. (PCI) is an award-winning, full-service strategy and communications agency with a strong focus and purpose: To make a positive difference for our clients and for our community.

We bring passion, creativity and commitment to our clients and their causes.

PCI helps many nonprofit and cultural entities identify and shape their organizational and programmatic strategic direction. We have a special interest in conservation organizations, and we would welcome a chance to be Cosley Zoo's partner in your strategic planning process. Collectively, we bring more than 30 years of experience supporting and advising the zoological community: wildlife conservation is in our hearts and souls. We follow a senior consultancy model – senior staff, all with experience working in zoological institutions, lead PCI's strategic planning program.

We understand the changing expectations and challenges for zoological institutions today. In fact, we have worked with more than 68 zoos, aquariums, marine parks, and member associations such as WAZA, IMATA, AZA and AMMPA. We will help you answer forward-facing questions, such as: "How is our zoo important to the city of Wheaton, DuPage County and our region? What are the zoo's top priorities based on community expectations? What are the zoo's changing needs of wildlife regionally and nationally? How can the zoo bridge the gap between people and nature?"

PCI also has extensive experience supporting park districts and their leadership through successful public referendums, issues management, crisis management and digital media strategy and support. We understand the important relationship between your park district, zoo and community.

OUR PHILOSOPHY

Collaborative

PCI team members work hand in hand with our clients. We listen and learn so we're able to offer smart counsel and help shape strategy, including building organizational buy-in. We emphasize and guide an inclusive process that honors all opinions and resolves differences through effective communication and discussion.

Thoughtful

We develop our planning approach based on a careful assessment of your needs and priorities. Our job is to bring our experience and expertise to your planning process to help your institution shape its future.

Planning Philosophy: Answering Your Questions

As mentioned, we customize the planning process to fit your unique needs and circumstances at Cosley Zoo, but we do have a planning framework we use during the initial phase of collaborating with you and establishing a set pathway for the process.

We are planners and communication specialists, who clients appreciate because we do more than facilitate discussions. We bring insights into our clients' brand and reputation. We use communication to engage people with diverse opinions and to help summarize outcomes and messages that your team members can rally around and use in a new, refreshed narrative.

You need the attention of, and access to your PCI team which is why we will only accept two institutional strategic planning projects at any given time, and we have support staff that keep the work-flow plan on time. We've learned that the planning process is as impactful as the final plan regarding how staff and leadership embrace and institutionalize it.

Our goal is that your team feels ownership and pride in what the zoo will become in the years ahead.

PLANNING PROCESS

We don't believe in a cookie-cutter model for strategic planning. We ask questions— lots of them to understand your institution's goals for undertaking a planning process. We listen to you and customize a visioning and planning process with a priority on engaging your board of directors, staff members, stakeholders as well as the staff and leadership of the zoo. Our goal is to ensure all viewpoints are heard and discussed in a collaborative, open process. We will work together to build buy-in, break down silos that exist and think strategically about the work ahead guided by your mission and vision.

Here is a brief framework we use to guide the planning process, but this will be refined to reflect your specific needs and requests as we solidify the process to fit your timeline. We are committed to delivering your plan on time and with recommendations for rollout.

PLANNING PROCESS

STAGE ONE: THE TEAM, THE AGREEMENT, THE PLAN

- Work with your strategic planning team to finalize the planning process and project scope and deliverables agreement.
- Create and maintain a detailed calendar of activities and provide summary reports on all meetings and calls.

STAGE TWO: ASSESSMENT, RESEARCH, INTAKE

- Gather input through questionnaires, an online survey and several one-on-one interviews with key stakeholders in the Wheaton community to assess and test current perceptions of Cosley Zoo and its roles in the community. We also use focus groups to gather detailed opinions, such as with outside educators, who often provide insights into the role zoos can play in local education.
- Produce interviews and survey results summary reports in a presentation for leadership and planning team.

STAGE THREE: VISIONING, PLANNING, PRIORITIZING

- Design planning workshops and facilitate up to 7 days of in-person sessions with the zoo team members. At least one meeting will be dedicated to engaging the Cosley Foundation Board and Park District representatives.
- Through facilitated workshops, create an assessment of Strengths, Weaknesses, Opportunities and Threats (SWOT) for the zoo. Support staff in a visioning session for what the future Cosley Zoo could look, and act like to meet changing public expectations for zoos.
- Through a group process and task force work, develop a mission statement, vision statement, and guiding principles/values. This is a collaborative planning process, facilitated by PCI with leadership by the planning team.

PLANNING PROCESS

STAGE THREE: VISIONING, PLANNING, PRIORITIZING (Continued)

- Identify and agree upon strategic priorities for the Zoo in the next 5 years using group sessions and discussions.
- For each strategic priority, work with the staff to define goals, objectives and strategies.
- Build a framework for each priority so that teams can identify tactics that are foundational for annual work plans developed by society and zoo departments.
- Develop a timeline for implementation and for tracking success measures.
- While we do not set a limit to the number of plan revisions before it is final, we recommend not more than five or six based on the need to meet the aggressive timeline for this project.
- By your desired deadline of December 31, 2023, present a written strategic plan report with supporting PowerPoint presentation to zoo employees, foundation leaders, and park district officials.
- Assess team structure, roles/responsibilities and opportunities for organizational collaboration and financial impacts assessment.
- Provide messaging and draft frameworks for a case for support to help tell the zoo's compelling story.
- Provide an implementation plan to help the staff keep work plans moving forward and benchmark success.

We have found that strategic plans are only as effective as the plan and execution of integrating them into the daily operations and mission-based work of the zoo. PCI commits to making that happen with effective communications and an integration plan.

PROPOSED CALENDAR REVISED 4/6/23

| 2023 | May | Jun | Jul | Aug | Sept | Oct | Nov | Dec |
|---|-----|-----|-----|-----|------|-----|-----|-----|
| May 1: Team introductions, agreement finalized, and planning process timeline and workshop meetings are scheduled for the planning process. | | | | | | | | |
| May-June: Research: survey of stakeholders, staff engagement plan, small group work on mission, vision, guiding principles. One-on-one interviews, as needed. | | | | | | | | |
| July-September: Conduct team 3 workshops on the zoo's future opportunities, growth, and direction: Includes staff and board members working through a facilitated Strengths, Weaknesses, Opportunities and Threats (SWOT) assessment; identifying strategic priorities, goals, and strategies. The workshop outcomes inform small group work by staff between sessions. PCI team members can join staff planning sessions via zoom when appropriate. | | | | | | | | |
| September-October: Building on the plan goals, a plan workshop will focus on helping the zoo's team develop measurable objectives for the plan. These objectives will provide benchmarks for successful implementation of the plan. | | | | | | | | |
| November: Refinements of plan, which will include key strategic priorities that are supported by goals, objectives and strategies that support implementation and a timeline of major milestones for the plan. | | | | | | | | |
| November: Develop report on staff utilization and top-line assessment of financial impacts of the zoo's strategic goals. | | | | | | | | |
| December early: Develop and deliver strategic messaging that will be the foundation for a case for support to enhance fundraising positioning as a charity of choice through telling the zoo's story. | | | | | | | | |
| Before December 31: A final plan presentation to leadership and staff with executive summary and timeline for internal team guidance for plan implementation. | | | | | | | | |

ROLES AND RESPONSIBILITIES

We will collaborate with you in all critical phases to build buy-in and identify possibilities and priorities for the zoo. Our commitment is to:

- Provide the services as outlined, on time and on budget, including professional counsel and guidance throughout the strategic planning process.
- Provide timely professional counsel and direct accountability for the strategic plan
- Deliver the strategic plan to the zoo leadership team and the Park Board

In order to achieve our goals, we ask that the zoo:

- Work with PCI consultants to develop an agreed-upon calendar of activities to maximize engagement of senior staff and Board and keep the planning process on time.
- Provide consulting team with background materials, research data and other information, details about current challenges and opportunities, and other relevant material as needed.
- Review and approve all materials in accordance with the timeline.

