Visit the City of Darien **YouTube channel** to view the meeting live.

PRE-COUNCIL WORK SESSION — 7:00 P.M.

Agenda of the Regular Meeting

of the City Council of the

CITY OF DARIEN

October 6, 2025

7:30 P.M.

- 1. Call to Order
- 2. Pledge of Allegiance
- 3. Roll Call
- 4. Declaration of Quorum
- 5. Questions, Comments and Announcements General (This is an opportunity for the public to make comments or ask questions on any issue 3 Minute Limit Per Person, Additional Public Comment Period Agenda Item 18)
- 6. Approval of Minutes September 15, 2025
- 7. Receiving of Communications
- 8. Mayor's Report
 - A. Mayoral Proclamation "<u>Hinsdale South High School Anniversary Month</u>" (October 2025)
 - B. Mayoral Proclamation "Arts DuPage Month" (October 2025)
 - C. Recognition of Kingswood Academy by the Newman Society
 - D. Annual Financial Report For the Year Ended April 30, 2025
- 9. City Clerk's Report
- 10. City Administrator's Report
- 11. Department Head Information/Questions
 - A. Police Department Annual Recognition Ceremony
 - B. Municipal Services
- 12. Treasurer's Report
 - A. Warrant Number 25-26-11
- 13. Standing Committee Reports

- Questions and Comments Agenda Related (This is an opportunity for the public to make comments or ask questions on any item on the Council's Agenda 3
 Minute Limit Per Person)
- 15. Old Business
- 16. Consent Agenda
 - A. Consideration of a Motion Accepting a Proposal for the <u>Purchase of Two (2) New FCS DXMIC Pro Kit with GPS Capabilities and Training for Leak Surveying</u> from Subsurface Solutions, in an Amount not to Exceed \$13,648.00
 - B. Consideration of a Motion Accepting a Proposal from Garland/DBS, Inc., Services for the Removal, Purchase and Replacement of the Roof Hatch and Gutter Diversion Enhancements at the Police Department in an Amount not to Exceed \$6,324.00
 - C. Consideration of a Motion to Approve an Ordinance Amending Title 3, Chapter 4 of the Darien City Code by Adding Article 13, "Non-Residential Property Lease for Long Term Storage of Personal Property Tax"
 - D. Consideration of a Motion Approving a Transfer from the General Fund to the Capital Projects Fund of \$1,700,000.00

17. New Business

- A. Consideration of a Motion to Approve an Ordinance Approving the City of Darien

 Chestnut Court Shopping Center Redevelopment Project Area Tax Increment

 Financing Redevelopment Plan and Project
- B. Consideration of a Motion to Approve an Ordinance Designating the City of Darien

 Chestnut Court Shopping Center Tax Increment Financing District
- C. Consideration of a Motion to Approve an Ordinance Adopting Tax Increment

 Financing for the Chestnut Court Shopping Center Tax Increment Financing

 District
- D. Consideration of a Motion to adopt the Memorandum of Understanding between

 Northeast DuPage Family and Youth Services (NEDFYS) and the City of

 Darien Police Department to Provide Police Social Work (PSW) Services
- E. Consideration of a Motion Accepting Driving a Cleaner Illinois-Volkswagen Grant through the Environmental Protection Department/Organization Unit: Bureau of Air, in the Total Amount of \$298,395.00 and Approving the City share of \$149,197.00, for a Total Cost not to Exceed \$447,592.00 for the Purchase of One (1) Electric Dump Truck Vehicle and One (1) Electric Charging Unit
- F. Consideration of a Motion <u>Authorizing the Mayor to Execute a Professional Services</u>

 <u>Agreement between Jason Vitell and the City of Darien for Code Enforcement Services</u>
- G. Consideration of a Motion Accepting a Proposal from Garland/DBS, Inc. Services Related to the <u>Exterior Wall Maintenance of the Salt Shed Building Including</u> <u>Materials and Related Services</u> for the Epoxy Injection of Specified Wall Cracks in an Amount not to Exceed \$131,453.00
- 18. Questions, Comments and Announcements General (This is an opportunity for the <u>public</u> to make comments or ask questions on any issue 3 Minute Limit Per Person)
- 19. Adjournment



THE PUBLIC HEARING FOR REDEVELOPMENT CHESTNUT COURT TIF DISTRICT WAS CALLED TO ORDER AT 7:00 P.M. BY MAYOR MARCHESE. THE PUBLIC HEARING ADJOURNED AT 7:18 P.M.

A WORK SESSION WAS CALLED TO ORDER AT 7:19 P.M. BY MAYOR MARCHESE FOR THE PURPOSE OF REVIEWING ITEMS ON THE SEPTEMBER 15, 2025 AGENDA WITH THE CITY COUNCIL. THE WORK SESSION ADJOURNED AT 7:27 P.M.

Minutes of the Regular Meeting

of the City Council of the

CITY OF DARIEN

September 15, 2025

7:30 P.M.

1. CALL TO ORDER

The regular meeting of the City Council of the City of Darien was called to order at 7:30 P.M. by Mayor Marchese.

2. <u>PLEDGE OF ALLEGIANCE</u>

Mayor Marchese led the Council and audience in the Pledge of Allegiance.

3. **ROLL CALL** — The Roll Call of Aldermen by Clerk Ragona was as follows:

Present: Thomas J. Belczak Ted V. Schauer

Eric K. Gustafson Ralph Stompanato
Joseph A. Kenny Mary Coyle Sullivan

Gerry Leganski

Absent: None

Also in Attendance: Joseph Marchese, Mayor

JoAnne E. Ragona, City Clerk Michael J. Coren, City Treasurer Bryon Vana, City Administrator Gregory Thomas, Police Chief

Daniel Gombac, Director of Municipal Services

4. <u>DECLARATION OF A QUORUM</u> – There being seven aldermen present, Mayor Marchese declared a quorum.

5. **QUESTIONS, COMMENTS AND ANNOUNCEMENTS – GENERAL**

Alderwoman Sullivan expressed how deeply sadden she was by the passing of Governor Jim Edgar and extended her thoughts and prayers to his wife, Brenda and family. She stated Illinois has lost a true statesman, and all of us have lost a shining example to follow. Governor Pritzker has ordered flags be flown at half-mast. She asked for a moment of silence to remember Governor Jim Edgar.

Susan Kleyweg, President Waterfall Glen Condominium Association Board, explained waterline issue at The Jade Residences, Waterfall Glen property, resulting in muddy water infiltrating surrounding ponds. Director Gombac provided update/next steps; he responded to Council question.

Dorothy Fara, Treasurer Waterfall Glen Condominium Association Board shared the importance of ponds to owners and wildlife.

Mary Schenk, Condominiums of Waterfall Glen, commented on truck traffic/fatalities on Frontage Road. She inquired about the addition of a stoplight at Cass Avenue & Frontage Road. Director Gombac responded that the intersection is not the jurisdiction of City of Darien; his last inquiry indicated stoplight was unwarranted. Mayor Marchese commented on warranted approval from IDOT and DuPage County.

Alderwoman Sullivan agreed that there was a significant increase of traffic on Frontage Road. She has been in constant communication with IDOT; she will relay traffic concerns on North & South Frontage Roads.

Joe Myczek expressed confusion and asked for that there be clarification of E-Scooters & E-Bikes Ordinance.

Luanne Spiros, Darien Park District Liaison, commented that her attendance was to listen and learn.

6. **APPROVAL OF MINUTES** – September 2, 2025

It was moved by Alderman Stompanato and seconded by Alderman Kenny to approve the minutes of the City Council Meeting of September 2, 2025.

City Council Meeting

September 15, 2025

Roll Call: Ayes: Belczak, Gustafson, Kenny, Schauer, Stompanato,

Sullivan

Abstain: Leganski

Nays: None

Absent: None

Results: Ayes 7, Nays 0, Absent 0 MOTION DULY CARRIED

7. **RECEIVING OF COMMUNICATIONS**

Alderman Gustafson received a call from resident on Wooddale Drive regarding dust concerns due to grinding of streets. He followed up with resident after speaking with Director Gombac.

Alderman Kenny received communication from...

...Linda Canino regarding Fairview property annexation.

...Jack Quinnert regarding Ohio based Heinen's Grocery Store coming to Naperville and being a good fit for Darien.

Alderwoman Sullivan has been in communication with Joe & Gail Bosch, Bailey Park South, regarding concerns with reckless driving of motor/mini bikes. She stated Deputy Chiefs Norton & Jump are trying to track down offenders. She urged parents to be mindful of Ordinance and to educate their children. Residents should continue to call 911 for the apprehension of offenders.

Mayor Marchese commented on his recent meeting with Deb Conroy, DuPage County Board Chair. He thanked her for work on joint project.

8. MAYOR'S REPORT

A. MAYORAL PROCLAMATION "NATIONAL SUICIDE PREVENTION & ACTION MONTH" (SEPTEMBER 2025)

Mayor Marchese read the proclamation into record declaring September 2025 as National Suicide Prevention & Action Month.

Mayor Marchese stated mental health is a critical issue requiring awareness. He stated the Police Department has a social worker on staff to assist residents, and DuPage County

City Council Meeting

opened a new Crisis Resource Center. He encouraged residents to be sensitive to the mental health needs of others.

9. <u>CITY CLERK'S REPORT</u>

There was no report.

10. <u>CITY ADMINISTRATOR'S REPORT</u>

There was no report.

11. <u>DEPARTMENT HEAD INFORMATION/QUESTIONS</u>

A. POLICE DEPARTMENT MONTHLY REPORT – AUGUST 2025

Chief Thomas addressed Council questions regarding E-Scooter/E-Bike enforcement and communication of Ordinance at schools.

B. MUNICIPAL SERVICES

Director Gombac addressed Council question regarding closing of properties pertaining to Plainfield Retaining Wall Project.

12. TREASURER'S REPORT

A. WARRANT NUMBER 25-26-10

It was moved by Alderman Kenny and seconded by Alderman Schauer to approve payment of Warrant Number 25-26-10 in the amount of \$1,249,448.28 from the enumerated funds, and \$330,343.70 from payroll funds for the period ending 09/04/25 for a total to be approved of \$1,579,791.98.

Roll Call: Ayes: Belczak, Gustafson, Kenny, Leganski, Schauer,

Stompanato, Sullivan

Nays: None

Absent: None

Results: Ayes 7, Nays 0, Absent 0
MOTION DULY CARRIED

B. MONTHLY REPORT – AUGUST 2025

Treasurer Coren reviewed year-to-date sources of revenue, expenditures, and fund balances through the month of August 2025.

General Fund: Revenue \$7,880,427; Expenditures \$5,654,640;

Current Balance \$8,025,773

Water & Water Depreciation Funds: Revenue \$1,280,436; Expenditures \$2,406,594;

Current Balance \$2,083,910

Motor Fuel Tax Fund: Revenue \$254,518; Expenditures \$194,952; Current

Balance \$659,522

Capital Improvement Fund: Revenue \$283,239; Expenditures \$2,433,060;

Current Balance \$19,620,109

13. **STANDING COMMITTEE REPORTS**

Administrative/Finance Committee — Chairwoman Sullivan announced the Administrative/Finance Committee meeting is scheduled for October 6, 2025 at 6:00 P.M. She asked elected officials to complete the Goal Setting Survey, respond to choice of date of November 19 or 20, and inclusion of suggested topics.

Municipal Services Committee – Chairman Belczak announced the Municipal Services Committee meeting is scheduled for September 22, 2025 at 6:00 P.M.

Police Committee – Chairman Kenny announced the Police Committee meeting is scheduled for October 20, 2025 at 6:00 P.M. in the Police Department Training Room.

14. QUESTIONS AND COMMENTS – AGENDA RELATED

There were none.

15. **OLD BUSINESS**

There was no Old Business.

16. **CONSENT AGENDA**

It was moved by Alderman Schauer and seconded by Alderman Belczak to approve by Omnibus Vote the following items on the Consent Agenda:

A. MOTION NO. M-67-25

A MOTION AUTHORIZING THE MAYOR TO SIGN A CONTRACT WITH WINDY CITY AMUSEMENTS, INC. DATED SEPTEMBER 5, 2025, TO PROVIDE AMUSEMENT RIDES AND ATTRACTIONS COMMENCING ON OCTOBER 17, 2025 AND ENDING OCTOBER 19, 2025 FOR DARIEN FALL FESTIVAL CARNIVAL TO BE HELD AT CHESTNUT COURT SHOPPING CENTER, 75TH AND LEMONT ROADS

B. MOTION NO. M-68-25

A MOTION APPROVING THE NEW FULL TIME STAFF POSITION OF ADMINISTRATIVE ASSISTANT TO ASSIST IN A VARIETY OF PROJECTS PRIMARILY IN ADMINISTRATION, COMMUNITY DEVELOPMENT AND DBA/COMMUNITY EVENTS

Roll Call: Ayes: Belczak, Kenny, Gustafson, Leganski, Schauer,

Stompanato, Sullivan

Nays: None

Absent: None

Results: Ayes 7, Nays 0, Absent 0

MOTION DULY CARRIED

17. **NEW BUSINESS**

A. CONSIDERATION OF A MOTION ACCEPTING A PROPOSAL FROM L & G WELDING SERVICES, INC., FOR THE PURCHASE AND FABRICATION OF MAILBOX ASSEMBLIES FOR THE CITY'S MAILBOX PROGRAM, THROUGH APRIL 30, 2026 IN AN AMOUNT NOT TO EXCEED \$7,574.00

It was moved by Alderwoman Sullivan and seconded by Alderman Stompanato to approve the motion as presented.

MOTION NO. M-69-25 A MOTION ACCEPTING A PROPOSAL

FROM L & G WELDING SERVICES, INC.,
FOR THE PURCHASE AND
FABRICATION OF MAILBOX
ASSEMBLIES FOR THE CITY'S

MAILBOX PROGRAM, THROUGH APRIL 30, 2026 IN AN AMOUNT NOT TO EXCEED \$7,574.00

Roll Call: Ayes: Belczak, Gustafson, Kenny, Leganski, Schauer,

Stompanato, Sullivan

Nays: None

Absent: None

Results: Ayes 7, Nays 0, Absent 0 MOTION DULY CARRIED

18. **QUESTIONS, COMMENTS AND ANNOUNCEMENTS – GENERAL**

Alderman Kenny inquired about effective date of new City staff member, per Consent Agenda Item B; Administrator Vana responded September 16.

Alderman Belczak announced $3^{\rm rd}$ Annual Oktoberfest will be held on October 4 at Westwood Park from Noon – 10:00 P.M. with food, music and a good time planned for all.

19. **ADJOURNMENT**

There being no further business to come before the City Council, it was moved by Alderman Schauer and seconded by Alderman Stompanato to adjourn the City Council meeting.

VIA VOICE VOTE – MOTION DULY CARRIED

The City Council meeting adjourned at 8:1	3 P.M.
	Mayor
City Clerk	

All supporting documentation and report originals of these minutes are on file in the Office of the City Clerk under File Number 09-15-25. Minutes of 09-15-25 CCM.



Mayoral Proclamation

Whereas, in response to a growing population and the increasing demand for quality secondary education, the residents of District #86 approved a referendum in 1962 to establish a second high school, leading to the creation of Hinsdale South High School; and

Whereas, Hinsdale South officially opened its doors in the fall of 1965, welcoming 418 freshmen and sophomores, guided by the visionary leadership of Superintendent C.E. Spearman and Principal L.D. Murray, with distinguished guests including Dr. Albert Crewe, Director of Argonne National Laboratory, and was officially dedicated on October 3, 1965, becoming the cornerstone of academic and civic life in the newly developing City of Darien; and

Whereas, for the past 60 years Hinsdale South has served as a proud and vital institution within the Darien Community—preparing generations of students for meaningful lives through strong academics, athletics, arts and character education; and

Whereas, the first year was filled with energy as the school conducted pep rallies, mixers, a newly formed cheer squad, a school song, and the launch of student publications: The Vespa yearbook and The Stinger newspaper; and

Whereas, over the past 60 years, Hinsdale South has stood as a beacon of learning, innovation, and inclusion, embracing advancements in science and technology through campus expansions, including the 2003-2004 addition of a modern science wing, the 2017 implementation of 1:1 Chromebook technology for all students, and the passing of the 2019 \$160-million referendum project that reflects the school's commitment to innovation and student success in the 21st Century; and

Whereas, Hinsdale South has celebrated many academic and extracurricular achievements: for athletics this has included 260 Conference Championships, 350 All State Champions and 22 Team State Championships; and

Whereas, Hinsdale South High School celebrated its 50th Anniversary in 2015 with a weeklong series of events, with the theme "All that Glitters is Gold" and now prepares to commemorate 60 years of educational excellence, community leadership and "South Pride"; and

Whereas, Hinsdale South established a Hall of Fame that sought to honor distinguished alumni and faculty, with inductees such as Barbara Alyn Woods (Class of 1980), Matthew P. Walsh (Class of 1982), Manu Raju (Class of 1998), and Geoffrey Cain (Class of 2004) among many others over the years; and

Whereas, the City of Darien recognizes the invaluable contributions of Hinsdale South High School to the cultural, social, and intellectual fabric of the city, and honors the students, faculty, staff, alumni, and families who have shaped its legacy.

NOW, THEREFORE, I, Joseph A. Marchese, Mayor of the City of Darien, do hereby proclaim the Month of October 2025, as

HINSDALE SOUTH HIGH SCHOOL ANNIVERSARY MONTH

in the City of Darien, and I encourage all residents to join in celebrating this historic milestone and to honor the enduring legacy of a school that has proudly served our city for six decades.

In Witness Whereof, I Have Hereunto Set My Hand And Caused To Be Affixed The Seal Of The City of Darien.

Done, this sixth day of October Two-Thousand Twenty-Five.

Joseph	n A. Mar	rchese,	Mayor
Attest:			
Io Ann	e E. Rag	rong (ity Cla



Mayoral Proclamation

Whereas, Arts DuPage has regularly issued official proclamations to all the cities and villages in DuPage County on an annual basis, designating October as Arts DuPage Month; and

Whereas, the arts embody much of the accumulated wisdom, intellect, and imagination of humankind; and

Whereas, the arts enrich us as individuals and play a unique role in the lives of our families, our communities; and

Whereas, the arts promote a better understanding of the diversified cultures within our communities and unify us regardless of age, race, and ethnicity; and

Whereas, the arts sector in DuPage County consists of 2,272 arts-related businesses and account for 4.2 percent of the total number of businesses in the region – a larger share of the economy than transportation, tourism, agriculture, and construction; and

Whereas, the arts provide full-time employment for over 15,000 workers in DuPage County; and

Whereas, the arts improve our economy, enrich our civic life, drive tourism and commerce, and exert a profound positive influence on the education of our children; and

Whereas, the arts helped lead us through the darkest times by lifting our spirits, unifying communities, and providing entertainment. They also play a vital role in enlivening our public spaces, driving the economy, and elevating the appeal of our County.

NOW, THEREFORE, I, Joseph A. Marchese, Mayor of the City of Darien, do hereby proclaim the Month of October 2025, as

ARTS DUPAGE MONTH

in the City of Darien and call upon our community members to celebrate and promote the arts in DuPage County.

In Witness Whereof, I Have Hereunto Set My Hand And Caused To Be Affixed The Seal Of The City of Darien.

Done, this sixth day of October Two-Thousand Twenty-Five.

Joseph A.	Marchese, Mayor
Attest:	
 .JoAnne E	. Ragona, City Cle

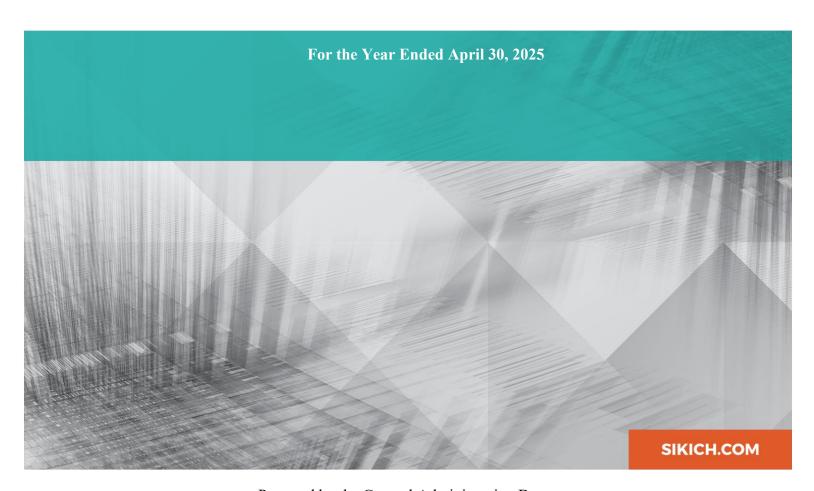


Management Letter



CITY OF DARIEN, ILLINOIS

ANNUAL FINANCIAL REPORT



Prepared by the General Administration Department

Michael J. Coren City Treasurer

	Page(s)
INTRODUCTORY SECTION	
Principal Officials	i
FINANCIAL SECTION	
INDEPENDENT AUDITOR'S REPORT	1-4
GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS	
Management's Discussion and AnalysisMD	&A 1-12
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	5
Statement of Activities	6-7
Fund Financial Statements	
Governmental Funds	
Balance Sheet	8
Reconciliation of Fund Balances of Governmental Funds to the Governmental Activities in the Statement of Net Position	9
Statement of Revenues, Expenditures, and Changes in Fund Balances	10
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Governmental Activities in the Statement of Activities	11
Proprietary Funds	
Statement of Net Position	12-13
Statement of Revenues, Expenses, and Changes in Net Position	14
Statement of Cash Flows	15

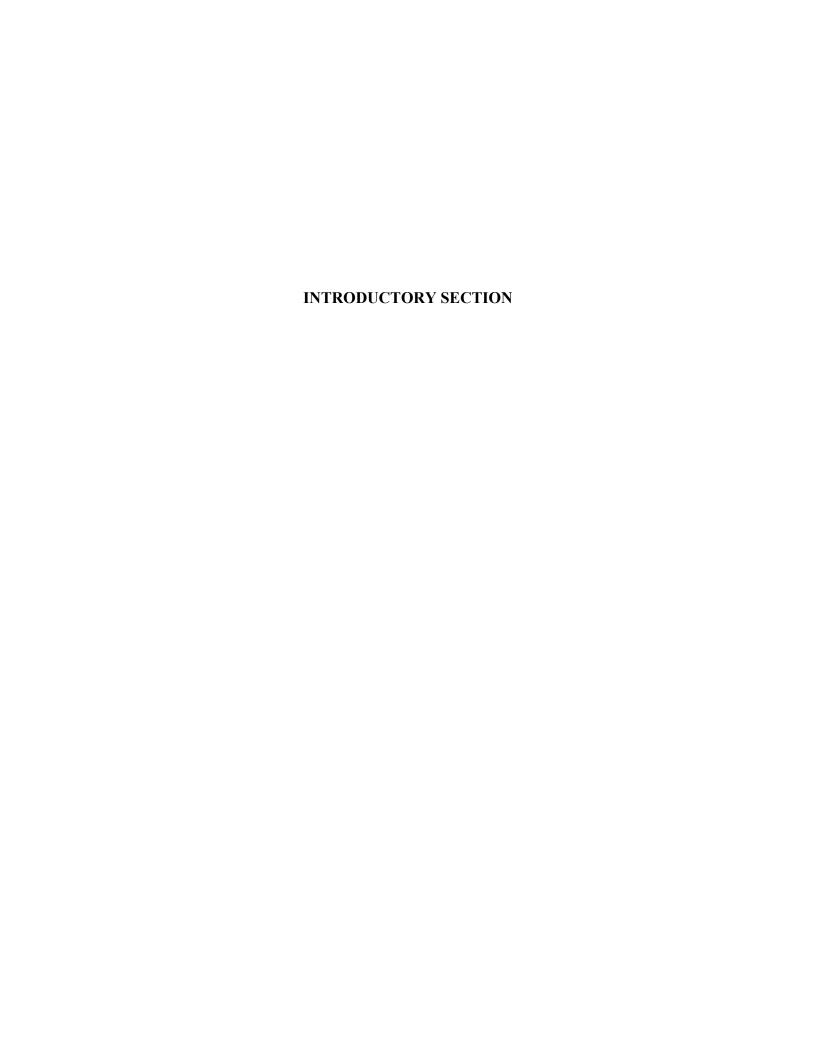
Page(s) **FINANCIAL SECTION (Continued)** GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS (Continued) Basic Financial Statements (Continued) Fund Financial Statements (Continued) Fiduciary Funds Statement of Fiduciary Net Position..... 16 Statement of Changes in Fiduciary Net Position..... 17 Notes to Financial Statements.... 18-56 Required Supplementary Information Schedule of Revenues, Expenditures, and Changes in Fund Balance -Budget and Actual General Fund 57 Motor Fuel Tax Fund 58 Schedule of Employer Contributions Illinois Municipal Retirement Fund 59 Police Pension Fund 60 Schedule of Changes in the Employer's Net Pension Liability and Related Ratios Illinois Municipal Retirement Fund 61-62 Police Pension Fund 63-64 Schedule of Changes in the Employer's Total OPEB liability and Related Ratios Other Postemployment Benefit Plan 65 Schedule of Investment Returns Police Pension Fund 66 Notes to Required Supplementary Information 67 COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES MAJOR GOVERNMENTAL FUNDS Schedule of Revenues - Budget and Actual - General Fund..... 68-69

Schedule of Expenditures - Budget and Actual - General Fund

70-74

CITY OF DARIEN, ILLINOIS
TABLE OF CONTENTS (Continued)

	Page(s)
FINANCIAL SECTION (Continued)	
COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES (Continued)	
MAJOR GOVERNMENTAL FUNDS (Continued)	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual Motor Fuel Tax Fund Capital Improvement Fund	75 76
NONMAJOR GOVERNMENTAL FUNDS	
Combining Balance Sheet	77
Changes in Fund Balances	78
Changes in Fund Balance - Budget and Actual Special Service Area Fund	79
MAJOR ENTERPRISE FUND	
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual - Water Operations Fund	80-81
SUPPLEMENTAL DATA	
Long-Term Debt Requirements General Obligation Refunding Bonds, Series 2012 General Obligation Bonds, Series 2018	82 83



CITY OF DARIEN, ILLINOIS

PRINCIPAL OFFICIALS

April 30, 2025

MAYOR

Joseph A. Marchese

CITY COUNCIL

Ted V. Schauer Gerard Leganski Joseph A. Kenny Ralph Stompanato Mary Coyle Sullivan Eric K. Gustafson Thomas J. Belczak

CITY TREASURER

Michael J. Coren

CITY CLERK

JoAnne Ragona

CITY ATTORNEY

John B. Murphey





1415 West Diehl Road, Suite 400 Naperville, IL 60563 630.566.8400

SIKICH.COM

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor Members of the City Council City of Darien, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Darien, Illinois (the City) as of and for the year ended April 30, 2025, and the related notes to financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Darien, Illinois, as of April 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note 13 to the financial statements, the City adopted the Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, for the year ended April 30, 2025. The implementation of this guidance resulted in changes to the accrual of compensated absence balances and a restatement of beginning net position. Our opinion was not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether
 due to fraud or error, and design and perform audit procedures responsive to those risks.
 Such procedures include examining, on a test basis, evidence regarding the amounts and
 disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit
 procedures that are appropriate in the circumstances, but not for the purpose of expressing
 an opinion on the effectiveness of the City's internal control. Accordingly, no such
 opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the City's basic financial statements for the year ended April 30, 2024, which are not presented with the accompanying financial statements. In our report dated September 4, 2024, we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statement as a whole. The 2024 comparative data included on certain individual fund schedules are presented for purposes of additional analysis and are

not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information included on certain individual fund schedules are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and supplemental data but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Sikich CPA LLC

Naperville, Illinois September 3, 2025

GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS

Management's Discussion and Analysis For the Year Ended April 30, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Darien, we offer readers of Darien's financial statements this narrative overview and analysis of the financial activities of the City of Darien for the fiscal year ended April 30, 2025. Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts. We encourage readers to consider the information presented here in conjunction with the City's financial statements.

The City of Darien's MD&A is also designed to assist the reader in focusing on significant financial issues, provide an overview of financial activities, identify current changes, address the subsequent year's challenges, identify material deviations from the financial plan (approved budgets), and identify issues with individual funds.

FINANCIAL HIGHLIGHTS

The City of Darien maintained compliance with the Police Pension funding requirements as well as the IMRF funding requirements throughout the year.
The City transferred \$3.5 million to the Capital Improvements Fund in FYE 25 to be used in the City of Darien's 3-year Capital Improvement Plan. The Capital Improvement Plan includes sidewalk replacement, storm-water ditch projects, new street lighting, the road program, and crack sealing to name a few.
The City planned and maintained a minimum of 3 months balance of operating expenses in the General Fund throughout the fiscal year.
The City reduced its General Obligation Refunding Bond debt by \$610,000 during the year.

Management's Discussion and Analysis For the Year Ended April 30, 2025

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The basic financial statements are comprised of three components:

- Government-wide financial statements,
- Fund financial statements, and
- Notes to the basic financial statements

This report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements (see pages 5-7) are designed to be corporate- like in that all governmental and business-type activities are consolidated into columns which add to a total for the Primary Government.
□ The focus of the <i>Statement of Net Position</i> (the "Unrestricted Net Position") is designed to be similar to bottom line results for the City and its governmental and business-type activities. This statement combines and consolidates governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting and economic resources measurement focus.
□ The Statement of Activities is focused on both the gross and net cost of various activities (including governmental and business-type), which are supported by the government's general taxes and other resources. This is intended to summarize and simplify the user's analysis of the cost of various governmental services and/or subsidy to various business-type activities.
□ The <i>Governmental Activities</i> reflect the City's basic services, including administration, police and buildings, planning and development, streets and yard waste, and public works. Property taxes, sales taxes, and shared state income taxes finance the majority of these services.
☐ The <i>Business-Type Activities</i> reflect private sector type operations (Water & Sewer), where the fee for service typically covers all or most of the cost of operation including depreciation.

Management's Discussion and Analysis For the Year Ended April 30, 2025

Fund Financial Statements

Traditional users of governmental financial statements will find the Fund Financial Statements presentation (pages 8-15) more familiar. The focus is on Major Funds, rather than the previous model fund types. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

categories: governmental funds, proprietary funds, and fiduciary funds. ☐ Governmental Funds are presented on a sources and uses of liquid resources basis. This is the manner in which the financial plan (the budget) is typically developed. The flow and availability of liquid (spendable) resources is a clear and appropriate focus of any analysis of a government. Funds are established for various purposes and the Fund Financial Statements allow the demonstration of sources and uses and/or budgeting compliance associated herewith. Governmental Funds are recorded using the current financial resources method. The flow of current financial resources will reflect bond proceeds and inter-fund transfers as other financial sources, as well as capital expenditures and bond principal payments as expenditures. A reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligations (bonds and others) into the Governmental Activities column (in the Government-Wide Financial Statements). □ Proprietary Funds, also called Enterprise Funds, include the Water/Sewer Fund. These are used to report the same function presented in business-type activities in the City-Wide Financial Statements. Accounting for this type of fund, we utilize the economic resources method, in a similar fashion as corporate accounting. Unlike Governmental Funds, the Business-Type Activities column on the Business-Type Fund Financial Statements is the same as the Business-Type column on the Government-Wide Financial Statements. ☐ Fiduciary Funds represent trust responsibilities of the government, but which have resources that are held for the benefit of parties outside the City. These assets are restricted in purpose and do not represent discretionary assets of the government. Therefore, these assets are not presented as part of the Government-Wide Financial Statements. Accounting for fiduciary component units is similar to that used by proprietary funds. Currently the City has one fiduciary component unit, the Police Pension Fund.

Management's Discussion and Analysis For the Year Ended April 30, 2025

Notes to the Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and various fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's contributions and funding progress of the Illinois Municipal Retirement Fund, Police Pension Fund, and Other Postemployment Benefit Plan; as well as, budget to actual comparisons of the General Fund and any major special revenue funds. Supplementary schedules include combining and individual fund financial statements and schedules and supplemental data.

CITY OF DARIEN Management's Discussion and Analysis For the Year Ended April 30, 2025

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Condensed Statement of Net Position As of April 30, 2025 and 2024 (In millions of dollars)

(III IIIIIIIOIIS OI donais)									
	Governmental Activities			<u>Business-Type</u>			<u>Government</u>		
				<u>Activities</u>			<u>Total</u>		
	<u>2025</u>	<u>2024</u>	<u>Change</u>	<u>2025</u>	<u>2024</u>	Change	<u>2025</u>	<u>2024</u>	<u>Change</u>
Current and other assets	34.29	32.14	2.15	5.45	5.75	(0.30)	39.74	37.89	1.85
Capital assets	<u>8.64</u>	<u>7.26</u>	<u>1.38</u>	<u>8.36</u>	<u>8.61</u>	(0.25)	<u>17.00</u>	<u>15.87</u>	<u>1.13</u>
Total Assets	<u>42.93</u>	<u>39.40</u>	<u>3.53</u>	<u>13.81</u>	<u>14.36</u>	(0.55)	<u>56.74</u>	<u>53.76</u>	2.98
Deferred Outflow of Resources	4.11	6.09	(1.98)	0.25	0.44	(0.19)	4.36	6.53	(2.17)
Total assets and Deferred	<u>47.04</u>	<u>45.49</u>	<u>1.55</u>	<u>14.06</u>	<u>14.80</u>	<u>(0.74)</u>	<u>61.10</u>	<u>60.29</u>	<u>0.81</u>
Outflow of Resources									
Long-term liabilities	31.36	32.07	(0.71)	1.74	2.51	(0.77)	33.10	34.58	(1.48)
Other liabilities	<u>1.48</u>	<u>1.52</u>	(0.04)	<u>1.16</u>	<u>1.11</u>	0.05	2.64	2.63	0.01
Total Liabilities	<u>32.84</u>	33.59	<u>(0.75)</u>	<u>2.90</u>	<u>3.62</u>	(0.72)	<u>35.74</u>	<u>37.21</u>	<u>(1.47)</u>
Deferred Inflows of	4.97	5.05	(80.0)	0.06	0.05	0.01	5.03	5.10	(0.07)
Resources									
Total Liabilities and									
Deferred Inflows of									
Resources	37.81	38.64	(0.83)	2.96	3.67	(0.71)	40.77	42.31	(1.54)
Net position									
Net investment in capital									
Assets.	8.64	6.82	1.82	6.30	5.94	0.36	14.94	12.76	2.18
Restricted	0.89	2.10	(1.21)	0.00	0.00	0.00	0.89	2.10	(1.21)
Unrestricted	(0.30)	(2.07)	1.77	<u>4.80</u>	<u>5.19</u>	(0.39)	<u>4.50</u>	<u>3.12</u>	1.38
Total Net Position	<u>9.23</u>	<u>6.85</u>	<u>2.38</u>	<u>11.10</u>	<u>11.13</u>	<u>(0.03)</u>	20.33	<u>17.98</u>	<u>2.35</u>

Management's Discussion and Analysis For the Year Ended April 30, 2025

Normal Impacts

There are six basic (normal) transactions that will affect the comparability of the Statement of Net Position summary presentation.

<u>Net results of activities</u> – which will impact (increase/decrease) current assets and unrestricted net position.

Borrowing for capital – which will increase current assets and long-term debt.

<u>Spending borrowed proceeds on new capital</u> – which will: (a) reduce current assets and increase capital assets; and, (b) increase capital assets and long-term debt, which will not change the net investment in capital assets.

<u>Spending of non-borrowed current assets on new capital</u> – which will: (a) reduce current assets and increase capital assets; and, (b) will reduce unrestricted net position and increase net investment in capital assets.

<u>Principal payment on debt</u> – which will: (a) reduce current assets and reduce long-term debt; and, (b) reduce unrestricted net position and increase net investment in capital assets.

<u>Reduction of capital assets through depreciation</u> – will reduce capital assets and net investment in capital assets.

Current Year Impacts

As noted earlier, net position may serve over time as a useful indicator of a governments' financial position. In the case of the City of Darien, total net position increased approximately \$2.35 million from \$17.98 million to \$20.33 million. The increase was a result of conservative budgeting, a decrease in project expenses, and the approval of grants. The City of Darien has a goal to maintain a specific level of fund balance which is used to cover Capital Project expenditures or used for the early payment of debt.

The City implemented GASB Statement No. 101, *Compensated Absences*. The implementation of this guidance impacted the beginning accrual balance of compensated absence balances, which resulted in a restatement of beginning net position of \$0.2 million.

The City of Darien's assessed property tax rate was .2233. The City of Darien's portion of a resident's tax bill is approximately 3.46% of their total tax bill. The City of Darien's property taxes remain relatively lower than other municipalities within DuPage County.

A portion of the net position of the governmental activities is restricted for street maintenance, road improvements, storm sewer, public safety, and a special service area.

CITY OF DARIEN Management's Discussion and Analysis For the Year Ended April 30, 2025

Condensed Statement of Activities										
As of April 30, 2025 and 2024										
(In millions of dollars)										
		<u>Governmental</u>	!	<u>Business-Type</u>			<u>Government</u>			
	2025	<u>Activities</u>	Charan	2025	<u>Activities</u>	Cl	<u>Total</u>			
Revenues:	<u>2025</u>	<u>2024</u>	<u>Change</u>	<u>2025</u>	<u>2024</u>	<u>Change</u>	<u>2025</u>	<u>2024</u>	<u>Change</u>	
Program Revenues:										
Charges for Services Operating and Capital	1.60	1.61	(0.01)	7.83	7.86	(0.03)	9.43	9.47	(0.04)	
Grants and Contributions General Revenues:	1.16	1.44	(0.28)	-	-	-	1.16	1.44	(0.28)	
Property Taxes	2.51	2.50	0.01	-	-	-	2.51	2.50	0.01	
Other Taxes	15.33	14.89	0.44	-	-	-	15.33	14.89	0.44	
Other General Revenues Total Revenues	1.59 22.19	<u>1.57</u> 22.01	0.02 0.18	0.27 8.10	0.25 8.11	<u>0.02</u> (0.01)	<u>1.86</u> 30.29	1.82 30.12	0.04 0.17	
Expenses:										
General Government	2.45	2.48	(0.03)	-	-	-	2.45	2.48	(0.03)	
Highways and Streets	5.90	7.40	(1.50)	-	-	-	5.90	7.40	(1.50)	
Public Safety	11.28	11.69	(0.41)	-	-	-	11.28	11.69	(0.41)	
Interest and Fees	0.00	0.00	0.00	-	-	-	0.00	0.00	0.00	
Water				<u>8.11</u>	<u>7.53</u>	0.58	<u>8.11</u>	<u>7.53</u>	0.58	
Total Expenses	19.63	21.57	(1.94)	8.11	7.53	0.58	27.74	29.10	(1.36)	
Change in Net Position Change in Accounting	2.55	0.44	2.11	0.00	0.58	(0.58)	2.55	1.02	1.53	
Principle	(0.17)	0.00	(0.17)	(0.03)	0.00	(0.03)	(0.20)	0.00	(0.20)	
Net Position, Beginning of Year	<u>6.85</u>	<u>6.41</u>	<u>0.44</u>	<u>11.13</u>	<u>10.55</u>	0.58	<u>17.98</u>	<u>16.96</u>	1.02	
Net Position, End of Year	9.23	6.85	2.38	11.10	11.13	(0.03)	20.33	17.98	2.35	

Normal Impacts

There are eight basic (normal) impacts that will affect the comparability of the revenues and expenses on the Statement of Activities summary presentation.

Management's Discussion and Analysis For the Year Ended April 30, 2025

Revenues

<u>Economic condition</u> – which can reflect a declining, stable, or growing economic environment, and has substantial impact on state sales, replacement, and hotel/motel tax revenue; as well as, public spending habits for building permits, elective user fees, and volumes of consumption.

<u>Increase/decrease in City approved rates</u> – while certain tax rates are set by statute, the City Council has significant authority to impose and periodically increase/decrease rates (water, home rule sales tax, property taxes, etc.).

<u>Changing patterns in intergovernmental and grant revenue (both recurring and non-recurring)</u> – certain recurring revenues (state shared revenues, etc.) may experience significant changes periodically while non-recurring grants are less predictable and often distorted in their impact on year to year comparisons.

<u>Market impacts on investment income</u> – the City's investments may be affected by market conditions causing investment income to increase/decrease.

Expenses

<u>Introduction of new programs</u> – within the functional expense categories (general government, public safety, and highways and streets), individual programs may be added or deleted to meet changing community needs.

<u>Change in authorized personnel</u> – changes in service demand may cause the City Council to increase/decrease authorized staffing. Staffing costs (salary and related benefits) represent the largest operating cost of the City.

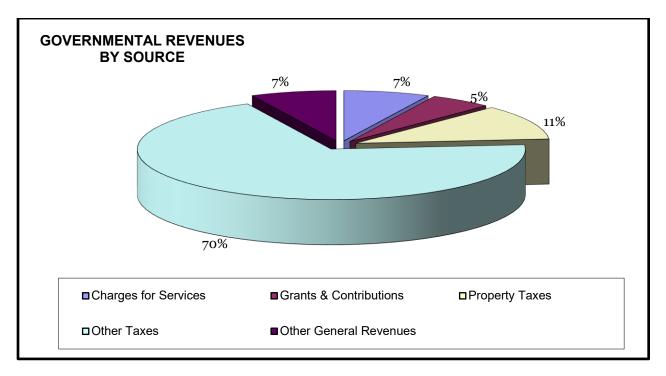
<u>Salary increases (annual adjustments and merit)</u> – the ability to attract and retain staff members, requires the City to strive to approach a competitive salary range position in the marketplace.