BUDGET: SERVICE FEES AND EXPENSES REVISED 4/6/23

PCI creates budgets based on an assessment of projected hours required to complete the planning process scope of work. Fees represent our professional time for planning, facilitation, materials preparation, meetings, and counsel. Expenses, which represent out-of-pocket costs, include survey designs, material production, research, travel, and lodging. *Expenses are invoiced only as they occur.*

Fees for Cosley Zoo have reduced 10% reflecting our nonprofit client support of your mission.

| Activities | Fees | Estimated Expenses |
|---|-----------------|--------------------|
| Preparation/strategy meetings Stage One and Two | \$16,800 | \$300 |
| Work with the planning officer and committee to design the process; create calendar/meetings schedule; review existing research; check-in calls; conduct interviews with key stakeholders. Develop online survey tool and assess results from survey of stakeholders, board, and staff. Plan agendas, messages to staff and retreat participants. | | |
| Facilitation and Planning Stage Three | \$20,600 | \$500 |
| Coordinate 3 on-site meetings with senior staff and/or Board members working toward outcomes of vision, strategic priorities, goals, and objectives. Calls with planning team; analysis and plan formation. | | |
| Estimated expenses | | \$1,800 |
| Travel, lodging, out of pocket costs as incurred | | |
| Deliverables: Stage Four | \$9,500 | \$200 |
| Prepare presentation of plan for the board for final approval. Refine strategic plan. Deliver messaging, case for support and recommendations for operations improvements. | | |
| Total reflecting discounted fees | \$46,900 | \$2,800 |

Conclusion

We would value the opportunity to work with you and the staff and leadership at Cosley Zoo on this transformative planning project. Please let us know if you have questions or if there are other details you would like us to provide.

PCI ADDITIONAL AREAS OF EXPERTISE

In addition to our strategic planning counselors and facilitators, PCI's creative team of writers, designers and media experts are committed to being responsive to client needs with exceptional client services and results that matter.

Serving on the core planning team, Elizabeth Hennig provides expertise in developing a business plan, financial sustainability assessment, business analysis, risk analysis, or organizational structure and readiness assessment.

Here is an executive summary of our team's capabilities in areas most often relevant to clients who are committed to conservation, who need higher visibility or who are going through transformational changes:

- Strategic Communications Counsel
- Digital Content, Mobile and Advertising Strategy
- Spokesperson Training
- Brand Elevation & Storytelling
- Website Design & Development
- Issues Management & Crisis Communications
- Visual Communications
- Executive coaching

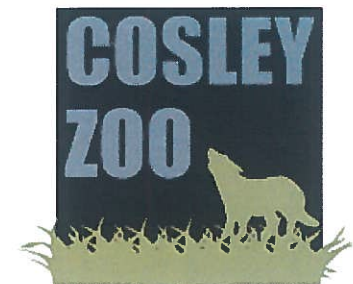
Featured Work

See [appendix](#) for details





APPENDIX



YOUR TEAM



**Jill Allread, APR, Fellow PRSA
CEO**

Strategic Planning

Facilitation

Communication Strategy

Jill Allread, APR, counsels a wide variety of clients to help enhance their brand and reputation and to strengthen their internal and external communications by more effectively *telling their story* through strategic planning, strategic communications, leadership coaching and facilitation.

She joined PCI's ownership team in 1994, after working 12 years in newsrooms of daily newspapers, and working 3 years as Brookfield Zoo's director of public affairs and public relations. Many of Jill's clients are in the areas of environment, healthcare, nonprofit, and community relations.

Jill leads clients through the process of strategic planning and facilitates transformational workshops to help organizations build consensus and identify strategies and plans for future success. Examples of her planning and facilitation experience for zoological institutions include:

- Houston Zoo, strategic planning, facilitation and plan development, Houston
- ZooTampa, strategic plan development and updated plan 2022, Tampa, FL
- Lincoln Park Zoo, facilitation of conservation program assessment, Chicago
- White Oak Conservation, facilitation, communication and business strategies, Yulee, FL
- Columbus Zoo and Aquarium, strategic planning facilitation and development, Columbus, Ohio
- John G. Shedd Aquarium, Great Lakes strategic plan, Chicago
- St. Louis Aquarium Foundation, strategic plan development, St. Louis
- Great Lakes One Health Workshop facilitation, Shedd Aquarium, Chicago
- The Marine Mammal Center, advancement and communications plan facilitation, Sausalito, Calif
- Denver Zoo, board of directors' strategic planning facilitator, Denver
- Utah's Hogle Zoo, 2023 strategic planning facilitator, Salt Lake City

YOUR TEAM



Elizabeth Hennig, MBA
Business Strategist

Business Planning

Strategic Planning

Financial Sustainability

HR Strategy

Nonprofit Management

Serving as a business strategist for nonprofit organizations, Elizabeth Hennig develops and implements solutions for growth and sustainability.

With dynamic project management strategies, executive coaching and broad experience in finance, planning and human resources, Elizabeth counsels organizations to engage in meaningful annual planning, establish accountability and achieve measurable outcomes. She helps organizations translate longer-term strategic plans into action-oriented business plans that get results. Her leadership in capacity building for risk management includes personnel, income, technology and regulatory risk.

Both mission- and business-focused, Elizabeth provides strategic counsel to develop organizational capacity to achieve a mission while maximizing income potential and efficiency.

Passionate about executive coaching and professional development, she has created and teaches courses in Risk Management, Compensation Design, HR Essentials, and Business Skills. Elizabeth has customized courses for businesses and for the University of South Florida's office for Corporate Training and Professional Development.

Elizabeth earned an MBA from the University of South Florida. She is certified as a professional in HR by HRCI and SHRM. She was named Tampa Bay Business Journal's CFO of the Year in the nonprofit category in 2012, and is an alumna of the Leadership Tampa program, Class of 2013. Elizabeth continues to serve on the Leadership Tampa Alumni Cabinet as Chair of the Community Outreach Committee.

REFERENCES AND PRIOR EXPERIENCE



Doug Lund
President/CEO
801.557.1704
and

Liz Larsen
VP Strategy
801.560.4054
Utah's Hogle Zoo

This month (March) PCI is completing the final phase – approval – of Hogle Zoo's strategic planning process that engaged the board, all staff, and stakeholders, and that was shaped by the zoo's team of senior leaders who will implement the plan. The new mission, vision, guiding principles and a 5-year plan will help inform a new master planning process about to begin.



Lee Ehmke
President/CEO
Houston Zoo
713.533.6745

Facilitated and developed the zoo's strategic plan including new mission, vision, priorities and goals for a five-year. The zoo has exceeded its goals by following the strategic plan.



Steve O'Loughlin
Board Chairman
St. Louis Aquarium Foundation
314.917.1901

Created the Foundation's first strategic plan, including mission, vision, values and organizational plan to support the for-profit aquarium that opened in December 2019.



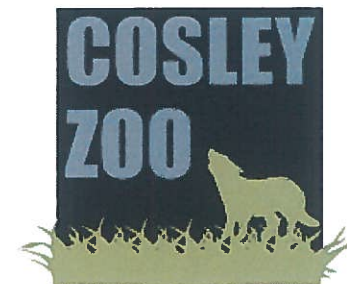
Joe A. Coucero
President/CEO
ZooTampa at Lowry Park
407.797.9307

Facilitated the institution's strategic planning process to help inform a capital campaign and master plan.

Also facilitated for ZooTampa a senior leadership retreat in June 2022 focused on post-pandemic opportunities and challenges leading into FY 2023. Outcomes included creative funding options, new priorities, and confirmation of the strategic plan strategies underway.



FEATURED WORK



Zoo Transformation in 2023

SITUATION

Under leadership of a new CEO and a team working hard to recover from setbacks -- including significant staff reductions -- created by effects of the pandemic, Utah's Hogle Zoo sought to engage a planning partner that could help bring its team together, assess opportunities for improvement and strengthen how the zoo operates and how staff communicate and collaborate. It selected PCI as its partner to guide them through the transformational process.

ACTION

Beginning with surveys and resulting data from board and staff input, PCI worked with the zoo leadership (CEO and division directors) to develop an aggressive planning process that would help determining institution priorities for the next 5 years of the zoo's growth and development. Facilitated workshops, included two board of directors' retreats; focus group meetings with staff from departments; and ongoing support facilitating leadership's work groups developing goals, measurable objectives and strategies supporting key priorities.

RESULTS

PCI is delivering Hogle Zoo's new strategic plan March 21 to the Board of Directors for final approval.

The planning process has dissolved department silos that existed before the planning process began in September 2022. Zoo division directors along with the CEO and senior vice president who served as the internal strategic planning director, learned through the process to work more collaboratively and to communicate more directly with excellent results.

Several actions that support plan goals are already underway because of the planning process that built a stronger team that is now prepared to carry the zoo forward in an exciting transition beginning in 2023.

Building a New Zoo Future

SITUATION

Every year more than 2.5 million visitors enjoy the Houston Zoo. Throughout the 55-acre park, they discover more than 6,000 animals – 900 unique species – that represent the extraordinary variety of life on Earth.