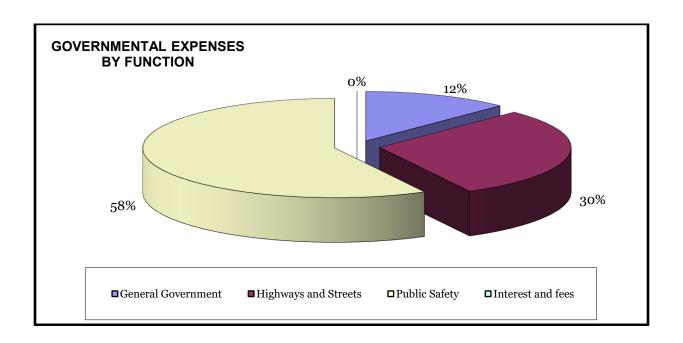
<u>Inflation</u> – the City is a major consumer of certain commodities such as supplies, fuel and parts. Due to significant inflation, some functions may experience unusual commodity specific increases.

Management's Discussion and Analysis For the Year Ended April 30, 2025

GOVERNMENTAL ACTIVITIES

The percentages illustrated below, represent the governmental revenues and expenditures by source/function per page 6 of the MD&A, column 1.

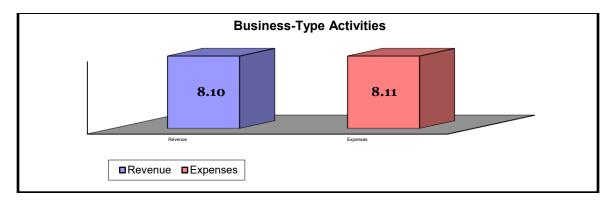




Management's Discussion and Analysis For the Year Ended April 30, 2025

Business Type Activities

The amounts illustrated below, represent the business-type revenues and expenditures by activity per page 6 of the MD&A, column 2.



The Business-Type activity of the City of Darien includes the Water Department. The Water Department serves the city residents and businesses; pricing of water is based on fees determined by the supplier of water, the DuPage Water Commission. The City of Darien has been able to avoid raising water rates to its residents and businesses over the past several years, even though there have been increases in the fee for the supply of water by the DuPage Water Commission. Sales of water (revenues) can be affected by climate, at times, with warmer and drier summers bringing higher demand. The total revenues of the Water Department decreased by \$0.01 million in comparison to the prior year.

The City pays all of the general expenses from the general fund. On an annual basis, a transfer in the amount of \$250 thousand is done from the Water Department to the General Fund. The reason this transfer is done, is to cover the overhead worked on behalf of the Water Department, yet captured within the General Fund. Total expenses increased by \$0.58 million compared to the last fiscal year.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

The City of Darien uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds: The focus of the City of Darien's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of Darien financing requirements.

The City of Darien's major governmental funds include; the General Fund, the Motor Fuel Tax Fund, and the Capital Improvement Fund.

At of the end of the current fiscal year, the City of Darien's governmental funds reported a combined (major and non-major) ending fund balance of \$28.36 million.

Management's Discussion and Analysis For the Year Ended April 30, 2025

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal year 2025, the City of Darien had total capital assets (net of accumulated depreciation) of \$17.01 million, invested in a broad range of capital assets including police and public works equipment, buildings, water facilities, roads, streets, and sewer lines.

(For more detail see Note 4 of the Audit Report)

Debt Administration

The debt administration discussion covers two types of debt reported by the City's financial statements. The City's governmental activities include the general obligation bond issuance for the acquisition and construction of major capital facilities. Overall, the City's governmental activities report a total debt of \$31.65 million. The City began the fiscal year with a balance of \$32.50 million in debt.

In the City's business-type activities a total debt of \$2.39 million is reported. The City began the fiscal year with a balance of \$3.17 million in debt. The business activity debt is paid primarily by revenues generated by the Water Department's sale of water fee for service. The general obligation bonds of the business-type activity are obligations of the business-type activity only and are used for infrastructure and building improvements to the system. (More detailed information about the City's long-term liabilities is presented in Note 6 of the financial statements.)

FACTORS BEARING ON THE CITY'S FUTURE

The general economic conditions of DuPage County, Cook County, and the Chicago metropolitan statistical area are affected by the national economics. The unemployment rate for the most recent period available for this year is 4.4% County-wide (Local Area unemployment Statistics LAUS web site). The City's future is also affected by the sales tax base, which can vary based upon the vacancy rate of the local retail establishments, which are affected by the national economy. The City recorded the highest sales tax rate in FY 25 compared to any other fiscal year. The City will continue to monitor the rapidly changing economic conditions to determine appropriate action necessary to maintain the City's sound financial condition, operations, and services.

The City's expenditures are comprised mostly of salaries, benefits and capital projects. Other factors bearing on the City's future include increases in water rates charged by DuPage Water Commission and the City of Chicago, and the general state of the economy. The uncertainty and financial problems with the State of Illinois is a concern for all Illinois municipalities. All of the local economic factors, revenue projections, and analysis of the City's expenditures are factored in the future fiscal budget plans.

CITY OF DARIEN

Management's Discussion and Analysis For the Year Ended April 30, 2025

REQUESTS FOR INFORMATION

This financial report is designed to provide the City's citizens, taxpayers, and creditors with a general overview of the City's finances; as well as, to demonstrate the City's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact City Hall:

Bryon Vana City Administrator 1702 Plainfield Road Darien, Illinois 60561

Michael J. Coren City Treasurer 1702 Plainfield Road Darien, Illinois 60561

Julie Saenz Finance Director 1702 Plainfield Road Darien, Illinois 60561



STATEMENT OF NET POSITION

April 30, 2025

	Drimour Covernment			
		imary Governme Business-Type	ent	
	Activities		Total	
	Activities	Activities	Total	
ASSETS				
Cash and cash equivalents	\$ 24,487,968	\$ 3,210,068	\$ 27,698,036	
Receivables (net, where applicable,				
of allowances for uncollectibles)				
Property taxes	2,494,626	-	2,494,626	
Accounts	-	1,426,770	1,426,770	
Intergovernmental	2,081,190	_	2,081,190	
Leases	2,197,848	-	2,197,848	
Other	2,940,834	808,449	3,749,283	
Inventories	38,601	-	38,601	
Prepaid items	51,167	-	51,167	
Capital assets not being depreciated	819,529	100,000	919,529	
Capital assets being depreciated	7,824,854	8,260,767	16,085,621	
•				
Total assets	42,936,617	13,806,054	56,742,671	
DEFERRED OUTFLOWS OF RESOURCES				
Unamortized loss on refunding	-	20,316	20,316	
Pension items - police	3,410,170	-	3,410,170	
Pension items - IMRF	518,160	205,586	723,746	
Pension items - OPEB	185,509	27,449	212,958	
Total deferred outflows of resources	4,113,839	253,351	4,367,190	
Total assets and deferred outflows of resources	47,050,456	14,059,405	61,109,861	
LIABILITIES				
Accounts payable	1,052,713	475,167	1,527,880	
Accounts payable Accrued payroll	81,967	12,174	94,141	
Accrued payron Accrued interest payable	51,907	21,390	21,390	
Deposits payable	54,864	21,570	54,864	
Noncurrent liabilities	2.,00.		5.,00.	
Due within one year	296,019	650,014	946,033	
Due in more than one year	31,358,812	1,741,488	33,100,300	
Total liabilities	32,844,375	2,900,233	35,744,608	
DEFERRED INFLOWS OF RESOURCES				
Deferred property taxes	2,494,626	_	2,494,626	
Deferred inflow - leases	2,025,138	_	2,025,138	
Pension items - police	53,128	_	53,128	
Pension items - OPEB	394,779	60,510	455,289	
Total deferred inflows of resources	4,967,671	60,510	5,028,181	
Total liabilities and deferred inflows of resources	37,812,046	2,960,743	40,772,789	
NET POSITION	0	- : ه حدم د		
Net investment in capital assets	8,644,383	6,297,342	14,941,725	
Restricted for	24		24 1	
Special service area	24,654	-	24,654	
Storm sewer	41,566	-	41,566	
Public safety	226,306	-	226,306	
Highways and streets	599,956 (208,455)	4 901 220	599,956 4 502 865	
Unrestricted (deficit)	(298,455)	4,801,320	4,502,865	
TOTAL NET POSITION	\$ 9,238,410	\$ 11,098,662	\$ 20,337,072	

STATEMENT OF ACTIVITIES

			Program Revenues					
FUNCTIONS/PROGRAMS		Expenses		Charges or Services	(Operating Frants and Intributions	Gr	Capital ants and tributions
PRIMARY GOVERNMENT								
Governmental Activities								
General government	\$	2,449,567	\$	919,708	\$	-	\$	-
Highways and streets		5,904,680		464,251		1,023,932		-
Public safety		11,284,144		214,984		138,691		-
Interest and fiscal charges on								
long-term debt	_	-		-		-		
Total governmental activities		19,638,391		1,598,943		1,162,623		
Business-Type Activities								
Water operations	_	8,106,264		7,830,847		-		
Total business-type activities		8,106,264		7,830,847		-		
TOTAL PRIMARY GOVERNMENT	\$	27,744,655	\$	9,429,790	\$	1,162,623	\$	-

	Go		imary Government	
	Go			
		vernmental	Business-Type	
		Activities	Activities	Total
				_
	_			
	\$	(1,529,859)	\$ - \$	(1,529,859)
		(4,416,497)	-	(4,416,497)
		(10,930,469)	-	(10,930,469)
		<u> </u>	-	
		(16,876,825)	-	(16,876,825)
			(275,417)	(275 417)
			(273,417)	(275,417)
		-	(275,417)	(275,417)
		(16,876,825)	(275,417)	(17,152,242)
G IB				
General Revenues Taxes				
		2,514,235		2.514.225
Property		10,804	-	2,514,235
Replacement		,	-	10,804
Telecommunications		227,085	-	227,085
Utility		1,061,759	-	1,061,759
Amusement		97,781	-	97,781
Hotel/motel		74,394	-	74,394
Road and bridge		271,852	-	271,852
Video gaming		365,366	-	365,366
Cannabis		36,791	-	36,791
Local gas		220,890	-	220,890
Food and beverage		749,754	-	749,754
Intergovernmental - unrestricted				
Income tax		3,825,609	-	3,825,609
Sales tax		7,811,750	-	7,811,750
Use tax		573,378	-	573,378
Investment income		1,150,394	149,733	1,300,127
Miscellaneous		368,560	121,323	489,883
Gain on sale of capital assets		69,202	-	69,202
Total		19,429,604	271,056	19,700,660
CHANGE IN NET POSITION		2,552,779	(4,361)	2,548,418
				_
NET POSITION, MAY 1, AS REPORTED		6,852,959	11,128,747	17,981,706
Change in accounting principle		(167,328)	(25,724)	(193,052)
NET POSITION, MAY 1, AS RESTATED		6,685,631	11,103,023	17,788,654
NET POSITION, APRIL 30	\$	9,238,410	\$ 11,098,662 \$	20,337,072

BALANCE SHEET GOVERNMENTAL FUNDS

April 30, 2025

		General		Motor Fuel Tax	In	Capital aprovements	1	Nonmajor		Total
ASSETS										
Cash and cash equivalents Receivables (net, where applicable,	\$	4,666,581	\$	546,455	\$	19,088,927	\$	186,005	\$	24,487,968
of allowances for uncollectibles)										
Property taxes		2,494,626		-		-		-		2,494,626
Intergovernmental		2,001,635		79,555		-		-		2,081,190
Leases		2,197,848		-		227 110		-		2,197,848
Other Prepaid items		2,713,715 51,167		-		227,119		-		2,940,834 51,167
Inventory		38,601		-		-		-		38,601
TOTAL ASSETS	\$	14,164,173	\$	626,010	\$	19,316,046	\$	186,005	\$	34,292,234
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES										
LIABILITIES										
Accounts payable	\$	957,592	\$	26,054	\$	68,997	\$	70	\$	1,052,713
Accrued payroll		81,967		-		-		-		81,967
Deposits payable		54,864		-		-		-		54,864
Total liabilities		1,094,423		26,054		68,997		70		1,189,544
DEFERRED INFLOWS OF RESOURCES										
Unavailable property taxes		2,494,626		-		-		-		2,494,626
Deferred inflow - leases		2,025,138		-		-		-		2,025,138
Other unavailable revenue		-		-		227,119		-		227,119
Total deferred inflows of resources		4,519,764		_		227,119		-		4,746,883
Total liabilities and deferred inflows of resources		5,614,187		26,054		296,116		70		5,936,427
FUND BALANCES										
Nonspendable										
Inventory		38,601		-		-		-		38,601
Prepaid items		51,167		-		-		-		51,167
Restricted										
Special service area		-		-		-		24,654		24,654
Storm sewer		106 501		-		-		41,566		41,566
Public safety		106,591		- 500.056		-		119,715		226,306
Highways and streets Unrestricted		-		599,956		-		-		599,956
Assigned										
Capital improvements		-		-		19,019,930		-		19,019,930
Insurance		2,297,595		-		-		-		2,297,595
Unassigned										
General fund		6,056,032		-		-		-		6,056,032
Total fund balances		8,549,986		599,956		19,019,930		185,935		28,355,807
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	¢	14 164 172	¢	626.010	¢	10 216 046	¢	196 005	¢	24 202 224
OF RESOURCES, AND FUND BALANCES	\$	14,164,173	\$	626,010	\$	19,316,046	\$	186,005	\$	34,292,234

RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION

FUND BALANCES OF GOVERNMENTAL FUNDS	\$	28,355,807
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds		8,644,383
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds		(1.057.556)
Compensated absences payable		(1,257,556)
Other long-term receivables are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds		227,119
Net pension liability for the Illinois Municipal Retirement Fund is shown as a liability on the statement of net position		(148,487)
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings, and contributions subsequent to the measurement date for the Illinois Municipal Retirement Fund are recognized as deferred		
outflows and inflows of resources on the statement of net position		518,160
Net pension liability for the Police Pension Fund is shown as a liability on the statement of net position		(29,194,063)
Differences between expected and actual experiences, assumption changes, and net differences between projected and actual earnings for the Police Pension Fund are recognized as deferred outflows		
and inflows of resources on the statement of net position		3,357,042
Total other postemployment benefit plan liability is shown as a liability on the statement of net position		(1,054,725)
Differences between expected and actual experiences and assumption changes for the other postemployment benefit plan are recognized as		
deferred outflows and inflows of resources on the statement of net position		(209,270)
	_	
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	9,238,410

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS

		General	Ι	(Formerly Nonmajor) Motor Fuel Tax	In	Capital	י	Nonmajor		Total
		General		1 uci 1 ux		provements		Tommajor		10441
REVENUES										
Taxes	\$	5,625,711	\$	_	\$	_	\$	5,000	\$	5,630,711
Licenses and permits	-	1,139,340	-	_	_	_	-	-	-	1,139,340
Intergovernmental		12,262,392		994,867		_		116,101		13,373,360
Charges for services		459,603		-		_		-		459,603
Investment income		265,241		34,466		840,235		10,452		1,150,394
Miscellaneous		387,277		-		-		2,068		389,345
Total revenues		20,139,564		1,029,333		840,235		133,621		22,142,753
EXPENDITURES										
Current		2 500 001								2 500 001
General government		2,508,881		-		21.642		-		2,508,881
Highways and streets		3,728,749		554,201		31,642		6,966		4,321,558
Public safety		10,499,522				010 117		165,449		10,664,971
Capital outlay		-		1,562,183		810,117		58,501		2,430,801
Total expenditures		16,737,152		2,116,384		841,759		230,916		19,926,211
EXCESS (DEFICIENCY) OF REVENUES										
OVER EXPENDITURES		3,402,412		(1,087,051)		(1,524)		(97,295)		2,216,542
OTHER FINANCING SOURCES (USES)										
Transfers in		_		_		3,500,000		_		3,500,000
Transfers (out)		(3,500,000)		_		-		_		(3,500,000)
Sale of capital assets		167,350		_		_		_		167,350
Total other financing sources (uses)		(3,332,650)		-		3,500,000		-		167,350
NET CHANGE IN FUND BALANCES		69,762		(1,087,051)		3,498,476		(97,295)		2,383,892
FUND BALANCES, MAY 1, AS REPORTED		8,480,224		-		15,521,454		1,970,237		25,971,915
Change within financial reporting entity		-		1,687,007				(1,687,007)		
FUND BALANCES, MAY 1, AS RESTATED		8,480,224		1,687,007		15,521,454		283,230		25,971,915
FUND BALANCES, APRIL 30	\$	8,549,986	\$	599,956	\$	19,019,930	\$	185,935	\$	28,355,807

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS Amounts reported for governmental activities in the statement of activities are different because:	\$ 2,383,892
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	2,385,470
Some expenses in the statement of activities (e.g., depreciation) do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	(901,015)
The loss on disposal of capital assets is reported only in the statement of activities	(98,148)
Revenues in the statement of activities that are not available in governmental funds are not reported as revenue in governmental funds until received	(20,785)
The change in compensated absences payable is shown as an expense on the statement of activities	(101,338)
The change in the net pension liability and related deferred outflows and inflows for Illinois Municipal Retirement Fund is reported only in the statement of activities	(122,489)
The change in the net pension liability and related deferred outflows and inflows for Police Pension Fund is reported only in the statement of activities	(1,031,313)
The change in the total other postemployment benefit liability and related deferred outflows and inflows is reported only in the statement of activities	58,505
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 2,552,779

STATEMENT OF NET POSITION PROPRIETARY FUNDS

April 30, 2025

	Business-Type Activities Water Operations
CURRENT ASSETS	
Cash and cash equivalents	\$ 3,210,068
Receivables (net, where applicable,	Ţ 2,2 10,000
of allowances for uncollectibles)	
Water accounts	1,426,770
Other	808,449
Total current assets	5,445,287
NONCURRENT ASSETS	
Capital assets	
Assets not being depreciated	100,000
Assets being depreciated	
Cost	21,327,890
Accumulated depreciation	(13,067,123)
Net capital assets being depreciated	8,260,767
Total noncurrent assets	8,360,767
Total assets	13,806,054
DEFERRED OUTFLOWS OF RESOURCES	
Unamortized loss on refunding	20,316
Pension items - IMRF	205,586
Pension items - OPEB	27,449
Total deferred outflows of resources	253,351
Total assets and deferred outflows of resources	14,059,405

STATEMENT OF NET POSITION (Continued) PROPRIETARY FUNDS

April 30, 2025

	Business-Type Activities Water		
	Operations		
CURRENT LIABILITIES			
Accounts payable	\$ 475,167		
Accrued payroll	12,174		
Accrued interest payable	21,390		
Bonds payable	620,000		
Compensated absences payable	13,826		
Total OPEB liability	16,188		
Total Of EB hability			
Total current liabilities	1,158,745		
LONG-TERM LIABILITIES			
Bonds payable	1,463,741		
Compensated absences payable	78,345		
Total OPEB liability	140,486		
Net pension liability	58,916		
Total long-term liabilities	1,741,488		
Total liabilities	2,900,233		
DEFERRED INFLOWS OF RESOURCES			
Pension items - OPEB	60,510		
Total deferred inflows of resources	60,510		
Total liabilities and deferred inflows of resources	2,960,743		
NET POSITION			
Net investment in capital assets	6,297,342		
Unrestricted	4,801,320		
TOTAL NET POSITION	\$ 11,098,662		

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION PROPRIETARY FUNDS

	Business-Type Activities Water
	Operations
OBED ATIMO DEVENIUES	
OPERATING REVENUES Water sales	\$ 7,789,620
Inspections/tap on/permits	15,875
Sale of meters	3,528
Other water sales	21,824
Total operating revenues	7,830,847
OPERATING EXPENSES	
EXCLUDING DEPRECIATION	1 122 070
Personnel services Motorials and symplics	1,122,079
Materials and supplies Contractual services	1,057,529 5,270,355
Contractual services	
Total operating expenses excluding depreciation	7,449,963
OPERATING INCOME BEFORE	
DEPRECIATION	380,884
Depreciation	576,962
OPERATING LOSS	(196,078)
NON-OPERATING REVENUES (EXPENSES)	
Investment income	149,733
Interest expense	(79,339)
Miscellaneous	121,323
Total non-operating revenues (expenses)	191,717
CHANGE IN NET POSITION	(4,361)
NET POSITION, MAY 1, AS REPORTED	11,128,747
Change in accounting principle	(25,724)
NET POSITION, MAY 1, AS RESTATED	11,103,023
NET POSITION, APRIL 30	\$ 11,098,662

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

	Business-Type Activities Water Operations
CASH FLOWS FROM OPERATING ACTIVITIES	
	7,696,842
Payments to suppliers	(6,286,885)
Payments to employees	(1,093,487)
Receipts from miscellaneous	121,323
Net cash from operating activities	437,793
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES None	
Net cash from noncapital financing activities	
CASH FLOWS FROM CAPITAL AND	
RELATED FINANCING ACTIVITIES	
Purchase of capital assets	(329,918)
Principal payments	(610,000)
Interest and fiscal charges	(84,105)
Net cash from capital and related financing activities	(1,024,023)
CASH FLOWS FROM INVESTING ACTIVITIES Interest received	149,733
Net cash from investing activities	149,733
NET DECREASE IN CASH AND CASH EQUIVALENTS	(436,497)
CASH AND CASH EQUIVALENTS, MAY 1	3,646,565
CASH AND CASH EQUIVALENTS, APRIL 30	3,210,068
RECONCILIATION OF OPERATING LOSS TO NET	
CASH FLOWS FROM OPERATING ACTIVITIES Operating loss	(106.079)
Operating loss Adjustments to reconcile operating loss	(196,078)
to net cash from operating activities	
Depreciation	576,962
Miscellaneous revenue	121,323
Changes in assets and liabilities	(124.005)
Accounts receivable Prepaids	(134,005) 657
Accounts payable	40,342
Accrued payroll	(4,048)
Compensated absences payable	(6,829)
IMRF items	48,600
OPEB items	(9,131)
NET CASH FROM OPERATING ACTIVITIES	\$ 437,793
NONCASH TRANSACTIONS	
Change in IRMA receivable	\$ 121,323

STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS

April 30, 2025

	Pension Trust Fund
ASSETS	
Cash and cash equivalents	\$ 303,019
Investments held in the Illinois Police	
Officers' Pension Investment Fund	38,633,394
Prepaid items	550_
Total assets	38,936,963
LIABILITIES	
Benefits payable	2,329
Total liabilities	2,329
NET POSITION RESTRICTED FOR PENSION BENEFITS	\$ 38,934,634

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUND

ADDITIONS	
Contributions	
Employer	\$ 2,587,371
Employee	403,979
Total contributions	2,991,350
Investment income	
Net appreciation in fair	
value of investments	3,284,291
Interest	231,456
Total investment income	3,515,747
Less investment expense	(31,266)
Net investment income	3,484,481
Total additions	6,475,831
DEDUCTIONS	
Pension benefits	3,234,753
Administrative expenses	56,419
Total deductions	3,291,172
NET INCREASE	3,184,659
NET POSITION RESTRICTED FOR PENSION BENEFITS	
May 1	35,749,975
April 30	\$ 38,934,634

NOTES TO FINANCIAL STATEMENTS

April 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Darien, Illinois (the City) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

a. Reporting Entity

The City is a municipal corporation governed by a seven-member council consisting of seven aldermen and the mayor. As required by GAAP, these financial statements present the City and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the City's operations and so data from these units are combined with data of the primary government.

The City's financial statements include one fiduciary component unit.

Police Pension Employees Retirement System

The City's police employees participate in the Police Pension Employees Retirement System (PPERS). PPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the City's Mayor, one elected pension beneficiary, and two elected police employees constitute the pension board. The City and PPERS participants are obligated to fund all PPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the City is authorized to approve the actuarial assumptions used in the determination of contribution levels. Accordingly, the PPERS is fiscally dependent on the City. Separate financial statements are not available for the PPERS. PPERS is reported as a pension trust fund.

b. Fund Accounting

The City uses funds to report on its financial position and the changes in its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain city functions or activities.

b. Fund Accounting (Continued)

A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified into the following categories: governmental, proprietary, and fiduciary.

Governmental funds are used to account for all or most of the City's general activities. Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The General Fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the City (internal service funds).

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments. The City utilizes pension trust funds which are generally used to account for assets that the City holds in fiduciary capacity or on behalf of others as their agent.

c. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statements of net position and the statement of activities) report information on all of the nonfiduciary activities of the City. The effect of material interfund activity has been eliminated from these financial statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment, or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment.

c. Government-Wide and Fund Financial Statements (Continued)

Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The Motor Fuel Tax Fund is used to account for state-shared motor fuel tax revenues that are legally restricted to maintenance and construction of streets, sidewalks, alleys, and signals.

The Capital Improvements Fund is used to account for all restricted, committed, or assigned resources used for the acquisition of general capital assets including infrastructure capital assets.

The City reports the following major proprietary fund:

The Water Operations Fund accounts for the provision of water and sewer services to the residents of the City. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, financing and related debt service, and billing and collections.

The City reports the following fiduciary funds:

The Police Pension Fund accounts for the activities of the accumulation of resources to pay pension costs. Resources are contributed by members at rates fixed by state statutes and by the City which uses the annual property tax levy to fund the employer contribution.

d. Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and pension trust fund financial statements. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues and expenses are directly attributable to the operation of the proprietary funds. Non-operating revenue/expenses are incidental to the operations of these funds.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for sales taxes, and telecommunications taxes which use a 90-day period. The City recognizes property taxes when they become both measurable and available in the year intended to finance. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as expenditures when due.

Sales taxes owed to the state at year end; franchise taxes, licenses, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. Income and motor fuel taxes and fines collected and held by the state or county at year end on behalf of the City are also recognized as revenue. Fines and permits revenues are not susceptible to accrual because generally they are not measurable until received in cash.

In applying the susceptible to accrual concept to intergovernmental revenues (i.e., federal and state grants), the legal and contractual requirements of the numerous individual programs are used as guidelines. Monies that are virtually unrestricted as to purpose of expenditure, which are usually revocable only for failure to comply with prescribed compliance requirements, are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

d. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

The City reports unearned and unavailable/deferred revenue on its financial statements. Unavailable/deferred revenues arise when potential revenue does not meet both the measurable and available or period intended to finance criteria for recognition in the current period. Unearned revenues arise when resources are received by the government before it has legal claim to them as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for unearned revenue and the deferred inflows of resources for unavailable/deferred revenue is removed from the financial statements and revenue is recognized.

e. Cash and Investments

Cash and Cash Equivalents

For purposes of the statement of cash flows, the City's proprietary funds consider all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Investments

City investments with a maturity of one year or less when purchased are stated at cost or amortized cost. City investments with a maturity greater than one year when purchased and all pension fund investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

f. Interfund Receivables/Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

g. Inventories

Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund inventories, if any, are recorded as expenditures when purchased.

h. Prepaid Items

Payments made to vendors for services that will benefit periods beyond the date of this report, if any, are recorded as prepaid items and are recognized on the consumption method.

i. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and storm sewers), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$50,000 for machinery, equipment, and vehicles, \$100,000 for building improvements, \$100,000 for buildings, \$200,000 for infrastructure and an estimated useful life in excess of one year, and any amount for land. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	25-50
Building improvements	8-25
Land improvements	15-35
Machinery, vehicles, and equipment	5-20
Infrastructure - streets	25-50
Waterworks and sewage system	25

j. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Vacations must be taken in the year following the one in which it was earned. Unused vacation time is not allowed to be carried over to the subsequent year without approval. Sick leave may be accumulated for future use.

j. Compensated Absences (Continued)

City employees may accrue up to 120 or 150 hours depending on the employment classification. The City's policy allows for a bonus to be paid for those employees who have not used sick days in the given year. Accumulated amounts are paid out at retirement at a rate of 50% of the employee's current hourly salary rate.

The City implemented GASB Statement 101, Compensated Absences, for fiscal year ending April 30, 2025. Vested or accumulated vacation and sick leave that is due to employees who have retired or terminated by the end of the year is reported as an expenditure and a fund liability of the governmental fund that will pay it. Vested or accumulated vacation and sick leave of proprietary funds and governmental activities is recorded as an expense and liability of those funds as the benefits accrue to employees. The entire balance of vacation leave is recognized as a liability at year end. A liability is recognized for the portion of accumulating sick leave benefits that is estimated to be more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

As a result of the implementation of GASB Statement 101, *Compensated Absences*, beginning net position was restated. See Note 13 for additional information.

k. Long-Term Obligations

In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund financial statements. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized as expense during the current period.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

1. Fund Balances/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific

1. Fund Balances/Net Position (Continued)

purpose, or externally imposed by outside entities. Committed fund balance is constrained by formal actions of the City Council, which is considered the City's highest level of decision-making authority. Formal actions include ordinances approved by the City Council. Assigned fund balance represents amounts constrained by the City's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the City Administrator. Any residual fund balance of the General Fund or any deficit fund balance in other governmental funds are reported as unassigned.

The City has not adopted a flow of funds policy and, therefore, applies the flow of funds from GASB Statement No. 54, which prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the City considers committed funds to be expended first followed by assigned and then unassigned funds. For net position, restricted funds are spent first then unrestricted funds.

In the government-wide financial statements, restricted net position is legally restricted by outside parties for a specific purpose. Net investment in capital assets represents the City's investment in the book value of capital assets, less any outstanding debt that was issued to construct or acquire the capital asset.

None of the restricted net position or restricted fund balance results from enabling legislation adopted by the City.

m. Interfund Transactions

Interfund services are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except interfund services and reimbursements, are reported as transfers.

n. Accounting Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

o. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

2. DEPOSITS AND INVESTMENTS

The City and pension fund categorize the fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The City did not have any investments subject to fair value measurement at April 30, 2025.

The City maintains a cash and investment pool that is available for use by all funds, except the pension trust funds. Each fund's portion of this pool is displayed on the financial statements as "cash and investments." In addition, cash and investments are separately held by several of the City's funds. The deposits and investments of the pension trust funds are held separately from those of other funds.

a. City Deposits and Investments

The City's investment policy authorizes the City to invest in all investments allowed by Illinois Compiled Statutes (ILCS). These include deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, The Illinois Funds (created by the Illinois State Legislature under the control of the State Treasurer that maintains a \$1 per share value which is equal to the participants fair value), and the Illinois Metropolitan Investment Fund (IMET).

2. DEPOSITS AND INVESTMENTS (Continued)

a. City Deposits and Investments (Continued)

The Illinois Public Treasurers' Investment Pool, known as The Illinois Funds, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, Certain External Investment Pools and Pool Participants, and thus, reports all investments at amortized cost rather than fair value. The investment in The Illinois Funds by participants is also reported at amortized cost. The Illinois Funds does not have any limitations or restrictions on participant withdrawals. The Illinois Treasurer's Office issues a separate financial report for The Illinois Funds which may be obtained by contacting the Administrative Office at Illinois Business Center, 400 West Monroe Street, Suite 401, Springfield, Illinois 62704.

IMET is a local government investment pool. Created in 1996 as a not-for-profit trust formed under the Intergovernmental Cooperation Act and the Illinois Municipal Code. IMET was formed to provide Illinois government agencies with safe, liquid, attractive alternatives for investing and is managed by a Board of Trustees elected from the participating members. IMET offers participants two separate vehicles to meet their investment needs. The IMET Convenience Fund (CVF) is designed to accommodate funds requiring high liquidity, including short term cash management programs and temporary investment of bond proceeds. It is comprised of collateralized and FHLB LoC backed bank deposits, FDIC insured certificates of deposit and U.S. Government securities. Member withdrawals are generally on the same day as requested. Investments in IMET are valued at IMET's share price, which is the price the investment could be sold.

It is the policy of the City to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objectives of the policy are, in order of priority, safety of principal, liquidity, and yield.

Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the City's deposits may not be returned to it. The City's investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance. The investment policy does not address how collateral is held. The City's deposits are insured through a letter of credit in the City's name.

2. DEPOSITS AND INVESTMENTS (Continued)

a. City Deposits and Investments (Continued)

Investments

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the City limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for short and long-term cash flow needs while providing a reasonable rate of return based on the current market. Unless matched to a specific cash flow, the City does not directly invest in securities maturing more than five years from the date of purchase.

Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity. The City limits its exposure to credit risk by limiting investments to the types of securities listed above; pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the City will do business in accordance with the City's investment policy; diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized. The Illinois Funds and IMET are rated Aaa.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the City will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the City's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by an independent third-party custodian and evidenced by safekeeping receipts.

Concentration of credit risk is the risk that the City has a high percentage of its investments invested in one type of investment. The City's investment policy requires diversification of investments to avoid unreasonable risk.

The investments shall be diversified by:

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

3. RECEIVABLES

a. Property Taxes

Property taxes for 2024 attached as an enforceable lien on January 1, 2024, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and issued on or about May 1, 2025, and are payable in two installments, on or about June 1, 2025 and September 1, 2025. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience. As the 2024 tax levy is intended to fund expenditures for the 2025-2026 fiscal year, these taxes are unavailable/deferred as of April 30, 2025.

The 2025 tax levy, which attached as an enforceable lien on property as of January 1, 2025, has not been recorded as a receivable as of April 30, 2025 as the tax has not yet been levied by the City and will not be levied until December 2025 and, therefore, the levy is not measurable at April 30, 2025.

b. Intergovernmental and Other Receivables

	General			Motor Fuel Tax Fund	Capital Improvements		Total
		General		Tax Fullu	Improvements		Total
GOVERNMENTAL ACTIVITIES							
Intergovernmental receivables							
Sales tax	\$	1,875,003	\$	-	\$ -	\$	1,875,003
Local use tax		37,152		-	-		37,152
Motor fuel tax		-		79,555	-		79,555
Telecommunications tax		53,529		-	-		53,529
Video gaming tax		33,239		-	-		33,239
Other tax receivable		2,712		-	-		2,712
Total intergovernmental receivables		2,001,635		79,555	_		2,081,190
				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Other receivables							
Hotel/motel tax		4,578		-	-		4,578
Amusement tax		7,273		-	-		7,273
Utility tax		136,194		-	-		136,194
Food/beverage tax		63,960		-	-		63,960
Franchise fees		78,073		-	-		78,073
IRMA		1,392,914		-	-		1,392,914
IPBC		904,681		-	-		904,681
Economic incentives		-		-	227,119		227,119
Accounts		73,436		-	-		73,436
Other		52,606		-	-		52,606
Total other receivables		2,713,715			227,119		2,940,834
TOTAL GOVERNMENTAL							
ACTIVITIES	\$	4,715,350	\$	79,555	\$ 227,119	\$	5,022,024

CAPITAL ASSETS 4.

Capital asset activity for the year ended April 30, 2025 was as follows:

		Balances May 1 Increases			Decreases			Balances April 30
GOVERNMENTAL ACTIVITIES Capital assets not being depreciated Land	\$	819,529	\$		\$		\$	819,529
Land	φ_	017,327	φ		Ф		Ф	619,329
Total capital assets not being depreciated		819,529		-		-		819,529
Control control of the description								
Capital assets being depreciated Buildings and improvements		5 910 711		593,149				6 402 960
Machinery, vehicles, and equipment		5,810,711 5,511,870		1,753,507		1,298,042		6,403,860 5,967,335
Infrastructure		13,545,741		38,814		1,290,042		13,584,555
		13,5 13,7 11		30,011				13,301,333
Total capital assets being								
depreciated		24,868,322		2,385,470		1,298,042		25,955,750
		, ,		, ,				
Less accumulated depreciation for								
Buildings and improvements		3,881,948		150,022		-		4,031,970
Machinery, vehicles, and equipment		2,631,871		591,535		1,199,894		2,023,512
Infrastructure		11,915,956		159,458				12,075,414
Total accumulated depreciation		18,429,775		901,015		1,199,894		18,130,896
Total capital assets being		c 420 545		1 404 455		00.140		7.024.054
depreciated, net		6,438,547		1,484,455		98,148		7,824,854
COVEDNMENTAL ACTIVITIES								
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, NET	\$	7,258,076	\$	1,484,455	\$	98,148	\$	8,644,383
CATTAL ASSETS, NET	Ψ	7,230,070	Ψ	1,404,433	Ψ	70,140	Ψ	0,044,303
D	14-	6 /					1 -	.4::4:
Depreciation expense was charge	a to	runctions/	pro	grams of th	e g	overnmenta	ıı a	ctivities as
follows:								
GOVERNMENTAL ACTIVITIE	S							
General government							\$	60,224
Highways and streets								536,380

TOTAL DEPRECIATION EXPENSE -**GOVERNMENTAL ACTIVITIES** 901,015

4. CAPITAL ASSETS (Continued)

	Balances May 1	Increases	Increases Decreases		
BUSINESS-TYPE ACTIVITIES					
Capital assets not being depreciated	.	Φ.	Φ.	4.00.000	
Land	\$ 100,000	\$ -	\$ -	\$ 100,000	
Total capital assets not being					
depreciated	100,000	_	_	100,000	
depreciated	100,000			100,000	
Capital assets being depreciated					
Buildings and improvements	7,057,202	-	-	7,057,202	
Machinery and equipment	1,352,373	329,918	-	1,682,291	
Infrastructure	12,588,397	-	=	12,588,397	
Total capital assets being depreciated	20,997,972	329,918	=	21,327,890	
Less accumulated depreciation for	4.010.420	124 727		5.045.175	
Buildings and improvements	4,910,438	134,737	-	5,045,175	
Machinery and equipment	280,771	124,387	-	405,158	
Infrastructure	7,298,952	317,838	-	7,616,790	
Total accumulated depreciation	12,490,161	576,962	-	13,067,123	
Total capital assets being depreciated,	0.507.011	(247.044)		9.260.767	
net	8,507,811	(247,044)	-	8,260,767	
BUSINESS-TYPE ACTIVITIES					
CAPITAL ASSETS, NET	\$ 8,607,811	\$ (247,044)	\$ -	\$ 8,360,767	
C. II 11111 / 1001110, 11111	Ψ 0,007,011	ψ (217,044)	Ψ	Ψ 0,500,707	
Depreciation expense was charged t	o functions/pr	ograms of the	business type	o octivitice oc	

Depreciation expense was charged to functions/programs of the business-type activities as follows:

BUSINESS-TYPE ACTIVITIES	
Water operations	\$ 576,962
TOTAL DEPRECIATION EXPENSE -	
BUSINESS-TYPE ACTIVITIES	\$ 576,962

5. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; employee health; natural disasters; illnesses of employees; and injuries to the City's employees.

Intergovernmental Risk Management Agency

The City participates in the Intergovernmental Risk Management Agency (IRMA). IRMA is an organization of municipalities and special districts in northeastern Illinois that have formed an association under the Illinois Intergovernmental Cooperations Statute to pool their risk management needs. IRMA administers a mix of self-insurance and commercial insurance coverages; property/casualty and workers' compensation claim administration/litigation management services; unemployment claim administration; extension risk management/loss control consulting and training programs; and a risk information system and financial reporting service for its members.

The City's payments to IRMA are displayed on the financial statements as expenditures/expenses in appropriate funds. Each member assumes the first \$2,500 of each occurrence, and IRMA has a mix of self-insurance and commercial insurance at various amounts above that level.

Each member appoints one delegate, along with an alternate delegate, to represent the member on the Board of Directors. The City does not exercise any control over the activities of IRMA beyond its representation on the Board of Directors.

Initial contributions are determined each year based on the individual member's eligible revenue as defined in the by-laws of IRMA and experience modification factors based on past member loss experience. Members have a contractual obligation to fund any deficit of IRMA attributable to a membership year during which they were a member. Supplemental contributions may be required to fund these deficits. The City is aware of no additional contributions due to IRMA as of April 30, 2025.

Intergovernmental Personnel Benefit Cooperative

The City participates in the Intergovernmental Personnel Benefit Cooperative (IPBC). IPBC is a public entity risk pool established by certain units of local government in Illinois to administer some or all of the personnel benefit programs (primarily medical, dental, and life insurance coverage) offered by these members to their officers and employees and to the officers and employees of certain governmental, quasi governmental, and nonprofit public service entities.

The IPBC receives, processes, and pays such claims as may come within the benefit program of each member. Management consists of a Board of Directors comprised of one appointed representative from each member. In addition, there are two officers; a Benefit Administrator and a Treasurer. The City does not exercise any control over the activities of the IPBC beyond its representation on the Board of Directors.

NOTES TO FINANCIAL STATEMENTS (Continued)

6. LONG-TERM DEBT

a. General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for general government activities. In addition, general obligation bonds have been issued to refund general obligation bonds. General obligation bonds are direct obligations and pledge the full faith and credit of the City.

A summary of changes in long-term debt reported in the governmental activities of the City for the year ended April 30, 2025 is as follows:

Business-Type Activities

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Due Within One Year
\$2,810,000 General Obligation Refunding Bonds, Series 2012 are due in annual installments (beginning December 15, 2012) ranging from \$20,000 to \$290,000 with interest from 2.00% to 3.50%. The last payment is due on December 15, 2025.	Water	\$ 575,000	\$ -	\$ 285,000	\$ 290,000	\$ 290,000
\$3,500,000 General Obligation Bonds, Series 2018 are due in annual installments (beginning January 1, 2020) ranging from \$210,000 to \$375,000 with interest of 3%. The last payment is due on January 1, 2030.	Water	2,090,000		325,000	1,765,000	330,000
TOTAL BUSINESS-TYPE BONDED DEBT		\$ 2,665,000	\$ -	\$ 610,000	\$ 2,055,000	\$ 620,000

b. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Fiscal	Business-Type Activities General Obligation Bonds						
Year	Principa	1	Interest	Total			
2026	\$ 620,0	000 \$	63,100	\$	683,100		
2027	340,0	000	43,050		383,050		
2028	355,0	000	32,850		387,850		
2029	365,0	000	22,200		387,200		
2030	375,0	000	11,250		386,250		
TOTAL	\$ 2,055,0	000 \$	172,450	\$	2,227,450		

6. LONG-TERM DEBT (Continued)

c. Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities during fiscal year 2025:

Dolomoos

		Balances						
		May 1,				Balances	D	ue Within
	R	Restated***	Additions	R	eductions	April 30	(One Year
GOVERNMENTAL ACTIVITIES								
Compensated absences payable**/***	\$	1,156,218	\$ 101,338	\$	-	\$ 1,257,556	\$	188,633
Total OPEB liability*		1,238,712	-		183,987	1,054,725		107,386
Net pension liability - IMRF*		440,172	-		291,685	148,487		-
Net pension liability - Police Pension*		29,669,653	-		475,590	29,194,063		_
TOTAL GOVERNMENTAL								
ACTIVITIES	\$	32,504,755	\$ 101,338	\$	951,262	\$ 31,654,831	\$	296,019
BUSINESS-TYPE ACTIVITIES								
General obligation bonds	\$	2,665,000	\$ -	\$	610,000	\$ 2,055,000	\$	620,000
Unamortized bond premium		46,936	-		18,195	28,741		-
Compensated absences payable**/***		99,001	-		6,830	92,171		13,826
Total OPEB liability		185,389	-		28,715	156,674		16,188
Net pension liability - IMRF		174,644	-		115,728	58,916		<u> </u>
TOTAL BUSINESS-TYPE								
ACTIVITIES	\$	3,170,970	\$ _	\$	779,468	\$ 2,391,502	\$	650,014

^{*}The General Fund has typically been used to liquidate these long-term liabilities.

^{**}The amount displayed as additions or reductions represents the net change in the liability.

^{***}Compensated absences beginning balances were restated for the implementation of GASB 101, *Compensated Absences*. See Note 13 for additional information.

7. INDIVIDUAL FUND DISCLOSURES

Transfers between funds at April 30, 2025 consist of the following:

Fund	Transfers In	Transfers Out
General Capital Improvements	\$ - 3,500,000	\$ 3,500,000
TOTAL	\$ 3,500,000	\$ 3,500,000

The purpose of significant transfers in/out is as follows:

• \$3,500,000 transferred from the General Fund to the Capital Improvements Fund for capital projects. This transfer will not be repaid.

8. CONTINGENT LIABILITIES

a. Litigation

The City is not aware of any pending or threatening litigation.

b. DuPage Water Commission

The City's water supply agreement with the DuPage Water Commission (the Commission) provides that each customer is liable for its proportionate share of any costs arising from defaults in payment obligations by other customers.

9. DEFINED BENEFIT PENSION PLANS

The City contributes to two defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system; and the Police Pension Plan, which is a single-employer pension plan. The benefits, benefit levels, employee contributions, and employer contributions for both plans are governed by ILCS and can only be amended by the Illinois General Assembly. IMRF issues a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523 or at IMRF.org. The Police Pension Plan does not issue a separate report.

9. DEFINED BENEFIT PENSION PLANS (Continued)

The table below is a summary for all pension plans as of and for the fiscal year ended April 30, 2025:

		Police	
	IMRF	Pension	Total
Net pension liability	\$ 207,403	\$ 29,194,063	\$ 29,401,466
Deferred outflows of resources	723,746	3,410,170	4,133,916
Deferred inflows of resources	-	53,128	53,128
Pension expense	360,176	3,618,684	3,978,860

a. Plan Descriptions

Illinois Municipal Retirement Fund

Plan Administration

All employees (other than those covered by the Police Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Plan Membership

At December 31, 2024, IMRF membership consisted of:

Inactive employees or their beneficiaries	
currently receiving benefits	68
Inactive employees entitled to but not yet	
receiving benefits	55
Active employees	40
TOTAL	163

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

<u>Illinois Municipal Retirement Fund</u> (Continued)

Benefits Provided

All employees (other than those covered by the Police Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

IMRF also provides death and disability benefits. These benefit provisions are established by state statute.

Contributions

Participating members are required to contribute 4.50% of their annual salary to IMRF. The City is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution for the fiscal year ended April 30, 2025 was 6.15% of covered payroll.

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

<u>Illinois Municipal Retirement Fund</u> (Continued)

Actuarial Assumptions

The City's net pension liability was measured as of December 31, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date December 31, 2024

Actuarial cost method Entry-age normal

Assumptions

Inflation 2.25%

Salary increases 2.85% to 13.75%

Investment rate of return 7.25%

Asset valuation method Fair value

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

Discount Rate

The discount rate used to measure the total pension liability was 7.25% at December 31, 2024. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

a. Plan Descriptions (Continued)

<u>Illinois Municipal Retirement Fund</u> (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

	Portfolio	Long-Term
	Target	Expected Real
Asset Class	Percentage	Rate of Return
Domestic Equity	33.50%	4.35%
International Equity	18.00%	5.40%
Fixed Income	24.50%	5.20%
Real Estate	10.50%	6.40%
Alternative Investments	12.50%	4.85% to 6.25%
Cash Equivalents	1.00%	3.60%
		_
TOTAL	100.00%	
International Equity Fixed Income Real Estate Alternative Investments Cash Equivalents	18.00% 24.50% 10.50% 12.50% 1.00%	5.40% 5.20% 6.40% 4.85% to 6.25

a. Plan Descriptions (Continued)

<u>Illinois Municipal Retirement Fund</u> (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT			
JANUARY 1, 2024	\$ 26,611,809	\$ 25,996,993	\$ 614,816
Changes for the period	269 620		269 620
Service cost	268,630	-	268,630
Interest	1,897,752	-	1,897,752
Difference between expected and actual experience	152,736	-	152,736
Changes in assumptions	-	<u>-</u>	<u>-</u>
Employer contributions	-	178,512	(178,512)
Employee contributions	-	137,899	(137,899)
Net investment income	-	2,540,560	(2,540,560)
Benefit payments and refunds	(1,140,467)	(1,140,467)	-
Other (net transfer)		(130,440)	130,440
Net changes	1,178,651	1,586,064	(407,413)
BALANCES AT			
DECEMBER 31, 2024	\$ 27,790,460	\$ 27,583,057	\$ 207,403

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended April 30, 2025, the City recognized pension expense of \$360,176.

At April 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

		Deferred atflows of		eferred lows of
	R	esources	Re	sources
Difference between expected and actual experience Changes in assumption	\$	82,779 26	\$	- -
Net difference between projected and actual earnings on pension plan investments		577,314		-
Contributions made after measurement date		63,627		
TOTAL	\$	723,746	\$	_

\$63,627 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ending April 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending April 30,	
2026	\$ 360,248
2027 2028	753,066 (315,121)
2029 2030	(138,074)
Thereafter	
TOTAL	\$ 660,119

a. Plan Descriptions (Continued)

<u>Illinois Municipal Retirement Fund</u> (Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the net pension liability (asset) of the City calculated using the discount rate of 7.25% as well as what the City's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

			Current		
	19	% Decrease (6.25%)	scount Rate (7.25%)	1	% Increase (8.25%)
		(0.2370)	(1.2370)		(0.2370)
Net pension liability (asset)	\$	3,265,852	\$ 207,403	\$	(2,180,032)

Police Pension Plan

Plan Administration

Police sworn personnel are covered by the Police Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The City accounts for the plan as a pension trust fund.

The plan is governed by a five-member Board of Trustees. Two members of the Board of Trustees are appointed by the City's Mayor, one member is elected by pension beneficiaries, and two members are elected by active police employees.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Plan Membership

At April 30, 2025, membership consisted of:

Inactive plan members currently receiving	
benefits	35
Inactive plan members entitled to but not	
yet receiving benefits	16
Active plan members	32_
	-
TOTAL	83

Benefits Provided

The Police Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 48 consecutive months of service within the last 60 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes is capped at \$106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Benefits Provided (Continued)

of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or ½ of the change in the Consumer Price Index for the preceding calendar year.

Contributions

Employees are required by ILCS to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The City is required to contribute the remaining amounts necessary to finance the plan, including the costs of administering the plan, as actuarially determined by an enrolled actuary. Effective January 1, 2011, the City has until the year 2040 to fund 90% of the past service cost for the Police Pension Plan. However, the City has decided to fund 100% of the past service cost by 2040. For the year ended April 30, 2025, the City's contribution was 63.47% of covered payroll.

Illinois Police Officers' Pension Investment Fund

The Illinois Police Officers' Pension Investment Fund (IPOPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate police pension funds. IPOPIF was created by Public Act 101-0610 and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds as defined in 40 ILCS 5/22B-105. Participation in IPOPIF by Illinois suburban and downstate police pension funds is mandatory.

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Investment Policy

IPOPIF's investment policy was originally adopted by the Board of Trustees on December 17, 2021. IPOPIF has the authority to invest trust fund assets in any type of security subject to the requirements and restrictions set forth in the Illinois Pension Code and is not restricted by the Pension Code sections that pertain exclusively to the Article 3 participating police pension funds. IPOPIF shall be subject to the provisions of the Illinois Pension Code including, but not limited to, utilization of emerging investment managers and utilization of businesses owned by minorities, women and persons with disabilities.

Deposits with Financial Institutions

The plan retains all of its available cash with two financial institutions. Available cash is determined to be that amount which is required for the current expenditures of the plan. The excess of available cash is required to be transferred to IPOPIF for purposes of the long-term investment for the plan.

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Fund's deposits may not be returned to it. The Fund's investment policy does not require pledging of collateral for all bank balances in excess of federal depository insurance since flow-through FDIC insurance is available for the police pension funds deposits with financial institutions.

Investments

Investments of the plan are combined in a commingled external investment pool and held by IPOPIF. A schedule of investment expenses is included in IPOPIF's annual report. For additional information on IPOPIF's investments, please refer to their annual report. A copy of that report can be obtained from IPOPIF at 456 Fulton Street, Suite 402, Peoria, Illinois 61602 or at www.ipopif.org.

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Fair Value Measurement

The plan categorizes fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The Plan held no investments subject to fair value measurement at April 30, 2025.

Net Asset Value

The net asset value (NAV) of the plan's pooled investment in IPOPIF was \$38,633,394 at April 30, 2025. The pooled investments consist of the investments as noted in the target allocation table below. Investments in IPOPIF are valued at IPOPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at April 30, 2025. The plan may redeem shares with a seven calendar day notice. IPOPIF may, at its sole discretion and based on circumstances, process redemption requests with fewer than a seven calendar day notice. Regular redemptions of the same amount on a particular day of the month may be arranged with IPOPIF.

Investment Rate of Return

For the year ended April 30, 2025, the annual money-weighted rate of return on pension plan investments as calculated by the Fund's Treasurer, net of pension plan investment expense, was 9.68%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for changing amounts actually invested.

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
			-
BALANCES AT			
MAY 1, 2024	\$ 65,419,628	\$ 35,749,975	\$ 29,669,653
Changes for the period			
Service cost	941,798	-	941,798
Interest	4,402,595	-	4,402,595
Difference between expected			
and actual experience	599,429	-	599,429
Changes in assumptions	-	-	-
Changes in benefit terms	-	-	-
Employer contributions	-	2,587,371	(2,587,371)
Employee contributions	-	403,979	(403,979)
Net investment income	-	3,484,481	(3,484,481)
Benefit payments and refunds	(3,234,753)	(3,234,753)	-
Administrative expense	-	(56,419)	56,419
-	1	· · · · · · · · · · · · · · · · · · ·	
Net changes	2,709,069	3,184,659	(475,590)
BALANCES AT			.
APRIL 30, 2025	\$ 68,128,697	\$ 38,934,634	\$ 29,194,063

The plan's fiduciary net position as a percentage of the total pension liability was 57.15% at April 30, 2025.

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation using the following actuarial methods and assumptions.

Actuarial valuation date April 30, 2025

Actuarial cost method Entry-age normal

Assumptions

Inflation 2.50%

Salary increases Service-based

Interest rate 6.80%

Asset valuation method Fair value

Mortality rates were based on PubS-2010 Employee mortality, projected five years past the valuation date with Scale MP-2021. 10% of active deaths are assumed to be in the line of duty for active lives. PubS-2010 Healthy Retiree mortality, projected five years past the valuation date with Scale MP-2021 for inactive lives. PubS-2010 Survivor mortality, projected five years past the valuation date with Scale MP-2021 for beneficiaries. PubS-2010 Disabled mortality, projected five years past the valuation date with Scale MP-2021 for disabled lives.

Discount Rate

The discount rate used to measure the total pension liability was 6.8%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended April 30, 2025, the City recognized police pension expense of \$3,618,684. At April 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to the police pension from the following sources:

	O	Deferred outflows of Resources	Iı	Deferred nflows of Resources
Difference between expected and actual experience Changes in assumption Net difference between projected and actual earnings on pension plan investments	\$	1,952,519 1,086,232 371,419	\$	53,128
TOTAL	\$	3,410,170	\$	53,128

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the police pension will be recognized in pension expense as follows:

Ending April 30,	
2026 2027	\$ 2,059,518 824,991
2028	147,493
2029	325,040
Thereafter	_ _
TOTAL	\$ 3,357,042

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the City calculated using the discount rate of 6.80% as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.80%) or 1 percentage point higher (7.80%) than the current rate:

				Current		
	1	% Decrease (5.80%)	D	iscount Rate (6.80%)	1	% Increase (7.80%)
Net pension liability	\$	38,647,501	\$	29,194,063	\$	21,458,425

10. TAX ABATEMENTS

The City rebates sales taxes to recruit, retain, or improve local business facilities or their supporting public infrastructure under certain circumstances. The terms of these rebate arrangements are specified within written agreements with the businesses concerned. These agreements are authorized through formal approval by the City Council. There are no recapture provisions in the agreements.

The City entered into an agreement in April 2012 with a local business wherein the City will rebate up to a net present value of \$4,000,000 of incremental sales tax revenue, discounted at 8.15%. As of and for the year ended April 30, 2025, a liability of \$381,452 has been accrued and cumulative payments of \$2,481,456 have been made under this agreement. During the year ended April 30, 2025, expenses of \$351,036 have been incurred related to the agreement.

The City entered into an agreement in February 2013 with a local business wherein the City will rebate up to \$750,000 of sales tax revenue over 11 years. As of and for the year ended April 30, 2025, a liability of \$138,000 has been accrued and cumulative payments of \$612,000 have been made under this agreement. During the year ended April 30, 2025, expenses of \$69,000 have been incurred related to the agreement.

10. TAX ABATEMENTS (Continued)

The City entered into an agreement in September 2019 with a local business wherein the City has agreed to support capital improvements up to \$366,000. Upon completion of the projects of the local business, the City will record a lien against the subject property in the amount of \$366,000. The loan is to be repaid through annual installments based on increased project revenues with any remaining balance, if any, to be paid in full at the end of ten years. Enhanced project revenues are defined as 50% of the gross revenue generated by the virtual golf facility being installed as part of the project improvements, sales tax, amusement tax, food and beverage tax, and video gaming tax generated by the local business. As of the year ended April 30, 2021, the projects of the local business have been completed, the City has paid \$365,997 related to the agreement and recorded a receivable and deferred inflow for this amount. As of the year ended April 30, 2025, the related remaining receivable and deferred inflow was \$227,119.

11. OTHER POSTEMPLOYMENT BENEFITS

a. Plan Description

In addition to providing the pension benefits described, the City provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan (the Plan). The benefits, benefit levels, employee contributions and employer contributions are governed by the City and can be amended by the City through its personnel manual and union contracts. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The Plan does not issue a separate report. The activity of the Plan is reported in the City's governmental and business-type activities.

b. Benefits Provided

The City provides the opportunity for retirees, their spouses and dependents (enrolled at time of employee's retirement) to participate in the City's health insurance plan for pre and post-Medicare postretirement health insurance. To be eligible for benefits, the employee must qualify for retirement under one of the City's three retirement plans. An implicit benefit is provided due to the retirees paying 100% of the actuarially determined premium to the plan. Pursuant to the Illinois Public Safety Employee Benefits Act, the City provides health insurance to any sworn police employee (their spouses and dependents) who suffers a catastrophic injury or is killed in the line of duty. The City is responsible for paying the entire actuarially determined contribution to the plan. Upon a retiree becoming eligible for Medicare, the amount payable under the City's health plan will be reduced by the amount payable under Medicare for those expenses that are covered under both.

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

c. Membership

At April 30, 2025, membership consisted of:

Inactive employees or beneficiaries currently	
receiving benefit payments	14
Inactive employees entitled to but not yet	
receiving benefit payments	-
Active employees	74
TOTAL	88

d. Total OPEB Liability

The City's total OPEB liability of \$1,211,399 was measured as of April 30, 2025 and was determined by an actuarial valuation as of May 1, 2025.

The total OPEB liability at April 30, 2025, as determined by an actuarial valuation as of May 1, 2025 actuarial valuation, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Actuarial cost method	Entry-age normal
Actuarial value of assets	N/A
Inflation	3.00%
Salary Increases	4.00%
Discount rate	4.64%
Healthcare cost trend rates	5.50% Initial to 4.50% Ultimate

The discount rate was based on the S&P Municipal Bond 20-Year High-Grade Rate Index as of April 30, 2025.

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

e. Changes in the Total OPEB Liability

	Total OPEB Liability
BALANCES AT MAY 1, 2024	\$ 1,424,101
Changes for the period	
Service cost	20,745
Interest	60,214
Changes of benefit terms	1,660
Difference between expected	
and actual experience	(202,857)
Changes of assumption	31,110
Benefit payments	(123,574)
Other changes	
Net changes	(212,702)
BALANCES AT APRIL 30, 2025	\$ 1,211,399

There were changes in assumptions related to the discount rate.

There were changes in benefit terms related to the eligibility requirements for Tier 2 Police employees.

f. Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the City calculated using the discount rate of 4.64% as well as what the City total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.64%) or 1 percentage point higher (5.64%) than the current rate:

		Current											
	19	6 Decrease	Di	scount Rate	1	% Increase							
		(3.64%)		(4.64%)		(5.64%)							
	·												
Total OPEB liability	\$	1,295,317	\$	1,211,399	\$	1,136,057							

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

f. Rate Sensitivity (Continued)

The table below presents the total OPEB liability of the City calculated using the healthcare rate of 5.50% to 4.50% as well as what the City's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (4.50% to 3.50%) or 1 percentage point higher (6.50% to 5.50%) than the current rate:

				Current		
	1	% Decrease	Н	ealthcare Rate		1% Increase
	(4.5)	60% to 3.50%)	(5.	50% to 4.50%)	(6.	50% to 5.50%)
Total OPEB liability	\$	1,127,160	\$	1,211,399	\$	1,306,743

g. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended April 30, 2025, the City recognized OPEB expense of \$55,939. At April 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Οι	Deferred utflows of esources	Iı	Deferred of lesources
Difference between expected and actual experience Changes in assumptions	\$	45,613 167,345	\$	273,787 181,502
TOTAL	\$	212,958	\$	455,289

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ending April 30,	
2026	\$ (26,680)
2027	(30,225)
2028	(42,175)
2029	(66,911)
2030	(43,697)
Thereafter	(32,643)
TOTAL	\$ (242,331)

12. LESSOR DISCLOSURES

The City entered a lease agreement in April 2010, to lease space on a cell tower for the placement of cellular communications equipment. Payments ranging from \$2,645 to \$4,023 are due to the City in monthly installments, through September 2039. The lease agreement is noncancelable and maintains an interest rate of 3.22%.

The City entered a lease agreement in October 2007, to lease space on a cell tower for the placement of cellular communications equipment. Payments of \$2,645 to \$3,498 are due to the City in monthly installments, through September 2032. The lease agreement is noncancelable and maintains an interest rate of 2.97%.

The City entered a lease agreement in July 2008, to lease space on a cell tower for the placement of cellular communications equipment. Payments of \$4,707 to \$6,225 are due to the City in monthly installments, through June 2033. The lease agreement is noncancelable and maintains an interest rate of 3.02%.

The City entered a lease agreement in February 2008, to lease space on a cell tower for the placement of cellular communications equipment. Payments of \$2,645 to \$3,042 are due to the City in monthly installments, through January 2033. The lease agreement is noncancelable and maintains an interest rate of 3.02%.

The City entered a lease agreement in January 2012, to lease space on a cell tower for the placement of cellular communications equipment. Payments of \$4,600 to \$6,084 are due to the City in monthly installments, through December 2036. The lease agreement is noncancelable and maintains an interest rate of 3.14%.

During the year, the City recognized lease revenue of \$157,419 and interest revenue of \$75,607 related to leases.

13. FUND BALANCE AND NET POSITION RESTATEMENTS

Change in Accounting Principle

For the fiscal year ended April 30, 2025, the City implemented GASB Statement No. 101, *Compensated Absences*. The implementation of this guidance impacted the beginning accrual balance of compensated absence balances, which resulted in a restatement of beginning net position. The effect of this restatement is summarized below:

	Go	vernmental	Вı	usiness-Type		Water
		Activities		Activities	Op	erations Fund
BEGINNING NET POSITION, AS PREVIOUSLY REPORTED	\$	6,852,959	\$	11,128,747	\$	11,128,747
Change in accounting principle - GASB 101		(167,328)		(25,724)		(25,724)
Total net restatement		(167,328)		(25,724)		(25,724)
BEGINNING NET POSITION, AS RESTATED	\$	6,685,631	\$	11,103,023	\$	11,103,023

Change within Financial Reporting Entity

The City's beginning fund balances were adjusted due to a change within the reporting entity, in accordance with GASB Statement No. 100, *Accounting Changes and Error Corrections*. The Motor Fuel Tax Fund was reported as nonmajor for the fiscal year ended April 30, 2024, and is reported as major for the fiscal year ended April 30, 2025. The effect of this change is as follows:

		Motor Fue	<u>l Ta</u>	x Fund
		Major		Nonmajor
	Go	vernmental	G	overnmental
BEGINNING FUND BALANCE, AS REPORTED	\$	-	\$	1,970,237
Change within financial reporting entity		1,687,007		(1,687,007)
Total net restatement		1,687,007		(1,687,007)
BEGINNING FUND BALANCE, AS RESTATED	\$	1,687,007	\$	283,230

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL GENERAL FUND

For the Year Ended April 30, 2025

		ginal and al Budget		Actual	Variance Over (Under)
REVENUES					
Taxes	\$	5,349,647	\$	5,625,711	\$ 276,064
Licenses, permits, and fees		971,785		1,139,340	167,555
Intergovernmental	1	1,094,245		12,262,392	1,168,147
Charges for services		370,315		459,603	89,288
Investment income		110,000		265,241	155,241
Miscellaneous		20,000		387,277	367,277
Total revenues	1	7,915,992		20,139,564	2,223,572
EXPENDITURES Current					
General government		2,555,665		2,508,881	(46,784)
Highways and streets		4,989,380		3,728,749	(1,260,631)
Public safety	1	1,058,327		10,499,522	(558,805)
Total expenditures	1	8,603,372		16,737,152	(1,866,220)
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES		(687,380)		3,402,412	4,089,792
OTHER FINANCING SOURCES (USES)					
Transfers (out)		=		(3,500,000)	(3,500,000)
Sale of capital assets		5,000		167,350	162,350
Total other financing sources (uses)		5,000		(3,332,650)	(3,337,650)
NET CHANGE IN FUND BALANCE	\$	(682,380)	:	69,762	\$ 752,142
FUND BALANCE, MAY 1				8,480,224	
FUND BALANCE, APRIL 30			\$	8,549,986	

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL MOTOR FUEL TAX FUND

For the Year Ended April 30, 2025

	riginal and nal Budget		Actual	Variance Over (Under)
REVENUES				
Intergovernmental				
Motor fuel tax allotment	\$ 858,429	\$	994,867	\$ 136,438
Investment income	 22,000		34,466	12,466
Total revenues	880,429		1,029,333	148,904
EXPENDITURES				
Current				
Highways and streets				
Commodities	309,267		214,865	(94,402)
Wages	310,471		337,626	27,155
Contractual services	19,000		1,710	(17,290)
Capital outlay	1,720,000		1,562,183	(157,817)
Total expenditures	2,358,738		2,116,384	(242,354)
NET CHANGE IN FUND BALANCE	\$ (1,478,309)	:	(1,087,051)	\$ 391,258
FUND BALANCE, MAY 1			1,687,007	
FUND BALANCE, APRIL 30		\$	599,956	

SCHEDULE OF EMPLOYER CONTRIBUTIONS ILLINOIS MUNICIPAL RETIREMENT FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially determined contribution	\$ 189,087	\$ 194,909	\$ 243,149	\$ 339,888	\$ 349,021	\$ 263,481	\$ 278,630	\$ 403,827	\$ 329,704	\$ 335,289
Contributions in relation to the actuarially determined contribution	189,087	194,909	243,149	339,888	349,021	263,481	278,630	403,827	329,704	335,289
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ -	\$ -	\$ _	\$ -	\$ -	\$ -	\$ -	\$ -	\$
Covered payroll	\$ 3,076,718	\$ 2,918,272	\$ 2,664,084	\$ 2,799,722	\$ 2,698,612	\$ 2,553,725	\$ 2,411,693	\$ 2,594,734	\$ 2,517,936	\$ 2,525,245
Contributions as a percentage of covered payroll	6.15%	6.68%	9.13%	12.14%	12.93%	10.32%	11.55%	15.56%	13.09%	13.28%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior calendar year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed, and the amortization period was 19 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 2.75% to 13.75% compounded annually, and inflation of 2.75%.

SCHEDULE OF EMPLOYER CONTRIBUTIONS POLICE PENSION FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2025	2024	2023	2022	2021	2020	2019	2018	 2017	2016
Actuarially determined contribution	\$ 2,589,935	\$ 2,406,164	\$ 2,114,355	\$ 2,097,211	\$ 1,905,149	\$ 1,714,350	\$ 1,618,878	\$ 1,456,052	\$ 1,412,529	\$ 1,200,005
Contributions in relation to the actuarially determined contribution	2,587,371	2,393,656	2,113,126	2,114,384	1,920,922	1,728,465	1,634,019	1,468,691	 1,421,243	1,209,939
CONTRIBUTION DEFICIENCY (Excess)	\$ 2,564	\$ 12,508	\$ 1,229	\$ (17,173)	\$ (15,773)	\$ (14,115)	\$ (15,141)	\$ (12,639)	\$ (8,714)	\$ (9,934)
Covered payroll	\$ 4,076,468	\$ 3,782,432	\$ 3,598,517	\$ 3,429,435	\$ 3,472,348	\$ 3,407,217	\$ 3,319,478	\$ 3,163,883	\$ 3,159,697	\$ 3,054,195
Contributions as a percentage of covered payroll	63.47%	63.28%	58.72%	61.65%	55.32%	50.73%	49.23%	46.42%	44.98%	39.62%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of May 1 of the prior fiscal year. Additional information from the actuarial valuation used to determine the current year contributions is as follows: the actuarial cost method was entry age normal; the amortization method was level percent of pay, 100% closed basis and the amortization period was 18 years; the asset valuation method was five-year smoothed market value; and the significant actuarial assumptions were an investment rate of return at 7% annually, projected salary increases assumption of 3.50% compounded annually, and postretirement benefit increases of 3% compounded annually (Tier 1) and an annual increase equal to the lesser of 3% per year or 1/2 the annual unadjusted percentage increase in the CPI-U.

SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION LIABILITY AND RELATED RATIOS ILLINOIS MUNICIPAL RETIREMENT FUND

Last Ten Calendar Years

MEASUREMENT DATE DECEMBER 31,		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
TOTAL PENSION LIABILITY											
Service cost	\$	268,630	\$ 258,081	\$ 271,874	\$ 260,861	\$ 259,033	\$ 252,736	\$ 245,279	\$ 263,857	\$ 278,904	\$ 286,420
Interest		1,897,752	1,823,742	1,765,414	1,694,105	1,638,949	1,542,957	1,425,656	1,428,582	1,382,894	1,327,546
Changes of benefit terms		-	-	-	-	-	-	-	-	-	-
Differences between expected											
and actual experience		152,736	40,548	(134,220)	94,324	95,759	522,376	931,248	(372,485)	(320,532)	(169,723)
Changes of assumptions		-	432	-	-	(209,317)	-	597,080	(543,970)	(48,542)	24,074
Benefit payments, including refunds											
of member contributions		(1,140,467)	(1,074,020)	(1,109,298)	(1,033,133)	(1,016,000)	(978,377)	(880,787)	(730,617)	(720,046)	(681,770)
Net change in total pension liability		1,178,651	1,048,783	793,770	1,016,157	768,424	1,339,692	2,318,476	45,367	572,678	786,547
Total pension liability - beginning		26,611,809	25,563,026	24,769,256	23,753,099	22,984,675	21,644,983	19,326,507	19,281,140	18,708,462	17,921,915
TOTAL PENSION LIABILITY - ENDING	\$ 2	27,790,460	\$ 26,611,809	\$ 25,563,026	\$ 24,769,256	\$ 23,753,099	\$ 22,984,675	\$ 21,644,983	\$ 19,326,507	\$ 19,281,140	\$ 18,708,462
PLAN FIDUCIARY NET POSITION											
Contributions - employer	\$	178,512	\$ 196,387	\$ 275,316	\$ 366,906	\$ 346,481	\$ 229,398	\$ 397,939	\$ 314,655	\$ 353,272	\$ 335,354
Contributions - member		137,899	135,751	127,358	126,036	136,129	114,445	112,439	111,740	115,595	114,576
Net investment income		2,540,560	2,590,500	(3,318,861)	4,038,485	3,079,354	3,478,060	(978,275)	2,968,029	1,126,831	80,704
Benefit payments, including refunds											
of member contributions		(1,140,467)	(1,074,020)	(1,109,298)	(1,033,133)	(1,016,000)	(978,377)	(880,787)	(730,617)	(720,046)	(681,770)
Other		(130,440)	512,588	(89,579)	10,553	(18,876)	267,292	566,121	(360,471)	84,073	18,009
Net change in plan fiduciary net position		1,586,064	2,361,206	(4,115,064)	3,508,847	2,527,088	3,110,818	(782,563)	2,303,336	959,725	(133,127)
Plan fiduciary net position - beginning		25,996,993	23,635,787	27,750,851	24,242,004	21,714,916	18,604,098	19,386,661	17,083,325	16,123,600	16,256,727
PLAN FIDUCIARY NET POSITION - ENDING	\$ 2	27,583,057	\$ 25,996,993	\$ 23,635,787	\$ 27,750,851	\$ 24,242,004	\$ 21,714,916	\$ 18,604,098	\$ 19,386,661	\$ 17,083,325	\$ 16,123,600
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$	207,403	\$ 614,816	\$ 1,927,239	\$ (2,981,595)	\$ (488,905)	\$ 1,269,759	\$ 3,040,885	\$ (60,154)	\$ 2,197,815	\$ 2,584,862

MEASUREMENT DATE DECEMBER 31,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Plan fiduciary net position as a percentage of the total pension liability (asset)	99.25%	97.69%	92.46%	112.04%	102.06%	94.48%	85.95%	100.31%	88.60%	86.18%
Covered payroll	\$ 3,010,328	\$ 2,801,522 \$	2,753,152 \$	2,800,808 \$	2,696,354 \$	2,543,208 \$	2,498,644 \$	2,483,111 \$	2,568,770 \$	2,525,245
Employer's net pension liability (asset) as a percentage of covered payroll	6.89%	21.95%	70.00%	(106.45%)	(18.13%)	49.93%	121.70%	(2.42%)	85.56%	102.36%

Notes to Required Supplementary Information

Changes in assumptions for the discount rate were made in 2015 and 2016.

Changes in assumptions related to price inflation, salary increases, retirement age, and mortality rates were made in 2017.

Changes in assumptions related to the discount rate were made in 2018.

Changes in assumptions related to salary rates, price inflation, retirement age, and mortality rates were made in 2020.

Changes in assumptions related to mortality rates were made in 2023.

SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION LIABILITY AND RELATED RATIOS POLICE PENSION FUND

Last Ten Fiscal Years

MEASUREMENT DATE APRIL 30,	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
TOTAL PENSION LIABILITY										
Service cost	\$ 941.798 \$	819.134 \$	771,797	\$ 736,904	789,351	\$ 730,885	\$ 685,980	\$ 730,502	\$ 797.055	754,785
Interest	4,402,595	4,214,570	4,045,786	3,821,893	3,642,965	3,486,465	3,270,691	3,168,022	2,970,623	2,938,342
Changes of benefit terms	-, 102,555	-	-	-	-	114,024	-	-	-	-,,,,,,,,,
Differences between expected						111,021				
and actual experience	599.429	877.983	515,608	1,622,868	842,706	245,106	(473,570)	274,605	202,447	(1,424,513)
Changes of assumptions	-	1,629,349	-	(159,382)	-	2.0,100	1,749,927	(576,498)	798,335	(1, 12 1,010)
Contributions - buy back	_	-	_	(10),002)	_	_		-	106,677	_
Benefit payments, including refunds									100,077	
of member contributions	(3,234,753)	(3,020,824)	(2,917,849)	(2,799,556)	(2,533,355)	(2,265,113)	(2,125,790)	(2,045,013)	(1,932,191)	(1,767,269)
Net change in total pension liability	2,709,069	4,520,212	2,415,342	3,222,727	2,741,667	2,311,367	3,107,238	1,551,618	2,942,946	501,345
Total pension liability - beginning	65,419,628	60,899,416	58,484,074	55,261,347	52,519,680	50,208,313	47,101,075	45,549,457	42,606,511	42,105,166
TOTAL PENSION LIABILITY - ENDING	\$ 68,128,697 \$	65,419,628 \$	60,899,416	\$ 58,484,074	\$ 55,261,347	\$ 52,519,680	\$ 50,208,313	\$ 47,101,075	\$ 45,549,457	42,606,511
PLAN FIDUCIARY NET POSITION										
Contributions - employer	\$ 2,587,371 \$	2,393,656 \$	2,113,126	\$ 2,114,384	1,920,922	\$ 1,728,465	\$ 1,634,019	\$ 1,468,691	\$ 1,421,243 \$	1,209,939
Contributions - member	403,979	374,839	356,613	339,857	327,973	329,449	319,775	295,483	313,126	308,852
Contributions - buy back	-	-	-	-	-	-	-	-	106,677	-
Net investment income	3,484,481	3,178,326	622,935	(2,955,754)	7,317,078	369,394	1,738,762	1,789,255	1,982,144	(21,989)
Benefit payments, including refunds	-, - , -	-,,-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	() , ,	.,,	,	,,.	,,	, ,	(, /
of member contributions	(3,234,753)	(3,020,824)	(2,917,849)	(2,799,556)	(2,533,355)	(2,265,113)	(2,125,790)	(2,045,013)	(1,932,191)	(1,767,269)
Administrative expense	(56,419)	(49,759)	(57,277)	(77,265)	(38,457)	(44,663)	(41,538)	(39,377)	(41,720)	(34,650)
Net change in plan fiduciary net position	3,184,659	2,876,238	117,548	(3,378,334)	6,994,161	117,532	1,525,228	1,469,039	1,849,279	(305,117)
Net change in plan fiductary het position	3,184,039	2,870,238	117,348	(3,378,334)	0,994,101	117,332	1,323,228	1,469,039	1,849,279	(303,117)
Plan fiduciary net position - beginning	35,749,975	32,873,737	32,756,189	36,134,523	29,140,362	29,022,830	27,497,602	26,028,563	24,179,284	24,484,401
PLAN FIDUCIARY NET POSITION - ENDING	\$ 38,934,634 \$	35,749,975 \$	32,873,737	\$ 32,756,189	\$ 36,134,523	\$ 29,140,362	\$ 29,022,830	\$ 27,497,602	\$ 26,028,563	\$ 24,179,284
EMPLOYER'S NET PENSION LIABILITY	\$ 29,194,063 \$	29.669.653 \$	28.025.679	\$ 25.727.885	§ 19.126.824	\$ 23.379.318	\$ 21.185.483	\$ 19.603.473	\$ 19.520.894 \$	18.427.227
	. ==,== :,= 50 Q	.,, 4	2,0=0,0.2	,,	,,	. ==,=.,,,,,,,	. ==,===,100	,,.,0	,,	-,,,

MEASUREMENT DATE APRIL 30,	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Plan fiduciary net position as a percentage of the total pension liability	57.15%	54.65%	53.98%	56.01%	65.39%	55.48%	57.80%	58.38%	57.14%	56.75%
Covered payroll	\$ 4,076,468 \$	3,782,432 \$	3,598,517 \$	3,429,435 \$	3,472,348 \$	3,407,217 \$	3,319,478 \$	3,163,883 \$	3,159,697 \$	3,054,195
Employer's net pension liability as a percentage of covered payroll	716.16%	784.41%	778.81%	750.21%	550.83%	686.17%	638.22%	619.60%	617.81%	603.34%

Notes to Required Supplementary Information

There was a change to actuarial assumptions in 2015 to reflect revised expectations with respect to mortality rates, disability rates, turnover rates, and retirement rates.

There was a change to actuarial assumptions in 2017 to reflect updated mortality assumptions to include a projection to the valuation date using Scale BB and the salary scale assumption was updated from a flat 5.50% to a servicegraded schedule.

There were changes in assumptions in 2018 for retirement, termination, and disability rate tables, salary increase rates, percentage of disabilities and deaths assumed to be in the line of duty.

There were changes in assumptions in 2019 to update the mortality rates to reflect the PubS-2010 tables.

There were changes in benefits in 2020 as required by PA-101-0610 (SB 1300).

There were changes in assumptions in 2022 for mortality, retirement, termination, and disability rate tables, and salary increase rates.

There were changes in assumptions in 2024 for the interest rate.

SCHEDULE OF CHANGES IN THE EMPLOYER'S TOTAL OPEB LIABILITY AND RELATED RATIOS OTHER POSTEMPLOYMENT BENEFIT PLAN

Last Seven Fiscal Years

MEASUREMENT DATE APRIL 30,	2025	2024	2023	2022	2021	2020	2019
TOTAL OPEB LIABILITY							
Service cost	\$ 20,745 \$	24,999 \$	24,033 \$	45,786 \$	35,796 \$	34,033 \$	31,356
Interest	60,214	59,386	65,502	36,625	51,183	57,927	64,349
Changes of benefit terms	1,660	-	-	-	-	-	-
Differences between expected							
and actual experience	(202,857)	-	(161,367)	-	112,718	-	-
Changes of assumptions	31,110	(25,529)	190	(271,190)	192,854	64,557	91,892
Benefit payments	(123,574)	(138,427)	(140,944)	(192,632)	(181,532)	(149,437)	(162,002)
Other changes	 -	-	-	-	-	284	
Net change in total OPEB liability	(212,702)	(79,571)	(212,586)	(381,411)	211,019	7,364	25,595
Total OPEB liability - beginning	1,424,101	1,503,672	1,716,258	2,097,669	1,886,650	1,879,286	1,853,691
TOTAL OPEB LIABILITY - ENDING	\$ 1,211,399 \$	1,424,101 \$	1,503,672 \$	1,716,258 \$	2,097,669 \$	1,886,650 \$	1,879,286
Covered-employee payroll	\$ 7,099,957 \$	6,508,688 \$	6,258,006 \$	6,060,233 \$	5,827,503 \$	4,910,475 \$	5,460,822
Employer's total OPEB liability as a percentage of covered-employee payroll	17.06%	21.88%	24.03%	28.32%	36.00%	38.42%	34.41%

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Changes in assumptions related to the discount rate and mortality rates were made in 2021 and 2023.

Changes in assumptions related to the discount rate were made in 2019, 2020, 2022, 2024, and 2025.

Changes in benefit terms related to the eligibility requirements for Tier 2 Police employees in 2025.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

SCHEDULE OF INVESTMENT RETURNS POLICE PENSION FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Annual money-weighted rate of return, net of investment expense	9.68%	9.70%	2.08%	(8.10%)	24.83%	1.26%	6.41%	6.99%	8.30%	(0.09%)

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2025

BUDGETS

Annual budgets are adopted on a basis consistent with GAAP for all governmental funds except as noted below, and the Water Operations fund. Budget amounts are as originally adopted by the City Council. All annual appropriations lapse at fiscal year end. As the City does not budget for its Storm Sewer or Federal Equitable Sharing Funds (it is not legally required to do so), budget to actual schedules are not presented.