In early 2016, galvanized by new leadership and the rapidly changing zoos and aquariums landscape, the Houston Zoo embarked on a journey of internal transformation. Houston Zoo engaged PCI in developing and socializing a strategic plan that would set direction and priorities for Houston Zoo, focus work to achieve meaningful results, inform daily decision-making, and communicate a new and exciting vision for Houston Zoo to its many stakeholders.

ACTION

Over seven months, PCI led the most engaging and inclusive planning process in Houston Zoo's history. PCI worked with Houston Zoo and two other vendors in a consolidated process to produce three distinct plans (the strategic plan, business plan and facilities master plan). PCI led the strategic visioning and planning process.

The results were a bold, six-year Strategic Plan for Houston Zoo to clarify the vision and direction, a Business Plan for Houston Zoo to guide sustainable management of resources and finances, and a long-range Houston Zoo Facilities Master Plan to transform the Zoo.

PCI designed questionnaires and surveyed more than 420 staff, volunteers and board members. Based on the insights gleaned from the questionnaires, we conducted board and staff workshops to identify priorities, then facilitated work sessions to develop the Zoo's new mission, vision and guiding principles. Strategic Priority Task Forces made up of board and staff then developed seven strategic priorities, goals, strategies and objectives. 12 board members and almost 100 staff participated in at least one Strategic Priority Task Force.

In total, the strategic planning process involved two dozen meetings (including ones facilitated by staff leaders), including work sessions, Board meetings and working groups, to create a priorities report and comprehensive strategic plan.



THE HOUSTON ZOO, Mission and Vision

Our new mission helps focus our work. It guides us toward realizing our vision. These organizational pillars will guide us through 2017 and toward the Zoo's anniversary in 2022.



RESULTS

VISION

Houston Zoo will be a leader in the global movement to save wildlife.

MISSION

Houston Zoo connects communities with animals, inspiring action to save wildlife.

THE HOUSTON ZOO, Strategic Priorities

Our strategic priorities are aspirational, yet attainable, and supported by goals and measurable objectives that will guide annual work plans and sustainable operations to transform and advance the Houston Zoo. There are many, complex dimensions to the Houston Zoo and its success.

These include the extraordinary animals in our care; our global and regional conservation projects; learning opportunities that teach and inspire people of all ages; our commitment to provide a best-in-class visitor experience for more than 2.5 million annual guests; working as a community partner and serving as an economic engine in Houston; and being an employer of choice, attracting the most talented professionals in their fields.



BE A BOLD VOICE
FOR WILDLIFE



MEANINGFUL
EXPERIENCES



CONSERVATION
EDUCATION



HIGHEST QUALITY
OF LIFE FOR
ANIMALS



WORKPLACE
OF CHOICE



WORLD-CLASS
GUEST
EXPERIENCE



OPERATE
SUSTAINABLY

STRATEGIC PRIORITIES

- Be a Leader in Saving Wildlife and ensure our Brand will be synonymous with this leadership.
- Create meaningful experiences at the Zoo to Inspire Our Guests to "Take Action" to save animals in the wild.
- Be the Leader in Conservation Education by providing effective programs at the Zoo and in our community.
- Deliver a World-Class Guest Experience.
- Every animal at the Houston Zoo will experience the Highest Quality of Life through mission-driven collection planning and robust health and welfare programs.
- Be the Workplace of Choice in the Houston region and zoological community.
- Sustain the Zoo's Financial Strength in parallel with the organization's growth.
- Operate the Zoo Sustainably to protect and conserve natural resources.

CASE STUDY



Defining Foundational Values

SITUATION

Water is the soul of St. Louis: part of what makes it the prosperous, vibrant city that it is. The St. Louis Aquarium, located within historic Union Station in the heart of revitalized downtown St. Louis, is where the next generation of water stewardship begins.

The St. Louis Aquarium Foundation is the nonprofit partner to the St. Louis Aquarium at Union Station, engaging the community through access and education programs, serving as the region's recognized voice for water stewardship.

The Foundation was announced at the ground-breaking ceremony for the St. Louis Aquarium at Union Station in November 2017. With the investment of the Aquarium and other attractions coming to Union Station in late 2019, the Foundation wanted a way to invite the whole community in experiencing the Aquarium and its educational focus of water stewardship.

In 2018, the St. Louis Aquarium Foundation engaged PCI in support of an extensive strategic planning process. This process was intended to inform and shape the St. Louis Aquarium's future to make a positive impact on the community by teaching, inspiring and motivating people to protect the planet's vital resources.

ACTION

The six-month process included a research and discovery phase during which we sought input, opinions and ideas from a wide variety of local and regional stakeholders of all backgrounds and ages who had an interest in education, conservation and revitalization in St. Louis. We conducted research on community input through a survey (1,400+ responses), open communication with local educators, and a dozen one-on-one interviews with community leaders.

This information provided a deeper understanding of community wants, needs and perceptions of key leaders in the St. Louis Area, and helped us determine strategic issues that the St. Louis Aquarium Foundation needed to address.

After the listening and discovery work was complete, we collaborated with the St. Louis Aquarium Foundation leadership on a deep exploration of future aspirations, particularly focusing on the creation a mission and vision statements to be a foundation for success and to guide the work ahead.

CASE STUDY



RESULTS

VISION

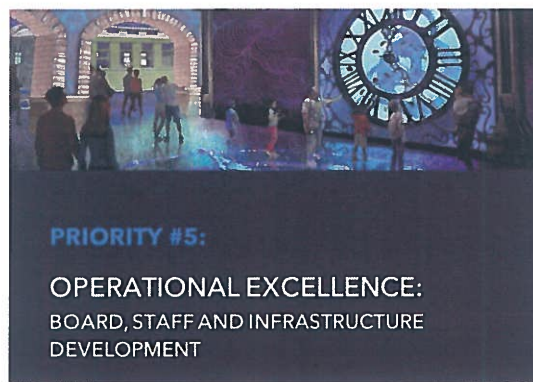
Transformed by their Aquarium experiences, people will act to make positive changes that protect water that sustains all living things.

MISSION

As the non-profit partner of the St. Louis Aquarium, we engage the community through access and education programs, serving as the region's recognized voice for water stewardship.

STRATEGIC PRIORITIES

- Awareness of the Foundation and Fundraising
- Water Stewardship
- Education
- Access
- Operational Excellence (Board, Staff, Infrastructure Development)



| 2019 | | | | | |
|---|-----|-----|---|-----|-----|
| Q1 | | Q2 | | | |
| Jan | Feb | Mar | Apr | May | Jun |
| Finalize and approve the (awareness building) plan | | | Identify the education program's audience(s), goals and timeline | | |
| Develop a fundraising plan | | | Have a structure in place supported by the Board of Directors to prioritize personnel resources | | |
| Have draft 2019-2021 budgets in place with Board input and approval | | | Have a structure in place that helps Foundation and Aquarium leadership staff coordinate activities and responsibilities to ensure maximized efforts by both teams and avoids duplication of work | | |
| Q3 | | Q4 | | | |
| Jul | Aug | Sep | Oct | Nov | Dec |
| Determine events for Foundation as part of the pre-opening and 125th anniversary of Union Station festivities | | | Have a Board of Directors development plan in place | | |
| | | | Evaluate progress of strategic plan, make edits as necessary | | |

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GOAL 1

Create an awareness building plan for the Foundation

OBJECTIVE

By Q1 2019, finalize and approve the plan

STRATEGY By June 2019, create a contributed revenue strategy which identifies infrastructure needs and resources

STRATEGY Create audience-specific materials for key audiences: Media, teachers, conservation organizations, volunteers, potential donors

STRATEGY Develop a marketing and media strategy to keep the public informed about the Foundation and interested in supporting it

GOAL 2

Develop a fundraising plan highlighting capital and operating needs

OBJECTIVE

By Q1 2019, develop a fundraising plan.

STRATEGY Define Board of Directors engagement and responsibilities to assist in donor outreach, cultivation and solicitation

CASE STUDY



Aligning Strategy

SITUATION

Following the most comprehensive rebranding initiative in the zoo's history, ZooTampa at Lowry Park (formerly Lowry Park Zoo) is gearing up to launch a major capital campaign. In order to present a meaningful, compelling case to motivate potential donors, ZooTampa recognized that it needed a new strategic plan that would define its direction over the next three years. ZooTampa engaged PCI to lead a strategic planning process that would generate a comprehensive, practical plan to unify the zoo and to position it for success.