Prior to April 30, the City Administrator submits to the City Council a proposed operating budget for the fiscal year commencing May 1. The operating budget includes proposed expenditures and the means of financing them. Public hearings are conducted to obtain taxpayer comments. Formal budgetary integration is employed as a management control device during the year of the General Fund and budgeted Special Revenue Funds, and Capital Project Funds.

The City is authorized to change budgeted amounts within any fund; however, revision must be approved by two-thirds of the members of the City Council. No revisions can be made increasing the budget unless funding is available for the purpose of the revision. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level.

The appropriated budget is prepared by fund, function, and department. The City Administrator is authorized to transfer budget amounts between departments within any fund; however, the City Council must approve revisions that alter the total expenditures of any fund.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

MAJOR GOVERNMENTAL FUNDS

General Fund - The General Fund was established to account for all revenues and expenditures which are not accounted for in other funds. This is the largest fund of the City, providing for the majority of the City's revenues, expenditures, and services. The General Fund is supported predominately with taxes, licenses, and fees. It funds the operations of the City's Police Department, Community Development Department, Mayor/City Council, Street Department, and Administration.

Motor Fuel Tax Fund - The Motor Fuel Tax Fund is used to account for state-shared motor fuel tax revenues that are legally restricted to maintenance and construction of streets, sidewalks, alleys, and signals.

Capital Improvements Fund - The Capital Improvement Fund was established to account for expenditures related capital projects.

SCHEDULE OF REVENUES - BUDGET AND ACTUAL GENERAL FUND

	-	2025	Variance	
	Original and		Over	2024
	Final Budget	Actual	(Under)	Actual
TAXES				
	\$ 2,500,438	\$ 2,509,234	\$ 8,796 \$	2,408,464
Property taxes - current Road and bridge tax	210,903	271,852	60,949	255,608
Municipal utility tax	933,035	1,061,760	128,725	1,022,208
Telecommunication tax	215,160	227,085	11,925	256,249
Amusement tax	80,187	97,781	17,594	104,378
Hotel/motel tax	84,447	74,394	(10,053)	91,462
Local gas tax	222,868	220,890	(1,978)	215,381
Food and beverage tax	731,470	749,754	18,284	744,439
Replacement tax	11,892	10,804	(1,088)	17,596
Cannabis use tax	31,111	36,791	5,680	34,666
Video gaming tax	328,136	365,366	37,230	328,737
video ganning tax	320,130	303,300	37,230	320,737
Total taxes	5,349,647	5,625,711	276,064	5,479,188
LICENSES, PERMITS, AND FEES				
Business licenses	35,000	73,818	38,818	17,344
Liquor licenses	80,150	78,200	(1,950)	80,300
Contractors licenses	18,000	14,460	(3,540)	14,580
Court fines	125,000	120,951	(4,049)	132,255
Ordinance fines	16,455	24,368	7,913	24,950
Building permits and fees	35,000	104,337	69,337	127,120
Cable TV franchise fees	420,800	348,122	(72,678)	392,931
PEG fees AT&T	-	4,920	4,920	5,810
NICOR franchise fees	33,000	48,426	15,426	52,084
Public hearing fees	2,000	8,930	6,930	6,050
Elevator inspections	3,500	5,790	2,290	5,700
NSF check fee	-	105	105	105
Engineering fee reimbursements	99,500	158,963	59,463	67,585
DUI technology fines	3,500	14,553	11,053	12,357
Legal fees	-	620	620	-
Police special service	99,880	132,777	32,897	116,831
Total licenses, permits, and fees	971,785	1,139,340	167,555	1,056,002
INTERGOVERNMENTAL				
State income taxes	3,141,595	3,825,609	684,014	3,603,522
Local use tax	782,396	573,378	(209,018)	819,684
Sales tax	7,170,254	7,811,750	641,496	7,393,220
Drug forfeiture receipts	, , , , , , , , , , , , , , , , , , ,	99	99	51,105
Grants	-	22,491	22,491	235,901
Other reimbursements		29,065	29,065	-
Total intergovernmental	11,094,245	12,262,392	1,168,147	12,103,432

SCHEDULE OF REVENUES - BUDGET AND ACTUAL (Continued) GENERAL FUND

		2025		
	riginal and inal Budget	Actual	Variance Over (Under)	2024 Actual
	 Sunger	1100000	(chact)	1100
CHARGES FOR SERVICES				
Towing fees	\$ 46,000	\$ 61,400	\$ 15,400 \$	57,500
E-Citation fees	-	2,214	2,214	2,225
Inspections/tap on/permits	-	1,225	1,225	-
Police report/prints	5,000	4,040	(960)	5,915
Rents	266,315	218,644	(47,671)	248,442
Other reimbursements	50,000	121,662	71,662	101,509
Residential concrete reimbursement	-	12,336	12,336	58,161
Reimbursement - rear yard drain	-	18,637	18,637	25,179
Maintenance - reimbursable	-	-	-	2,349
Mail box reimbursement	-	3,659	3,659	2,251
Community events	-	12,166	12,166	-
Sales of wood chips	 3,000	3,620	620	2,545
Total charges for services	 370,315	459,603	89,288	506,076
INVESTMENT INCOME				
Investment income	 110,000	265,241	155,241	261,570
Total investment income	 110,000	265,241	155,241	261,570
MISCELLANEOUS				
Impact fees	_	125	125	250
Reimbursement - workers' compensation	_	113,323	113,323	30,213
Miscellaneous	 20,000	273,829	253,829	207,918
Total miscellaneous	 20,000	387,277	367,277	238,381
TOTAL REVENUES	\$ 17,915,992	\$ 20,139,564	\$ 2,223,572 \$	19,644,649

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL GENERAL FUND

		2025					
	Original and Final Budget	Actual	Variance Over (Under)	2024 Actual			
GENERAL GOVERNMENT							
Administration							
Personnel services	¢ 407.001	¢ 420.500	¢ 22.600 ¢	110 569			
Salaries	\$ 407,901	\$ 430,599	\$ 22,698 \$	*			
Overtime	25.200	1,692	1,692	1,133			
Social Security	25,290	25,562	272	24,127			
Medicare	5,915	5,978	63	5,642			
IMRF	28,594	26,402	(2,192)	26,983			
Medical/life insurance	78,774	69,136	(9,638)	75,537			
Supplemental pensions	4,800	4,984	184	4,800			
Total personnel services	551,274	564,353	13,079	548,790			
Materials and supplies							
Dues and subscriptions	1,715	1,824	109	2,198			
Liability insurance	263,806	251,773	(12,033)	257,091			
Legal notices	2,200	1,903	(297)	2,238			
Maintenance - equipment	10,110	9,452	(658)	9,195			
Maintenance - vehicles	2,000	1,433	(567)	1,498			
Postage/mailings	3,350	3,216	(134)	2,422			
Printing and forms	4,500	4,024	(476)	2,311			
Public relations	121,814	104,275	(17,539)	92,749			
Rent - equipment	3,040	1,638	(1,402)	1,500			
Supplies - office	8,000	9,136	1,136	7,936			
Supplies - other	500	9,130	(500)	7,930			
Training and education	1,500	- -	(1,500)	175			
	550	104	* * * *				
Travel/meetings			(446)	371			
Telephone	42,200	30,673	(11,527)	29,136			
Utilities	4,500	3,536	(964)	2,330			
Gas and oil	1,500	1,883	383	1,620			
Other		900	900	35,394			
Total materials and supplies	471,285	425,770	(45,515)	448,164			
Contractual services							
Audit	19,000	16,075	(2,925)	18,500			
Consulting/professional	459,394	428,401	(30,993)	407,757			
Contingency	10,000	1,267	(8,733)	7,503			
Janitorial services	25,600	24,424	(1,176)	21,053			
Total contractual services	513,994	470,167	(43,827)	454,813			
Capital outlay							
Equipment	5,000	-	(5,000)	11,637			
Total capital outlay	5,000	<u> </u>	(5,000)	11,637			
Total administration	1,541,553	1,460,290	(81,263)	1,463,404			

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued) GENERAL FUND

		2025		
	Original and Final Budget	Actual	Variance Over (Under)	2024 Actual
	- I mai Buuget	recuai	(Chuci)	rictuar
GENERAL GOVERNMENT (Continued)				
City council				
Personnel services				
Salaries	, , , , , ,	\$ 42,750	\$ - \$	42,750
Social Security	2,651	2,651	-	2,651
Medicare	620	620	-	620
Total personnel services	46,021	46,021	-	46,021
Materials and supplies				
Board and commissions	1,500	568	(932)	896
Cable operations	6,600	5,195	(1,405)	5,865
Dues and subscriptions	26,950	23,181	(3,769)	20,660
Public relations	2,300	270	(2,030)	1,761
Training and education	3,500		(3,500)	-,
Travel/meetings	50	35	(15)	70
Total materials and supplies	40,900	29,249	(11,651)	29,252
Total materials and supplies	40,200	29,249	(11,031)	29,232
Contractual services				
Consulting/professional	3,000	3,850	850	2,344
Total contractual services	3,000	3,850	850	2,344
Total city council	89,921	79,120	(10,801)	77,617
Community development				
Personnel services				
Salaries	364,730	366,462	1,732	373,960
Overtime	1,000	-	(1,000)	-
Social Security	22,005	21,078	(927)	20,728
Medicare	5,289	5,168	(121)	5,254
IMRF	12,252	10,502	(1,750)	11,409
Medical/life insurance	37,576	30,175	(7,401)	34,267
Supplemental pensions	2,400	1,385	(1,015)	2,400
Total personnel services	445,252	434,770	(10,482)	448,018
Materials and supplies				
Boards and commissions	1,200	1,938	738	1,520
Dues and subscriptions	2,500	3,284	784	295
Liabilities insurance	23,000	32,669	9,669	22,825
Maintenance - vehicles	500	28	(472)	4,851
Printing and forms	565	-	(565)	4,831 814
Printing and forms Postage and mailing	650	225	, ,	136
	500	976	(425) 476	
Supplies - office				550
Training and educational	500	1,878	1,378	-
Travel/meetings Gas and oil	200 1,200	2,208 1,259	2,008 59	1,552
Total materials and supplies	30,815	44,465	13,650	32,543

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued) GENERAL FUND

		2025		
	Original and Final Budget	Actual	Variance Over (Under)	2024 Actual
GENERAL GOVERNMENT (Continued)				
Community development (Continued)				
Contractual services				
Economic development	\$ 429,000 \$	424,379	\$ (4,621) \$	424,930
Consulting/professional	170,124	229,043	58,919	125,753
Consulting/professional reimbursable	99,000	86,814	(12,186)	81,570
Total contractual services	698,124	740,236	42,112	632,253
Total community development	1,174,191	1,219,471	45,280	1,112,814
Subtotal general government	2,805,665	2,758,881	(46,784)	2,653,835
Less reimbursements from Water Fund	(250,000)	(250,000)	-	(250,000)
Total general government	2,555,665	2,508,881	(46,784)	2,403,835
HIGHWAYS AND STREETS				
Public works				
Personnel services				
Salaries	886,677	916,756	30,079	747,012
Overtime	102,500	56,456	(46,044)	77,510
Social Security	61,515	58,084	(3,431)	46,582
Medicare	14,386	13,628	(758)	11,182
IMRF	68,088	51,120	(16,968)	43,608
Medical/life insurance	184,751	146,143	(38,608)	148,446
Supplemental pensions	2,400	2,492	92	2,400
Total personnel services	1,320,317	1,244,679	(75,638)	1,076,740
Materials and supplies				
Liability insurance	41,017	31,484	(9,533)	34,324
Maintenance - building	304,562	327,645	23,083	394,337
Maintenance - equipment	41,050	39,355	(1,695)	21,781
Maintenance - vehicles	110,000	79,166	(30,834)	85,253
Postage/mailings	750	170	(580)	410
Rent - equipment	21,000	9,476	(11,524)	37,432
Supplies - office	2,353	3,324	971	2,392
Supplies - other	282,165	259,152	(23,013)	131,396
Small tools and equipment	22,550	16,279	(6,271)	4,183
Training and education	29,900	4,382	(25,518)	2,247
Uniforms	16,346	13,384	(2,962)	7,769
Utilities	26,400	20,608	(5,792)	27,986
Gas and oil	96,790	61,399	(35,391)	61,269
Total materials and supplies	994,883	865,824	(129,059)	810,779

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued) GENERAL FUND

		2025		
	Original and Final Budget	Actual	Variance Over (Under)	2024 Actual
HIGHWAYS AND STREETS (Continued)				
Public works (Continued)				
Contractual services				
Consulting/professional	\$ 105,865	\$ 62,823	\$ (43,042) \$	4,458
Forestry	243,845	167,682	(76,163)	303,161
Street light operation and maintenance	98,500	40,691	(57,809)	137,695
Tree trim - removal	358,138	263,400	(94,738)	120,878
Residential concrete program	-	7,868	7,868	62,236
Street sweeping	46,793	20,148	(26,645)	20,594
Mosquito abatement	42,500	39,900	(2,600)	39,900
Contingency	-	, -	-	1,383
Janitorial service	1,550	_	(1,550)	2,990
Drainage projects	213,491	80,567	(132,924)	130,029
				
Total contractual services	1,110,682	683,079	(427,603)	823,324
Capital outlay				
Capital improvements	-	-	-	27,789
Equipment	1,563,498	935,167	(628,331)	1,170,396
Total capital outlay	1,563,498	935,167	(628,331)	1,198,185
Total public works	4,989,380	3,728,749	(1,260,631)	3,909,028
Total highways and streets	4,989,380	3,728,749	(1,260,631)	3,909,028
PUBLIC SAFETY				
Police department				
Personnel services				
Salaries	526,264	505,476	(20,788)	520,820
Salaries - officers	4,619,476	4,420,047	(199,429)	4,124,240
Overtime	489,698	555,494	65,796	344,280
Social Security	32,628	30,575	(2,053)	31,489
Medicare	81,714	75,682	(6,032)	69,927
IMRF	34,379	28,893	(5,486)	32,887
Medical/life insurance	574,588	406,950	(167,638)	441,959
Police pension	2,589,935	2,587,371	(2,564)	2,393,656
Supplemental pensions	44,400	46,196	1,796	43,335
Total personnel services	8,993,082	8,656,684	(336,398)	8,002,593
Materials and supplies				
Animal control	1,200	1,405	205	3,705
Auxiliary police	2,000	162	(1,838)	- ,
Boards and commissions	10,250	7,739	(2,511)	27,879
Dues and subscriptions	2,950	2,509	(441)	2,109
Investigation and equipment	82,405	44,462	(37,943)	67,162
Liability insurance	93,000	40,952	(52,048)	61,794
Maintenance - building	-	-		76
Maintenance - equipment	27,050	23,633	(3,417)	29,368
Maintenance - vehicles	65,500	23,210	(42,290)	52,303
	,			

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued) GENERAL FUND

	2025						
		riginal and nal Budget		Actual		Variance Over (Under)	2024 Actual
DUDI IC SAFETY (Continued)							
PUBLIC SAFETY (Continued) Police department (Continued)							
Materials and supplies (Continued)							
Postage/mailings	\$	3,500	\$	1,210	\$	(2,290) \$	1,608
Printing and forms	Ψ	1,500	Ψ	440	Ψ	(1,060)	367
Public relations		5,000		6.020		1,020	1.621
Rent - equipment		5,800		600		(5,200)	500
Supplies - office		7,000		6,216		(784)	5,033
Training and education		47,415		45,515		(1,900)	40,039
Travel/meetings		24,175		9,767		(14,408)	5,130
Telephone		17,000		16,664		(336)	12,898
Uniforms		64,400		58,740		(5,660)	49,764
Maintenance supplies		-		2,049		2,049	_
Utilities		18,000		10,355		(7,645)	9,631
Gas and oil		90,000		88,751		(1,249)	101,502
Total materials and supplies		568,145		390,399		(177,746)	472,489
Contractual services							
Bad debt expense		-		5,572		5,572	50
Consulting/professional		594,400		556,825		(37,575)	528,840
Dumeg/fiat/child center		27,700		27,680		(20)	27,680
Total contractual services		622,100		590,077		(32,023)	556,570
Capital outlay							
Equipment		875,000		862,362		(12,638)	308,727
Total capital outlay		875,000		862,362		(12,638)	308,727
Total police department		11,058,327		10,499,522		(558,805)	9,340,379
Total public safety		11,058,327		10,499,522		(558,805)	9,340,379
TOTAL EXPENDITURES	\$	18,603,372	\$	16,737,152	\$	(1,866,220) \$	15,653,242

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL MOTOR FUEL TAX FUND

	2025							
	Original and Final Budget		Actual		Variance Over (Under)			2024 Actual
REVENUES								
Intergovernmental								
Motor fuel tax allotment	\$	858,429	\$	994,867	\$	136,438	\$	966,720
Investment income		22,000		34,466		12,466		74,303
Total revenues		880,429		1,029,333		148,904		1,041,023
EXPENDITURES								
Current								
Highways and streets								
Commodities		309,267		214,865		(94,402)		355,416
Wages		310,471		337,626		27,155		421,286
Contractual services		19,000		1,710		(17,290)		19,948
Capital outlay		1,720,000		1,562,183		(157,817)		31,477
Total expenditures		2,358,738		2,116,384		(242,354)		828,127
NET CHANGE IN FUND BALANCE	\$	(1,478,309)	į	(1,087,051)	\$	391,258		212,896
FUND BALANCE, MAY 1				1,687,007		_		1,474,111
FUND BALANCE, APRIL 30			\$	599,956		_	\$	1,687,007

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL CAPITAL IMPROVEMENT FUND

	Original and Final Budget	Actual	Variance Over (Under)	2024 Actual
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 85,011
Intergovernmental	250,000	-	(250,000)	359,162
Investment income	550,000	840,235	290,235	826,275
Total revenues	800,000	840,235	40,235	1,270,448
EXPENDITURES				
Current				
Highways and streets				
Contractual services	47,500	31,642	(15,858)	55,793
Capital outlay	2,646,186	810,117	(1,836,069)	5,349,117
Debt service				
Principal payments	-	-	-	110,000
Interest and fiscal charges		-		2,420
Total expenditures	2,693,686	841,759	(1,851,927)	5,517,330
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	(1,893,686)) (1,524)	1,892,162	(4,246,882)
OTHER FINANCING SOURCES (USES)				
Transfers in	1,500,000	3,500,000	2,000,000	5,700,000
Total other financing sources (uses)	1,500,000	3,500,000	2,000,000	5,700,000
NET CHANGE IN FUND BALANCE	\$ (393,686)	3,498,476	\$ 3,892,162	1,453,118
FUND BALANCE, MAY 1		15,521,454	_	14,068,336
FUND BALANCE, APRIL 30		\$ 19,019,930	=	\$ 15,521,454

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Service Area Fund - A Special Service Area (SSA) is created to fund improvements which benefit an identifiable segment of the City, with a special property tax levied on and restricted to the benefited properties. SSA #1 was created to handle maintenance of the wetlands in the Tara Hill development.

Storm Sewer Fund - The Storm Sewer Fund is used to account for storm water management fees that are restricted for storm sewer improvements.

Federal Equitable Sharing Fund - The Federal Equitable Sharing Fund is used to account for the revenues and expenditures of restricted forfeited money provided through the Federal Equitable Sharing program.

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

April 30, 2025

	Special Revenue							
	Special Service Area		Storm Sewer		Federal Equitable Sharing			Total
ASSETS								
Cash and cash equivalents	\$	24,724	\$	41,566	\$	119,715	\$	186,005
TOTAL ASSETS	\$	24,724	\$	41,566	\$	119,715	\$	186,005
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$	70	\$	-	\$	-	\$	70
Total liabilities		70		-		-		70
FUND BALANCES Restricted								
Special service area		24,654		-		-		24,654
Storm sewer		-		41,566		-		41,566
Public safety		-		-		119,715		119,715
Total fund balances		24,654		41,566		119,715		185,935
TOTAL LIABILITIES AND FUND BALANCES	\$	24,724	\$	41,566	\$	119,715	\$	186,005

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended April 30, 2025

				Special 1	Rev	enue				
	None M	(Formerly Nonmajor) Motor Fuel Tax		Special Service Area		Storm Sewer		Federal quitable Sharing	•	Total
REVENUES										
Taxes	\$	-	\$	5,000	\$	-	\$	-	\$	5,000
Intergovernmental		-		-		-		116,101		116,101
Investment income		-		973		1,515		7,964		10,452
Miscellaneous		-		-		2,068		-		2,068
Total revenues		-		5,973		3,583		124,065		133,621
EXPENDITURES Current										
Highways and streets		-		4,166		2,800		_		6,966
Public safety		-		-		-		165,449		165,449
Capital outlay		-		-		-		58,501		58,501
Total expenditures		-		4,166		2,800		223,950		230,916
NET CHANGE IN FUND BALANCES		_		1,807		783		(99,885)		(97,295)
FUND BALANCES, MAY 1, AS REPORTED	1,0	587,007		22,847		40,783		219,600		1,970,237
Change within financial reporting entity	(1,0	587,007))	-		-		-	((1,687,007)
FUND BALANCES, MAY 1, AS RESTATED		-		22,847		40,783		219,600		283,230
FUND BALANCES, APRIL 30	\$	-	\$	24,654	\$	41,566	\$	119,715	\$	185,935

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL SPECIAL SERVICE AREA FUND

				2025				
	Original and Final Budget			Actual		Variance Over (Under)		2024 Actual
REVENUES								
Taxes	\$	5,000	\$	5,000	\$	-	\$	5,054
Investment income		100		973		873		999
Total revenues		5,100		5,973		873		6,053
EXPENDITURES								
Current								
Contractual services		9,000		4,166		(4,834)		4,462
Total expenditures		9,000		4,166		(4,834)		4,462
NET CHANGE IN FUND BALANCE	\$	(3,900)	i.	1,807	\$	5,707		1,591
FUND BALANCE, MAY 1				22,847	-			21,256
FUND BALANCE, APRIL 30			\$	24,654			\$	22,847

MAJOR ENTERPRISE FUND

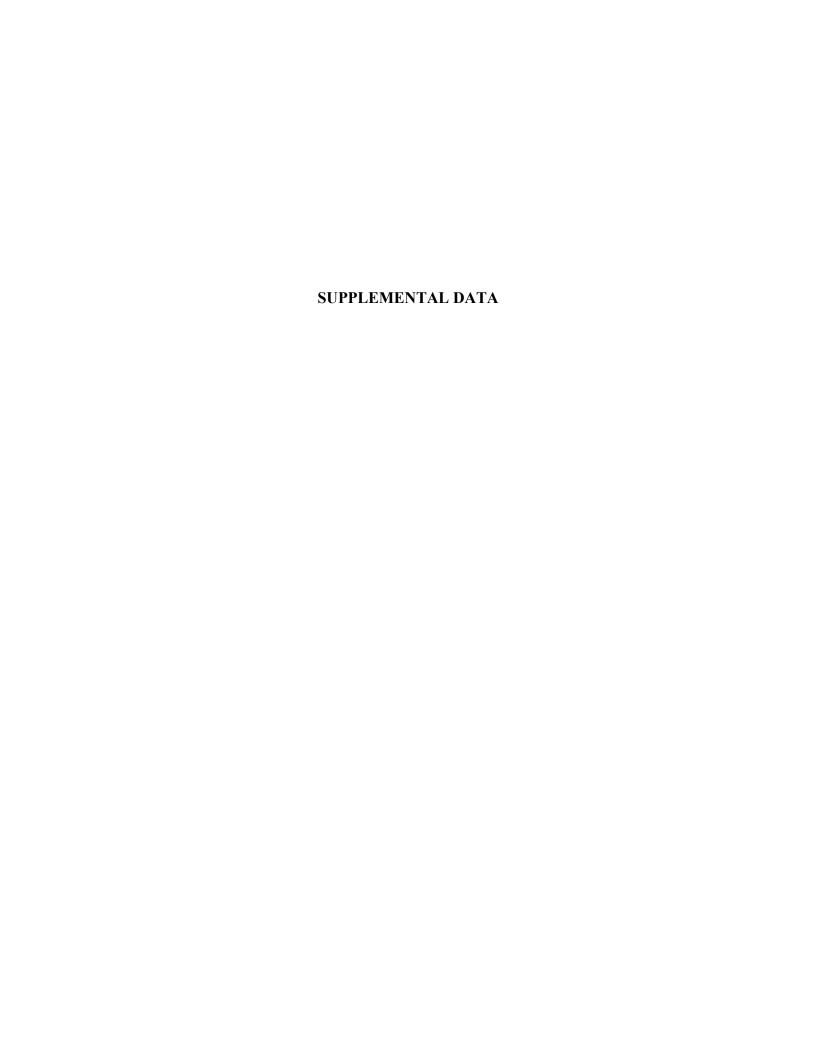
Water Operations Fund - to account for the financing of self-supporting municipal activities which render services generally on a user charge basis to the general public. The significant characteristic of an enterprise fund is that the accounting system makes it possible to determine whether that particular service area is operated at a profit or a loss in accordance with the GAAPs followed by private business concerns.

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - BUDGET AND ACTUAL WATER OPERATIONS FUND

		2025		
		2023	Variance	
	Original and	A . 4 1	Over	2024
	Final Budget	Actual	(Under)	Actual
OPERATING REVENUES				
Charges for services				
Water sales	\$ 7,686,875	\$ 7,789,620	\$ 102,745 \$	7,816,490
Inspections/tap on/permits	5,000	15,875	10,875	11,681
Sale of meters	1,000	3,528	2,528	3,468
Other water sales	1,000	21,824	20,824	24,425
Total operating revenues	7,693,875	7,830,847	136,972	7,856,064
OPERATING EXPENSES				
EXCLUDING DEPRECIATION				
Personnel services				
Salaries	772,682	713,092	(59,590)	664,382
Overtime	92,500	163,699	71,199	155,088
	53,641	52,156		46,988
Social Security Medicare	12,545	12,292	(1,485) (253)	11,060
IMRF			, ,	
	62,691	55,319	(7,372)	58,519
Medical/life insurance	141,506	83,560	(57,946)	102,001
Supplemental pensions		2,492	92	2,400
Total personnel services	1,137,965	1,082,610	(55,355)	1,040,438
Materials and supplies				
Liability insurance	217,310	201,144	(16,166)	170,417
Maintenance - building	261,775	104,492	(157,283)	10,561
Maintenance - equipment	10,800	5,220	(5,580)	7,770
Maintenance - vehicles	17,000	8,976	(8,024)	17,856
Maintenance - water system	305,650	349,351	43,701	453,632
Postage/mailings	1,400	381	(1,019)	88
Quality controls	29,850	16,699	(13,151)	10,532
Service charge	250,000	250,000	-	250,000
Supplies - operation	6,100	3,245	(2,855)	5,614
Training and education	21,150	2,666	(18,484)	4,903
Telephone	17,066	11,925	(5,141)	11,121
Uniforms	11,100	8,867	(2,233)	6,538
Utilities	42,000	63,267	21,267	49,148
Vehicle (gas and oil)	24,055	31,296	7,241	32,139
Total materials and supplies	1,215,256	1,057,529	(157,727)	1,030,319
Contractual				
Audit	13,500	13,500	_	13,250
Consulting/professional	14,950	14,803	(147)	11,051
Leak detection	19,800	14,003	(147)	11,031
Data processing	162,837	- 166,967	4,130	160,161
Rent - equipment	102,837	100,507	4,130	50,050
Janitorial service	8,050	6,380	(1,670)	7,342
	4,534		* * * *	2,042
Forestry DuPage Water Commission	5,435,049	3,473 4,922,682	(1,061) (512,367)	4,778,104
Total contractual	5,658,720	5,127,805	(530,915)	5,022,000
10mi contractani	3,030,720	5,127,005	(330,713)	2,022,000

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - BUDGET AND ACTUAL (Continued) WATER OPERATIONS FUND

		2025		
	Original and		Variance Over	2024
	Final Budget	Actual	(Under)	Actual
OPERATING EXPENSES				
EXCLUDING DEPRECIATION (Continued)				
Capital outlay Equipment	\$ 493,500	\$ 472,468 5	\$ (21,032) \$	683.878
Water meters	5,000	ψ 1 72, 1 00 5	(5,000)	1,204
Infrastructure		-	-	43,167
Total capital outlay	498,500	472,468	(26,032)	728,249
Total operating expenses excluding				
depreciation	8,510,441	7,740,412	(770,029)	7,821,006
OPERATING INCOME (LOSS)	(816,566)	90,435	907,001	35,058
NON-OPERATING REVENUES (EXPENSES)				
Investment income	40,000	149,733	109,733	180,585
Miscellaneous income	-	121,323	121,323	70,747
Debt service				
Principal repayment	(610,000)	(610,000)	-	(590,000)
Interest expense	(84,825)	(77,218)	7,607	(96,045)
Total non-operating revenues (expenses)	(654,825)	(416,162)	238,663	(434,713)
NET INCOME (LOSS) BEFORE TRANSFERS	(1,471,391)	(325,727)	1,145,664	(399,655)
TRANSFERS				
Transfers in	-	-	-	150,000
Transfers (out)	-	-	-	(150,000)
Total transfers		-	-	
NET INCOME (LOSS) BUDGETARY BASIS	\$ (1,471,391)	(325,727)	1,145,664	(399,655)
ADJUSTMENTS TO GAAP BASIS				
Capital outlay capitalized		329,918		683,407
Principal repayment		610,000		590,000
Bond amortization		(2,121)		(2,246)
Pension/OPEB expense		(39,469)		234,618
Depreciation		(576,962)		(525,511)
Total adjustments to GAAP basis		321,366	_	980,268
CHANGE IN NET POSITION		(4,361)	_	580,613
NET POSITION, MAY 1, AS REPORTED		11,128,747		10,548,134
Change in accounting principle		(25,724)	_	
NET POSITION, MAY 1, AS RESTATED		11,103,023	_	10,548,134
NET POSITION, APRIL 30		\$ 11,098,662	\$	11,128,747



LONG-TERM DEBT REQUIREMENTS GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012

April 30, 2025

Date of Issue July 12, 2012
Date of Maturity December 15, 2025

Authorized Issue \$2,810,000 Interest Rates \$2.00% to 3.50%

Interest Dates June 15 and December 15

Principal Maturity Date December 15

Payable at Bank of New York Mellon

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal		Tax Levy			Interes	t Due on	
Year	Principal	Interest	Total	June 15	Amount	December 15	Amount
2026	\$ 290,000	\$ 10,150	\$ 300,150	2025	\$ 5,075	2025	\$ 5,075
	\$ 290,000	\$ 10,150	\$ 300,150		\$ 5,075		\$ 5,075

LONG-TERM DEBT REQUIREMENTS GENERAL OBLIGATION BONDS, SERIES 2018

April 30, 2025

Date of Issue April 16, 2018
Date of Maturity January 1, 2030
Authorized Issue \$3,500,000

Interest Rates 3%

Interest Dates January 1 and July 1

Principal Maturity Date January 1

Payable at Amalgamated Bank of Chicago

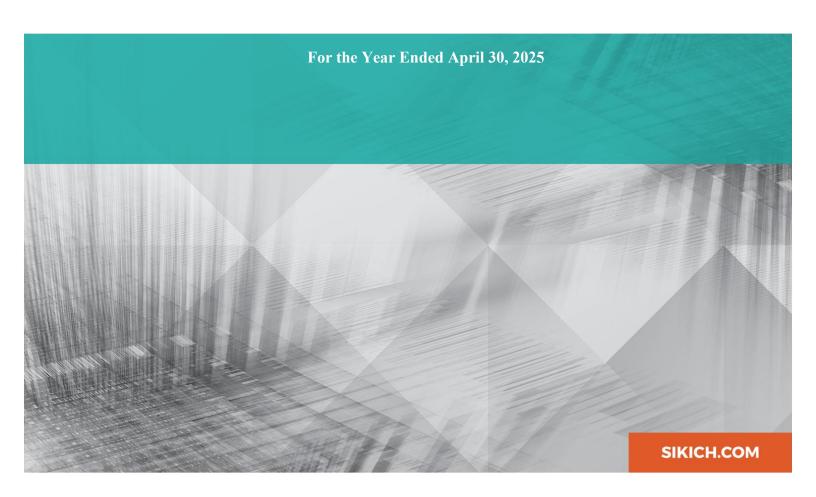
FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal		Tax Levy			Interest	Due on	
Year	Principal	Interest	Total	July 1	Amount	January 1	Amount
2026	\$ 330,000	\$ 52,950	\$ 382,950	2025	\$ 26,475	2026	\$ 26,475
2027	340,000	43,050	383,050	2026	21,525	2027	21,525
2028	355,000	32,850	387,850	2027	16,425	2028	16,425
2029	365,000	22,200	387,200	2028	11,100	2029	11,100
2030	375,000	11,250	386,250	2029	5,625	2030	5,625
			_				
	\$ 1,765,000	\$ 162,300	\$ 1,927,300		\$ 81,150		\$ 81,150





AUDITOR'S COMMUNICATION TO THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL



CITY OF DARIEN, ILLINOISAUDITOR'S COMMUNICATION TO THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL TABLE OF CONTENTS

	Page(s)
COVER LETTER	1
REQUIRED COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE • Adjusting Journal Entries • Passed Adjustments	2-6
COMMUNICATION OF DEFICIENCIES IN INTERNAL CONTROL AND OTHER COMMENTS TO MANAGEMENT	7-11
COMPANY PROFILE	



1415 West Diehl Road, Suite 400 Naperville, IL 60563 630.566.8400

SIKICH.COM

September 3, 2025

The Honorable Mayor Members of the City Council City of Darien 1702 Plainfield Road Darien, Illinois 60561

Ladies and Gentlemen:

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by auditing standards. Our communication at the beginning of our audit process along with our questionnaire regarding consideration of fraud in a financial statement audit was sent to you May 1, 2025.

In addition, auditing standards require the communication of internal control related matters to those charged with governance. Our communication of these matters is enclosed within this document.

This information is intended solely for the use of the Mayor, City Council and management of the City of Darien and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Sikich CPA LLC

Sikich CPA LLC By: Kellen O'Malley, CPA, MAS Director



1415 West Diehl Road, Suite 400 Naperville, IL 60563 630.566.8400

SIKICH.COM

September 3, 2025

The Honorable Mayor Members of the City Council City of Darien, Illinois

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the City of Darien, Illinois (the City) for the fiscal year ended April 30, 2025 and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated September 3, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 14, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended April 30, 2025, except GASB Statement No. 100, Accounting Changes and Error Correct-an Amendment of GASB Statement No.62, and Statement No. 101, Compensated Absences. We noted no transactions entered into by the City during the year for which there is lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We noted no particularly sensitive estimates made by management during our audit of the financial statements except for the actuarial valuation and assumptions for the pension and OPEB plans.

Management's estimate of the City's total pension liabilities, and total other postemployment benefit liability are based on various actuarially determined amounts, including estimated investment returns, dates of employee retirement, discount rates, healthcare trend rates, and mortality rates. We evaluated key factors and assumptions used to develop the management's estimates of the City's total pension liabilities and total other postemployment benefit liability in determining that it is reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 3, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those financial statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis and the required supplementary information as listed in the table of contents, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements and schedules as listed in the table of contents, which accompany the basic financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

We were not engaged to report on the introductory section and supplemental data as listed in the table of contents, which accompany the basic financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction in Use

This information is intended solely for the use of the Mayor, City Council and management of the City of Darien, and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate the courtesies extended to us by the City. If you have any questions regarding the purpose of this letter or the requirement mentioned, please contact us.

Sincerely,

Sikich CPA LLC

By: Kellen O'Malley, CPA, MAS

Sikich CPA LLC

Director

City of Darien

Year End: April 30, 2025 Adjusting Journal Entries

Date: 5/1/2024 To 4/30/2025

Number	Date	Name	Account No	Amount
AJE#01	4/30/2025	Cannabis Use Tax Receivable	26-1228 26-CF	2,654.31
AJE#01	4/30/2025	CANNABIS USE TAX	26-00-3435 26-CF	(2,654.31)
		To record Cannabis Use Tax Receivable		
AJE#02	4/30/2025	Lease Receivable	01-1219 01-GF	57,841.00
AJE#02	4/30/2025	Lease Receivable	01-1219 01-GF	3,623.00
AJE#02	4/30/2025	Deferred Inflow - Leases	01-2080 01-GF	(47,806.00)
AJE#02	4/30/2025	Lease Interest Income	01-00-3511 01-GF	(3,623.00)
AJE#02	4/30/2025	Rent/Lease Revenue	01-00-3561 01-GF	(10,035.00)
		To record lessor addition related to AT&T amendment and agree amortization		
		to schedules, and record interest income for early May 2025 payments in		
		accordance with the standard		
AJE#03	4/30/2025	Vehicles/Equipment	02-1940 02-WF	110,476.00
AJE#03	4/30/2025	Vehicles/Equipment	99-1940 99-G	110,476.00
AJE#03	4/30/2025	Vehicles/Equipment	99-1940 99-G	(82,499.00)
AJE#03	4/30/2025	A/D - Machinery & Equipment	99-1990 99-G	82,499.00
AJE#03	4/30/2025	Purchases - PW	02-50-6502 02-WF	(110,476.00)
AJE#03	4/30/2025	Purchases - PW	99-90-6502 99-G	(110,476.00)
		To record the addition of a 2024 Ford F450 for Public Works that was not		
		included in the TB		
AJE#04	4/30/2025	Telecom Tax Receivable	01-1206 01-GF	180.30
AJE#04	4/30/2025	Sales Tax Receivable	01-1207 01-GF	12,876.82
AJE#04	4/30/2025	Local Use Tax Receivable	01-1208 01-GF	(67,940.77)
AJE#04	4/30/2025	Telecommunication Taxes	01-00-3242 01-GF	(180.30)
AJE#04	4/30/2025	Local Use Tax	01-00-3420 01-GF	67,940.77
AJE#04	4/30/2025	Sales Taxes	01-00-3430 01-GF	(12,876.82)
		Adjust tax receivable for updated estimate		
AJE#05	4/30/2025	Real Estate Taxes Receivable	01-1204 01-GF	7,785.34
AJE#05	4/30/2025	Deferred Revenue	01-2180 01-GF	(7,785.34)
		Adjust property tax receivable		
AJE#06	4/30/2025	Accrued Expenses	01-2165 01-GF	(51,927.26)
AJE#06	4/30/2025	Economic Development	01-20-4240 01-GF	51,927.26

City of Darien (CLIENT)

GOVERNMENTAL ACTIVITIES

(OPINION UNIT)

For the Year Ended

4/30/2025

All entries posted as Debit (Credit)

Description	Workpaper Reference	Assets/ Deferred Outflows		(Liabilities)/ (Deferred Inflows)		/ (Net Position/Fund Balance)		Change in Net Position/Fund Balance	
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period		\$	-	\$	-	\$	-	\$	-
To record the effects of GASB-96	4225		443,912		(373,719)		(25,879)		(44,314)
To record installment contracts for Bodycams In-Car Cameras, and Tasers	4223		161,529		(161,529)		-		-
To correct capital asset additions for equipment not received as of year end.	3504		(56,820)		-		-		56,820
Totals		\$	548,621	\$	(535,248)	\$	(25,879)	\$	12,506

COMMUNICATION OF DEFICIENCIES IN INTERNAL CONTROL AND OTHER COMMENTS TO MANAGEMENT

April 30, 2025





1415 West Diehl Road, Suite 400 Naperville, IL 60563 630.566.8400

SIKICH.COM

The Honorable Mayor Members of Management City of Darien, Illinois

As part of the annual audit, we are required to communicate internal control matters that we classify as significant deficiencies and material weaknesses to those charged with governance. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

During our audit, we also identify certain matters which we communicate only to management. While many of these matters are operational in nature, they may include internal control deficiencies that do not meet the definition of a significant deficiency or material weakness. We have chosen to communicate these matters in this communication. As discussed on the following pages, we identified certain deficiencies in internal control. In addition, we reviewed the status of the deficiencies from April 30, 2024. The status of these is included in Appendix A.

This memorandum is intended solely for the information and use of management and the City Council and is not intended and should not be used by anyone other than these specified parties.

I encourage you to contact me at (630) 210-3083 should you have any questions.

Sikich CPA LLC

Naperville, Illinois September 3, 2025

OTHER INFORMATION

Future Accounting Pronouncements

The Governmental Accounting Standards Board has issued a number of pronouncements that may impact the City in the future.

GASB Statement No. 102, Certain Risk Disclosures, establishes financial reporting requirements for risks related to vulnerabilities due to certain concentrations or constraints. This Statement defines a concentration as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. This Statement is effective for the fiscal year ending April 30, 2026.

GASB Statement No. 103, Financial Reporting Model Improvements, improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues. This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses are defined as revenues and expenses other than nonoperating revenues and expenses. Nonoperating revenues and expenses are defined as (1) subsidies received and provided, (2) contributions to permanent and term endowments, (3) revenues and expenses related to financing, (4) resources from the disposal of capital assets and inventory, and (5) investment income and expenses. This Statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. This Statement requires governments to present budgetary comparison information using a single method of communication—RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI. The requirements of this Statement are effective for fiscal years beginning after April 30, 2027, and all reporting periods thereafter. Earlier application is encouraged

OTHER INFORMATION (Continued)

Future Accounting Pronouncements (Continued)

GASB Statement No. 104, Disclosure of Certain Capital Assets, requires certain types of capital assets to be disclosed separately in the capital asset note disclosures. Lease assets recognized in accordance with Statement No. 87, Leases, and intangible right-to-use assets recognized in accordance with Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, Subscription-Based Information Technology Arrangements, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This Statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset. This Statement is effective for the fiscal year ending April 30, 2027.

We will advise the City of any progress made by GASB in developing this and other future pronouncements that may have an impact on the financial position and results of operation of the City.

APPENDIX A STATUS OF COMMENTS FROM APRIL 30, 2024

DEFICIENCY

We consider the following to be deficiency in the City's internal controls.

Segregation of Duties

During our review of internal controls, we noted that journal entries can be entered into the general ledger without being approved by a separate individual. Additionally, we noted there is no evidence of formal review of the bank reconciliations. We recommend that all general journal entries and bank reconciliations be reviewed and approved by someone other than the person entering and/or creating the journal entry/bank reconciliation to maintain an audit trail that documents both the preparer and reviewer of the original entry.

If a secondary review of the general journal entries and bank reconciliations is not practical, the City Council serves as a compensating control for the lack of segregation of duties in this area. Accordingly, it is important for the City Council to continue to review and approve monthly budget versus actual statements by fund. Additionally, the Council should continue to review and approve all significant financial transactions including purchases, payments to vendors/employees, and investments and to document the dollar amount of those approvals in the minutes.

Status - Comment still applicable as of April 30, 2025.

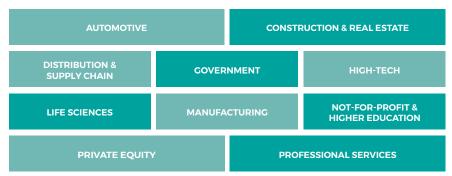


Sikich is a global company specializing in technology-enabled professional services.

Now with more than 1,900 employees, Sikich draws on a diverse portfolio of technology solutions to deliver transformative digital strategies and ranks as one of the largest CPA firms in the United States. From corporations and not-for-profits to state and local governments and federal agencies, Sikich clients utilize a broad spectrum of services and products to help them improve performance and achieve long-term, strategic goals.

INDUSTRIES

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:



SPECIALIZED SERVICES

ACCOUNTING, AUDIT, TAX & CONSULTING SERVICES

- Outsourced Accounting
- Audit & Assurance
- Consulting Services
- Employee Benefit Plan Audits
- International Tax
- Tax

TECHNOLOGY

- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Cybersecurity & Compliance
- Digital Transformation Consulting

ADVISORY

- Forensic & Valuation Services
- Governance, Risk & Compliance Services
- Human Capital Management & Payroll Consulting
- Insurance Services
- Investment Banking
- Marketing & Communications
- Retirement Plan Services
- Regulatory, Quality & Compliance
- Site Selection & Business Incentives
- Succession Planning
- Supply Chain
- Transaction Advisory Services
- Wealth Management
- Workforce Risk Management

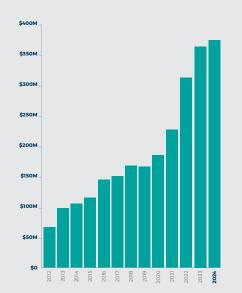
Sikich practices in an alternative practice structure in accordance with the AICPA Professional Code of Conduct and applicable law regulations, and professional standards. Sikich CPA LLC is a licensed CPA firm that provides audit and attest services to its clients, and Sikich LLC and its subsidiaries provide tax and business advisory services to its clients. Sikich CPA LLC has a contractual arrangement with Sikich LLC under which Sikich LLC supports , Sikich CPA LLC's performance of its professional services. Sikich LLC and its subsidiaries are not licensed CPA firms.

"Sikich" is the brand name under which Sikich CPA LLC and Sikich LLC provide professional services. The entities under the Sikich brand are independently owned and are not liable for the services provided by any other entity providing services under the Sikich brand. The use of the terms "our company", and "us" and other similar terms denote the alternative practice structure of Sikich CPA LLC and Sikich LLC

Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC. Investment advisory services offered through Sikich Financial, an SEC

WHO WE ARE

TOTAL PERSONNEL1,900+ 2024 REVENUE\$375M



OFFICE LOCATIONS

Ahmedabad, GJ Alexandria, VA 703.836.1350 703.836.6701

Bangalore, KA Boston MA 508.485.5588

Chattanooga, TN 423.954.3007

Chicago, IL 312 648 6666

Cleveland, OH 330.864.6661

Coimbatore, TN

Decatur, IL 217.423.6000

Indianapolis, IN 317.842.4466

Los Angeles, CA* 877.279.1900

Sacramento, CA* 925.577.5144

Milwaukee. WI 262,754,9400

Naperville, IL 630 566 8400

Peoria, IL 309.694.4251

Princeton, NJ 609.285.5000 Springfield, IL

217.793.3363 St. Louis, MO 314.275.7277

*Perform only Technology and Advisory services

ACCOUNTING TECHNOLOGY ADVISORY



CULTURE

Our dynamic work culture fosters learning, growth and innovation, attracting top-notch team members who see the big picture. Sikich's culture is built on a flexible, trusting work environment and the key pillars of Absolute Integrity, Bias for Action, Continuous Innovation and Servant Leadership. We believe our people are our greatest asset and work hard to ensure that all team members feel empowered, comfortable and valued.





CERTIFICATIONS & AWARDS

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the American Institute of Certified Public Accountants' Governmental Audit Quality Center and the Employee Benefit Plan Audit Quality Center.

We adhere to the strict requirements of membership, which assure we meet the highest standards of audit quality. In 2023, Sikich received its 12th consecutive unmodified ("pass") peer review report, the highest level of recognition conferred upon a public accounting firm for its quality control systems.

Sikich ranks among the top 30 firms nationally on the Accounting Today Top 100 Firms list.





Employee Benefit Plan Audit Quality Center Member

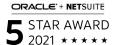
Sikich is among the 50 firms that place on Inside Public Accounting's 2024 Best of the Best Firms, an exclusive list that ranks organizations on key areas of management, growth and strategic vision.



Sikich is a Microsoft Dynamics' 2023/2024 Inner Circle award recipient, a recognition that places Sikich in the top 1% of all Microsoft Business Applications partners globally.



We also maintain the Oracle NetSuite 5 Star Award and are among the top three U.S. partners of Oracle NetSuite.



Sikich ranks on the Redmond Channel Partner Magazine's top 350 Microsoft partners in the U.S., CRN's Top 500 Managed Service Providers, CRN's Top 500 Solution Providers and Channel Futures' MSP 501.









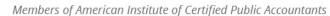
NET PROMOTER SCORE

The firm's overall Net Promoter Score (NPS) is 87%.

This is a measure of our clients' willingness to recommend Sikich's services and products. An NPS of 50% is considered excellent, and 70% NPS is considered world-class.



CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS







1415 West Diehl Road, Suite 400 Naperville, IL 60563 630.566.8400

SIKICH.COM

The Honorable Mayor Members of the City Council City of Darien, Illinois

Ladies and Gentlemen:

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Darien, Illinois (the City) as of and for the year ended April 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the City's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis.

This communication is intended solely for the information and use of the Mayor, City Council and management and is not intended to be and should not be used by anyone other than these specified parties.

Sikich CPA LLC

Naperville, Illinois September 3, 2025



CITY OF DARIEN

EXPENDITURE APPROVAL LIST FOR CITY COUNCIL MEETING ON

October 6, 2025

Approval is hereby given to have the City Treasurer of Darien, Illinois pay to the officers, employees, independent contractors, vendors, and other providers of goods and services in the indicated amounts as set forth.

A summary indicating the source of funds used to pay the above is as follows:

General Fund			\$121,675.41					
Water Fund \$32,289.9								
Motor Fuel Tax Fund								
Stormwater Management	Fund							
Special Service Area Tax	Fund							
State Drug Forfeiture Fun	ıd							
Impact Fee Expenditures								
Capital Improvement Fun	d		\$189,813.80					
Cannabis Fund			,					
DUI Technology Fund								
Federal Equitable Sharing	g Fund							
	Subtotal:		\$343,779.14					
General Fund Payroll	09/18/25	\$	356,897.20					
Water Fund Payroll	09/18/25	\$	36,732.35					
General Fund Payroll	10/02/25	\$	287,870.86					
Water Fund Payroll	10/02/25	\$	41,075.83					
•	Subtotal:	\$	722,576.24					

	Total to be Approved by City Council:	\$1,066,355.38
Approv	rals:	
Joseph	A. Marchese, Mayor	
JoAnne	E. Ragona, City Clerk	
Michae	I J. Coren, Treasurer	

Bryon D. Vana, City Administrator

CITY OF DARIEN Expenditure Journal General Fund Administration

From 9/16/2025 Through 10/6/2025

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
AIS	2026 COMPUTER ROTATION- HAILEY, ROBYN, MANDY	AP100625	4325	Consulting/Professional	2,740.80
AIS	ADOBE RENEWAL- JULIE SAENZ	AP100625	4325	Consulting/Professional	287.88
AIS	PROFESSIONAL SERVICES- OCT 2025	AP100625	4325	Consulting/Professional	8,021.49
AIS	BACK-UP SERVICE- OCT 2025	AP100625	4325	Consulting/Professional	2,733.00
AIS	DUO MFA	AP100625	4325	Consulting/Professional	315.00
AIS	ENDPOINT MANAGEMENT	AP100625	4325	Consulting/Professional	213.28
AIS	SECURE EMAIL	AP100625	4325	Consulting/Professional	15.50
COMCAST BUSINESS	CABLE TV FOR CITY HALL	AP100625	4267	Telephone	53.35
DUPAGE COUNTY PUBLIC WORKS	SEWER BILL- CITY HALL	AP100625	4271	Utilities (Elec,Gas,Wtr,Sewer)	30.14
I.R.M.A.	DEDUCTIBLE- (Flood)	AP100625	4219	Liability Insurance	835.40
IMPACT NETWORKING, LLC	COPIER AGREEMENTS	AP100625	4225	Maintenance - Equipment	65.05
IP COMMUNICATIONS	OFFICER BRAUN VOICEMAIL SET-UP	AP100625	4267	Telephone	125.00
MECO CONSULTING GROUP LLC	NEWSLETTER- FALL 2025	AP100625	4239	Public Relations	2,000.00
MECO CONSULTING GROUP LLC	COMMUNICATIONS- SEPT 2025	AP100625	4239	Public Relations	2,800.00
MGT IMPACT SOLUTIONS LLC	BRYON VANA 8-30-25	AP100625	4325	Consulting/Professional	3,750.00
MGT IMPACT SOLUTIONS LLC	BRYON VANA 9-6-25	AP100625	4325	Consulting/Professional	3,750.00
MGT IMPACT SOLUTIONS LLC	BRYON VANA 9-13-25	AP100625	4325	Consulting/Professional	3,750.00
MGT IMPACT SOLUTIONS LLC	BRYON VANA 9-20-25	AP100625	4325	Consulting/Professional	3,750.00
NICOR GAS	82541110001 1702 PLAINFIELD RD	AP100625	4271	Utilities (Elec,Gas,Wtr,Sewer)	153.04
ODELSON,MURPHEY,FRAZIER,MCGRAT	ATTNY FEES- JULY 2025	AP100625	4219	Liability Insurance	660.00
ODP BUSINESS SOLUTIONS	TONER AND SUPPLIES- CH	AP100625	4253	Supplies - Office	318.50
				Total Administration	36,367.43

Date: 10/1/25 03:20:39 PM

CITY OF DARIEN

Expenditure Journal General Fund

City Council

From 9/16/2025 Through 10/6/2025

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
ALKAYE MEDIA GROUP	VIDEO SUPPORT- CITY COUNCIL MEETING -AUG 2025	AP100625	4206	Cable Operations	250.00
IL STATE TREASURER	ICASH- UNCLAIMED PROPERTY / ANNUAL REPORT	AP100625	4205	Boards and Commissions	100.00
SUNCOM TV	CITY COUNCIL MEETING 7-21-25	AP100625	4206	Cable Operations	300.00
				Total City Council	650.00

CITY OF DARIEN

Expenditure Journal

General Fund

Darien Business Alliance

From 9/16/2025 Through 10/6/2025

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
DARIEN WOMANS CLUB	BUSINESS CARD AD	APVOID091825	4235	Printing and Forms	(30.00)
FREDERICK EWING	BAND GRINDSTONE / DARIEN OKTOBERFEST 10-4-25	AP100625	4239	Public Relations	1,500.00
JOHN NEWTON HARP III	BAND- WURST KASE SCENARIO - DARIEN OKTOBER FEST	AP100625	4239	Public Relations	750.00
PORTABLE JOHN INC	PORTABLE RESTROOMS- OKTOBER FEST	AP100625	4239	Public Relations	960.00
SPEEDPRO	BANNERS FOR FALL CARNIVAL	AP100625	4239	Public Relations	220.00
UAP EVENT SERVICES	SOUND /LIGHTS - OKTOBER FEST	AP100625	4239	Public Relations	500.00
				Total Darien Business Alliance	3,900.00

CITY OF DARIEN Expenditure Journal General Fund

Community Development From 9/16/2025 Through 10/6/2025

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
CHRISTOPHER B. BURKE ENG, LTD	DEVELOPMENT SECURITY RELEASE LETTER	AP100625	4328	Conslt/Prof Reimbursable	2,690.00
CHRISTOPHER B. BURKE ENG, LTD	23079 CHESTNUT CT - PLAT RESEARCH	AP100625	4328	Conslt/Prof Reimbursable	260.00
CHRISTOPHER B. BURKE ENG, LTD	SITE GRADING REVIEW- 9022 KEARNEY	AP100625	4328	Conslt/Prof Reimbursable	597.50
CHRISTOPHER B. BURKE ENG, LTD	FINAL PLAN REVIEW- 1033 N FRONTAGE RD	AP100625	4328	Conslt/Prof Reimbursable	171.50
CHRISTOPHER B. BURKE ENG, LTD	PLAN REVIEW- CONCEPT 6811 FAIRVIEW	AP100625	4328	Conslt/Prof Reimbursable	780.00
CHRONICLE MEDIA LLC	NOTICE: PUBLIC HEARING- CHESTNUT COURT	AP100625	4328	Conslt/Prof Reimbursable	105.00
CHRONICLE MEDIA LLC	ANNEXATION AND PLAT OF SUBDIVISION / 6811 FAIRVIEW, DOWNERS	AP100625-2	4328	Conslt/Prof Reimbursable	73.50
CODE ENFORCEMENT REPRESENTATIV	CODE ENFORCEMENT SERVICES- JULY 2025	AP100625	4325	Consulting/Professional	1,682.00
CODE ENFORCEMENT REPRESENTATIV	CODE ENFORCEMENT SERVICES- AUG 2025	AP100625	4325	Consulting/Professional	2,014.00
ELEVATOR INSPECTION SERVICE CO	ELEVATOR INSPECTIONS- AUG 2025	AP100625	4328	Conslt/Prof Reimbursable	1,792.00
JESSICA PLZAK	SECRETARIAL SERVICES 27.5 hours	AP100625	4205	Boards and Commissions	687.50
LAW OFFICE OF AARON H REINKE	ADJUDICATION HEARINGS / CODE ENFORCEMENT	AP100625	4325	Consulting/Professional	75.00
ODELSON,MURPHEY,FRAZIER,MCGRAT	LEGAL FEES- AUG 2025	AP100625	4219	Liability Insurance	7,315.00
ODELSON,MURPHEY,FRAZIER,MCGRAT	ATTNY FEES- JULY 2025	AP100625	4219	Liability Insurance	5,720.00
TESKA ASSOCIATES INC	TIF-CHESTNUT CT	AP100625	4325	Consulting/Professional	1,595.64
TESKA ASSOCIATES INC	MEETING PREP, MAILING	AP100625	4325	Consulting/Professional	885.20

Date: 10/1/25 03:20:39 PM

CITY OF DARIEN

Expenditure Journal General Fund

Community Development

From 9/16/2025 Through 10/6/2025

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
				Total Community Development	26,443.84

Date: 10/1/25 03:20:39 PM Page: 5

CITY OF DARIEN Expenditure Journal General Fund Public Works, Streets

From 9/16/2025 Through 10/6/2025

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
ADVANCE AUTO PARTS	LAMP	AP100625	4229	Maintenance - Vehicles	101.55
ADVANCE AUTO PARTS	PAD SPREADER	AP100625	4229	Maintenance - Vehicles	11.69
ADVANCE AUTO PARTS	HYDRAULIC JACK OIL	AP100625	4229	Maintenance - Vehicles	13.54
ADVANCE AUTO PARTS	ABSORBENT CLAY	AP100625	4229	Maintenance - Vehicles	26.98
ADVANCE AUTO PARTS	LAMPS & PIGTAILS	AP100625	4229	Maintenance - Vehicles	120.44
ADVANCE AUTO PARTS	PIGTAIL	AP100625	4229	Maintenance - Vehicles	12.56
ADVANCE AUTO PARTS	BRAKE CONTROLS	AP100625	4229	Maintenance - Vehicles	165.12
ADVANCE AUTO PARTS	PNEUMATIC VAC	AP100625	4229	Maintenance - Vehicles	130.14
ADVANCE AUTO PARTS	PAD SPREADER	AP100625-3	4229	Maintenance - Vehicles	11.69
ADVANCE AUTO PARTS	HYDRAULIC JACK OIL	AP100625-3	4229	Maintenance - Vehicles	13.54
ADVANCE AUTO PARTS	ABSORBENT CLAY	AP100625-3	4229	Maintenance - Vehicles	26.98
ADVANCE AUTO PARTS	LAMPS & PIGTAILS	AP100625-3	4229	Maintenance - Vehicles	120.44
ADVANCE AUTO PARTS	PIGTAIL	AP100625-3	4229	Maintenance - Vehicles	12.56
ADVANCE AUTO PARTS	LAMP FOR #400	AP100625-3	4229	Maintenance - Vehicles	12.56
ADVANCE AUTO PARTS	BRAKE CONTROLS	AP100625-3	4229	Maintenance - Vehicles	165.12
ADVANCE AUTO PARTS	LAMP FOR #410	AP100625-3	4229	Maintenance - Vehicles	101.55
ADVANCE AUTO PARTS	PNEUMATICVAC	AP100625-3	4229	Maintenance - Vehicles	130.14
ADVANCE AUTO PARTS	CREDIT ON ACCOUNT	AP100625-3	4229	Maintenance - Vehicles	(200.24)
ADVANCE AUTO PARTS	VOID AND REDO- USE CREDIT THAT IS ON ACCOUNT	APCREDIT100	4229	Maintenance - Vehicles	(12.56)
ADVANCE AUTO PARTS	VOID AND REDO- USE CREDIT THAT IS ON ACCOUNT	APCREDIT100	4229	Maintenance - Vehicles	(26.98)
ADVANCE AUTO PARTS	VOID AND REDO- USE CREDIT THAT IS ON ACCOUNT	APCREDIT100	4229	Maintenance - Vehicles	(120.44)
ADVANCE AUTO PARTS	VOID AND REDO- USE CREDIT THAT IS ON ACCOUNT	APCREDIT100	4229	Maintenance - Vehicles	(165.12)
ADVANCE AUTO PARTS	VOID AND REDO- USE CREDIT THAT IS ON ACCOUNT	APCREDIT100	4229	Maintenance - Vehicles	(130.14)

Date: 10/1/25 03:20:39 PM Page: 6

CITY OF DARIEN Expenditure Journal General Fund Public Works, Streets

From 9/16/2025 Through 10/6/2025

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
ADVANCE AUTO PARTS	VOID AND REDO- USE CREDIT THAT IS ON ACCOUNT	APCREDIT100	4229	Maintenance - Vehicles	(101.55)
ADVANCE AUTO PARTS	VOID AND REDO- USE CREDIT THAT IS ON ACCOUNT	APCREDIT100	4229	Maintenance - Vehicles	(13.54)
ADVANCE AUTO PARTS	VOID AND REDO- USE CREDIT THAT IS ON ACCOUNT	APCREDIT100	4229	Maintenance - Vehicles	(11.69)
ALLIED GARAGE DOOR INC.	GARAGE DOOR REPAIR /SALLY PORT 7-30-25	AP100625	4223	Maintenance - Building	371.25
ALTA EQUIPMENT COMPANY	KUBOTA TIRES	AP100625	4229	Maintenance - Vehicles	726.16
ALTORFER INDUSTRIES INC	EMERGENCY REPAIR #205	AP100625	4229	Maintenance - Vehicles	2,013.75
CENTRAL SOD FARMS	KY BLUEGRASS 9-12-25	AP100625	4257	Supplies - Other	88.60
CHRISTOPHER B. BURKE ENG, LTD	DARIEN STANDBY GENERATORS DESIGN	AP100625	4223	Maintenance - Building	3,919.77
CHRISTOPHER B. BURKE ENG, LTD	MONITORING- DALE RD BASIN	AP100625	4325	Consulting/Professional	347.50
CHRISTOPHER B. BURKE ENG, LTD	PLAINFIELD RD MONUMENT	AP100625	4325	Consulting/Professional	239.00
CHRISTOPHER B. BURKE ENG, LTD	GIS SERVICES	AP100625	4325	Consulting/Professional	695.00
CHRISTOPHER B. BURKE ENG, LTD	NATURAL HAZARD MITIGATION PLAN	AP100625	4325	Consulting/Professional	119.50
CINTAS FIRST AID AND SAFETY	REPLENISH FIRST AID CABINET - 1041 S FRONTAGE RD	AP100625	4219	Liability Insurance	168.05
CORE & MAIN	SUPPLIES - CONCORD & CHALET	AP100625	4257	Supplies - Other	2,109.60
CORE & MAIN	EXTENSIONS	AP100625	4374	Drainage Projects	1,980.00
DUPAGE COUNTY PUBLIC WORKS	SEWER BILL- 1041 S FRONTAGE RD	AP100625	4271	Utilities (Elec,Gas,Wtr,Sewer)	52.42
DYNEGY ENERGY SERVICES	ENERGY- STREET LIGHTS	AP100625	4271	Utilities (Elec,Gas,Wtr,Sewer)	3,827.59
EJ USA, INC.	INFRA-RISER	AP100625	4257	Supplies - Other	109.26
Date: 10/1/25 03:20:39 PM					Page: 7

CITY OF DARIEN Expenditure Journal General Fund Public Works, Streets

From 9/16/2025 Through 10/6/2025

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
FACTORY CLEANING EQUIPMENT INC	CLEANING SUPPLIES	AP100625	4225	Maintenance - Equipment	867.60
GENUINE PARTS COMPANY INC	AIR FILTER FOR #104	AP100625	4229	Maintenance - Vehicles	74.79
GENUINE PARTS COMPANY INC	B-FLUID FOR #503	AP100625	4229	Maintenance - Vehicles	28.84
GENUINE PARTS COMPANY INC	BRAKES FOR #503	AP100625	4229	Maintenance - Vehicles	169.97
GENUINE PARTS COMPANY INC	VALVE, CORE DEPOSIT FOR #503	AP100625	4229	Maintenance - Vehicles	133.44
GENUINE PARTS COMPANY INC	AIR FILTER FOR #203	AP100625	4229	Maintenance - Vehicles	180.00
GRAINGER	DOOR CLOSER- POLICE DEPT	AP100625	4223	Maintenance - Building	693.07
H & H ELECTRIC	TRAFFIC SIGNAL MAINT	AP100625	4359	Street Light Oper & Maint.	341.00
H & H ELECTRIC	TRAFFIC SIGNAL MAINT	AP100625	4359	Street Light Oper & Maint.	304.00
IMPACT NETWORKING, LLC	COPIER AGREEMENTS	AP100625	4225	Maintenance - Equipment	65.05
IMPACT NETWORKING, LLC	COPIER OVERAGE- PW (8-18 thru 9-17-25)	AP100625	4225	Maintenance - Equipment	37.50
INDUSTRIAL ELECTRICAL SUPPLY	BATTERY FOR TRAFFIC COUNT	AP100625	4257	Supplies - Other	57.83
JX TRUCK CENTER- BOLINGBROOK	OIL FILTER	AP100625	4229	Maintenance - Vehicles	313.37
KARA COMPANY, INC.	LATH- MIXED HARDWOOD BLEND	AP100625	4257	Supplies - Other	337.89
LRS, LLC	STREET SWEEPING - SEPT 2025	AP100625	4229	Maintenance - Vehicles	4,455.00
RAGS ELECTRIC	STREET LIGHT REPAIR	AP100625	4359	Street Light Oper & Maint.	1,131.42
RAGS ELECTRIC	STREET LIGHT REPAIR	AP100625	4359	Street Light Oper & Maint.	3,791.82
RICHARD E. LEPIC	RICHARD LEPIC - CDL	AP100625	4219	Liability Insurance	60.00
SEASON COMFORT, CORP.	REPAIR FROM FLOOD- 1710 PLAINFIELD RD	AP100625	4223	Maintenance - Building	165.00
SPRINKLERS INC	REPAIR 75TH ST BERM	AP100625	4223	Maintenance - Building	248.55
STANDARD INDUSTRIAL & AUTO EQU	SERVICE CALL- COLUMN INSPECTION	AP100625	4225	Maintenance - Equipment	566.00
TAMELING INDUSTRIES	SEED MIX	AP100625	4257	Supplies - Other	170.00
TITAN SAFETY MANAGEMENT INC	PPE TRAINING	AP100625	4263	Training and Education	434.46
TRUGREEN	WEED CONTROL	AP100625	4350	Forestry	256.00
UNIQUE PRODUCTS & SERVICE CORP	JANITORIAL SUPPLIES - PD	AP100625	4345	Janitorial Service	47.09

Date: 10/1/25 03:20:39 PM Page: 8

CITY OF DARIEN Expenditure Journal General Fund Public Works, Streets From 9/16/2025 Through 10/6/2025

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
UNIQUE PRODUCTS & SERVICE CORP	JANITORIAL SUPPLIES- PD	AP100625	4345	Janitorial Service	224.17
UNIQUE PRODUCTS & SERVICE CORP	JANITORIAL SUPPLIES- PD	AP100625	4345	Janitorial Service	168.72
VESTIS	MAT RENTAL- 1710 PLAINFIELD RD 9-11-25	AP100625	4223	Maintenance - Building	39.77
VESTIS	MAT RENTAL - 1042 S FRONTAGE RD 9-11-25	AP100625	4223	Maintenance - Building	32.54
VESTIS	MAT RENTAL- 1702 PLAINFIELD RD 9-11-25	AP100625	4223	Maintenance - Building	28.67
VESTIS	MAT RENTAL- 1710 PLAINFIELD RD 9-25-25	AP100625	4223	Maintenance - Building	39.77
VESTIS	MAT RENTAL- 1042 S FRONTAGE RD 9-25-25	AP100625	4223	Maintenance - Building	32.54
VESTIS	MAT RENTAL- 1702 PLAINFIELD RD 9-25-25	AP100625	4223	Maintenance - Building	28.67
WILLOWBROOK FORD, INC.	COIL ASY -IGNITION	AP100625	4229	Maintenance - Vehicles	136.37
WILLOWBROOK FORD, INC.	WIRE ASY -IGNITION	AP100625	4229	Maintenance - Vehicles	24.55
WILLOWBROOK FORD, INC.	SENSOR- HEGO FOR #503	AP100625	4229	Maintenance - Vehicles	115.87
WILLOWBROOK FORD, INC.	HUG ASY- WHEEL FOR #503	AP100625	4229	Maintenance - Vehicles	706.58
YELLOWSTONE LANDSCAPE	EMERGENCY TREE REMOVAL- 8691 AILSWORTH (NICOR)	AP100625	4375	Tree Trim/Removal	484.10

Date: 10/1/25 03:20:39 PM Page: 9

Total Public Works,

Streets

34,153.80

CITY OF DARIEN Expenditure Journal General Fund Police Department

From 9/16/2025 Through 10/6/2025

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
ACE K9	ACE WATCH DOG- ANNUAL SERVICE FEE	AP100625	4217	Investigation and Equipment	168.00
CALIBRE PRESS	TRAINING: STUTTE / TAKING THE LEAD CLASS	AP100625	4263	Training and Education	359.00
DARIEN COLLISION CENTER	P53- REPLACE LT ROCKER MOLDING W/CHROME, RIVET	AP100625	4229	Maintenance - Vehicles	555.80
DUPAGE COUNTY PUBLIC WORKS	SEWER BILL-POLICE DEPT	AP100625	4271	Utilities (Elec,Gas,Wtr,Sewer)	420.04
ELMHURST OCCUPATIONAL HEALTH	MEDICAL EXAM / RECRUIT BRAUN	AP100625	4205	Boards and Commissions	2,019.50
ELMHURST OCCUPATIONAL HEALTH	MEDICAL EXAM / RECRUIT TODD-TULLOCH	AP100625	4205	Boards and Commissions	1,106.00
GOLD SHIELD DETECTIVE AGENCY	BACKROUND CHECK - PO CANDIDATE BRIAN AVILA	AP100625	4205	Boards and Commissions	1,228.00
I.R.M.A.	DEDUCTIBLE- (Flood)	AP100625	4219	Liability Insurance	835.40
INDUSTRIAL ORG SOLUTIONS	PSYCH EVAL / CANDIDATE AVILA AND MCDADE	AP100625	4205	Boards and Commissions	1,150.00
KEITH FONTANA	EOP CONSULTANT FOR POLICE DEPT	AP091925	4325	Consulting/Professional	660.00
OMG NATIONAL	2000 JUNIOR BADGE STICKERS	AP100625	4239	Public Relations	346.22
OUR LADY OF PEACE	REIMBURSEMENT -COFFEE & HOT CHOCOLATE / FAITH IN BLUE EVENT	AP100625	4239	Public Relations	832.36
PHYLAX SOLUTIONS LLC	K-9 MAINTENANCE TRAINING APRIL thru JUNE 2025	AP100625	4263	Training and Education	1,050.00
RAY O'HERRON CO. INC.	KEOUGH- BP VEST	AP100625	4269	Uniforms	911.91
RAY O'HERRON CO. INC.	BRAUN- HAT BADGE	AP100625	4269	Uniforms	122.27
Date: 10/1/25 03:20:39 PM					Page: 10

CITY OF DARIEN Expenditure Journal General Fund Police Department

From 9/16/2025 Through 10/6/2025

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
SRN SYSTEMS INC	REPLACE BARRIER SYSTEM (Damage from Flood July 2025)	AP100625	4815	Equipment	5,622.00
TARGET SOLUTIONS LEARNING	RENEWAL- COMMUNITY POLICING CONNECT	AP100625	4225	Maintenance - Equipment	243.11
THOMSON REUTERS -WEST	CLEAR PROFLEX SUBSCRIPTION	AP100625	4217	Investigation and Equipment	476.73
VILLAGE OF LEMONT	RANGE RENTAL FEE	AP100625	4243	Rent - Equipment	100.00
WAREHOUSE DIRECT	PRINTER/COPIER SERVICE AT PD	AP100625	4225	Maintenance - Equipment	1,954.00
				Total Police Department	20,160.34
				Total General Fund	121,675.41

CITY OF DARIEN Expenditure Journal Water Fund Public Works, Water

From 9/16/2025 Through 10/6/2025

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
119TH STREET MATERIALS	MIXED LOAD 12-12-24	AP042325	4231	Maintenance - Water System	1,309.50
119TH STREET MATERIALS	MIXED LOAD 12-12-24	REV-REV-AP04	4231	Maintenance - Water System	(1,309.50)
A&W TRAILER LLC	TOPCRANK FOR #407	AP100625	4229	Maintenance - Vehicles	79.99
ADVANCE AUTO PARTS	LAMP FOR #400	AP100625	4225	Maintenance - Equipment	12.56
ADVANCE AUTO PARTS	OIL FILTER	AP100625	4225	Maintenance - Equipment	16.26
ADVANCE AUTO PARTS	RUBBER HOOD HOLDOWN FOR #408	AP100625	4225	Maintenance - Equipment	49.70
ADVANCE AUTO PARTS	REPAIR PARTS FOR #404	AP100625	4229	Maintenance - Vehicles	65.65
ADVANCE AUTO PARTS	RUBBER HOOD HOLDOWN FOR #408	AP100625-3	4225	Maintenance - Equipment	49.70
ADVANCE AUTO PARTS	OIL FILTER	AP100625-3	4225	Maintenance - Equipment	16.26
ADVANCE AUTO PARTS	VOID AND REDO- USE CREDIT THAT IS ON ACCOUNT	APCREDIT100	4225	Maintenance - Equipment	(12.56)
ADVANCE AUTO PARTS	VOID AND REDO- USE CREDIT THAT IS ON ACCOUNT	APCREDIT100	4225	Maintenance - Equipment	(49.70)
ADVANCE AUTO PARTS	VOID AND REDO- USE CREDIT THAT IS ON ACCOUNT	APCREDIT100	4225	Maintenance - Equipment	(16.26)
ALEXANDER CHEMICAL CORPORATION	CHLORINE	AP100625	4241	Quality Control	469.20
CHRISTOPHER B. BURKE ENG, LTD	DARIEN STANDBY GENERATORS DESIGN	AP100625	4325	Consulting/Professional	3,919.76
CINTAS FIRST AID AND SAFETY	REPLENISH FIRST AID CABINET - 1041 S FRONTAGE RD	AP100625	4219	Liability Insurance	168.04
CORE & MAIN	INFRAMAP SOFTWARE RENEWAL	AP100625	4213	Dues and Subscriptions	4,500.00
DYNEGY ENERGY SERVICES	ENERGY FOR WATER PLANTS	AP100625	4271	Utilities (Elec,Gas,Wtr,Sewer)	2,901.19
LAWSON PRODUCTS INCORPORATED	MAINTENANCE SUPPLIES	AP100625	4225	Maintenance - Equipment	696.69
ROUTE 66 ASPHALT CO	ASPHALT FOR PATCHING	AP100625	4255	Supplies - Operation	781.84

Date: 10/1/25 03:20:39 PM

Page: 12

CITY OF DARIEN Expenditure Journal Water Fund Public Works, Water

From 9/16/2025 Through 10/6/2025

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
SPRINKLERS INC	REPAIR 75TH ST BERM	AP100625	4223	Maintenance - Building	248.55
SUBURBAN CONCRETE, INC.	2025 CONCRETE PROGRAM - PW MAINTENANCE / WATER SYSTEMS	AP100625	4231	Maintenance - Water System	12,593.00
UNDERGROUND PIPE & VALVE CO.	FIRE HYDRANT PARTS	AP100625	4231	Maintenance - Water System	1,056.00
VL MOLINA TRUCKING INC	HAULING SPOILS 7-9-25	AP100625	4255	Supplies - Operation	3,000.00
VULCAN CONSTRUCTION MATERIALS	STONE 8-25-25	AP100625	4231	Maintenance - Water System	1,744.06
				Total Public Works, Water	32,289.93
				Total Water Fund	32,289.93

Date: 10/1/25 03:20:39 PM Page: 13

CITY OF DARIEN

Expenditure Journal

Capital Improvement Fund

Capital Fund Expenditures

From 9/16/2025 Through 10/6/2025

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
CHRISTOPHER B. BURKE ENG, LTD	RETAINING WALL- PLAINFIELD RD	AP100625	4390	Capital Improv-Infrastructure	7,353.75
CORE & MAIN	PIPE TEES -SAWYER DR	AP100625	4390	Capital Improv-Infrastructure	778.00
DUPAGE COUNTY RECORDER	RECORDING: LAND ACQUISITION -7610 GAIL AVE	AP100625	4390	Capital Improv-Infrastructure	67.00
JC LANDSCAPING/TREE SERVICE	RESTORATION- 72ND STREET -DITCH PROJECT	AP100625	4376	Ditch Projects	29,203.00
JOYCE BRIGHT	REIMBURSEMENT: CITY SIDEWALK WAS REPLACED BY FORTIS	AP100625	4380	Sidewalk Replacement Progr	850.00
MONA SOLARE	REIMBURSEMENT: EXPENSE FOR 7606 GAIL	AP100625	4390	Capital Improv-Infrastructure	210.00
SUBURBAN CONCRETE, INC.	2025 CONCRETE PROGRAM-SIDEWALKS	AP100625	4380	Sidewalk Replacement Progr	83,997.00
SUBURBAN CONCRETE, INC.	2025 CONCRETE PROGRAM -ADA SIDEWALKS	AP100625	4380	Sidewalk Replacement Progr	49,221.00
SUBURBAN CONCRETE, INC.	2025 CONCRETE PROGRAM- MAPLE LANE APRON	AP100625	4383	Curb & Gutter Replacement	2,002.00
SUBURBAN CONCRETE, INC.	2025 CONCRETE PROGRAM -CURB AND GUTTER	AP100625	4383	Curb & Gutter Replacement	3,498.00
SUBURBAN CONCRETE, INC.	2025 CONCRETE PROGRAM -SAWYER DRIVE DRAINAGE	AP100625	4390	Capital Improv-Infrastructure	10,890.00
VULCAN CONSTRUCTION MATERIALS	STONE 8-25-25	AP100625	4390	Capital Improv-Infrastructure	1,744.05
				Total Capital Fund Expenditures	189,813.80

CITY OF DARIEN

Expenditure Journal

Capital Improvement Fund

Capital Fund Expenditures

From 9/16/2025 Through 10/6/2025

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
				Total Capital Improvement Fund	189,813.80
Report Total					343,779.14



MOTION	NO.		

AGENDA MEMO City Council October 6, 2025

ISSUE STATEMENT

A motion accepting a proposal for the purchase of two (2) new FCS DXMIC Pro Kit with GPS capabilities and training for leak surveying from Subsurface Solutions, in an amount not to exceed \$13,648. See Exhibit A.

BACKGROUND/HISTORY

The proposed potable leak surveying equipment is an addition to the water departments inventory of leak detection and surveying tools. The FCS DXMIC Pro Kit is an advanced, digital ground microphone and water leak detection system that uses acoustic technology to pinpoint leaks in underground pipes.

FCS DXMIC Pro Kit with GPS Equipment Features:

- Multiple listening attachments for varied survey conditions
- Color touchscreen interface for intuitive operation
- Wireless and wired headphone options
- Integrated mobile app for downloading results, reports, and data
- GPS integration for location tracking and mapping of leaks

This state-of-the-art equipment will enable Water Department personnel to conduct ongoing, town-wide leak surveys with continued efficiency and accuracy. It will serve as a valuable complement to the recently installed city-wide in-line leak detection system, the Gutermann Leak Loggers. Additionally, the devices will be used to investigate suspected leaks in private water services and fire hydrants.

The equipment will be assigned to specific Water Division utility vehicles and deployed as needed in the field, ensuring rapid response and comprehensive coverage.

Sole Source Justification:

This equipment is a sole-source item and is distributed exclusively by Subsurface Solutions, the only authorized distributor in the region for products manufactured by Fluid Conservation Systems. Please refer to the sole source letter attached and labeled as **Attachment A**.

The FY25/26 Budget includes funding for the equipment through the following account:

ACCOUNT	ACCOUNT	FY25-26	PROPOSED	
NUMBER	DESCRIPTION	BUDGET	EXPENDITURE	BALANCE
	Water System Maintenance-FCS			
02-50-4231	Listening Devices	\$13,500	\$13,648	*(\$148)

^{*}Note: Staff acknowledges that the item is over budget by \$148. Pricing has increased since the quotes received in December 2024. The remaining funds within the account have sufficient funds to cover

Leak Surveying Kit 10/06/25 Pg. 2

the shortfall.

COMMITTEE RECOMMENDATION

The Municipal Services Committee requests approval of this motion accepting a proposal for the purchase of two (2) new FCS DXMIC Pro Kit with GPS capabilities and training for leak surveying from Subsurface Solutions, in an amount not to exceed \$13,648.

ALTERNATE CONSIDERATION

As directed by the City Council.

DECISION MODE

This item will be on the October 6, 2025 City Council agenda for formal consideration

PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY,

ILLINOIS, this 6 th day of October 2025.						
AYES:						
NAYS:						
ABSENT:						





April 20, 2022

To Whom It May Concern:

Halma Water Management (HWM) and Fluid Conservation Systems (FCS) are sister companies and we offer a variety of products including water management, wireless monitoring and measuring equipment.

The purpose of this letter is to confirm that the products manufactured by HWM are only available for purchase and service directly in the United States from FCS and our authorized distributor partners. Subsurface Solutions is the authorized exclusive distributor for the following states: North Dakota, South Dakota, Wisconsin, Minnesota, Iowa, Illinois, Nebraska, Kansas and Missouri.

If you have any further questions regarding the sale and support of our products, please contact me directly.