ACTION

The strategic planning process is currently in its final stages, having created a vision, a mission and new strategic priorities, objectives and strategies.

RESULTS

VISION

Everyone we touch is motivated to join us in taking action to protect and preserve wildlife.

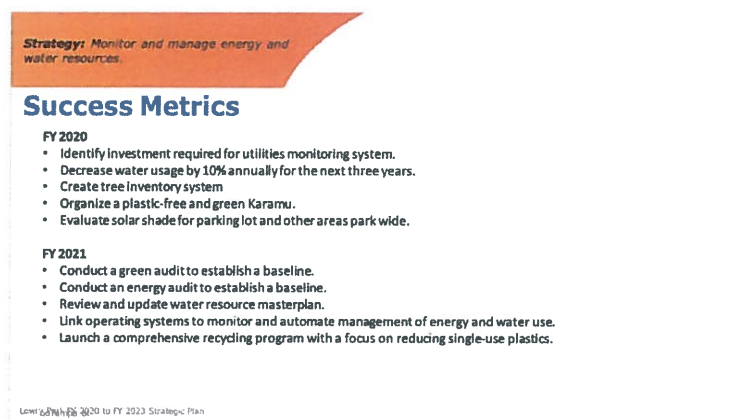
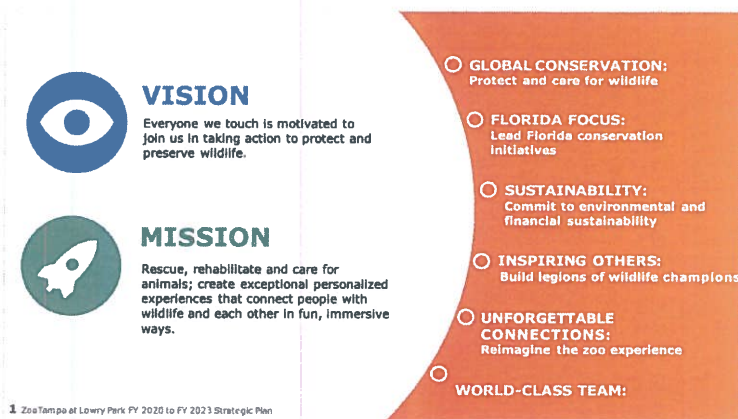
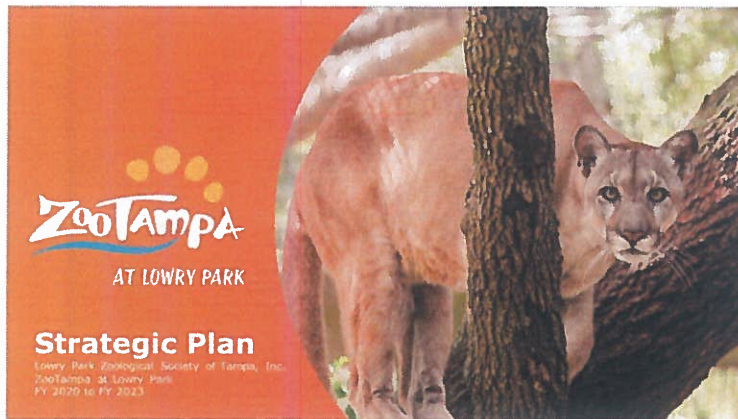
MISSION

Rescue, rehabilitate and care for animals; create exceptional personalized experiences that connect people with wildlife and each other in fun, immersive ways.

STRATEGIC PRIORITIES

- Global Conservation
- Florida Focus
- Sustainability
- Inspiring Others
- Unforgettable Connections
- World-Class Team

CASE STUDY

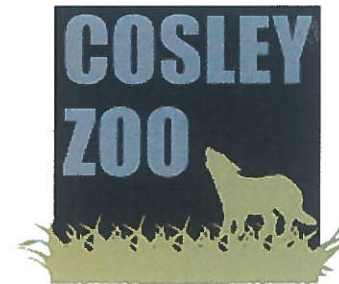




LET'S TALK



Public
Communications
Inc.



Jill Allread, APR, Fellow PRSA
CEO, Public Communications Inc.
312.848.3768
jallread@pcipr.com



TO: Board of Commissioners

FROM: Donna Siciliano

THROUGH: Mike Benard

RE: Possible Commissioner Attendance for the National Recreation and Parks Association Educational Conference and Exposition October 10-12, 2023, in Dallas, TX

DATE: April 29, 2023

SUMMARY:

The Board of Commissioners adopted a formal travel policy. Per Policy, the Park Board must approve attendance by, and related budgeted expenses for, educational conference attendance by Commissioners. If you wish to attend, please advise Donna or Mike prior to the May 17th board meeting.

PREVIOUS COMMITTEE/BOARD ACTION:

In 2022, three commissioners were approved to attend the NRPA conference.

REVENUE OR FUNDING IMPLICATIONS:

Per Commissioner Expense Estimates

| | |
|---|-------------|
| Lodging 4 nights | \$ 1,000.00 |
| In Person Conference Registration before August 24, 2023 | \$ 645.00 |
| Airfare | \$ 500.00 |
| Transportation to & from airports | \$ 100.00 |
| Meals and incidental expenses reimbursement maximum 5 days @ \$79 | \$ 395.00 |

ATTACHMENTS:

1. Travel Policy (version with amendments proposed May 2023)
2. Schedule at a Glance

ALTERNATIVES:

| | |
|--|-----------|
| Virtual Conference (Registration before August 24, 2023) | \$ 295.00 |
|--|-----------|

RECOMMENDATION:

To allow commissioners who are interested to attend the conference at a cost not to exceed \$3,000 per commissioner.

A. Purpose

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. For elected officials, the Board of Park Commissioners must approve attendance and budgeted travel expenses in advance on a case by case basis.

B. 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. However, in the event that an employee desires to attend some event that would cost in total in excess of the limit established, that attendance would have to be approved by the board in one of their noticed public meetings PRIOR to attendance. This policy is establishing the District's limit as \$3,000 per staff member per conference/event attended. The Act does not permit the reimbursement for any entertainment expense.

C. Elected Official

The Act **does not permit any elected official to attend without obtaining prior approval**, even if the expenses to be incurred are below the established limit. 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:

- Conserve travel expenses
- Provide uniform treatment for employees
- Allow for Board oversight
- Adhere to the plan adopted in the budget
- Result in prompt approval and recording of District expenses

D. 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.

E. 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:

- charged to the District's procurement card (if one has been issued to employee or elected official traveling) or
- reimbursed by the District

F. Documentation Required

Per the Local Governmental Expense Control Act: travel, meal and lodging expenses must, whether above or below the Expenditure Limit established above, be documented in an expense report. The form of this report can be found on the G drive under District Forms\Expense Reports.

Expense Report Form effective October 2016

G: » DISTRICT FORMS » Expense Reports

These must be

completed for each attendee. The report must indicate:

- 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;
- The name of the individual who received or is requesting the travel, meal or lodging expense;
- the job title or office of the individual who received or is requesting the travel, meal, or lodging expense; and
- 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 60 days of the date the purchase 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 District Limit will be set to the current CONUS rate for Chicago, Illinois. Current lodging and M&IE (meals & incidentals) rates can be found at www.gsa.gov/perdiem. These rates and limits are the US General Services Administration CONUS rates. The District has elected to use the rates for Chicago to establish the rates to be used by District employees. Any expenses incurred beyond the daily limit on a district procurement card will be reimbursed to the district by the staff member/official.

Further, it is expected that Supervisors 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.

The Executive Director, at his discretion may authorize exceeding the amount spent on a meal for the purposes of team building or strategic planning. The entire bill will be charged to Executive Director's procurement card. Any staff/official in attendance will record the current CONUS dinner rate of group meal expense on their daily log to count against their daily. If the Executive Director is not in attendance, prior approval may be granted to another staff member/official to accomplish similar district objectives.

G. Alcohol

Consistent with the District's personnel manual direction, no alcohol purchases will be paid for by the District. Receipts for dining establishments must be provided in sufficient detail to document that no alcoholic beverages are being paid for by the District.

H. Accidents

Employees or elected officials who are involved in an accident while traveling on business must promptly report the incident to their immediate supervisor or the executive director.

I. Vehicle Use

District vehicles are used for official business and may be kept overnight in certain instances only when authorized by the Executive Director. Any employee provided a vehicle by the district shall not be authorized to use their private vehicle and receive reimbursement for travel, except on approval of the Executive Director.