Sincerely,

Julie Platton
Julie Platton
Sales Office Manager

Fluid Conservation Systems





Subsurface Solutions

www.SubsurfaceSolutions.com

QUOTE 38109

Valid Till

Oct 31, 2025

Sales Person

David Shelley

Phone

Email

david@subsurfacesolutions.com

Attention to: Dennis Cable

Bill To

City of Darien 1702 Plainfield Road, Darien, IL, 60561-5044

Ship To

City of Darien

1702 Plainfield Road,

Item & Description List Price Qty Total

FCS DXMIC PRO KIT DXMICPROSYS 2025

DXmic Pro

Included listening attachments - Magnet, probes, and Wind protected ground mic foot

- Excellent audio: Best in class sound quality
- · Noise cancelling headphones
- Digital noise level indication, Filtering, Quick save noise level trends
- · Hard case, manual
- Wireless capability: For Bluetooth headphones or transfer of audio/configuration data to PC (Use with DXmic App)
- Color touch screen: Clear multifunctional graphics and ease of
- . Long battery life: Li-ion cells with up to 15-25 hrs Battery life
- User friendly: Safety Noise Level cut off and leak noise isolation filters
- Improved automatic filtering: Supported by frequency analysis display

DXmic App

- Android or IOS version
- Uses GPS to give location
- Upload photos from site and add site notes
- DXmic Pro downloads sound files to the App
- Works with Email and/or DataGate Mapping server to send and view location sound files

010

\$ 6,824.00 2 \$ 13,648.00

Contact me if you have questions

Thank You,

David Shelley

815-474-0064

david@subsurfacesolutions.com

Sub Total

\$ 13,648.00

Tax

\$ 0.00 Not Configured

Grand Total

\$ 13,648.00



MOTION NO.

AGENDA MEMO City Council October 6, 2025

ISSUE STATEMENT

A motion accepting a proposal from Garland/DBS, Inc., services for the removal, purchase and replacement of the roof hatch and gutter diversion enhancements at the police department in an amount not to exceed \$6,324. See Exhibit A.

BACKGROUND

The proposed FY 25/26 Budget includes funds for the replacement of the police department roof, a project completed earlier this year. The scope of work included replacing the existing membrane roof in the "tower" area, along with the associated gutters. Subsequently due to recent rain events it was identified that the existing roof hatch was a source of an additional leak. During the roof replacement project, it was not identified that the hatch required replacement. To address this issue, a proposed modification includes the removal, purchase and installation of a new roof hatch within the flat roof of the "tower" area. As a preventive measure, enhancements to the scope of work includes gutter diversions to assist in accommodating intense rain events.

Police Department Flat Roof & Gutter Repair Scope of Work:

Remove Existing Roof Hatch Install New Bilco Roof Hatch Roof Flashing Tie Into Existing Roof System Gutters Install Rain Diverter Haul Away All Debris

Staff had previously utilized the services form Garland/DBS, Inc., as the general contractor with very satisfactory services. As the general contractor, Garland furnishes materials and labor to accommodate all roofing exterior services. The vendor is an awarded vendor of the OMNIA Partners. OMNIA partners provide public & private sector industries value-driven procurement and cost-saving solutions. The vendor was awarded a national contract through Racine County, WI, for Roofing Supplies and Services, Waterproofing and Related Products and Services, under Contract Number PW1925, and has been extended to October 14, 2029.

The project fund balance has remaining funds to complete the requested expenditure and would be expended from the following account:

ACCOUNT	ACCOUNT	FY 25/26	YEAR TO DATE	PROPOSED	PROPOSED
NUMBER	DESCRIPTION	BUDGET	EXPENDED	EXPENDITURE	BALANCE
	Maintenance-Building				
01-30-4223	Police Department Roof	\$295,000	\$164,190	\$6,324	\$124,486

COMMITTEE RECOMMENDATION

The Municipal Services Committee recommends a motion accepting a proposal from Garland/DBS, Inc., services for the removal, purchase and replacement of the roof hatch and gutter diversion enhancements at the police department in an amount not to exceed \$6,324. See Exhibit A.

ALTERNATE CONSIDERATION

As directed by the City Council.

DECISION MODE

This item will be placed on the October 6, 2025, City Council agenda for formal approval.

PASSE	D BY	THE	CITY	COUNCIL	OF	THE	CITY	OF	DARIEN,	DU	PAGE
COUNTY, IL	LINOI	S, this	6 th day o	of October 2	025.						
AYES:											
NAYS:											
ABSENT:											



Garland/DBS, Inc. 3800 East 91st Street Cleveland, OH 44105 Phone: (800) 762-8225

Fax: (216) 883-2055



ROOFING MATERIAL AND SERVICES PROPOSAL

City of Darien police Department 1710 Plainfield Rd Darien, IL 60561

Date Submitted: 9/10/2025
Proposal #: 25-IL-250933
MICPA # PW1925
Illinois General Contractor License #: 104.015673

Purchase orders to be made out to: Garland/DBS, Inc.

Please Note: The following budget/estimate is being provided according to the pricing established under the Master Intergovernmental Cooperative Purchasing Agreement (MICPA) with Racine County, WI and OMNIA Partners, Public Sector (U.S. Communities). The line item pricing breakdown from Attachment C: Bid Form should be viewed as the maximum price an agency will be charged under the agreement. Garland/DBS, Inc. administered an informal competitive process for obtaining quotes for the project with the hopes of providing a lower market-adjusted price whenever possible.

Scope of Work:

- 1. Provide all safety and equipment to complete all work following OSHA guidelines and regulations
- 2. Remove existing roof hatch in its entirety
- 3. Install a new Bilco roof hatch, matching in size and style
- 4. Re-work roof flashing to tie into the existing roof system
- 5. Haul away all debris
- 6. Install rain diverter extensions in the gutter corners
- 7. Haul away all debris

Proposal Price Based Upon Market Experience:	\$	6,324
--	----	-------

Garland/DBS Price Based Upon Local Market Competition:

Adler Roofing and Shet Metal \$ 6,324

Please Note – The construction industry is experiencing unprecedented global pricing and availability pressures for many key building components. Specifically, the roofing industry is currently experiencing long lead times and significant price increases with roofing insulation and roofing fasteners. Therefore, this proposal can only be held for 30 days. DBS greatly values your business, and we are working diligently with our long-term suppliers to minimize price increases and project delays which could effect your project. Thank you for your understanding and cooperation.

Clarifications/Exclusions:

- 1. Sales and use taxes are included.
- 2. Permits are included.
- 3. Bonds are included.
- 4. Plumbing, Mechanical, Electrical work is excluded.
- 5. Masonry work is excluded.
- 6. Interior Temporary protection is excluded.
- 7. Any work not exclusively described in the above proposal scope of work is excluded.

If you have any questions regarding this proposal, please do not hesitate to call me at my number listed below.

Respectfully Submitted,

Nathan Parker

Nathan Parker Garland/DBS, Inc. (216) 302-3791



AGENDA MEMO

Administrative/Finance Committee October 6, 2025

ISSUE STATEMENT

An ordinance establishing a tax of five percent (5%) upon the gross rental charge for the rental or leasing of any individual self-storage space in the City of Darien

ORDINANCE

BACKGROUND/HISTORY

As discussed during the 2025-26 budget meetings, staff is reviewing current general fund revenues. While the review will be comprehensive, there is one new revenue for the Administrative/Finance Committee to discuss. Alderman Leganski asked that I review a storage facility tax that he identified as part of Willowbrook's revenue.

In summary, approval of an ordinance establishes a tax on the rental of spaces within self-service storage facilities at a rate of 5% of the gross rental charges imposed for the use or rental of the space. The tax is collected monthly. The self-storage facility is responsible for keeping records and submitting payment directly to the city. The amount of revenue varies depending on the number of facilities and occupied units. Darien currently has two self-storage facilities. Since we do not have information of the local facilities gross income, there are no preliminary revenue estimates available. As a comparison, Willowbrook has four facilities and generates approximately \$270,000 annually.

At its August 4, 2025 Admin/Finance committee meeting the committee unanimously recommended approval of the new revenue. Staff originally planned to include the ordinance at the September 2, 2025 city council meeting. However, at the request of Safe Guard Self Storage (see attached) staff postponed this item until the October 6, 2025 council meeting.

STAFF/COMMITTEE RECOMMENDATION

The Administrative/Finance committee and Staff recommend approval of the ordinance

ALTERNATE CONSIDERATION

As directed.

DECISION MODE

This item will be scheduled for consideration at the October 6, 2025 City Council meeting.



From: <u>Stanley Bonilla</u>

To: Joe Marchese; Ted schauer; Joseph Kenny; Gerry Leganski; Eric Gustafson; Ralph Stompanato; Mary Sullivan;

Tom Belczak

Cc: JoAnne E. Ragona; Bryon Vana; Ken Finlay; JDoherty@selfstorage.org; Alex Burnam; Nathan Vitan

Subject: Request to Continue Agenda Item – Proposed 5% Self-Storage Gross Rental Tax (Sept 2, 2025)

Date: Wednesday, August 27, 2025 11:07:44 AM

Honorable Mayor Marchese and Members of the City Council:

On behalf of Safeguard Self Storage at **8131 S. Lemont Rd., Darien, IL**, I respectfully request a **continuance** of the September 2, 2025 agenda item concerning an ordinance to impose a 5% tax on the gross rental charge for self-storage units within the City.

Reasons for continuance:

- 1. **Narrow impact / targeting:** Only two facilities in Darien—Safeguard and Public Storage—would be affected, concentrating the burden on a single industry and a handful of local businesses and customers.
- Community & customer impact: The cost is borne by residents and small businesses who rely on storage during moves, downsizing, and daily operations.
- 3. **Need for a complete record:** Additional time will allow the City to receive **industry data, customer impact analysis, and alternatives** from operators and the Self Storage Association.
- 4. **Constructive collaboration:** Operators are ready to propose **non-tax alternatives** that maintain competitiveness and encourage reinvestment in Darien.

We respectfully ask that the Council continue this item to the next regular meeting after September 30, 2025 (or another date convenient to the Council). Safeguard and our peer operator will use the intervening period to provide written materials, meet with staff and elected officials, and submit testimony.

Thank you for your consideration. We value our partnership with the City and welcome the opportunity to collaborate on solutions that support residents, small businesses, and the long-term vitality of Darien.

Respectfully submitted,

Stanley Bonilla, Senior Vice President of Development

Safeguard Self Storage 1522 Old Country Road Plainview, NY 11803 phone: (631) 539-0200 cell: (516) 507-2699

fax: (631) 539-0206 email: <u>Sbonilla@safeguardit.com</u> <u>www.safeguardit.com</u>



[CONFIDENTIALITY AND PRIVACY NOTICE]
Information transmitted by this email is proprietary to Safeguard Storage Properties, LLC and is intended for use only by the individual or entity to which it is addressed, and may contain information that is private, privileged, confidential or exempt from disclosure under applicable law. If you are not the intended recipient or it appears that this mail has been forwarded to you without proper authority, you are notified that any use or dissemination of this information in any manner is strictly prohibited. In such cases, please delete this mail from your records.



CITY OF DARIEN

DU PAGE COUNTY, ILLINOIS

ORDINANCE NO.____

AN ORDINANCE AMENDING TITLE 3, CHAPTER 4 OF THE DARIEN CITY CODE BY ADDING ARTICLE 13, "NON-RESIDENTIAL PROPERTY LEASE FOR LONG TERM STORAGE OF PERSONAL PROPERTY TAX"

ADOPTED BY THE

MAYOR AND CITY COUNCIL

OF THE

CITY OF DARIEN

THIS 6th DAY OF OCTOBER, 2025

Published in pamphlet form by authority of the Mayor and City Council of the City of Darien, DuPage County, Illinois, this _____ day of October, 2025.

ORDINANCE NO.	
---------------	--

AN ORDINANCE AMENDING TITLE 3, CHAPTER 4 OF THE DARIEN CITY CODE BY ADDING ARTICLE 13, "NON-RESIDENTIAL PROPERTY LEASE FOR LONG TERM STORAGE OF PERSONAL PROPERTY TAX"

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, IN THE EXERCISE OF ITS HOME RULE POWERS, ILLINOIS, as follows:

SECTION 1: Amendment. Title 3, Chapter 4, of the Darien City Code is hereby amended by adding the following Article 13, to provide as follows:

TITLE 3, CHAPTER 4, SECTION 13
NON-RESIDENTIAL PROPERTY LEASE FOR LONG TERM STORAGE OF PERSONAL PROPERTY TAX
SECTION:

3-4-13-1: Definitions

3-4-13-2: Imposition Of Tax

3-4-13-3: Collection Of Tax

3-4-13-4: Administration And Enforcement

3-4-13-5: Books And Records

3-4-13-6: Tax Return Form

3-4-13-7: Collection Of Unpaid Tax

3-4-13-8: Penalties

3-4-13-1: DEFINITIONS:

For purposes of this tax, the following definitions shall apply:

CITY: The City of Darien, DuPage County, Illinois.

ORDINANCE NO.

GROSS RENTAL CHARGE: Any amount of consideration imposed by the owner of a self-storage facility upon any person for the privilege of renting individual storage space at the self-storage facility in the City. Gross rental charge can be periodic (daily, monthly, quarterly, etc.) or a single lump-sum charge required prior to, during, or after the rental of the individual storage space.

INDIVIDUAL STORAGE SPACE: Any space rented or leased by a person for the purpose of storing personal property within the self-storage facility.

LONG TERM STORAGE: Any space rented or leased by a person storing personal property within a self-storage facility for a period of thirty (30) days or more.

OCCUPANT: A person, his/her or its sublessee, successor or assigns, entitled to the use of the storage space at a self-storage facility under rental agreement to the exclusion of others.

OWNER: The owner, operator, lessor or sublessor of a self-storage facility, his/her agent, or any other person authorized by him/her to manage the facility, or to receive rent from all occupants under a rental agreement.

PERSON: Any individual, firm or corporation, partnership, trust its or their representative or other entity.

PERSONAL PROPERTY: Movable property not affixed to land and includes, but is not limited to, goods, merchandise, household items, tools, machinery and equipment.

RENTAL AGREEMENT: Any agreement or lease, written or oral that establishes or modifies the terms, conditions, rules or any other provisions concerning the use and occupancy of a self-storage facility.

SELF-STORAGE FACILITY: Any real property designed and used for the purpose of renting or leasing individual storage to occupants who are to have access to such for the purpose of storing and removing personal property. A self-storage facility, as defined in this Section, is not a warehouse for the purpose of Article 7 of the Uniform Commercial Code. In the event an owner issues any warehouse receipt, bill of lading or other document of title for the personal property stored, the provisions of the Uniform Commercial Code do not apply.

3-4-13-2: IMPOSITION OF TAX:

A tax of five percent (5%) is hereby imposed upon the gross rental charge for the rental or leasing of any individual self-storage space in the City. The ultimate incidence of any liability for payment of the tax imposed by this section shall be borne by the occupant of any such individual's storage space. This surcharge shall be in addition to any and all other surcharges or taxes.

ORDINANCE NO.

3-4-13-3: COLLECTION OF TAX:

The owner of any self-storage facility within the City shall have the duty to collect the municipal self-storage tax from each occupant of individual self-storage space at the time when gross rental charges are collected.

3-4-13-4: ADMINISTRATION AND ENFORCEMENT:

The City Administrator or his or her designee is hereby designated as the administration and enforcement officer of the tax imposed by this chapter on behalf of the City. It shall be the responsibility and duty of the City Administrator or his or her designee, to collect all amounts due the City Administrator or his or her designee, to collect all amounts due the City.

3-4-13-5: BOOKS AND RECORDS:

The owner of any self-storage facility shall maintain complete and accurate books, records, and accounts showing the gross receipts from rental charges and the tax collected each month, which shall be made available to the City or its designee for examination and for audit by the City upon reasonable notice and during customary business hours.

3-4-13-6: TAX RETURN FORM:

A monthly self-storage tax return form, made available by the City, shall be filed by each owner of a self-storage facility in the City. Each monthly return shall include the gross receipts from rental charges and the amount of self-storage tax collected. Each return shall be accompanied by payment to the City of all taxes due and owing for the month covered by the return. All returns required by this chapter shall be due by the 20th of each month following the month described in the return. If the owner of a self-storage facility is required to file Illinois Sales and Use Tax form, or any other required form confirming its revenues, with the Illinois Department of Revenue (form ST-1 inclusive of multi-location form ST-2), a copy of said form must be filed with the City at the same time the monthly Self-Storage Surcharge return is filed. For tax returns not received by the City when due, a late fee of three percent (3%) of the monies due and owing for a monthly return shall be assessed on the last day of the month that the return is due, and for every month thereafter until any and all outstanding amounts are paid in full.

3-4-13-7: COLLECTION OF UNPAID TAX:

Whenever any person fails to pay any taxes and fees provided for in this chapter or when any owner of a self-storage facility fails to collect the tax imposed by this chapter from any person who has the ultimate liability for payment of the tax, the City Attorney shall, upon request of the City Administrator or designee, bring or cause to be brought an action against the owner to enforce the payment of the tax on behalf of the City, in the Circuit Court of the Eighteenth Judicial Circuit, DuPage County, Illinois.

ORDINANCE NO.

[3-4-13-8] 3-4-10-14: PENALTIES:

- (A) Any person found guilty of violating, disobeying, omitting, neglecting or refusing to comply with any of the provisions of this section 3-4-10, shall be punished by a fine of not less than two hundred dollars (\$200.00) nor more than seven hundred fifty dollars (\$750.00) for the first offense, and not less than five hundred dollars (\$500.00) nor more than one thousand dollars (\$1,000.00) for the second and each subsequent offense in any one hundred eighty (180) day period.
- (B) Each day upon which a person shall continue any violation of this section 3-4-10, or permit any such violation to exist after notification thereof, shall constitute a separate and distinct offense.
- (C) Any person subjected to the penalties provided for in this section, shall not be discharged or released from the payment of any tax due hereunder.

SECTION 2: Effective Date of Tax. The tax imposed by this Ordinance shall go into effect beginning December 1, 2025.

SECTION 3: Home Rule. This ordinance and each of its terms shall be the effective legislative act of a home rule municipality without regard to whether such ordinance should (a) contain terms contrary to the provisions of current or subsequent non-preemptive state law, or (b) legislate in a manner or regarding a matter not delegated to municipalities by state law. It is the intent of the corporate authorities of the City of Darien that to the extent the terms of this ordinance should be inconsistent with any non-preemptive state law, this ordinance shall supersede state law in that regard within its jurisdiction.

SECTION 4: Effective Date. This Ordinance shall be in full force and effect upon passage, approval, and publication as provided by law.

ORDINANCE NO	
PASSED BY THE CITY COUNCIL	OF THE CITY OF DARIEN, DU PAGE
COUNTY, ILLINOIS, this 6 th day of October, 2	025.
AYES:	
NAYS:	
ABSENT:	
APPROVED BY THE MAYOR OF TH	E CITY OF DARIEN, DU PAGE COUNTY,
ILLINOIS, this 6 th day of October, 2025.	
ATTEST:	JOSEPH MARCHESE, MAYOR
JOANNE E. RAGONA, CITY CLERK	
APPROVED AS TO FORM:	
CITY ATTORNEY	



MOTION NO.	

AGENDA MEMO City Council

October 6, 2025

ISSUE STATEMENT

A motion approving a transfer from the General Fund to the Capital Projects Fund of \$1,700,000.

BACKUP

BACKGROUND/HISTORY

Upon completion of the yearly financial audit, the Administrative/Finance Committee reviews a comparison between the FYE 4-30-25 audited numbers and the FYE 4-30-25 estimated numbers included in the FYE 4-30-26 budget. This year's review includes the attached document containing a detailed sheet on the General and Capital Projects Funds. The details sheets include the following columns:

- 1 budget line item title
- 2 the 4-30-25 original budget
- 3 the 4-30-25 audited revenues and expenditure line items
- 4 the 4-30-25 estimated actual numbers used for the FYE 4-30-26 budget
- 5 the difference between numbers 3 and 4 above
- 6 comments regarding expense

The General Fund audited fund balance exceeded the estimated balance used in the 4-30-26 budget by \$1,743,758. The City Council previously approved the *Capital Improvements Plan Guidelines*. Section 3 of the guidelines includes the following:

• Surplus from the general fund, in excess of 3 months operating reserve, will be transferred to the capital projects fund annually

Based on these guidelines the Administrative/Finance Committee and staff recommend that the City Council approve an additional FYE 26 transfer of \$1,700,000 to the Capital Projects Fund from the General Fund.

STAFF/COMMITTEE RECOMMENDATION

The staff and Administrative/Finance Committee recommends approval of a motion approving a transfer from the General Fund to the Capital Projects Fund for \$1,700,000.

ALTERNATE CONSIDERATION

As directed by council.

DECISION MODE

This item will be scheduled for the October 6, 2025 City Council meeting.

MOTION NO)		-									
PASSI	ED BY	THE	CITY	COU	NCIL	OF '	THE	CITY	OF	DARIEN,	DU	PAGE
COUNTY, II	LINOI	S, this 6	6 th day	of Octo	ober 20)25.						
AYES:												
NAYS:												
ABSENT:												



City of Darien Comparision of Estimated Actual Fund Balance to Audited Fund Balance 4/30/2025

Working Session Report

Gene	ral	Fui	nd
Fund	Ba	lan	ce

Difference between Estimated Actual and

Difference between

Original Budget		Audited		Estimated Actual		Audited		
\$	4,032,480	\$	8,799,986	\$	7,056,227	\$	1,743,758.91	

Water Fund Cash Balance

Original BudgetAuditedEstimated ActualAudited\$ 1,992,147\$ 2,781,684\$ 3,124,848\$ (343,164.00)

Motor Fuel Tax Fund Fund Balance

						Diffe	rence between
						Estim	ated Actual and
Original Budg	jet	Auc	dited	Estima	ated Actual		Audited
\$	102,739	\$	599,955	\$	352,749	\$	247,206.00

Water Depreciation Fund Cash Balance

						Diff	ference between
						Esti	mated Actual and
Original Budget		Audited		Estimated Actual			Audited
\$	-	\$	-	\$	-	\$	-

Capital Improvement Fund Fund Balance

						Diff	erence between
						Estir	mated Actual and
Original	Budget	A	udited	Estin	nated Actual		Audited
\$	16,036,168	\$	19,019,930	\$	19,062,468	\$	(42,538.00)

1 2 3 4 5 6

1		2	3	4	5	6
City of Darien General Fund Recond For the FYE 4/30/25	iliation	FYE 4/30/25 Original Budget	FYE 4/30/25 Audited	FYE 4/30/25 Estimated Actual	Difference	% Difference
Beginning Fund Balance		6,214,860	8,480,224	8,730,224	(250,000)	TRANSFER
Prior Period Adjustment		-	-	-	-	
Total Revenue		18,170,992	20,556,914	18,835,254	1,721,660	1
Total Expenses		18,853,372	16,737,152	17,009,251	(272,099)	TRANSFER
· ·		10,000,012	10,707,102	11,000,201	(272,099)	TRANSFER
Transfer In from Debt Fund/Sale of Equipm	ent	1,500,000	3,500,000	3,500,000	-	-
Transfer out		, ,	, ,	, ,		
Ending Fund Balance		4,032,480	8,799,986	7,056,227	1,743,759	
		FYE 4/30/25 Original Budget	FYE 4/30/25 Audited Revenue	FYE 4/30/25 Estimated Revenue	Difference	
Taxes						
Real Estate Taxes - Current	3110	2,500,438	2,509,234	2,509,234	1]
Real Estate Taxes - Prior	3111	-	-		-	
Road and Bridge Tax	3120	210,903	271,852	271,839	13	
Municipal Utility Tax	3130	933,035	1,061,760	822,962	238,798	amounts are typical - est did not included ye adjustment
Amusement Tax	3140	80,187	97,781	77,664	20,117	
Hotel/Motel Tax	3150	84,447	74,394	71,913	2,481	
Auto Rental Tax	3421		-	5.000	-	
Personal Property Tax Local Gas Tax	3425 3151	11,892 222,868	10,804 220,890	5,866 213,970	4,938 6,920	1
Food & Beverage Tax	3152	731,470	749,754	737,765	11,989	1
Cannabis Use Tax	3435	31,111	36,791	34.156		fund 26
Total Taxes		4,806,351	5,033,260	4,745,369	287,891	1
License, Permits, Fees						1
Business Licenses	3210	35,000	73,818	43,745	30,073	did not accept pymt due to new system - will be in FY 25
Liquor License	3212	80,150	78,200	78,150	50	
Contractor Licenses	3214	18,000	14,460	10,470	3,990	
Court Fines	3216 3217	125,000 46,000	120,951	109,547 63,000	11,404 (1,600)	1
Towing Fees Ordinance Fines	3230	16,455	61,400 24,368	16,000	8,368	1
Building Permits and Fees	3240	35,000	104,337	90,000	14,337	1
Telecommunication Taxes	3242	215,160	227,085	213,333	13,752	
Cable T.V. Franchise Fee	3244	420,800	348,122	344,000	4.122	
PEG - Fees - AT&T	3245	420,000	4,920	3,700	1,220	
NICOR Franchise Fee	3246	33,000	48,426	40,000	8,426	
Public Hearing Fees	3250	2,000	8,930	5,390	3,540	1
Elevator Inspections	3255	3,500	5,790	3,500	2,290	1
Public Improvement Permit Fee	3260	-	-	_	ı	
NSF Check Fee	3261	-	105	-	105	
Engineering/Prof Fee Reimb	3265	99,500	158,963	138,675	20,288	
Legal Fee Reimb.	3266		620	-	620	
Police Special Service D.U.I. Technology Fines	3268 3267	99,880 3,500	132,777 14,553	112,435	20,342	FUND 23
Stormwater Management Fees	3270	3,500	14,555		14,555	FUND 23
Dev. Contib./Impact	3275	 			-	1
Total License, Permits, Fees		1,232,945	1,427,825	1,271,945	155,880	1
Charges for Services			-	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Inspections/Tap on/Permits	3320	-	1,225		1,225	
Total Charges for Services		-	1,225	-	1,225	
<u>Intergovernmental</u>	Tours				004.000	
State Income Tax	3410	3,141,595	3,825,609	3,490,617	334,992	1
Local Use Tax Sales Taxes	3420 3430	782,396 7,170,254	573,378 7,811,750	814,282 7,141,480	(240,904) 670,270	1
Video Gaming Revenue	3430	7,170,254	7,811,750 365,366	7,141,480	21,810	1
Total Intergovernmental	J4J2	11,422,381	12,576,103	11,789,935	786,168	1
. otal into governmental		11,722,301	12,010,103	11,700,900	,	

1 2 3 4 5 6

City of Darien General Fund Reconci For the FYE 4/30/25	liation	FYE 4/30/25 Original Budget	FYE 4/30/25 Audited	FYE 4/30/25 Estimated Actual	Difference	% Difference
Other Revenue						
Interest Income	3510	110,000	265,241	189,000	76,241	FUND 01, 11, 23, 24, 26 & LEASE INTEREST
Gain/Loss on Investment	3515		-		-	
Water Share Expense	3520	250,000	250,000	250,000	0	
NSF Check Fee	3261		-		=	
Police Report/Prints	3534	5,000	4,040	2,850	1,190	
Impact Fee Revenue	3570		125		125	
Grants	3560	-	22,491	19,246	3,245	
Rents	3561	266,315	218,644	228,231	(9,587)	
Reimbursement - Work Comp	3577	-	113,323	90,000	23,323	
Other Reimbursements	3562	50,000	121,662	110,000	11,662	
Other Reimbursements	3562	-	29,065	-		FUND 26
Reimbursement - Rear Yard	3541	-	18,637	18,600	37	
Residential Concrete Reimb	3563	-	12,336	12,336	-	
Maintenance - Reimbursement	3567		_		-	
Mail Box Reimbursement Program		-	3,659	1,300	2,359	
Drug Seizures	3537		-		-	
Drug Forfeiture Receipts	3538		99			FUND 17
E-Citation Fees	3219		2,214		2,214	FUND 24
Sales of Wood Chips	3572	3,000	3,620	3,620	-	
Sale of Meters	3325		-		-	
Miscellaneous Revenue	3580	20,000	273,829	4,822	269,007	
Community Events - DBA	3585	-	12,166	-	12,166	
Transfer from Other Funds	3612		-		-	
Sale of Equipment	3575	5,000	167,350	98,000	69,350	
otal Other Income		709,315	1,518,501	1,028,005	490,496	
otal General Fund Revenue		18,170,992	20,556,914	18,835,254	1,721,660	
otal Revenue per Audit		18,170,992	20,556,914	18,835,254	1,721,660	

1 City of Darien General Fund Expenditures For the FYE 4/30/25		FYE 4/30/25 Original Budget	FYE 4/30/25 Audited Expenditures	FYE 4/30/25 Estimated Expenditures	5 Difference
Administrative Department		-			
Salaries		-	-	-	
Salaries	4010	407,901	430,599	441,479	10,880
Overtime	4030	-	1,692	60	(1,632
Total Salaries		407,901	432,291	441,539	9,248
Benefits		<u> </u>	<u> </u>		
Social Security	4110	25,290	25,562	27,372	1,810
Medicare	4111	5,915	5,978	6,401	42
I.M.R.F.	4115	28,594	26,402	28,961	2,55
Medical/Life Insurance	4120	78,774	69,136	76,337	7,20
State Unemployment Benefits	4050	-			7,20
Supplemental Pensions	4135	4,800	4,984	4,800	(184
Total Benefits		143,373	132,062	143,871	11,80
Materials and Supplies		140,010	102,002	1-10,07 1	11,00
Dues and Subscriptions	4213	1,715	1,824	2,100	270
Liability Insurance	4219	263,806	251,773	263,806	12,03
Legal Notices	4221	2,200	1,903	2,400	•
Maintenance - Building	4223	2,200	1,905	2,400	49
Maintenance - Equipment	4225	10,110	9,452	9,300	- (45
Maintenance - Vehicles	4229	2,000	1,433	1,600	(15
Misc. Expenditures	4232	2,000	1,400	1,000	16
Postage/Mailings	4233	3,350	3,216	2,885	- (00
Printing and Forms	4235	4,500	4,024	4,500	(33
Public Relations	4239	121,814	104,275	90,000	47
Rent - Equipment	4243	3,040	1,638	1,800	(14,27
Supplies - Office	4253	8,000	9,136	8,000	16
Supplies - Other	4257	500	9,130	100	(1,13
Training and Education	4263	1,500		250	10
Travel/Meetings	4265	550	104	300	25
Telephone	4267	42,200	30,673	30,000	19
Utilities (Elec,Gas,Wtr,Sewer)	4271	4,500	3,536	3,000	(67
Vehicle (Gas and Oil)	4273	1,500	1,883	1,800	(53
ESDA	4279	1,000	-	1,000	(8)
Cannabis Fund	4232	1	900		- (00
Total Materials and Supplies	1202	471,285	425,770	421,841	(90
Contractual	ı	47 1,205	423,770	421,041	(3,92
Audit	4320	19,000	16,075	18,500	0.40
Consulting/Professional	4325	459,394	428,401	420,000	2,42
Construction Const	4328	409,094	720,701		(8,40
Contingency	4326	10,000	- 1,267	10,000	- 0.70
Janitorial Service	4345	25,600	24,424	25,000	8,73
Total Contractual	4343	1			57
	ı	513,994	470,167	473,500	3,33
Other Charges Equipment	4815	5,000		500	
	4010		-		50
Total Other Charges		5,000		500	50
Total Expenditures - Administrative		1,541,553	1,460,290	1,481,251	20,96

FUND 26

6

1		2	3	4	5
City of Darien General Fund Expenditures For the FYE 4/30/25		FYE 4/30/25 Original Budget	FYE 4/30/25 Audited Expenditures	FYE 4/30/25 Estimated Expenditures	Difference
			-		
City Council Department					
Salaries					
Salaries	4010	42,750	42,750	42,750	
Total Salaries	-	42,750	42,750	42,750	-
Benefits					
Social Security	4110	2,651	2,651	2,651	-
Medicare	4111	620	620	620	
Total Benefits		3,271	3,271	3,271	-
Materials and Supplies					
Boards and Commissions	4205	1,500	568	1,200	632
Cable Operations	4206	6,600	5,195	6,600	1,405
Dues and Subscriptions	4213	26,950	23,181	24,000	819
Liability Insurance	4219	-	-	-	-
Printing and Forms	4235	-	-	_	-
Public Relations	4239	2,300	270	1,000	730
Supplies - Other	4257	-	-	-	-
Training and Education	4263	3,500	-	200	200
Travel/Meetings	4265	50	35	50	15
Total Materials and Supplies	•	40,900	29,249	33,050	3,801

1		2	3	4	5
City of Darien General Fund Expenditures For the FYE 4/30/25		FYE 4/30/25 Original Budget	FYE 4/30/25 Audited Expenditures	FYE 4/30/25 Estimated Expenditures	Difference
Contractual					
Consulting/Professional	4325	3,000	3,850	2,500	(1,350)
Trolley Contracts	4366	-	-	-	_
Rear Yard Drainage Proj Reimburse		-	-	-	
Total Contractual	•	3,000	3,850	2,500	(1,350
Capital Outlay					_
Equipment	4815	-	-	-	-
Total Capital Outlay		-	-	-	-
Total Expenditures - City Council		89,921	79,120	81,571	2,451
Darien Business Alliance/Community Events					
Salaries		1			
Salaries	4010	-	23,207	25,000	1,793
Overtime		-	-	-	-
Total Salaries	•	-	23,207	25,000	1,793
Benefits					•
Social Security	4110	-	1,230	1,500	270
Medicare	4111	-	288	700	412
I.M.R.F.	4115	-	1,333	1,000	(333
Medical/Life Insurance	4120	-	1,505	3,000	1,495
Supplemental Pensions	4135	-	-	300	300
Total Benefits	•	-	4,356	6,500	2,144
Materials and Supplies					-
Dues and Subscriptions	4213	-	3,284	-	(3,284
Postage & Mailings	4233	-	-	-	-
Printing and Forms	4235	-	-	-	-
Public Relations	4239	-	2,184	-	(2,184
Supplies - Office	4253	-	-	-	-
Supplies - Other	4257	-	-	-	-
Travel/Meetings	4265	-	24	-	(24
Total Materials and Supplies		-	5,492	-	(5,492
Contractual					
Consulting/Professional	4325	-	-	-	-
Conslt/Prof Reimbursable	4328	-	-	-	
Total Contractual		-	-	-	
Capital Outlay					
Equipment	4815	-	-	-	
Total Capital Outlay		-	-	-	-
Total Expenditures - DBA/Community Affairs		-	33,055	31,500	(1,555

COMBINED WITH COM DEV EXP IN AUDIT

1		2	3	4	5
City of Darien General Fund Expenditures For the FYE 4/30/25		FYE 4/30/25 Original Budget	FYE 4/30/25 Audited Expenditures	FYE 4/30/25 Estimated Expenditures	Difference
Community Development Department					
Salaries					
Salaries	4010	364,730	343,255	312,964	(30,291)
Overtime		1,000	-	1,000	1,000
Total Salaries	•	365,730	343,255	313,964	(29,291)
Benefits					
Social Security	4110	22,005	19,848	21,742	1,894
Medicare	4111	5,289	4,880	5,385	505
I.M.R.F.	4115	12,252	9,169	11,616	2,447
Medical/Life Insurance	4120	37,576	28,670	33,969	5,299
Supplemental Pensions	4135	2,400	1,385	2,400	1,015
Total Benefits	•	79,522	63,952	75,112	11,160
Materials and Supplies					
Boards and Commissions	4205	1,200	1,938	2,000	62
Dues and Subscriptions	4213	2,500	-	500	500
Liability Insurance	4219	23,000	32,669	14,000	(18,669)
Maintenance - Vehicles	4229	500	28	500	472
Miscellaneous Expenditures	4232	-	-	-	-
Postage & Mailings	4233	650	225	450	225
Printing and Forms	4235	565	-	500	500
Economic Incentive	4240	429,000	424,379	424,000	(379)
Supplies - Office	4253	500	976	500	(476)
Training and Education	4263	500	1,878	2,000	122
Travel/Meetings	4265	200	-	100	100
Vehicle (Gas and Oil)	4273	1,200	1,259	750	(509)
Total Materials and Supplies	-	459,815	463,352	445,300	(18,052)
Contractual					
Bad Debt Expense	4300	-	-	-	-
Consulting/Professional	4325	170,124	229,043	172,000	(57,043)
Conslt/Prof Reimbursable	4328	99,000	86,814	68,000	(18,814)
Total Contractual	-	269,124	315,857	240,000	(75,857)
Capital Outlay					
Equipment	4815	-	-	-	
Total Capital Outlay	-	-	-	-	-
Total Expenditures - Community Developn	nent	1,174,191	1,186,416	1,074,376	(112,040)

1		2	3	4	5
City of Darien General Fund Expenditures For the FYE 4/30/25		FYE 4/30/25 Original Budget	FYE 4/30/25 Audited Expenditures	FYE 4/30/25 Estimated Expenditures	Difference
Streets Department					
Salaries					
Salaries	4010	886,677	916,756	937,319	20,563
Overtime	4030	102,500	56,456	80,238	23,782
Total Salaries	-	989,177	973,212	1,017,557	44,345
Benefits					
Social Security	4110	61,515	58,084	58,114	30
Medicare	4111	14,386	13,628	13,591	(37
I.M.R.F.	4115	68,088	51,120	55,583	4,463
Unemployment	4050	-	-	-	-
Medical/Life Insurance	4120	184,751	146,143	176,137	29,994
Supplemental Pensions	4135	2,400	2,492	2,400	(92
Total Benefits	=	331,140	271,467	305,825	34,358
Materials and Supplies					
Liability Insurance	4219	41,017	31,484	32,000	516
Maintenance - Building	4223	304,562	327,645	180,000	(147,645
Maintenance - Equipment	4225	41,050	39,355	38,300	(1,055
Maintenance - Vehicles	4229	110,000	79,166	110,000	30,834
Postage/Mailings	4233	750	170	500	330
Rent - Equipment	4243	21,000	9,476	10,500	1,024
Supplies - Office	4253	2,353	3,324	2,500	(824
Supplies - Operations	4255	-	-	-	-
Supplies - Other	4257	282,165	259,152	240,000	(19,152
Small Tools & Equipment	4259	22,550	16,279	18,000	1,721
Training and Education	4263	29,900	4,382	7,150	2,768
Travel	4265	-	-	-	-
Telephone	4267	-	-	-	-
Uniforms	4269	16,346	13,384	16,346	2,962
Utilities (Elec,Gas,Wtr,Sewer)	4271	26,400	20,608	25,000	4,392
Vehicle (Gas and Oil)	4273	96,790	61,399	74,000	12,601
Total Materials and Supplies	=	994,883	865,824	754,296	(111,528)

1		2	3	4	5
City of Darien General Fund Expenditures For the FYE 4/30/25		FYE 4/30/25 Original Budget	FYE 4/30/25 Audited Expenditures	FYE 4/30/25 Estimated Expenditures	Difference
Contractual					
Bad Debt Expense	4300	-	-	-	_
Consulting/Professional	4325	105,865	62,823	55,000	(7,823)
Consulting/Professional Reimb	4328	-	-	-	-
Contingency	4330	-	-	-	-
Janitorial Service	4345	1,550	-	3,500	3,500
Forestry	4350	243,845	167,682	280,000	112,318
Street Light Oper & Maint.	4359	98,500	40,691	50,000	9,309
Residential Concrete Program	4381	-	7,868	8,000	132
Mosquito Abatement	4365	42,500	39,900	42,500	2,600
Street Sweeping	4373	46,793	20,148	44,000	23,852
Drainage Projects	4374	213,491	80,567	95,000	14,433
Tree Trim/Removal	4375	358,138	263,400	211,000	(52,400)
Total Contractual	<u>.</u>	1,110,682	683,079	789,000	105,921
Capital Outlay					
Rear Yard Drain Proj-Reimb	4378	-	-	-	-
Residential Concrete Program	4381	-	-	-	-
Capital Improvements	4810	-	-	-	-
Equipment	4815	1,563,498	935,167	905,000	(30,167
Debt Retire	4905				
Total Capital Outlay	•	1,563,498	935,167	905,000	(30,167
Total Expenditures - Streets		4,989,380	3,728,749	3,771,678	42,929
Police Department		_			
Salaries					
Salaries	4010	526,264	505,476	528,297	22,821
Salaries - Officers	4020	4,619,476	4,420,047	4,370,963	(49,084
Overtime	4030	489,698	555,494	566,037	10,543
Total Salaries		5,635,438	5,481,017	5,465,297	(15,720)
Benefits					
Social Security	4110	32,628	30,575	32,788	2,213
Medicare	4111	81,714	75,682	81,968	6,286
I.M.R.F.	4115	34,379	28,893	28,975	82
State Unemployment Insurance	4050	-	-	-	-
Medical/Life Insurance	4120	574,588	406,950	447,714	40,764
Police Pension	4130	2,589,935	2,587,371	2,589,935	2,564