Effective January 1, 2017, it is the policy of the Wheaton Park District to provide its Executive Director with a monthly vehicle stipend in a manner that is non-contributory to his or her Pension Calculation. The amount of the vehicle stipend will be voted on by the Board of Commissioners and reviewed and updated periodically. No other district employee shall be granted a vehicle stipend without the approval of the Board of Commissioners.

No employee may operate a district vehicle without having in his/her possession a valid driver's license.

District vehicles shall not be used to transport unauthorized passengers such as hitchhikers.

All accidents involving district vehicles must be reported in writing to the administrative office within twenty-four (24) hours of the accident. The report shall include the names and addresses of available witnesses and principals. All accidents involving district vehicles are to be reported to the police immediately and at the site of the accident. A police report must be submitted to the administrative office as soon as available from the police department in order to submit claims to the insurance company.

J. Mileage Reimbursement

Mileage reimbursement is made for the use of personal motor vehicles for District business at the current rate allowed by the Internal Revenue Service. Employees and elected officials are required to track their mileage and submit the mileage logs to the Finance Department with the appropriate approval signatures in order to get reimbursement as outlined in the District's purchasing policy.

K. Issues/Abuse

Employees should contact their supervisor or the Finance Department for guidance and assistance on procedures related to travel arrangements, expense reports, reimbursement for specific expenses or any other business travel issues. Abuse of this business travel expenses policy, including falsifying expense

reports to reflect costs not incurred by the employee, can be grounds for disciplinary action, up to and including termination of employment.

L. Exceptions

Where this policy does not cover a specific situation, the Executive Director retains the sole right to authorize exceptions to the policy related to employees only. Exceptions related to elected officials shall be referred by the Executive Director to the entire Board for resolution.

M. Timeliness

Consistent with IRS Publication 463, reimbursements must be submitted within 60 days of being incurred for such reimbursements to be considered made under an accountable plan and not subject to taxation. Any reimbursements submitted subsequent to 60 days will be paid through accounts payable and reported on their next paycheck and subject to taxation in compliance with IRS regulations.



≡ MENU

HOME | NRPA ANNUAL CONFERENCE | ABOUT | SCHEDULE AT A GLANCE

Schedule at a Glance

Here's your first look at the 2023 NRPA Annual Conference schedule

Monday, October 9, 2023

| | |
|-----------------------|---|
| 7:00 a.m. - 5:00 p.m. | Pre-Conference Workshops & Local Host Off-Site Institutes and Leisure Tours |
|-----------------------|---|

Tuesday, October 10, 2023

| | |
|------------------------|---|
| 9:00 a.m. – 10:30 a.m. | Opening General Session |
| 10:30 a.m. - 4:30 p.m. | Exhibit Hall Open (<i>Exclusive Hours 10:30 a.m. – 1:00 p.m.</i>) |
| 1:00 p.m. – 2:00 p.m. | Education Block #1 |
| 2:30 p.m. – 3:30 p.m. | Education Block #2 |
| 6:00 p.m. – 8:00 p.m. | Opening Reception |

Wednesday, October 11, 2023

| | |
|------------------------|---|
| 9:00 a.m. – 10:30 a.m. | General Session Day 2 |
| 10:30 a.m. – 3:00 p.m. | Exhibit Hall Open (<i>Exclusive Hours 10:30 a.m. – 1:00 p.m.</i>) |
| 1:00 p.m. – 2:00 p.m. | Education Block #3 |
| 2:30 p.m. – 3:30 p.m. | Education Block #4 |
| 4:00 p.m. – 5:00 p.m. | Education Block #5 |
| 6:00 p.m. – 7:00 p.m. | Best of the Best Ceremony |
| 7:00 p.m. – 8:00 p.m. | Best of the Best Reception |

Thursday, October 12, 2023

| | |
|-------------------------|--------------------|
| 9:00 a.m. - 10:00 a.m. | Education Block #6 |
| 10:30 a.m. – 11:30 a.m. | Education Block #7 |
| 12:30 p.m. – 1:30 p.m. | Education Block #8 |
| 2:00 p.m. – 3:00 p.m. | Education Block #9 |

Please note that the schedule is subject to change. Stay tuned for more conference details coming soon!

Contact Us



DUPAGE COUNTY CLERK ELECTION DIVISION

Jean Kaczmarek
DuPage County Clerk

OFFICIAL CANVASS OF VOTES FOR THE CONSOLIDATED ELECTION

CHAPTER 10 ACT 5 / ARTICLE 22-1 OF THE ELECTION CODE

Consolidated Election
April 4, 2023

State of Illinois
County of DuPage

I, Jean Kaczmarek, DuPage County Clerk, do hereby Certify and proclaim that on April 4, 2023, a total of 124,033 Voters requested and received Official Ballots and further Certify that the following is a true and correct copy of the Official Votes cast, tabulated and herein recorded.

I, further, Certify that on April 25, 2023, I canvassed the returns of the Consolidated Election held on April 4, 2023, for the County of DuPage and the foregoing is a true and correct copy of the Abstract of Votes cast in DuPage County in the Consolidated Election held on Tuesday, the 4th day of April, 2023, A.D., and said Abstract was prepared in my presence in the Office of the DuPage County Clerk's, Election Division, and is now on file in my Office.



Jean Kaczmarek, County Clerk
The County of DuPage, Illinois

Dated: April 25, 2023

Canvass

DuPage County

Official Results

Consolidated Election

Registered Voters

124033 of 610092 = 20.33%

Precincts Reporting

930 of 930 = 100.00%

4/4/2023

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Run Date

04/25/2023

WHEATON PARK DISTRICT - FOR PARK COMMISSIONER - (Vote for not more than four)

| Precincts | | | Voters | | | | | | | | | | |
|-----------------|-------|---------|-------------|--------------|---------|--------------|---------|---------|---------|-------------|---------|--------|---------|
| Counted | Total | Percent | Ballots | Registered | Percent | | | | | | | | |
| 76 | 76 | 100.00% | 13,143 | 40,904 | 32.13% | | | | | | | | |
| Choice | | | Party | Early Voting | | Vote By Mail | | Polling | | Provisional | | Total | |
| Linda Pecharich | | | | 1,558 | 25.97% | 2,260 | 27.27% | 3,011 | 26.17% | 17 | 29.31% | 6,846 | 26.48% |
| Bob Frey | | | | 1,524 | 25.40% | 2,020 | 24.38% | 2,956 | 25.69% | 15 | 25.86% | 6,515 | 25.20% |
| John Vires | | | | 1,456 | 24.27% | 2,004 | 24.19% | 2,802 | 24.35% | 13 | 22.41% | 6,275 | 24.28% |
| Terry A. Mee | | | | 1,461 | 24.35% | 2,002 | 24.16% | 2,737 | 23.79% | 13 | 22.41% | 6,213 | 24.04% |
| | | | Cast Votes: | 5,999 | 100.00% | 8,286 | 100.00% | 11,506 | 100.00% | 58 | 100.00% | 25,849 | 100.00% |

WHEATON PARK DISTRICT - FOR PARK COMMISSIONER TO SERVE AN UNEXPIRED 2 YEAR TERM - (Vote for one)

| Precincts | | | Voters | | | | | | | | | | | | |
|-----------------|-------|---------|-------------|------------|--------------|---------|--------------|---------|---------|---------|-------------|---------|-------|---------|--|
| Counted | Total | Percent | Ballots | Registered | Percent | | | | | | | | | | |
| 76 | 76 | 100.00% | 13,143 | 40,904 | 32.13% | | | | | | | | | | |
| Choice | | | Party | | Early Voting | | Vote By Mail | | Polling | | Provisional | | Total | | |
| Raymond Morrill | | | | | 2,049 | 100.00% | 2,683 | 100.00% | 4,182 | 100.00% | 25 | 100.00% | 8,939 | 100.00% | |
| | | | Cast Votes: | | 2,049 | 100.00% | 2,683 | 100.00% | 4,182 | 100.00% | 25 | 100.00% | 8,939 | 100.00% | |