,	2	4	5

For the FYE 4/30/25		Original Budget	Audited Expenditures	Estimated Expenditures	D:#	
Supplemental Pensions	4135	44,400	46,196	42,444	Difference	
Total Benefits	4133	3,357,644	3,175,667	3,223,824	(3,752)	
Materials and Supplies		3,337,044	3,173,007	3,223,024	48,157	
	4201	1,200	1,405	1,545	440	
Auxiliary Police	4201	2,000	1,403	662	140	
Boards and Commissions	4205	10,250	7,739	12,939	500 5,200	
Dues and Subscriptions	4213	2,950	2,509	2,554		
Investigation and Equipment	4217	82,405	44,462	58,195	13,733	
Liability Insurance	4219	93,000	40,952	31,089		
Maintenance - Building	4223	30,000	40,002	01,000	(9,863)	
Maintenance - Equipment	4225	27,050	25,682	27,102	1 420	INCLUDES ÉS 040 FOR FUND 14
Maintenance - Vehicles	4229	65,500	23,210	49,221	· · · · · · · · · · · · · · · · · · ·	INCLUDES \$2,049 FOR FUND 11
Postage/Mailings	4233	3,500	1,210	2,297	26,011 1,087	
Printing and Forms	4235	1,500	440	1,440	1,000	
Public Relations	4239	5,000	6,020	5,010	(1,010)	
Rent - Equipment	4243	5,800	600	4,600	4,000	
Supplies - Office	4253	7,000	6,216	7,547	1,331	
Supplies - Other	4257	.,000	-	-,01.	1,331	
Training and Education	4263	47,415	45,515	50,954	5,439	
5	4265	24,175	9,767	15,933	6,166	
Telephone	4267	17,000	16,664	21,446	4,782	
Uniforms	4269	64,400	58,740	60,993	2,253	
-	4271	18,000	10,355	13,169	2,814	
,	4273	90,000	88,751	81,699	(7,052)	gas pumps down/gas prices
Total Materials and Supplies		568,145	390,399	448,395	57,996	gas pamps down, gas prices
Contractual			,,,,,,	.,	07,000	
	4400	_	5,572	_	(5,572)	
Consulting/Professional	4325	594,400	556,825	573,680	16,855	
Contractual Services	4335	-	-	-	-	
Dumeg/Fiat/Child Center	4337	27,700	27,680	27,680	_	
Total Contractual		622,100	590,077	601,360	11,283	
Capital Outlay					11,203	
	4815	875,000	862,362	830,000	(32,362)	INCLUDES \$40,672 FOR FUND 23
Total Capital Outlay	10.10	875,000	862,362	830,000	363	INCLUDES \$40,072 FOR FUND 25
Interest		3.0,000	002,002	555,555		
_	4244	_	_	_		
Total Interest			_			
Total Expenditures - Police		11,058,327	10,499,522	10,568,876	60.254	
Total Experiatures - Folice		11,030,327	10,433,322	10,300,070	69,354	
Debt Service						
Principal	4906					
Total Debt Service		-	-	-		
Reduction in expenditures for Water Share			250,000		(250,000)	Budgeted in the revenue section but auditors p
						the expenditure secition of the Financials
Total General Fund Expenditures		18,853,372	16,737,152	16,977,752	(226,345)	

s place in

1 2 3 4 5 6

		2	3	4		_	
City of Darien Water Fund Reconciliation For the FYE 4/30/25		FYE 4/30/25 Original Budget	FYE 4/30/25 Audited	FYE 4/30/25 Estimated Actual	Difference		
Beginning Cash Balance		2,907,966	3,725,963	3,725,963	_	1	
Total Revenue		8,289,447	8,101,903	7,910,908	190,995	1	
Total Expenses		9,205,266	9,046,182	8,512,023	534,159		
Ending Cash Balance		1,992,147	2,781,684	3,124,848	·	INCLUDED DEPRECIATION	3,725,96
•		FYE 4/30/25 Original Budget	FYE 4/30/25 Audited Revenue	FYE 4/30/25 Estimated Revenue	Difference		3,7-3,7-3
Charges for Services						1	
Water Sales	3310	7,686,875	7,789,620	7,659,254	130,366	1	
Inspections/Tap on/Permits	3320	5,000	15,875	11,850	4,025		
Front Footage Fees	3322	-	-	-	-		
Sale of Meters	3325	1,000	3,528	2,573	955		
Other Water Sales	3390	1,000	21,824	17,833	3,991		
Total Charges for Services		7,693,875	7,830,847	7,691,510	139,337		
Other Revenue	1	1		ı		4	
Interest Income	3510	40,000	149,731	140,000	9,731	1	
Other Reimbursements	3562	-	-	-	-		
=							
Misc Revenue	3580	555,572	121,325	79,398	41,927		
Misc Revenue Total Other Revenue	3580	555,572 595,572	<u>121,325</u> 271,056	79,398 219,398	41,927 51,658		
	3580	_		_			
Total Other Revenue Total Water Fund Revenue	3580	595,572	271,056	219,398	51,658		
Total Other Revenue Total Water Fund Revenue	3580	595,572 8,289,447 FYE 4/30/25	271,056 8,101,903 FYE 4/30/25 Audited	7,910,908 FYE 4/30/25 Estimated	51,658 190,995		
Total Other Revenue Total Water Fund Revenue	3580	595,572 8,289,447 FYE 4/30/25	271,056 8,101,903 FYE 4/30/25 Audited	7,910,908 FYE 4/30/25 Estimated	51,658 190,995		
Total Other Revenue Total Water Fund Revenue Water Department	3580 4010	595,572 8,289,447 FYE 4/30/25	271,056 8,101,903 FYE 4/30/25 Audited	7,910,908 FYE 4/30/25 Estimated	51,658 190,995		
Total Other Revenue Total Water Fund Revenue Water Department Salaries		8,289,447 FYE 4/30/25 Original Budget	8,101,903 FYE 4/30/25 Audited Expendiutres	7,910,908 FYE 4/30/25 Estimated Expenditures	51,658 190,995 Difference		
Total Other Revenue Total Water Fund Revenue Water Department Salaries Salaries	4010	8,289,447 FYE 4/30/25 Original Budget 772,682	8,101,903 FYE 4/30/25 Audited Expendiutres 713,092	7,910,908 FYE 4/30/25 Estimated Expenditures 711,752	51,658 190,995 Difference (1,340)		
Total Other Revenue Total Water Fund Revenue Water Department Salaries Salaries Overtime	4010	8,289,447 FYE 4/30/25 Original Budget 772,682 92,500	8,101,903 FYE 4/30/25 Audited Expendiutres 713,092 163,699	7,910,908 FYE 4/30/25 Estimated Expenditures 711,752 150,000	51,658 190,995 Difference (1,340) (13,699)		
Total Other Revenue Total Water Fund Revenue Water Department Salaries Salaries Overtime Total Salaries	4010	8,289,447 FYE 4/30/25 Original Budget 772,682 92,500	8,101,903 FYE 4/30/25 Audited Expendiutres 713,092 163,699	7,910,908 FYE 4/30/25 Estimated Expenditures 711,752 150,000	51,658 190,995 Difference (1,340) (13,699) (15,039)		
Total Other Revenue Total Water Fund Revenue Water Department Salaries Salaries Overtime Total Salaries Benefits	4010 4030	595,572 8,289,447 FYE 4/30/25 Original Budget 772,682 92,500 865,182	271,056 8,101,903 FYE 4/30/25 Audited Expendiutres 713,092 163,699 876,791	7,910,908 FYE 4/30/25 Estimated Expenditures 711,752 150,000 861,752	51,658 190,995 Difference (1,340) (13,699) (15,039)		
Total Other Revenue Total Water Fund Revenue Water Department Salaries Salaries Overtime Total Salaries Benefits Social Security	4010 4030 4110	8,289,447 FYE 4/30/25 Original Budget 772,682 92,500 865,182	271,056 8,101,903 FYE 4/30/25 Audited Expendiutres 713,092 163,699 876,791	7,910,908 FYE 4/30/25 Estimated Expenditures 711,752 150,000 861,752	51,658 190,995 Difference (1,340) (13,699) (15,039) 1,273 203		
Total Other Revenue Total Water Fund Revenue Water Department Salaries Salaries Overtime Total Salaries Benefits Social Security Medicare	4010 4030 4110 4111 4115	8,289,447 FYE 4/30/25 Original Budget 772,682 92,500 865,182 53,641 12,545	271,056 8,101,903 FYE 4/30/25 Audited Expendiutres 713,092 163,699 876,791 52,156 12,292 55,319	7,910,908 FYE 4/30/25 Estimated Expenditures 711,752 150,000 861,752 53,429 12,495	51,658 190,995 Difference (1,340) (13,699) (15,039) 1,273 203 1,212		
Total Other Revenue Total Water Fund Revenue Water Department Salaries Salaries Overtime Total Salaries Benefits Social Security Medicare I.M.R.F. Chang in I.M.R.F. Pension & OPEB	4010 4030 4110 4111 4115 4116 & 4117	8,289,447 FYE 4/30/25 Original Budget 772,682 92,500 865,182 53,641 12,545 62,691	713,092 163,699 876,791 52,156 12,292 55,319 39,469	7,910,908 FYE 4/30/25 Estimated Expenditures 711,752 150,000 861,752 53,429 12,495 56,531	190,995 Difference (1,340) (13,699) (15,039) 1,273 203 1,212 (39,469)		
Total Other Revenue Total Water Fund Revenue Water Department Salaries Salaries Overtime Total Salaries Benefits Social Security Medicare I.M.R.F.	4010 4030 4110 4111 4115	8,289,447 FYE 4/30/25 Original Budget 772,682 92,500 865,182 53,641 12,545	271,056 8,101,903 FYE 4/30/25 Audited Expendiutres 713,092 163,699 876,791 52,156 12,292 55,319	7,910,908 FYE 4/30/25 Estimated Expenditures 711,752 150,000 861,752 53,429 12,495	51,658 190,995 Difference (1,340) (13,699) (15,039) 1,273 203 1,212		

1	2	3	4	5

T		2	3	4	э	
Materials and Supplies						
Liability Insurance	4219	217,310	201,144	209,945	8,801	
Maintenance - Building	4223	261,775	104,492	160,000	55,508	
Maintenance - Equipment	4225	10,800	5,220	8,000	2,780	
Maintenance - Vehicles	4229	17,000	8,976	10,000	1,024	
Maintenance - Water System	4231	305,650	349,351	260,000	(89,351)	projects started earl
Postage/Mailings	4233	1,400	381	1,000	619	
Printing and Forms	4235	-	-	-	-	
Quality Control	4241	29,850	16,699	10,000	(6,699)	
Rent - Equipment	4243	-	-	-	-	1
Water Charge	4251	250,000	250,000	250,000	_	
Supplies - Office	4253	1,600	884	1,100	216	
Supplies - Operation	4255	4,500	2,361	4,000	1,639	
Training and Education	4263	21,150	2,666	4,000	1,334	
Telephone	4267	17,066	11,925	13,600	1,675	
Uniforms	4269	11,100	8,867	11,000	2,133	
Utilities (Elec,Gas,Wtr,Sewer)	4271	42,000	63,267	38,000	(25,267)	
Vehicle (Gas and Oil)	4273	24,055	31,296	26,000	(5,296)	
Total Materials and Supplies		1,215,256	1,057,529	1,006,645	(50,884)	
Contractual					•	1
Audit	4320	13,500	13,500	13,250	(250)	
Consulting/Professional	4325	14,950	14,803	13,000	(1,803)	
Leak Detection	4326	19,800	-	2,800	2,800	1
Data Processing	4336	162,837	166,967	162,837	(4,130)	
DuPage Water Commission	4340	5,435,049	4,922,682	5,027,452	104,770	
Janitorial Service	4345	8,050	6,380	7,000	620	
Forestry	4350	4,534	3,473	2,500	(973)	
Total Contractual		5,658,720	5,127,805	5,228,839	101,034	
Other Charges					•	
Transfer to Other Funds	4605	-	-	_		1
Depreciation	4620	- <u>-</u>	576,962		(576,962)	
Total Other Charges		-	576,962	_	(576,962)	1
Capital Outlay			,		(0.0,002)	1
Equipment	4815	493,500	472,468	500,000	27,532	
Street Reconstruction	4855	-		-		1
Water Meter Purchases	4880	5,000	-	5,000	5,000	1
Pumping Station	4940	- 1	-	-		1
Total Capital Outlay		498,500	472,468	505,000	32,532	1
Debt Service		,	,		,002	1
Debt Retire	4905	694,825	689,339	693,900	4,561	1
Debt Retire-Water Refunding	4950		-	-	4,561	-

1 2 3 4 5

Purchases	5600				
Total Debt Service		694,825	689,339	693,900	4,561
Total Expenditures - Water		9,205,266	9,046,182	8,512,023	(534,159)

1		2	3	4	5	6
City of Darien		FYE 4/30/25	FYE 4/30/25	FYE 4/30/25		
MFT Fund Reconciliation For the FYE 4/30/25		Original Budget	Audited	Estimated Actual	Difference	
Beginning Fund Balance		1,581,049	1,687,007	1,687,007	Difference	
		880,429	1,029,333	954,462	74.074	
Total Revenue		2,358,739	2,116,385	2,288,720	74,871	
Total Expenses		102,739	599,955	352,749	(172,335)	
Ending Fund Balance		102,739	599,955		247,206	
		EVE 4/00/05	EVE 4/00/05	FYE 4/30/25		
		FYE 4/30/25 Original Budget	FYE 4/30/25 Audited Revenue	Estimated Revenue	Difference	
Intergovernmental	<u> </u>	Original Baaget	Addited Revenue	Revenue	Difference	
Motor Fuel Tax	3440	858,429	994.867	924.462	70.405	
Total Intergovernmental	3440	858,429	,	924,462	70,405	
Total intergovernmental		000,423	334,007	324,402	,	
Other Revenue						
Interest Income	3510	22,000	34,466	30,000	4,466	
Grants Miscellaneous Revenue	3560	-	-	-	-	
Total Other Revenue	3580	22,000	34,466	30,000	4,466	
Total Other Revenue			04,400	00,000		
Total MFT Fund Revenue		880,429	1,029,333	954,462	74,871	
				FYE 4/30/25		
		FYE 4/30/25	FYE 4/30/25	Estimated		
		Original Budget	Audited Revenue	Revenue	Difference	
MFT Expenditures						
Salaries						
Salaries	4010	267,807	276,030	276,030	-	mft actual salarie
Overtime	4030	-	21,949	21,949		mft actual salarie
Total Salaries		267,807	297,979	297,979	-	
Benefits						
Social Security	4110	18,044	18,475	18,475	-	mft actual salarie
Medicare	4111	4,220	4,321	4,321	-	mft actual salarie
I.M.R.F.	4115	20,401	16,851	16,851	_	mft actual salarie
Total Benefits		42,665	39,647	39,647	-	
Materials and Supplies						
Road Material	4245	152,000	112,144	262,580	150,436	
Salt	4249	122,767	82,684	117,014	34,330	
Supplies - Other	4257	18,500	20,037	18,500	(1,537)	
Pavement Striping	4261	16,000	-	17,000	17,000	
Consulting/Professional	4325		_	-	-	
Tree Trim/Removal	4375	19,000	1,710	19,000	17,290	
Street Lights	4840	20,000	26,924	17,000	(9,924)	
Street Maintenance	4855	1,700,000	1,535,260	1,500,000	, , , ,	
Total Materials and Supplies	1000	2,048,267	1,778,759	1,951,094	(35,260)	
Total materials and supplies		2,040,267	1,770,759	1,551,054	172,335	
Total Expenditures - MFT		2,358,739	2,116,385	2,288,720	(172,335)	
,					(2,550)	

2 3 4

1

City of Dorion		_			
City of Darien Capital Projects Fund Reconciliation		FYE 4/30/25	FYE 4/30/25	FYE 4/30/25	
For the FYE 4/30/25 Beginning Fund Balance Total Revenue Total Expenses Ending Fund Balance		Original Budget	Audited	Estimated Actual	Difference
		16,429,854	15,521,454 4,340,235 841,759	15,521,454 4,330,000 788,986	10,235 52,773
		2,300,000 2,693,686			
				FYE 4/30/25 Original Budget	FYE 4/30/25 Audited Revenue
<u>Taxes</u>					
Real Estate Taxes	3110	-	-	-	-
Total Intergovernmental		-	-	-	-
Other Revenue	Ī	-	-		
Interest Income	3510	550,000	840,235	800,000	40,235
Reimbursement-Street Recon.	3550	-	-	-	_
Bond Issued, At Par	3559	-	-	-	-
Residential Conc. Reimb	3563	-	-	-	-
Sale of Property	3900	-	-	-	-
Transfer from Other Funds	3612	1,500,000	3,500,000	3,500,000	-
Grants	3560	250,000	-	30,000	(30,000)
Other Reimbursements	3562	-	-	-	-
Misc Reimbursable	3568	-	-	-	-
Misc Revenue	3580	-	-	-	<u> </u>
Total Other Revenue		2,300,000	4,340,235	4,330,000	10,235
Total Capital Projects Fund Revenue		2,300,000	4,340,235	4,330,000	10,235
		FYE 4/30/25 Original Budget	FYE 4/30/25 Audited Expendiutres	FYE 4/30/25 Estimated Expenditures	Difference
Capital Projects Expenditures					
Contractual					
Consulting/Professional	4325	47,500	31,642	48,000	16,358
Consulting/Prof Reimb	4328			-	<u>-</u>
Total Contractual		47,500	31,642	48,000	16,358
Capital Outlay					
Miscellaneous Expense	4232	-	-	-	-

upcoming road program

see GF

1		2	3	4	5
City of Darien Capital Projects Fund Reconciliation For the FYE 4/30/25		FYE 4/30/25 Original Budget	FYE 4/30/25 Audited	FYE 4/30/25 Estimated Actual	Difference
Maintenance-Vehicles	4229	-	-	-	-
Ditch Projects	4376	198,519	223,999	180,119	(43,880)
Sidewalk Replacement	4380	623,600	525,978	500,867	(25,111)
Crack Seal Program	4382	-	-	-	-
Curb & Gutter Replacement	4383	851,400	22,579	30,000	7,421
Capital Improvements-Infrast.	4390	772,667	37,561	30,000	(7,561)
Economic Incentive	4400	-	-	-	-
Capital Improvements	4810	-	-	-	_
Equipment	4815	-	-	-	-
Street Recon/Rehab-Reimb	4856	200,000	-	-	_
Street Reconstruction/Rehab	4855				<u> </u>
Total Capital Outlay		2,646,186	810,117	740,986	(69,131)
Debt Service					
Debt Issuance costs	4900	-	-	-	=
Debt Retire	4905	-	-	-	-
Debt Retire - Property	4945	-	-	-	-
Total Debt Service		-		-	_
Total Expenditures - Capital Projects		2,693,686	841,759	788,986	(52,773)

current year ditch project started ADA sidewalks early

started project early see 4815



CITY OF DARIEN MEMO

TO: Mayor Marchese and the City Council

FROM: Ryan Murphy, Senior Planner

DATE: September 29, 2025

SUBJECT: TIF Executive Summary

The City of Darien is considering the creation of a Tax Increment Financing ("TIF") District to encourage redevelopment of the distressed Chestnut Court Shopping Center. A TIF District reinvests property tax revenues into eligible project costs such as planning, site preparation, building rehabilitation, public improvements, relocation, and certain financing expenses (see <u>Attachment A for the proposed redevelopment plan</u>).

Key aspects of the TIF include:

- A developer is not eligible to receive any TIF funds unless a formal Developer's Agreement is executed between the property owner and the City.
- Creating a TIF does not reduce property tax revenues for other taxing districts, as taxing districts levy property taxes in fixed dollar amounts. Those taxing districts collect the same property tax revenue they would whether a TIF district is established.
- A TIF District is a special redevelopment tool permitted by state law that attracts private investment by reinvesting property tax revenues into eligible costs, including planning services, site preparation, building rehabilitation, public infrastructure, relocation, and certain redevelopment-related interest expenses.
- According to the Illinois State Comptroller, there are nearly 1,500 TIF Districts across more than 500 municipalities in the State of Illinois. Some of these communities include Lake Forest, Deerfield, Glen Ellyn, Lombard, Lisle, Downers Grove, and Elmhurst.
- Without the residential component of the proposed redevelopment plan, which the property owner has formally withdrawn, the tax increment over 23 years is projected at \$3.8 million.

The following link with take you to the TIF information currently on the city's web site: https://www.darien.il.us/city-services/community-development/tif-district-information/

If you have any questions please feel free to contact me.

cc: Bryon Vana, City Administrator

Dan Gombac, Municipal Services Director

Att: Attachment A – TIF Redevelopment Plan and Program



AGENDA MEMO CITY COUNCIL MEETING OCTOBER 6, 2025

ISSUE STATEMENT

Consideration of the following ordinances:

- A. An Ordinance Approving the City of Darien Chestnut Court Shopping Center Redevelopment Project Area Tax Increment Financing Redevelopment Plan and Project
- B. An <u>Ordinance</u> Designating the City of Darien Chestnut Court Shopping Center Tax Increment Financing District
- C. An <u>Ordinance</u> Adopting Tax Increment Financing For The Chestnut Court Shopping Center Tax Increment Financing District

ATTACHMENTS

- A. TIF REDEVELOPMENT PLAN AND PROJECT
- B. AUGUST 14, 2025 JOINT REVIEW BOARD MEETING DRAFT MINUTES
- C. PROJECTED INCREMENTS

DISCUSSION/ANALYSIS

Background: To encourage redevelopment of the distressed Chestnut Court Shopping Center, the City of Darien (the "City") is considering the creation of a Tax Increment Financing ("TIF") District for the property located at the southeast corner of 75th Street and Lemont Road (see <u>Attachment A</u> for the proposed redevelopment plan). Chestnut Court Darien IL LLC, the property owner/developer, has also indicated that additional financing through a TIF is necessary to make redevelopment and improvement of the site financially feasible.

A Tax Increment Financing District is a special redevelopment area established for a maximum period of 23 years that can spur private investment by wisely reinvesting property tax revenues specially allocated to the TIF Fund. TIF eligible project costs may include, without limitation, the following:

- Development of plans/studies, including but not limited to professional service costs for planning, engineering, legal, financial (including TIF consultant costs);
- Marketing costs, property assembly costs, relocation costs and job training costs;
- Costs of rehab, repair, and remodeling of existing buildings and leasehold improvements;
- Costs of the construction of public works or improvements;
- Interest costs incurred by a redeveloper related to the redevelopment project.

Eligibility Report and Scheduling Ordinance: On July 21, 2025, the City Council reviewed the draft Eligibility Report (see Attachment A) and adopted Ordinance O-36-25 and O-37-25 that called for a public hearing and joint review board meeting to consider the designation of a redevelopment plan and project for the proposed Chestnut Court TIF District.

Joint Review Board Meeting – August 14, 2025: The Joint Review Board (JRB) for the proposed Chestnut Court TIF District met on August 14, 2025. According to the Illinois TIF Act (the "Act"), the JRB functions as an advisory board established to provide a recommendation to the City Council on the eligibility of the TIF, and its recommendation is made on the basis of the redevelopment plan satisfying the plan requirements, the eligibility requirements, and the objectives of the "Act". Six

representatives from the taxing districts were present, including the Darien-Woodridge Fire Protection District, Darien Park District, Downers Grove Township, Indian Prairie Library District, Center Cass School District 66, and Community High School District 99 were present for the meeting. Following roll call votes, Lou Mallers was appointed as the Public Member for the Joint Review Board, and Senior Planner Ryan Murphy was appointed Chairman.

While supportive of the TIF, the School Districts and Park District expressed concerns regarding the potential impact to their districts future residential development could have, and the length of the TIF. The City Attorney explained that the TIF would not have a measurable impact on taxing districts or taxpayers, though District 66 expressed disagreement.

Following public comment, the Darien Park District made a motion to recommend eligibility subject to further recommendation that the City Council amend the previously approved ordinance granting a residential zoning component to the Chestnut Court property, seconded by District 66 Superintendent Wise. Upon voice vote, the motion carried unanimously 7-0.

Draft minutes for the JRB Meeting, including the recommendation, are attached (see <u>Attachment B</u>).

Withdrawal of Residential Component: On September 12, 2025, consistent with the Joint Review Board's recommendation, the property owner provided formal correspondence withdrawing the proposed residential development. This withdrawal is contingent upon approval of the TIF District.

Public Hearing – September 15, 2025: In accordance with requirements of the TIF Act, the City Council conducted a public hearing prior to considering approval of the proposed redevelopment area and redevelopment plan and project for the proposed Chestnut Court TIF District. The public hearing notice was published in the DuPage Chronicle on August 27 and September 3, 2025. In accordance with state statute, public hearing notices were sent.

At the public hearing, City Attorney John Murphey provided an update on the TIF, and briefly summarized the recommendation of the Joint Review Board, prior to public comment. Four speakers provided public comment, which focused on concerns about potential impacts to School District 66, emphasizing the need for protections, funding support, and intergovernmental coordination.

Projected Increments: Tax increment projections estimate the potential property tax revenues that could be generated within the TIF district under different development scenarios. **Projected increments under two scenarios are included as an attachment (see <u>Attachment C</u>). A \$3.8 million increment is projected under the current "Remain Commercial" scenario, which assumes that the existing shopping center remains in its current configuration, fully leased out, with site improvements. A \$15.5 million increment is projected under the "Mixed Use Development" scenario, which assumes site development consistent with the underlying mixed-use zoning.**



COMMITTEE RECOMMENDATION

There were no requirements for committee recommendations on these items.

ALTERNATE CONSIDERATIONS

As directed by City Council.

DECISION MODE

This item will be placed on the October 6, 2025 City Council agenda for consideration.



CHESTNUT COURT REDEVELOPMENT PROJECT AREA PLAN AND PROGRAM





TAX INCREMENT FINANCING REDEVELOPMENT PLAN & PROGRAM

Chestnut Court Shopping Center Redevelopment Project Area



September 25, 2025

Prepared By: Teska Associates, Inc.



TABLE OF CONTENTS

INTRODUCTION	3
Tax Increment Financing	5
REDEVELOPMENT PROJECT AREA DESCRIPTION	6
Summary of the Eligibility of the Proposed TIF District	10
REDEVELOPMENT PLAN AND PROGRAM	11
Purpose of the Redevelopment Plan	11
Redevelopment Plan Goals and Objectives	12
Future Land Use Plan	15
Redevelopment Opportunity Sites	16
Eligible Project Costs	
Acquisition and Clearance	
Land Disposition	
Public Improvements	_
Phasing of Project	-
Estimated Project Costs	
Sources of Funds	
Nature and Term of Obligations to be Issued	
Initial Equalized Assessed Valuation	
Anticipated Equalized Assessed Valuation	
Payment in Lieu of Taxes	
Provision for Amending the Redevelopment Plan and Program	
Commitment to Fair Employment Practices and an Affirmative Action Plan	23
FINANCIAL IMPACT OF REDEVELOPMENT	24
FINDINGS OF NEED FOR TAX INCREMENT FINANCING	28
Project Area Not Subject to Growth	28
Conformance with Comprehensive Plan	29
Date of Completion	29
LIST OF FIGURES AND TABLES	
Table 1: Existing Land Use	6
Table 2: Housing Units	
Table 3: Redevelopment Opportunity Sites	
Table 4: Estimated Redevelopment Project Costs	
Table 5: Equalized Assessed Valuation	
Table 6: Taxing Districts	
Figure A: Boundary Map	
Figure B: Existing Land Use Map	
Figure C: Existing Residential Units Map	
Figure D: Future Land Use Map	
Figure E: Redevelopment Sites Map	14

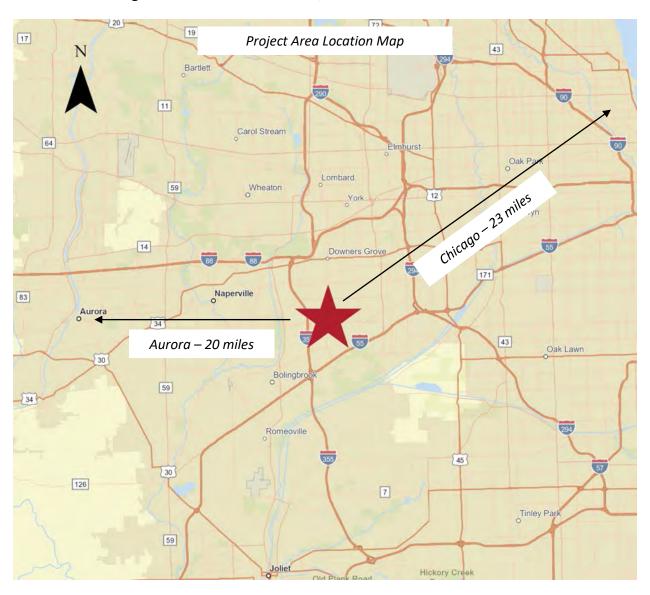
APPENDICES

APPENDIX A: ELIGIBILITY REPORT

APPENDIX B: LEGAL DESCRIPTION

Introduction

The City of Darien is a community of roughly 22,011 residents (U.S. Census, 2020), located in the southwestern suburbs of Chicago in DuPage County. Darien is situated approximately 23 miles southwest of Chicago and 20 miles east of Aurora, Illinois.



This report documents the Tax Increment Redevelopment Plan and Program (the "Redevelopment Plan") for the City of Darien Chestnut Court Redevelopment Project Area. This Redevelopment Plan has been prepared for use by the City of Darien (the "City") by Teska Associates, Inc. This Redevelopment Plan seeks to respond to a number of deficiencies, challenges and needs within the Project Area, and is indicative of a strong commitment and desire on the part of the City to improve and revitalize the Project Area. This document is intended to provide a framework for improvements and reinvestment within the Project Area over the next 23 years.

The City of Darien is committed to promoting economic development within the community in general, and within the Chestnut Court Shopping Center in particular. To this end, the City retained the planning consulting firm of Teska Associates, Inc. to assist the City with the creation of a new Tax Increment Financing ("TIF") district encompassing the Chestnut Court Shopping Center, in the City of Darien, IL. Teska has conducted field surveys, site evaluations, and identified key redevelopment opportunities and necessary public improvements within the Project Area.

This Redevelopment Plan summarizes the analyses and findings of the consultant's work. The City is entitled to rely on the findings and conclusions of this Redevelopment Plan in designating the Project Area as a redevelopment project area under the State of Illinois Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11-74.4-1 as amended, the "Act". Teska has prepared this Redevelopment Plan, and the related Eligibility Report, with the understanding that the City would rely on: (a) the findings and conclusions of the Redevelopment Plan and associated Eligibility Report in proceeding with the designation of the Project Area and the adoption and implementation of the Redevelopment Plan; and (b) the fact that Teska has obtained the necessary information so that the Redevelopment Plan, and the related Eligibility Report, will comply with the provisions set forth in the Act.



Tax Increment Financing

Tax increment financing is permitted in Illinois under the "Tax Increment Allocation Redevelopment Act" (Chapter 65 ILCS 5/11-74.4-1, et seq.) of the Illinois Statutes, as amended (hereinafter the "Act"). Only areas which meet certain specifications outlined in the Act are eligible to use this financing mechanism. Besides describing the redevelopment objectives, this Redevelopment Area Plan and Program report sets forth in general terms the overall program to be undertaken to achieve these objectives.

The Act permits municipalities to improve eligible "conservation" or "blighted" areas in accordance with an adopted Redevelopment Plan over a period not to exceed 23 years. The municipal cost of certain public improvements and programs can be repaid with the revenues generated by increased assessed values of private real estate within a designated project area. This taxing power is only applied to the increase in equalized assessed valuation generated within the designated project area during the limited term of the Redevelopment Plan and Program, principally increased equalized assessed valuation from new private development.



REDEVELOPMENT PROJECT AREA DESCRIPTION

The boundaries within the Redevelopment Project Area were carefully established in adherence to the eligibility criteria and include only those parcels which would benefit by the proposed Redevelopment Plan and Program. The Project Area generally consists of properties located within the Chestnut Court Shopping Center at the southeast corner of 75th Street and Lemont Road in Darien, IL. The exact boundaries of the Project Area are illustrated in 'Figure A – Boundary Map'. The Project Area contains two (2) structures on a total of five (5) parcels. The total Project Area is approximately sixteen (16) acres in size.

The predominant land use within the Project Area is commercial. Existing commercial uses include a range of retail/service uses and vacant retail tenant spaces. Existing land uses within the Project Area are illustrated in "Figure B - Existing Land Use Map".

Table 1: Existing Land Use			
Existing Land Use	Approximate Land Area (Acres)		
Commercial	16		
TOTAL	16		

Table 2: Existing Housing Units *			
Туре	Units		
Single-Family	0		
Multi-Family	0		
TOTAL	0		

^{*} The displacement of 10 or more residential units, or a total of 75 or more residential units within the Project Area, requires inclusion of a Housing Impact Study. As there are no residential units within the Project Area, a Housing Impact Study is not required or included in this report.

Main St 75th St Main St Lemont Rd 0 75 150 225 300 Feet

Figure A – Boundary Map





Lot Parcels





Figure B – Existing Land Use Map

Legend

Existing Land Use







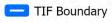
Main St 75th St Main St Lemont Rd 0 75 150 225 300 Feet

Figure C – Residential Units Map

Legend

Existing Residential Units





___ Lot Parcels



Summary of the Eligibility of the Proposed Project Area TIF District

In April of 2025, a study was undertaken, consistent with the Act and related procedural guidelines, to determine the eligibility of the Chestnut Court Redevelopment Project Area. These "Eligibility Findings" indicate that the proposed Project Area meets the statutory requirements of a "conservation area" (50% of the buildings within the Project Area at least thirty-five (35) years or more in age and a combination of at least three (3) blighting factors) and is therefore eligible for designation as a "Tax Increment Finance Redevelopment Project Area."

As detailed in Appendix A – Tax Increment Financing Eligibility Report of this Redevelopment Plan, the Project Area is eligible for designation as a "conservation area" due to the predominance and extent of the following characteristics:

Standard	Project Area		
Building Age	Yes		
Dilapidation	No		
Obsolescence	Yes		
Deterioration	Yes		
Illegal Uses	No		
Below Code Standards	No		
Excessive Vacancies	Yes		
Lack of Ventilation	No		
Inadequate Utilities	Yes		
Excessive Land Coverage	No		
Deleterious Land Use	No		
Lack of Planning	No		
Environmental	No		
Decline in EAV	Yes		
Total	5		

Each of these factors contributes significantly towards the eligibility of the Project Area as a 'conservation area.' All of these characteristics point towards the need for designation of the Project Area as a "conservation area" to be followed by public intervention in order that redevelopment might occur.

REDEVELOPMENT PLAN & PROGRAM

The revitalization of the Project Area presents challenges and opportunities for the City of Darien. The success of this effort will depend upon cooperation between private investment and local government. Public and private development efforts have not, as yet, been able to stimulate the revitalization of the Project Area. The adoption of this Redevelopment Area Plan and Program will assist with the implementation of the economic development goals and objectives of City, which otherwise could not reasonably be anticipated to occur without the adoption of this Redevelopment Area Plan and Program. Through public investment, the area will become attractive to private investment.

The Act describes a Redevelopment Plan as:

"... the comprehensive program of the municipality for development or redevelopment intended by the payment of redevelopment project costs to reduce or eliminate those conditions, the existence of which qualified the redevelopment project area as a blighted area or conservation area ..., and thereby serves to enhance the tax bases of the taxing districts which extend into the redevelopment project area."

The successful implementation of the Redevelopment Project Area Plan and Program requires that the City take full advantage of the real estate tax increment attributed to the Project Area as provided for by the Act. The Project Area would not reasonably be developed and improved without the use of such incremental revenues.

Purpose of the Redevelopment Plan

Pursuant to the "Tax Increment Allocation Redevelopment Act" (Chapter 65 ILCS 5/11-74.4-1, et seq.) of the Illinois Statutes as amended (hereinafter the "Act"), the purpose of a Redevelopment Plan and Program is to promote the health, safety, morals, and welfare of the general public by:

- < Eradicating blighting conditions and instituting conservation measures;
- < Removing and alleviating adverse conditions by encouraging private investment of underutilized and vacant properties which will strengthen the economy, tax base, business environment, and living environment;
- < Improving existing public utilities and infrastructure within the Project Area; and
- < Enhancing the overall quality of the economic and business environment in the City of Darien.

Redevelopment Plan Goals and Objectives

The aim of this Redevelopment Plan is the revitalization of the Project Area as a strong and attractive commercial/mixed-use development, which will contribute to the overall health and vitality of the City of Darien. The goals and objectives of this Redevelopment Plan are consistent with those articulated in the Illinois Tax Allocation Redevelopment Act. The City has a comprehensive plan that was adopted in 2002, and amended in 2006 and again in 2022. The goals and objectives of this Redevelopment Plan are also consistent with the goals and objectives of the City's comprehensive plan.

Comprehensive Plan:

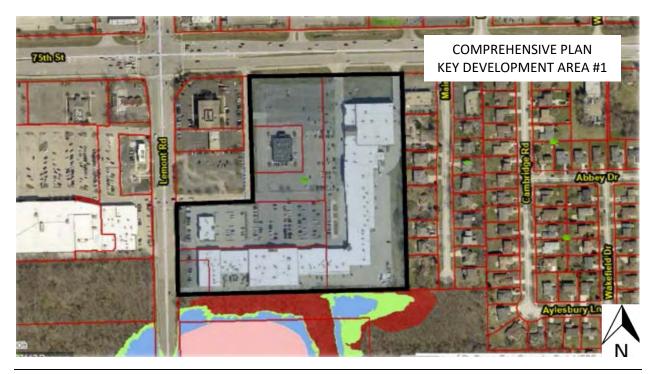
"Strengthening the City's tax base through economic development is a focus of the 2002 plan update." (page 18)

"Develop a program of business retention and recruitment so that the City can encourage desirable business activity, expansion and enhancement of existing businesses, and investment in the development or redevelopment of vacant or underutilized properties." (page 22)

"To expand the City's tax base by maintaining the viability of the City's quality shopping centers, revitalizing potentially deteriorating retail shopping centers, enhancing the identity of the intersection of 75th Street and Cass Avenue as a primary shopping district, and providing Darien's residents with new, easily accessible neighborhood shopping facilities." (page 23)

Tax Increment Financing was identified as a potential economic development tool to be utilized by the City. (page 80)

The Project Area was identified in the comprehensive plan as Key Development Area #1, and proposed to "prioritize mixed-use redevelopment but also focus on filling existing tenant vacancies and improving the aesthetics of the site (i.e. façade enhancements). Infill development consistent with the current center is also viable."



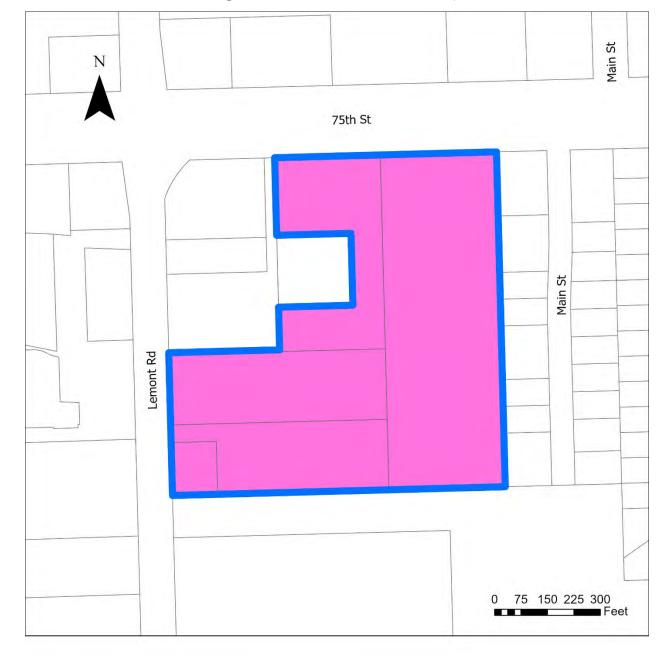
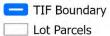


Figure D – Future Land Use Map

Legend

Future Land Use







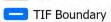
Main St 75th St Main St Lemont Rd 75 150 225 300

Figure E – Redevelopment Sites Map

Legend

Redevelopment Sites









Future Land Use Plan

The recommended land uses, redevelopment opportunities, and public improvements of this Redevelopment Plan are guided by the City of Darien's Comprehensive Plan, and other planning documents and efforts.

The intent of the Future Land Use Plan is to provide a long-range guide for determining the uses to which the land should eventually be put, and to direct subsequent zoning decisions as redevelopment occurs within the Project Area. The designation of an existing use as a redevelopment site is not intended to suggest any immediate requirement for redevelopment. Rather, these sites are identified as a way of planning for their future redevelopment only if and when a property owner pursues a development project, or an existing business vacates a property.



The Future Land Use Plan (Figure D) shows anticipated land uses at completion of project activities. On identified redevelopment opportunity sites (described in the next section), proposed changes in land use focus on enhancing the commercial character and appearance of the Project Area. General future land use categories include:

Commercial

The Chestnut Court Shopping Center is located at a prominent intersection within the City of Darien and a gateway into the City. The shopping center capitalizes on traffic traveling through the City and should continue to do so. Generally, commercial uses located in the shopping center should serve the local residents of the community and the greater regional area, generating sales tax revenue from local residents as well as residents from other neighboring communities.

Mixed - Use

This land use category includes both commercial and residential land uses. Mixed-use development may include vertical (residential uses above ground floor commercial) as well as horizontal (ground floor commercial and/or residential) mixed-use development.

Note - Associated parking and open space uses are also anticipated in any/all future land use categories.