Abstract of Votes

Run Date

04/25/2023

DuPage County

Official General Consolidated Election

4/4/2023

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Official Results

Registered Voters

124033 of 610092 = 20.33%

Precincts Reporting

930 of 930 = 100.00%

WHEATON PARK DISTRICT - FOR PARK COMMISSIONER - (Vote for not more than four)

| Precinct | Linda Pecharich | Bob Frey | John Vires | Terry A. Mee | Cast Votes | Early Voting Ballots Cast | Vote By Mail Ballots Cast | Polling Ballots Cast | Provisional Ballots Cast | Total Ballots Cast | Registered Voters | Turnout Percentage |
|--------------|-----------------|----------|------------|--------------|------------|---------------------------|---------------------------|----------------------|--------------------------|--------------------|-------------------|--------------------|
| WINFIELD 007 | 4 | 2 | 2 | 2 | 10 | 0 | 2 | 2 | 0 | 4 | 12 | 33.33% |
| WINFIELD 020 | 10 | 11 | 11 | 11 | 43 | 1 | 4 | 12 | 0 | 17 | 50 | 34.00% |
| MILTON 001 | 102 | 101 | 98 | 98 | 399 | 49 | 61 | 100 | 1 | 211 | 657 | 32.12% |
| MILTON 003 | 95 | 93 | 91 | 89 | 368 | 59 | 56 | 110 | 1 | 226 | 511 | 44.23% |
| MILTON 004 | 100 | 105 | 99 | 97 | 401 | 84 | 47 | 129 | 3 | 263 | 567 | 46.38% |
| MILTON 007 | 112 | 104 | 104 | 113 | 433 | 61 | 62 | 135 | 0 | 258 | 544 | 47.43% |
| MILTON 008 | 139 | 127 | 131 | 123 | 520 | 106 | 68 | 95 | 0 | 269 | 645 | 41.71% |
| MILTON 009 | 132 | 117 | 113 | 110 | 472 | 38 | 63 | 103 | 1 | 205 | 490 | 41.84% |
| MILTON 015 | 106 | 101 | 96 | 97 | 400 | 69 | 54 | 122 | 1 | 246 | 601 | 40.93% |
| MILTON 018 | 38 | 39 | 41 | 36 | 154 | 17 | 23 | 33 | 1 | 74 | 216 | 34.26% |
| MILTON 019 | 116 | 105 | 102 | 98 | 421 | 32 | 77 | 101 | 0 | 210 | 688 | 30.52% |
| MILTON 020 | 101 | 92 | 91 | 94 | 378 | 52 | 54 | 101 | 0 | 207 | 651 | 31.80% |
| MILTON 021 | 27 | 26 | 25 | 24 | 102 | 6 | 12 | 24 | 0 | 42 | 153 | 27.45% |
| MILTON 022 | 86 | 87 | 74 | 86 | 333 | 70 | 42 | 68 | 0 | 180 | 626 | 28.75% |
| MILTON 023 | 114 | 106 | 107 | 102 | 429 | 40 | 62 | 116 | 0 | 218 | 745 | 29.26% |
| MILTON 024 | 78 | 90 | 87 | 78 | 333 | 27 | 63 | 65 | 2 | 157 | 582 | 26.98% |
| MILTON 025 | 144 | 150 | 154 | 135 | 583 | 52 | 103 | 124 | 0 | 279 | 727 | 38.38% |
| MILTON 028 | 110 | 123 | 109 | 108 | 450 | 47 | 68 | 158 | 0 | 273 | 599 | 45.58% |
| MILTON 032 | 181 | 165 | 159 | 162 | 667 | 62 | 173 | 38 | 0 | 273 | 727 | 37.55% |
| MILTON 033 | 77 | 63 | 64 | 65 | 269 | 23 | 39 | 93 | 0 | 155 | 589 | 26.32% |

Abstract of Votes

Run Date

04/25/2023

DuPage County

Official General Consolidated Election

4/4/2023

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Official Results

Registered Voters

124033 of 610092 = 20.33%

Precincts Reporting

930 of 930 = 100.00%

Abstract of Votes

Run Date

04/25/2023

DuPage County

Official General Consolidated Election

4/4/2023

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Official Results

Registered Voters

124033 of 610092 = 20.33%

Precincts Reporting

930 of 930 = 100.00%

WHEATON PARK DISTRICT - FOR PARK COMMISSIONER - (Vote for not more than four)

| Precinct | Linda Pecharich | Bob Frey | John Vires | Terry A. Mee | Cast Votes | Early Voting Ballots Cast | Vote By Mail Ballots Cast | Polling Ballots Cast | Provisional Ballots Cast | Total Ballots Cast | Registered Voters | Turnout Percentage |
|------------|-----------------|----------|------------|--------------|------------|---------------------------|---------------------------|----------------------|--------------------------|--------------------|-------------------|--------------------|
| MILTON 035 | 98 | 88 | 89 | 87 | 362 | 55 | 55 | 88 | 1 | 199 | 628 | 31.69% |
| MILTON 036 | 94 | 78 | 77 | 75 | 324 | 21 | 57 | 71 | 1 | 150 | 703 | 21.34% |
| MILTON 037 | 114 | 107 | 97 | 97 | 415 | 45 | 51 | 137 | 0 | 233 | 771 | 30.22% |
| MILTON 038 | 1 | 0 | 0 | 1 | 2 | 0 | 0 | 1 | 0 | 1 | 5 | 20.00% |
| MILTON 039 | 133 | 113 | 108 | 114 | 468 | 70 | 66 | 121 | 0 | 257 | 631 | 40.73% |
| MILTON 040 | 112 | 105 | 89 | 96 | 402 | 42 | 57 | 117 | 1 | 217 | 714 | 30.39% |
| MILTON 041 | 97 | 85 | 82 | 85 | 349 | 77 | 47 | 57 | 0 | 181 | 637 | 28.41% |
| MILTON 051 | 10 | 14 | 13 | 15 | 52 | 7 | 8 | 31 | 1 | 47 | 231 | 20.35% |
| MILTON 054 | 82 | 80 | 81 | 76 | 319 | 44 | 45 | 77 | 0 | 166 | 402 | 41.29% |
| MILTON 055 | 166 | 150 | 148 | 150 | 614 | 67 | 67 | 136 | 0 | 270 | 779 | 34.66% |
| MILTON 057 | 73 | 68 | 58 | 57 | 256 | 25 | 33 | 84 | 0 | 142 | 388 | 36.60% |
| MILTON 063 | 88 | 86 | 81 | 80 | 335 | 30 | 36 | 80 | 0 | 146 | 698 | 20.92% |
| MILTON 064 | 82 | 79 | 72 | 73 | 306 | 42 | 59 | 71 | 1 | 173 | 611 | 28.31% |
| MILTON 065 | 132 | 125 | 124 | 118 | 499 | 61 | 80 | 113 | 1 | 255 | 626 | 40.73% |
| MILTON 068 | 117 | 102 | 97 | 102 | 418 | 43 | 60 | 94 | 2 | 199 | 674 | 29.53% |
| MILTON 071 | 170 | 177 | 164 | 161 | 672 | 70 | 75 | 98 | 0 | 243 | 528 | 46.02% |
| MILTON 074 | 108 | 116 | 103 | 99 | 426 | 61 | 48 | 103 | 0 | 212 | 594 | 35.69% |
| MILTON 075 | 74 | 73 | 69 | 67 | 283 | 34 | 38 | 80 | 0 | 152 | 400 | 38.00% |
| MILTON 076 | 94 | 91 | 88 | 85 | 358 | 50 | 41 | 85 | 0 | 176 | 723 | 24.34% |
| MILTON 077 | 80 | 82 | 85 | 82 | 329 | 22 | 56 | 109 | 0 | 187 | 534 | 35.02% |

Abstract of Votes

Run Date

04/25/2023

DuPage County

Official General Consolidated Election

4/4/2023

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Official Results

Registered Voters

124033 of 610092 = 20.33%

Precincts Reporting

930 of 930 = 100.00%

WHEATON PARK DISTRICT - FOR PARK COMMISSIONER - (Vote for not more than four)

| Precinct | Linda Pecharich | Bob Frey | John Vires | Terry A. Mee | Cast Votes | Early Voting Ballots Cast | Vote By Mail Ballots Cast | Polling Ballots Cast | Provisional Ballots Cast | Total Ballots Cast | Registered Voters | Turnout Percentage |
|------------|-----------------|----------|------------|--------------|------------|---------------------------|---------------------------|----------------------|--------------------------|--------------------|-------------------|--------------------|
| MILTON 078 | 64 | 59 | 56 | 49 | 228 | 26 | 38 | 56 | 0 | 120 | 594 | 20.20% |
| MILTON 079 | 104 | 98 | 91 | 92 | 385 | 35 | 85 | 72 | 0 | 192 | 808 | 23.76% |
| MILTON 080 | 85 | 71 | 69 | 72 | 297 | 36 | 46 | 54 | 0 | 136 | 754 | 18.04% |
| MILTON 081 | 80 | 84 | 83 | 84 | 331 | 23 | 56 | 87 | 1 | 167 | 622 | 26.85% |
| MILTON 082 | 95 | 95 | 86 | 82 | 358 | 34 | 57 | 116 | 2 | 209 | 505 | 41.39% |
| MILTON 084 | 166 | 149 | 149 | 157 | 621 | 127 | 84 | 86 | 0 | 297 | 751 | 39.55% |
| MILTON 085 | 134 | 115 | 133 | 119 | 501 | 38 | 65 | 140 | 1 | 244 | 640 | 38.13% |
| MILTON 086 | 56 | 47 | 46 | 50 | 199 | 18 | 26 | 47 | 0 | 91 | 675 | 13.48% |
| MILTON 087 | 122 | 125 | 121 | 125 | 493 | 62 | 62 | 133 | 0 | 257 | 737 | 34.87% |
| MILTON 088 | 82 | 75 | 73 | 73 | 303 | 27 | 47 | 60 | 0 | 134 | 482 | 27.80% |
| MILTON 089 | 6 | 3 | 2 | 4 | 15 | 1 | 6 | 2 | 0 | 9 | 53 | 16.98% |
| MILTON 090 | 48 | 43 | 46 | 44 | 181 | 15 | 34 | 44 | 0 | 93 | 239 | 38.91% |
| MILTON 091 | 160 | 155 | 155 | 154 | 624 | 86 | 74 | 83 | 1 | 244 | 619 | 39.42% |
| MILTON 092 | 133 | 140 | 131 | 133 | 537 | 76 | 68 | 109 | 2 | 255 | 678 | 37.61% |
| MILTON 093 | 87 | 81 | 71 | 71 | 310 | 33 | 73 | 58 | 1 | 165 | 647 | 25.50% |
| MILTON 094 | 63 | 62 | 53 | 53 | 231 | 15 | 44 | 46 | 1 | 106 | 587 | 18.06% |
| MILTON 095 | 137 | 146 | 131 | 130 | 544 | 71 | 92 | 134 | 1 | 298 | 959 | 31.07% |
| MILTON 097 | 80 | 81 | 78 | 70 | 309 | 33 | 56 | 72 | 1 | 162 | 580 | 27.93% |
| MILTON 098 | 79 | 76 | 63 | 69 | 287 | 45 | 37 | 67 | 2 | 151 | 702 | 21.51% |
| MILTON 099 | 80 | 77 | 70 | 68 | 295 | 28 | 38 | 79 | 2 | 147 | 427 | 34.43% |

Abstract of Votes

DuPage County

Official Results

Registered Voters

124033 of 610092 = 20.33%

Precincts Reporting

930 of 930 = 100.00%

Official General Consolidated Election

4/4/2023

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Run Date

04/25/2023

WHEATON PARK DISTRICT - FOR PARK COMMISSIONER - (Vote for not more than four)

| Precinct | Linda Pechanich | Bob Frey | John Vires | Terry A. Mee | Cast Votes | Early Voting Ballots Cast | Vote By Mail Ballots Cast | Polling Ballots Cast | Provisional Ballots Cast | Total Ballots Cast | Registered Voters | Turnout Percentage |
|---------------|-----------------|--------------|--------------|--------------|---------------|---------------------------|---------------------------|----------------------|--------------------------|--------------------|-------------------|--------------------|
| MILTON 100 | 100 | 92 | 90 | 85 | 367 | 22 | 60 | 98 | 0 | 180 | 730 | 24.66% |
| MILTON 102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0.00% |
| MILTON 104 | 49 | 43 | 38 | 38 | 168 | 15 | 35 | 34 | 0 | 84 | 640 | 13.13% |
| MILTON 106 | 108 | 97 | 90 | 98 | 393 | 47 | 38 | 101 | 0 | 186 | 643 | 28.93% |
| MILTON 107 | 130 | 124 | 133 | 122 | 509 | 59 | 76 | 111 | 0 | 246 | 606 | 40.59% |
| MILTON 109 | 43 | 36 | 39 | 34 | 152 | 11 | 36 | 30 | 0 | 77 | 201 | 38.31% |
| MILTON 110 | 63 | 63 | 57 | 60 | 243 | 30 | 30 | 65 | 0 | 125 | 666 | 18.77% |
| MILTON 114 | 79 | 74 | 69 | 69 | 291 | 43 | 42 | 85 | 0 | 170 | 515 | 33.01% |
| MILTON 115 | 93 | 88 | 87 | 86 | 354 | 55 | 54 | 84 | 1 | 194 | 582 | 33.33% |
| MILTON 125 | 47 | 42 | 39 | 41 | 169 | 18 | 31 | 40 | 0 | 89 | 387 | 23.00% |
| MILTON 126 | 57 | 53 | 54 | 54 | 218 | 20 | 29 | 55 | 0 | 104 | 397 | 26.20% |
| MILTON 127 | 145 | 140 | 143 | 137 | 565 | 79 | 50 | 133 | 1 | 263 | 491 | 53.56% |
| MILTON 128 | 140 | 132 | 132 | 131 | 535 | 85 | 90 | 146 | 0 | 321 | 652 | 49.23% |
| MILTON 129 | 37 | 31 | 27 | 29 | 124 | 26 | 6 | 37 | 0 | 69 | 170 | 40.59% |
| MILTON 130 | 78 | 80 | 73 | 67 | 298 | 38 | 25 | 98 | 0 | 161 | 416 | 38.70% |
| LISLE 092 | 19 | 12 | 14 | 15 | 60 | 0 | 16 | 8 | 0 | 24 | 89 | 26.97% |
| Totals | 6,846 | 6,515 | 6,275 | 6,213 | 25,849 | 3,138 | 3,818 | 6,152 | 35 | 13,143 | 40,904 | 32.13% |

Abstract of Votes

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Registered Voters

124033 of 610092 = 20.33%

Precincts Reporting

930 of 930 = 100.00%

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Run Date

04/25/2023

WHEATON PARK DISTRICT - FOR PARK COMMISSIONER TO SERVE AN UNEXPIRED 2 YEAR TERM - (Vote for one)

| Precinct | Raymond Morrill | Cast Votes | Early Voting Ballots Cast | Vote By Mail Ballots Cast | Polling Ballots Cast | Provisional Ballots Cast | Total Ballots Cast | Registered Voters | Turnout Percentage |
|--------------|-----------------|------------|---------------------------|---------------------------|----------------------|--------------------------|--------------------|-------------------|--------------------|
| WINFIELD 007 | 4 | 4 | 0 | 2 | 2 | 0 | 4 | 12 | 33.33% |
| WINFIELD 020 | 12 | 12 | 1 | 4 | 12 | 0 | 17 | 50 | 34.00% |
| MILTON 001 | 139 | 139 | 49 | 61 | 100 | 1 | 211 | 657 | 32.12% |
| MILTON 003 | 138 | 138 | 59 | 56 | 110 | 1 | 226 | 511 | 44.23% |
| MILTON 004 | 161 | 161 | 84 | 47 | 129 | 3 | 263 | 567 | 46.38% |
| MILTON 007 | 150 | 150 | 61 | 62 | 135 | 0 | 258 | 544 | 47.43% |
| MILTON 008 | 167 | 167 | 106 | 68 | 95 | 0 | 269 | 645 | 41.71% |
| MILTON 009 | 156 | 156 | 38 | 63 | 103 | 1 | 205 | 490 | 41.84% |
| MILTON 015 | 146 | 146 | 69 | 54 | 122 | 1 | 246 | 601 | 40.93% |
| MILTON 018 | 53 | 53 | 17 | 23 | 33 | 1 | 74 | 216 | 34.26% |
| MILTON 019 | 147 | 147 | 32 | 77 | 101 | 0 | 210 | 688 | 30.52% |
| MILTON 020 | 127 | 127 | 52 | 54 | 101 | 0 | 207 | 651 | 31.80% |
| MILTON 021 | 34 | 34 | 6 | 12 | 24 | 0 | 42 | 153 | 27.45% |
| MILTON 022 | 120 | 120 | 70 | 42 | 68 | 0 | 180 | 626 | 28.75% |
| MILTON 023 | 152 | 152 | 40 | 62 | 116 | 0 | 218 | 745 | 29.26% |
| MILTON 024 | 115 | 115 | 27 | 63 | 65 | 2 | 157 | 582 | 26.98% |
| MILTON 025 | 203 | 203 | 52 | 103 | 124 | 0 | 279 | 727 | 38.38% |
| MILTON 028 | 178 | 178 | 47 | 68 | 158 | 0 | 273 | 599 | 45.58% |
| MILTON 032 | 203 | 203 | 62 | 173 | 38 | 0 | 273 | 727 | 37.55% |
| MILTON 033 | 99 | 99 | 23 | 39 | 93 | 0 | 155 | 589 | 26.32% |

Abstract of Votes

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Registered Voters

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WHEATON PARK DISTRICT - FOR PARK COMMISSIONER TO SERVE AN UNEXPIRED 2 YEAR TERM - (Vote for one)

| Precinct | Raymond Morrill | Cast Votes | Early Voting Ballots Cast | Vote By Mail Ballots Cast | Polling Ballots Cast | Provisional Ballots Cast | Total Ballots Cast | Registered Voters | Turnout Percentage |
|------------|-----------------|------------|---------------------------|---------------------------|----------------------|--------------------------|--------------------|-------------------|--------------------|
| MILTON 035 | 123 | 123 | 55 | 55 | 88 | 1 | 199 | 628 | 31.69% |
| MILTON 036 | 109 | 109 | 21 | 57 | 71 | 1 | 150 | 703 | 21.34% |
| MILTON 037 | 155 | 155 | 45 | 51 | 137 | 0 | 233 | 771 | 30.22% |
| MILTON 038 | 1 | 1 | 0 | 0 | 1 | 0 | 1 | 5 | 20.00% |
| MILTON 039 | 153 | 153 | 70 | 66 | 121 | 0 | 257 | 631 | 40.73% |
| MILTON 040 | 152 | 152 | 42 | 57 | 117 | 1 | 217 | 714 | 30.39% |
| MILTON 041 | 119 | 119 | 77 | 47 | 57 | 0 | 181 | 637 | 28.41% |
| MILTON 051 | 19 | 19 | 7 | 8 | 31 | 1 | 47 | 231 | 20.35% |
| MILTON 054 | 101 | 101 | 44 | 45 | 77 | 0 | 166 | 402 | 41.29% |
| MILTON 055 | 189 | 189 | 67 | 67 | 136 | 0 | 270 | 779 | 34.66% |
| MILTON 057 | 90 | 90 | 25 | 33 | 84 | 0 | 142 | 388 | 36.60% |
| MILTON 063 | 121 | 121 | 30 | 36 | 80 | 0 | 146 | 698 | 20.92% |
| MILTON 064 | 110 | 110 | 42 | 59 | 71 | 1 | 173 | 611 | 28.31% |
| MILTON 065 | 162 | 162 | 61 | 80 | 113 | 1 | 255 | 626 | 40.73% |
| MILTON 068 | 146 | 146 | 43 | 60 | 94 | 2 | 199 | 674 | 29.53% |
| MILTON 071 | 208 | 208 | 70 | 75 | 98 | 0 | 243 | 528 | 46.02% |
| MILTON 074 | 149 | 149 | 61 | 48 | 103 | 0 | 212 | 594 | 35.69% |
| MILTON 075 | 100 | 100 | 34 | 38 | 80 | 0 | 152 | 400 | 38.00% |
| MILTON 076 | 128 | 128 | 50 | 41 | 85 | 0 | 176 | 723 | 24.34% |
| MILTON 077 | 115 | 115 | 22 | 56 | 109 | 0 | 187 | 534 | 35.02% |

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| Precinct | Raymond Morrill | Cast Votes | Early Voting Ballots Cast | Vote By Mail Ballots Cast | Polling Ballots Cast | Provisional Ballots Cast | Total Ballots Cast | Registered Voters | Turnout Percentage |
|------------|-----------------|------------|---------------------------|---------------------------|----------------------|--------------------------|--------------------|-------------------|--------------------|
| MILTON 078 | 83 | 83 | 26 | 38 | 56 | 0 | 120 | 594 | 20.20% |
| MILTON 079 | 129 | 129 | 35 | 85 | 72 | 0 | 192 | 808 | 23.76% |
| MILTON 080 | 97 | 97 | 36 | 46 | 54 | 0 | 136 | 754 | 18.04% |
| MILTON 081 | 118 | 118 | 23 | 56 | 87 | 1 | 167 | 622 | 26.85% |
| MILTON 082 | 139 | 139 | 34 | 57 | 116 | 2 | 209 | 505 | 41.39% |
| MILTON 084 | 217 | 217 | 127 | 84 | 86 | 0 | 297 | 751 | 39.55% |
| MILTON 085 | 170 | 170 | 38 | 65 | 140 | 1 | 244 | 640 | 38.13% |
| MILTON 086 | 72 | 72 | 18 | 26 | 47 | 0 | 91 | 675 | 13.48% |
| MILTON 087 | 174 | 174 | 62 | 62 | 133 | 0 | 257 | 737 | 34.87% |
| MILTON 088 | 102 | 102 | 27 | 47 | 60 | 0 | 134 | 482 | 27.80% |
| MILTON 089 | 7 | 7 | 1 | 6 | 2 | 0 | 9 | 53 | 16.98% |
| MILTON 090 | 64 | 64 | 15 | 34 | 44 | 0 | 93 | 239 | 38.91% |
| MILTON 091 | 183 | 183 | 86 | 74 | 83 | 1 | 244 | 619 | 39.42% |
| MILTON 092 | 183 | 183 | 76 | 68 | 109 | 2 | 255 | 678 | 37.61% |
| MILTON 093 | 122 | 122 | 33 | 73 | 58 | 1 | 165 | 647 | 25.50% |
| MILTON 094 | 80 | 80 | 15 | 44 | 46 | 1 | 106 | 587 | 18.06% |
| MILTON 095 | 200 | 200 | 71 | 92 | 134 | 1 | 298 | 959 | 31.07% |
| MILTON 097 | 109 | 109 | 33 | 56 | 72 | 1 | 162 | 580 | 27.93% |
| MILTON 098 | 101 | 101 | 45 | 37 | 67 | 2 | 151 | 702 | 21.51% |
| MILTON 099 | 99 | 99 | 28 | 38 | 79 | 2 | 147 | 427 | 34.43% |

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WHEATON PARK DISTRICT - FOR PARK COMMISSIONER TO SERVE AN UNEXPIRED 2 YEAR TERM - (Vote for one)

| Precinct | Raymond Morrill | Cast Votes | Early Voting Ballots Cast | Vote By Mail Ballots Cast | Polling Ballots Cast | Provisional Ballots Cast | Total Ballots Cast | Registered Voters | Turnout Percentage |
|---------------|-----------------|--------------|---------------------------|---------------------------|----------------------|--------------------------|--------------------|-------------------|--------------------|
| MILTON 100 | 125 | 125 | 22 | 60 | 98 | 0 | 180 | 730 | 24.66% |
| MILTON 102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0.00% |
| MILTON 104 | 56 | 56 | 15 | 35 | 34 | 0 | 84 | 640 | 13.13% |
| MILTON 106 | 133 | 133 | 47 | 38 | 101 | 0 | 186 | 643 | 28.93% |
| MILTON 107 | 169 | 169 | 59 | 76 | 111 | 0 | 246 | 606 | 40.59% |
| MILTON 109 | 56 | 56 | 11 | 36 | 30 | 0 | 77 | 201 | 38.31% |
| MILTON 110 | 92 | 92 | 30 | 30 | 65 | 0 | 125 | 666 | 18.77% |
| MILTON 114 | 95 | 95 | 43 | 42 | 85 | 0 | 170 | 515 | 33.01% |
| MILTON 115 | 124 | 124 | 55 | 54 | 84 | 1 | 194 | 582 | 33.33% |
| MILTON 125 | 68 | 68 | 18 | 31 | 40 | 0 | 89 | 387 | 23.00% |
| MILTON 126 | 72 | 72 | 20 | 29 | 55 | 0 | 104 | 397 | 26.20% |
| MILTON 127 | 185 | 185 | 79 | 50 | 133 | 1 | 263 | 491 | 53.56% |
| MILTON 128 | 196 | 196 | 85 | 90 | 146 | 0 | 321 | 652 | 49.23% |
| MILTON 129 | 45 | 45 | 26 | 6 | 37 | 0 | 69 | 170 | 40.59% |
| MILTON 130 | 104 | 104 | 38 | 25 | 98 | 0 | 161 | 416 | 38.70% |
| LISLE 092 | 16 | 16 | 0 | 16 | 8 | 0 | 24 | 89 | 26.97% |
| Totals | 8,939 | 8,939 | 3,138 | 3,818 | 6,152 | 35 | 13,143 | 40,904 | 32.13% |