Redevelopment Opportunity Sites

The Project Area includes one (1) primary redevelopment opportunity site (Figure E - Redevelopment Sites). Table 3 indicates these potential future opportunity sites, existing land uses, and potential future land uses. Any land use described in Table 3 is appropriate and within the intent of this Redevelopment Plan.

The Redevelopment Plan shall serve as a guideline for the Project Area but is **not** meant to establish specific requirements. Adjustments may be made in response to market conditions and other key factors as long as they remain faithful to the City's overall goals and objectives for the Project Area.

Table 3: Redevelopment Opportunity Sites					
Site	Area (Acres)	Existing Land Use	Future Land Use		
А	16	Commercial	Commercial / Mixed-use		
TOTAL	16				

The City may determine that other redevelopment opportunities, where consistent with the land use designations on the Future Land Use Plan, are within the intent of this Redevelopment Plan.

As indicated by Figure E, the Project Area parcels are planned for future mixed-use development. In addition to these opportunity sites, the Redevelopment Plan also anticipates activities to be undertaken by the public sector, which are identified in the Public Improvements section of this report (page 19).

Undertaking these redevelopment activities will generate increased tax revenues, create commercial opportunities, upgrade public improvements such as roadways, parking areas, sidewalks, etc., and provide a stimulus for additional development in surrounding areas. Through these improvements, the character and economic viability of the Project Area will be improved over time.

Eligible Project Costs

Redevelopment project costs mean and include the sum total of all reasonable or necessary costs incurred or estimated to be incurred, and any such costs incidental to the Redevelopment Plan and Program. As provided by the Act, such costs may include, without limitation, the following:

- Costs of studies, surveys, development of plans, and specifications, implementation and administration of the Redevelopment Plan including but not limited to staff and professional service costs for architectural, engineering, legal, financial, planning or other services;
- < The cost of marketing sites within the Project Area to prospective businesses, developers, and investors;
- Property assembly costs including, but not limited to, acquisition of land and other property, real or personal, or rights or interests therein, demolition of buildings, site preparation and site improvements that serve as an engineered barrier addressing ground level or below ground environmental contamination, including, but not limited to parking lots and other concrete or asphalt barriers, and the clearing and grading of land;
- Costs of rehabilitation, reconstruction, repair, or remodeling of existing public or private buildings, fixtures, and leasehold improvements; and the cost of replacing an existing public building if pursuant to the implementation of a redevelopment project the existing public building is to be demolished to use the site for private investment or devoted to a different use requiring private investment;
- < Costs of the construction of public works or improvements;
- Costs of job training and retraining projects, including the cost of "welfare to work" programs implemented by businesses located within the Project Area, and costs of advanced vocational education or career education, including but not limited to courses in occupational, semitechnical or technical fields leading directly to employment, incurred by one or more taxing districts, as provided in the Act;
- Financing costs, including but not limited to, all necessary and incidental expenses related to the issuance of obligations and which may include payment of interest on any obligations issued under the Act accruing during the estimated period of construction of any redevelopment project for which such obligations are issued, and not exceeding thirty-six (36) months thereafter and including reasonable reserves related thereto;
- To the extent the City by written agreement accepts and approves the same, all or a portion of a taxing district's capital costs resulting from the Redevelopment Project necessarily incurred or to be incurred within a taxing district in furtherance of the objectives of the Redevelopment Plan;

- To the extent the City by written agreement accepts and approves the same, an elementary, secondary, or unit school district's increased costs attributable to assisted housing units as provided in the Act;
- < Relocation costs to the extent that the City determines that relocation costs shall be paid or is required to make payment of relocation costs by Federal or State law;
- < Interest cost incurred by a redeveloper related to the construction, renovation or rehabilitation of a redevelopment project, as provided by the Act.



Acquisition and Clearance

In order to facilitate coordinated redevelopment and meet redevelopment objectives, it may be necessary for the City to assemble individual properties into unified sites which can be developed in their entirety. Any clearance of existing structures will be scheduled to minimize the adverse effects of rehabilitation or clearance activities.

Land Disposition

Property which may be acquired by the City may be assembled into appropriate redevelopment sites. These properties may be sold or leased by the City to other public bodies or to private developers, in whole or in part. The City may in the future modify this disposition plan in accordance with the objectives of this Redevelopment Plan and Program, without amending the Plan. Terms of conveyance may be incorporated into appropriate disposition documents or agreements and may include more specific restrictions than contained in this Redevelopment Plan or in other municipal codes and ordinances governing the use of the land.

No conveyance, lease, mortgage, disposition of land or other property, or agreement relating to the development of property will be made except upon the adoption of an ordinance by the City.

Public Improvements

The City of Darien will continue to provide public improvements in the Project Area to stimulate development and redevelopment in a manner consistent with this Redevelopment Plan. Some public improvements may be provided in partnership with the Illinois Department of Transportation (IDOT), or other governmental agencies as applicable. Public improvements may include, but are not limited to, the following:

- Vacation, removal, resurfacing, widening, reconstruction, and other improvements to rights-ofway, streets, alleys, bridges, pedestrian ways, and pathways.
- < Development of or improvements to public open spaces.
- Construction of off-street parking facilities and/or structures.
- < Improvement of public utilities such as sewer and water lines, electric lines, sidewalks, curbs and gutters, storm water detention facilities. Such improvement may include relocation and/or burial of existing overhead lines.
- < Demolition and rehabilitation of obsolete structures.
- < Beautification and safety improvements, including streetscape, lighting, signage, and landscaping of public properties.

Public improvement activities which are planned as part of this Redevelopment Plan are based upon conversations with the City Engineer and the City of Darien Public Works department. A summary of recommended public improvements include the following:

- 1. Underground water detention
- 2. Parking lot reconstruction and brick pavers
- 3. Watermain upgrade/repair

The costs associated with the public improvements described in this Redevelopment Plan may be shared by the City of Darien, other governmental agencies, and individual developers and property owners, pursuant to an agreement between the parties. The City may determine at a later date that certain listed improvements are no longer needed or appropriate and may remove them from the list or may add new improvements to the list which are consistent with the objectives of this Redevelopment Plan. Such additions shall not require plan amendment provided they are for eligible public improvements and will not require an increase to the total estimated project costs in Table 4.

Phasing of Project

Redevelopment projects anticipated in this Plan may commence immediately. Development and redevelopment projects are anticipated to be completed within twenty-three (23) years. Facade improvements, building rehabilitations, and other activities on individual properties will be encouraged throughout the life of the TIF. The City may undertake additional public improvements or development projects as appropriate throughout the life of the Redevelopment Plan and Program.

Estimated Project Costs

Estimated public project costs are listed below in Table 4. These costs are based on 2025 dollars and are therefore subject to inflation. Increases in estimated Total Redevelopment Project Costs of more than five percent (5%), after adjustment for inflation from the date of the Redevelopment Plan adoption, are subject to amendment procedures as provided under the Act.

Table 4: Estimated Redevelopment Project Costs		
Category	Cost	
Property Assembly including Acquisition, Site Preparation and Demolition, Environmental Remediation	\$300,000	
Environmental, market and planning studies, surveys, development of engineering and architectural plans, specifications, implementation and administration fees	\$300,000	
Rehabilitation, reconstruction, repair, or remodeling of existing public or private buildings and fixtures	\$1,500,000	
Construction or improvement of public improvements (1)	\$1,500,000	
Job training/retraining and relocation costs	\$100,000	
Developer Interest Costs, taxing districts eligible reimbursement and capital costs	\$100,000	
Total Estimated Project Costs (2) (3)	\$3,800,000	

- (1) Public improvements may also include capital costs of taxing districts and other costs allowable under the Act. Specifically, public improvements as identified in the Redevelopment Plan and as allowable under the Act may be made to property and facilities owned or operated by the City or other public entities. As provided in the Act, Redevelopment Project Costs may include, to the extent the City by written agreement accepts and approves the same, all or a portion of a taxing district's capital costs resulting from the redevelopment project necessarily incurred or to be incurred within a taxing district in furtherance of the objectives of the Redevelopment Plan.
- (2) Actual costs for each category identified above may vary provided that the total estimated project costs may not be exceeded without amendment to this Redevelopment Plan.
- (3) This table does not include costs associated with the issuance of municipal obligations, capitalized interest, reimbursement for a portion of privately issued obligations, financing costs during construction (not to exceed 36 months), or other eligible project costs. Such additional costs may or may not be incurred and cannot be estimated at this time.

Sources of Funds

The Act provides a way for municipalities to finance public redevelopment costs with incremental real estate tax revenues. Incremental tax revenue is derived from the increase in the current equalized assessed valuation (EAV) of real property within the Project Area over and above the certified initial EAV of the real property. Any increase in EAV is then multiplied by the current tax rate, resulting in the tax increment revenue.

Funds necessary to pay redevelopment project costs may be derived from a number of authorized sources. These may include, but are not limited to, the following:

- < Real property tax increment revenues from the Project Area;
- < Tax revenues resulting from the establishment of any Special Service Area districts within the Project Area;
- < Interest earned on temporary investments;
- < Gifts, grants, and contributions;
- < Sale or lease of land proceeds;
- < User fees;
- < Transfer from a contiguous redevelopment project area created under the Act.

The principal source of funds to undertake redevelopment activities will be the incremental increase in real property taxes attributable to the increase in the equalized assessed value of each taxable lot, block, tract or parcel of real property in the Project Area over the initial equalized assessed value of each such lot, block, tract or parcel. There may also be other eligible local sources of revenue, such as the sale or lease of City owned property, that the City determines are appropriate to allocate to the payment of redevelopment project costs.

The City may utilize net incremental property taxes received from the Project Area to pay eligible Redevelopment Project Costs, or obligations issued to pay such costs, in other contiguous redevelopment project areas, or those obligations issued to pay such costs, in other contiguous redevelopment project areas, or those separated only by a public right-of-way, and vice versa. The amount of revenue from the Project Area, made available to support such contiguous redevelopment project areas, or those separated only by a public right-of-way, when added to all amounts used to pay eligible Redevelopment Project Costs with the Project Area, shall not at any time exceed the total Redevelopment Project Costs described in the Plan.

Nature and Term of Obligations to be Issued

The financial plan of this Redevelopment Plan is intended to establish a conservative public expenditure approach. Revenues will be accumulated in the special tax allocation fund to pay for public purpose expenditures identified in this Redevelopment Plan, and whenever practical, expenditures will be made on a cash basis. This method of financing shall not preclude the City from undertaking initiatives designed to stimulate appropriate private investment in the Project Area.

Certain redevelopment projects may be of such a scale or on such a timetable as to preclude financing on a cash basis. These projects may be funded by the use of tax increment revenue obligations issued pursuant to the Act for a term not to exceed twenty-three (23) years. Consistent with the conservative nature of the financial plan for this Redevelopment Program, the highest priority for the issuance of tax increment revenue obligations shall occur when the commitment is in place for private sector investment necessary to fund the amortization of such obligations.

All obligations are to be covered after issuance by projected and actual tax increment revenues and by such debt service reserved and sinking funds as may be provided by ordinance. Revenues not required for the retirement of obligations providing for reserves, sinking funds, and anticipated redevelopment project costs may be declared surplus and become available for distribution annually to the taxing districts in the Project Area.

One or more issues of obligations may be sold at one or more times in order to implement this plan, as now or hereafter amended, in accordance with law.

The City may, by ordinance, in addition to obligations secured by the special tax allocation fund provided by law, pledge for a period not greater than the term of the obligations any part or any combination of the following:

- < Net revenues of all or part of a Redevelopment Project,
- < Taxes levied and collected on any or all property in the municipality.
- The full faith and credit of the municipality.
- < A mortgage on part or all of a Redevelopment Project.
- < Any other taxes or anticipated receipts that the municipality may lawfully pledge.

Initial Equalized Assessed Valuation

Table 5 lists the equalized assessed valuation of all properties within the Project Area. The total 2024 equalized assessed valuation of the Project Area is \$3,799,620.

Table 5: Project Area Equalized Assessed Valuation

PIN	EAV (2024)
0929300008	\$1,720,527
0929300022	\$568,404
0929300023	\$75,504
0929300024	\$837,787
0929300025	\$597,398
TOTAL	\$3,799,620

Anticipated Equalized Assessed Valuation

Upon the completion of anticipated redevelopment projects it is estimated that the equalized assessed valuation of real property within the Project Area will be approximately [\$8.6 million]. This represents an increase of roughly [227%] over the current value. This figure is based upon estimates of value for the anticipated rehabilitation and redevelopment projects described in this report.

Payment in Lieu of Taxes

No payments in lieu of taxes are anticipated as part of the Redevelopment Plan and Program.

Provision for Amending the Redevelopment Plan and Program

The Redevelopment Plan and Program may be amended pursuant to provisions of the Act.

Commitment to Fair Employment Practices and an Affirmative Action Plan

The City is committed to and will affirmatively implement the assurance of equal opportunity in all personnel and employment actions with respect to this Redevelopment Plan. This includes, but is not limited to: hiring, training, transfer, promotion, discipline, fringe benefits, salary, employment working conditions, termination, etc. without regard to any non-merit factor, including race, national origin, color, religion, sex, sexual orientation, gender identity, disability (physical or mental), age, marital status, status as a parent, or genetic information.

In order to implement this principle for this Redevelopment Plan, the City shall require and promote equal employment practices and affirmative action on the part of itself and its contractors and vendors. In particular, parties engaged by the City shall be required to agree to the principles set forth in this section.

FINANCIAL IMPACT OF REDEVELOPMENT

Without the adoption of the Redevelopment Plan and Program, development and redevelopment projects within the Project Area are not reasonably expected to be undertaken by private enterprise. In the absence of City-sponsored redevelopment, there is a prospect that blighting factors will continue to exist and spread, and the Project Area on the whole and adjacent properties will become less attractive for the maintenance and improvement of existing buildings and sites. Erosion of the assessed valuation of property in the Project Area has already occurred and could lead to further reductions of real estate tax revenue to all taxing districts.

Implementation of the Redevelopment Plan and Program is expected to have significant short and long term positive financial impacts on the taxing districts affected by this Redevelopment Plan. In the short term, the City's effective use of tax increment financing can be expected to arrest the ongoing decline of existing assessed values in the Project Area, thereby stabilizing the existing tax base for local taxing agencies. In the long term, after the completion of all redevelopment improvements and activities, and the payment of all redevelopment project costs and municipal obligations, the taxing districts will benefit from the enhanced tax base which results from the increase in equalized assessed valuation caused by the Redevelopment Plan and Program.

The following taxing districts cover the Chestnut Court Redevelopment Project Area:

Table 6: Taxing Districts

Taxing District
City of Darien
College of DuPage #502
Darien Park District
Darien-Woodridge Fire Protection
Downers Grove Township / Road & Bridge
DuPage Airport Authority
DuPage Forest Preserve
Grade School District #66
High School District #99
Indian Prairie Library

This Redevelopment Plan contemplates redevelopment of the Project Area primarily with mixed-use (commercial/residential) uses. Given the limited size of the Project Area (16.5 acres), impact on individual taxing districts and taxing districts in general will be minimal, although dependent upon the specific nature of any such future redevelopment.

Impact on City of Darien

The City of Darien provides a variety of services, including police protection, planning and zoning, building, water, and sanitation. The replacement of underutilized properties with new commercial/mixed-use development and/or redevelopment may cause a minimal increase in demand for the services and programs provided by the City. Due to the small size of the Project Area in relation to the city, services provided to residents and businesses will likely not be affected, and the impact is anticipated to be minimal. However, any impact will be dependent upon the specific nature of any future redevelopment. Therefore, no specific program is set forth in this Redevelopment Plan.

Impact on College of DuPage #502

The College of DuPage is located in Glen Ellyn and offers educational and community programs for residents of the district. The replacement of underutilized commercial property with new commercial/mixed-use development and/or redevelopment may cause a small increase to demand for the services and programs provided by the college, including training programs to serve new businesses and educational services for new employees. However, any impact is anticipated to be minimal, due to the small size of the Project Area in comparison to the size of the district. Therefore, no specific program is set forth in this Redevelopment Plan.

Impact on Darien Park District

The Darien Park District operates numerous parks and facilities throughout the City. The replacement of underutilized commercial properties with new commercial/mixed-use development and/or redevelopment may minimally increase demand for the services and programs provided by the park district, which could be offset by increased revenues from charges for the same services. Therefore, no specific program is set forth in this Redevelopment Plan.

Impact on Darien-Woodridge Fire Protection District

The Darien-Woodridge Fire Protection District serves residents of portions of the City of Darien and the Village of Woodridge. The replacement of underutilized commercial property with new commercial/mixed-use development and/or redevelopment will have a minimal impact on demand for the services and programs provided by the fire district. Therefore, no specific program is set forth in this Redevelopment Plan.

Impact on Downers Grove Township / Road & Bridge

Downers Grove Township provides a variety of services, including the Township Assessor and road maintenance. The replacement of underutilized commercial properties with new commercial/mixed-use development and/or redevelopment should have little impact on the demand for the services and programs provided by the Township. No Township roads are included within the Project Area. Due to the small size of the Project Area in relation to the Township at large, services provided to residents will not be affected, and any impact is anticipated to be minimal. Therefore, no specific program is set forth in this Redevelopment Plan.

Impact on DuPage Airport Authority

The airport authority is an independent body established by the State of Illinois to serve as a relief airport for O'Hare and Midway airports serving the Chicagoland area. The replacement of underutilized commercial properties with new commercial/mixed-use development and/or redevelopment should have little impact on the demand for the services and programs provided by the airport authority. Due to the small size of the Project Area in relation to the Township at large, services provided to residents will not be affected, and any impact is anticipated to be minimal. Therefore, no specific program is set forth in this Redevelopment Plan.

Impact on DuPage Forest Preserve District

The DuPage County Forest Preserve District manages natural areas, open spaces, and provides educational and recreational opportunities for residents of DuPage County. The replacement of underutilized commercial property with new commercial/mixed-use development and/or redevelopment should have little impact on demand for the services and programs provided by the forest preserve. Therefore, no specific program is set forth in this Redevelopment Plan

Impact on Grade School District #66

School District #66 operates four (4) facilities providing elementary school services to the residents of Darien and portions of Woodridge and Downers Grove. The replacement of underutilized commercial property with new commercial/mixed-use development and/or redevelopment will have minimal impact on the demand for the services and programs provided by the school district, aside from potential programs such as training programs to serve new businesses and educational services for new employees. However, any impact is anticipated to be minimal. In addition, the Act defines a clear formula for repayment of fees to the school district for any documented increased demand for services directly generated by TIF supported projects. Therefore, no specific program is set forth in this Redevelopment Plan

Impact on High School District #99

School District #99 operates two (2) facilities providing high school services to the residents of Downers Grove and Woodridge, and portions of Bolingbrook, Darien, Lisle, Oak Brook and Westmont. The replacement of underutilized commercial property with new commercial/mixed-use development and/or redevelopment will have minimal impact on the demand for the services and programs provided by the school district, aside from potential programs such as training programs to serve new businesses and educational services for new employees. However, any impact is anticipated to be minimal. In addition, the Act defines a clear formula for repayment of fees to the school district for any documented increased demand for services directly generated by TIF supported projects. Therefore, no specific program is set forth in this Redevelopment Plan

Impact on Indian Prairie Library District

The Indian Prairie Library District is located on Plainfield Road in Darien and serves residents of Darien and surrounding areas. The replacement of underutilized commercial property with new commercial/mixed-use development and/or redevelopment will have no impact on demand for the services and programs provided by the library district. In addition, the Act defines a clear formula for repayment of fees to the district for any documented increased demand for services directly generated by TIF supported projects. Therefore, no specific program is set forth in this Redevelopment Plan



FINDINGS OF NEED FOR TAX INCREMENT FINANCING

On the basis of the findings of this Redevelopment Plan and Program, the Mayor and the City Council of Darien, Illinois, adopt the following findings pursuant to Section 11-74.4-3(n) of the Act.

Project Area Not Subject to Growth

The Project Area on the whole has not been subject to growth and development through investment by private enterprise and would not reasonably be anticipated to be developed without adoption of this Redevelopment Plan. Substantial evidence supports this conclusion.

First, the City finds that the Project Area on the whole has not been subject to growth and redevelopment through investment by private enterprise, based on the following evidence, as outlined in the Eligibility Findings Report in Appendix A:

- 1. Deterioration of both buildings and surface improvements of properties located within the Project Area;
- 2. Obsolescence of commercial structures within the Project Area;
- 3. Excessive commercial vacancies within the Project Area;
- 4. Inadequate utilities and public infrastructure to support new mixed-use redevelopment within the Project Area; and
- 5. Decline in equalized assessed value of properties within the Project Area.

Second, the City finds that the Project Area would not reasonably be anticipated to be developed without adoption of this Redevelopment Plan:

- 1. Proposed redevelopment sites indicate a likely financial gap without public resources, grants or other incentives to promote future redevelopment;
- 2. The need for public private partnerships to support future redevelopment; and
- 3. The need for future infrastructure improvements to support future redevelopment

Therefore, the City of Darien finds that the Project Area is not subject to appropriate growth and development and is not anticipated to be developed without adoption of this Redevelopment Plan.

Conformance with Comprehensive Plan

This Redevelopment Plan was guided primarily by the City's Comprehensive Plan (2022), as well as other associated development regulations and City policies.

Date of Completion

The Redevelopment Project shall be completed, and all obligations issued to finance redevelopment costs shall be retired, no later than December 31 of the year in which the payment to the municipal treasurer as provided in the Act is to be made with respect to ad valorem taxes levied in the twenty-third calendar year following the year in which the ordinance approving this Project Area is adopted (by <u>December 31, 2048</u>).



CHESTNUT COURT SHOPPING CENTER TAX INCREMENT FINANCING DISTRICT ELIGIBILITY REPORT



September 25, 2025

Prepared by: Teska Associates, Inc.



Table of Contents

Introd	uction	2
Tax Inc	rement Financing	3
Descri	otion of the Project Area	6
Eligibil	ity Findings	9
	Age of Buildings	10
	Dilapidation	
	Obsolescence	
	Deterioration	
	Illegal Use of Individual Structures	22
	Presence of Structures Below Minimum Code Standards	
	Excessive Vacancies	22
	Lack of Ventilation, Light, or Sanitary Facilities	26
	Inadequate Utilities	
	Excessive Land Coverage and Overcrowding of Structures and Community Facilities	
	Deleterious Land Use or Layout	
	Lack of Community Planning	
	Environmental Remediation Costs Impeding Development	
	Decline in the Equalized Assessed Value	
Conclu	sion	30
Ехнівіт	rs	
1.	Location Map	6
2.	Project Area Boundary	7
3.	Project Area Buildings	8
4.	Building Age	11
5.	Obsolescence	15
6.	Building Deterioration	20
7.	Site Deterioration	21
Q	Vacancies	25

INTRODUCTION

To encourage redevelopment of the distressed Chestnut Court Shopping Center, the City of Darien (the "City") is investigating the creation of a Tax Increment Financing ("TIF") District for the property located at the southeast corner of 75th Street and Lemont Road. The purpose of this Eligibility Report is to document the eligibility criteria as required by the Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11 - 74.4 - 1, et seq., as amended (the "Act"). The following analysis documents the presence of eligibility criteria necessary for designation as a TIF District, as required in the Act.

Tax Increment Financing can be used to make the Project Area more attractive for redevelopment by eliminating the conditions which inhibit private investment, weaken the City's tax base, affect the safety of community residents, and hinder the City's ability to promote cohesive development compatible land uses as articulated in the City's Comprehensive Plan. In accordance with the TIF Act, public improvements may be constructed, and incentives provided to encourage the type of private investment that will allow the City to achieve its vision and goals.

Establishing the Chestnut Court Shopping Center TIF District can help the City meet goals bν facilitating physical improvements, removing blighting conditions, and providing funding sources for improvement projects within the Project Area. These improvements will not only help improve the physical conditions economic development of the Project Area but also enhance the quality of life of adjacent properties and neighborhoods, and for all residents of the City of Darien as a whole.



TAX INCREMENT FINANCING

The Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11 - 74.4 - 1, et seq., as amended (the "Act"), stipulates specific procedures, which must be adhered to in designating a Redevelopment Project Area and amendments thereto.

A "Redevelopment Project Area" is defined as:

"..an area designated by the municipality, which is not less in the aggregate than 1½ acres and in respect to which the municipality has made a finding that there exist conditions which cause the area to be classified as an industrial park conservation area, or a blighted area or a conservation area, or a combination of both blighted areas and conservation areas" (65 ILCS 5/11-74.4-3(p)).

A "blighted area" is defined as:

"If improved, industrial, commercial, and residential buildings or improvements are detrimental to the public safety, health, or welfare because of a combination of 5 or more of the following factors, each of which is (i) present, with that presence documented, to a meaningful extent so that a municipality may reasonably find that the factor is clearly present within the intent of the Act and (ii) reasonably distributed throughout the improved part of the redevelopment project area."

Eligibility factors for improved land include: dilapidation; obsolescence; deterioration; presence of structures below minimum code standards; illegal use of individual structures; excessive vacancies; lack of ventilation, light, or sanitary facilities; inadequate utilities; excessive land coverage and overcrowding of structures and community facilities; deleterious land use or layout; lack of community planning; need for environmental remediation; and declining total equalized assessed value.

"If vacant, the sound growth of the redevelopment project area is impaired by a combination of 2 or more of the following factors, each of which is (i) present, with that presence documented, to a meaningful extent so that a municipality may reasonably find that the factor is clearly present within the intent of the Act and (ii) reasonably distributed throughout the vacant part of the redevelopment project area to which it pertains"

Eligibility factors for vacant land include: obsolete platting, diversity of ownership of parcels, tax delinquencies, environmental remediation, and decline in equalized assessed value.

"If vacant, the sound growth of the redevelopment project area is impaired by one of the following factors that (i) is present, with that presence documented, to a meaningful extent so that a municipality may reasonably find that the factor is clearly present within the intent of the Act and (ii) is reasonably distributed throughout the vacant part of the redevelopment project area to which it pertains."

Eligibility factors for vacant land include: chronic flooding, illegal disposal, or that the area qualified as a blighted area immediately prior to becoming vacant.

A "conservation area" is defined as:

"... any improved area within the boundaries of a redevelopment project area located within the territorial limits of the municipality in which 50% or more of the structures in the area have an age of 35 years or more. Such an area is not yet a blighted area but because of a combination of 3 or more of the following factors is detrimental to the public safety, health, morals or welfare and such an area may become a blighted area."

Eligibility factors include: dilapidation; obsolescence; deterioration; presence of structures below minimum code standards; illegal use of individual structures; excessive vacancies; lack of ventilation, light, or sanitary facilities; inadequate utilities; excessive land coverage and overcrowding of structures and community facilities; deleterious land use or layout; lack of community planning; need for environmental remediation; and declining total equalized assessed value.



This report summarizes the analyses and findings of the City's planning consultant, Teska Associates, Inc. ("Teska"). Determination of eligibility of the proposed Project Area is based on a comparison of data gathered through field observations by Teska Associates, Inc., document and archival research, and information obtained from the City of Darien and DuPage County, Illinois against the eligibility criteria set forth in the Act.

Teska has prepared this report with the understanding that the City would rely on:

- 1. The findings and conclusions of this report in proceeding with the designation of the Project Area as a Redevelopment Project Area under the requirements of the Act; and
- 2. The fact that Teska has obtained the necessary information to conclude that the Project Area can be designated as a Redevelopment Project Area in compliance with the Act.

The Chestnut Court Shopping Center redevelopment Project Area (the "Project Area") is eligible for designation as either a 'blighted area' or a 'conservation area' based on the predominance and extent of parcels exhibiting the following primary characteristics:

Standard	Project Area		
Building Age	Yes		
Dilapidation	No		
Obsolescence	Yes		
Deterioration	Yes		
Illegal Uses	No		
Below Code Standards	No		
Excessive Vacancies	Yes		
Lack of Ventilation	No		
Inadequate Utilities	Yes		
Excessive Land Coverage	No		
Deleterious Land Use	No		
Lack of Planning	No		
Environmental	No		
Decline in EAV	Yes		
Total	5		

Each of these factors contributes towards the eligibility of the Project Area as a whole.

DESCRIPTION OF THE REDEVELOPMENT PROJECT AREA

The Project Area generally consists of properties located within the Chestnut Court Shopping Center in the City of Darien, including parcels located roughly at the southeast corner of 75th Street and Lemont Road, as shown below. The area is utilized as a commercial/retail shopping center. The Project Area contains two (3) structures on five (5) parcels. The total area of the Project Area is approximately sixteen acres (16) acres, more or less. "Exhibit 1" illustrates the exact boundaries of the Project Area.



EXHIBIT 1 – LOCATION MAP

EXHIBIT 2 - PROJECT AREA BOUNDARY

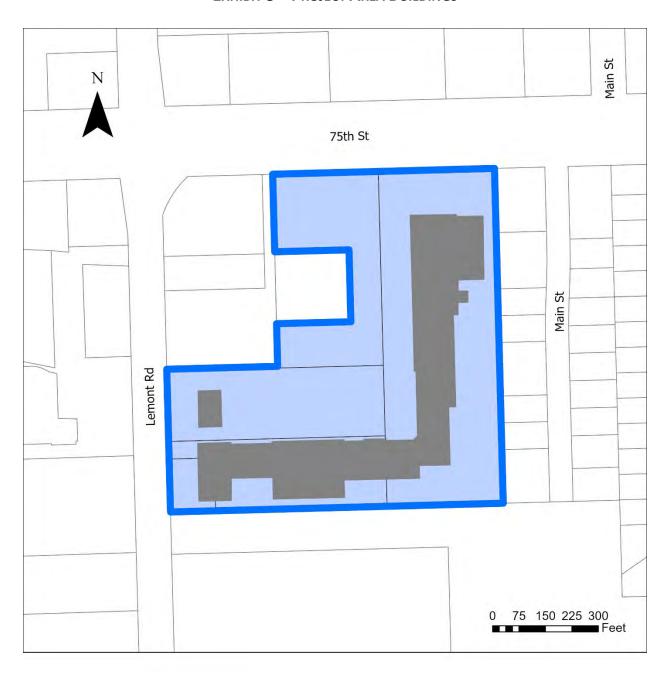




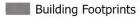




EXHIBIT 3 – PROJECT AREA BUILDINGS















ELIGIBILITY FINDINGS

Teska conducted a field survey of every property located within the Project Area. Based on an inspection of the exteriors of buildings and grounds, field notes were taken to record the condition for each building and parcel. This survey occurred on <u>March 18, 2025</u>. Photographs further document the observed conditions. Field observations were supplemented with information provided by City of Darien and DuPage County officials, and available public records.

In order to be designated as a 'blighted area', a combination of at least five (5) eligibility factors must be present and reasonably distributed throughout the Project Area. To be designated as a 'conservation area', at least 50% of the structures must be 35 years or more in age, and a combination of at least three (3) of the other blighting factors outlined in the Act must be present to a meaningful extent and reasonably distributed throughout the Project Area.



Age of Buildings

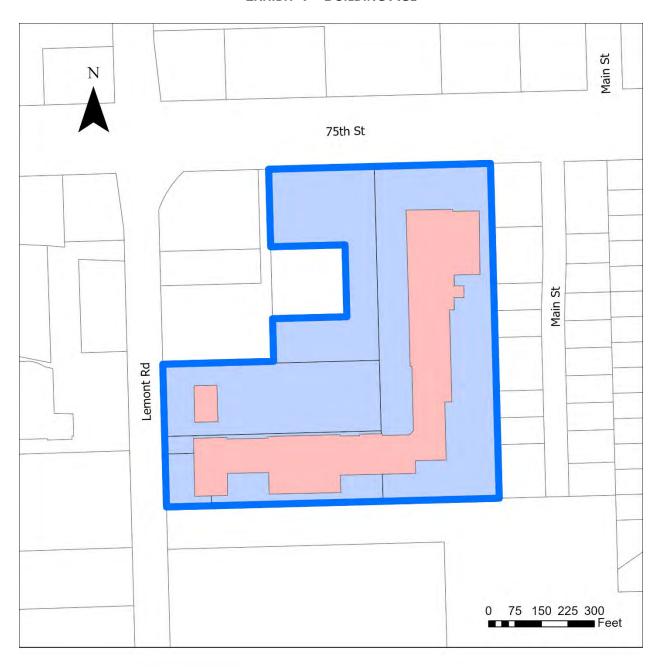
Based on field analysis, historical records provided by the City of Darien and the DuPage County Assessor's Office, and internet research, the Chestnut Court Shopping Center was constructed in 1984. Therefore, at least two (2) out of two (2) of the buildings within the Project Area (100%) are thirty-five (35) years old or older (see "Figure 2"). The Project Area therefore meets the statutory requirement that at least fifty percent (50%) of the buildings in a 'conservation area' be thirty-five (35) years of age or older.

Buildings	Buildings Over 35 Years Old	% Buildings Over 35 Years Old
2	2	100%

This Eligibility Report therefore evaluates the Project Area based on the 'conservation area' requirements as set forth and established in the Act.



EXHIBIT 4 - BUILDING AGE



Legend





Dilapidation

Dilapidation refers to an advanced state of disrepair or neglect of necessary repairs to the primary structural components of buildings or site improvements in such a combination that a documented building condition analysis determines that major repair is required, or the defects are so serious and so extensive that the buildings must be removed.

None of the structures within the Project Area display evidence of this type of extreme physical state of disrepair. These types of serious structural issues are not common or widespread throughout the Project Area. Therefore, dilapidation is not significantly present within the Project Area to such a degree as to contribute towards the designation of the Project Area as a 'conservation area.'

Obsolescence

Obsolescence is the condition or process of falling into disuse. Obsolete structures have become ill-suited for their original use. With respect to properties and buildings, the nature of obsolescence may be functional or economic, or a combination of both. Generally, functional obsolescence relates to the physical utility of a property or structure, and economic obsolescence relates to the ability of a property or building to compete in the marketplace.

a) Functional obsolescence

The design and spatial layout of buildings and site improvements and their geographical location respond to market needs for specific uses at the time those buildings and improvements are constructed. Additionally, buildings and improvements are designed within the technological constraints of the time. Design and spatial layout characteristics of buildings and site improvements include, but are not limited to, floor area, height, column spacing, loading and service areas, building orientation, on-site parking and storage areas, and vehicular circulation.

Over time, geographical and structural changes occur within industries and real estate markets causing properties to become ill suited for their original use, resulting in deficiencies in those buildings that limit their ability to function for their original purpose. This loss in functionality and overall usefulness or desirability of a property, diminishes the value of the building and the property.

b) Economic obsolescence

Economic obsolescence is generally a result of building or site improvements that cause some degree of market rejection, resulting in a diminished market value of the property for its original intended use. Symptoms of economic obsolescence include excessive vacancies, lack of maintenance, deterioration, and dilapidation of buildings and site improvements.

Site improvements, including sewer and water lines, public utility lines (gas, electric, and telephone), roadways, parking areas, parking structures, sidewalks, curbs and gutters, lighting, etc., may also evidence obsolescence in terms of their relationship to contemporary development standards for such improvements. Factors of this type of obsolescence may include inadequate utility capacities, outdated designs, etc.

Typically, buildings with excessive vacancies or those classified as deteriorating or dilapidated contain undesirable building or site improvement conditions that may be infeasible to cure, resulting in an accelerated decline in market value. When not corrected, these building and site improvement deficiencies adversely impact neighboring areas, thereby detracting from the physical, functional, and economic vitality of the overall area.

Obsolescence is very difficult to determine without access to building interiors. Exterior examination of structures within the Project Area, as well as the age of buildings, and combined with significant vacancy of units indicate that obsolescence is present to at least some degree within the Project Area.

Evidence of functional obsolescence is limited but includes substandard loading and service areas, limited visibility of interior tenants from both 75th Street and Lemont Road, and limited ingress/egress onto 75th Street and Lemont Road. This lack of access and visibility hinders the desirability of the shopping center to attract new tenants.





In addition, evidence of economic obsolescence is indicated by the prevalence of vacant commercial space within the shopping center. The majority of the shopping center is currently vacant, and one of the remaining commercial anchors is currently going out of business. Vacant commercial tenant space is an indication that the center does not meet current requirements for modern commercial users, and these vacancies are persistent over the course of recent years.

Buildings	Buildings Exhibiting Obsolescence	% Buildings Exhibiting Obsolescence	
2	1	50%	



Evidence of both functional obsolescence (relating to buildings and site improvements) and economic obsolescence (relating to vacancy) are present and widespread throughout the Project Area. Obsolescence is therefore a significant contributing factor towards the qualification of the Project Area as a 'conservation area'.

EXHIBIT 5 — OBSOLESCENCE







Deterioration

With respect to buildings, deterioration refers to defects including, but not limited to, major defects in the secondary building components such as doors, windows, porches, gutters and downspouts, and fascia. With respect to surface improvements, the condition of roadways, alleys, curbs, gutters, sidewalks, off-street parking, and surface storage areas show clear evidence of deterioration, including but not limited to, surface cracking, crumbling, potholes, depressions, loose paving material, and weeds protruding through paved surfaces.

The field survey found that two (2) out of two (2) buildings (100%) exhibit some level of these types of deteriorating characteristics. Instances of such building deterioration are severe, showing clear evidence including cracks in masonry walls and foundations, broken windows and doors, and damaged loading bays. Photographic evidence of such deterioration is provided below.











Deterioration of surface improvements was found on five (5) out of five (5) parcels within the Project Area (100%). Poor conditions of streets, sidewalks, paved parking areas, signage and fences were the most common examples. Photographic evidence of such site deterioration is provided below.





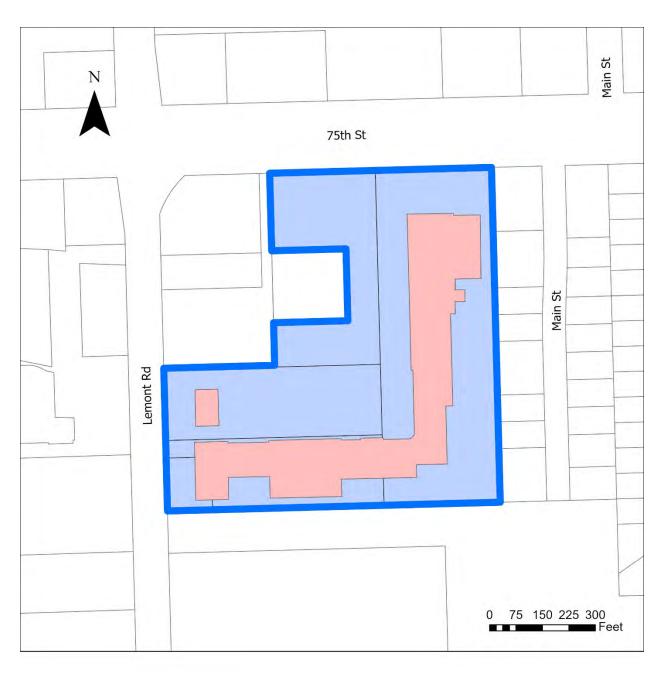
Buildings	Buildings Exhibiting Deterioration	% Buildings Exhibiting Deterioration	Parcels	Parcels Exhibiting Deterioration	% Parcels Exhibiting Deterioration
2	2	100%	5	5	100%

The presence of deterioration, both of buildings and surface improvements, is widely distributed throughout the entirety of the Project Area. The presence of deterioration of buildings and surface improvements is therefore a significant contributing factor towards the designation of the Project Area as a 'conservation area.'





EXHIBIT 6 – BUILDING DETERIORATION



Legend

Building Deterioration





TIF Parcels



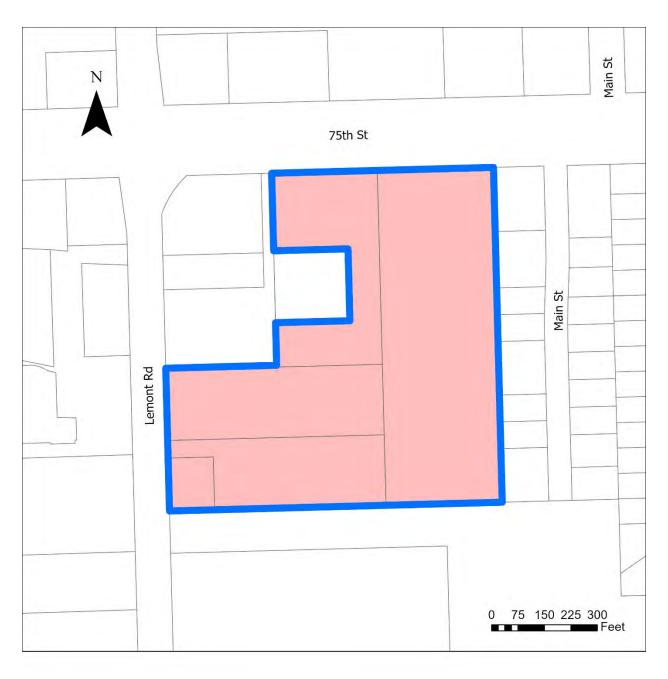
TIF Boundary



Lot Parcels



EXHIBIT 7 - SITE DETERIORATION



Legend

Site Obsolescence





TIF Boundary





Illegal Use of Individual Structures

Illegal use of individual structures refers to the use of structures in violation of applicable federal, state, or local laws, exclusive of those applicable to the presence of structures below minimum code standards.

The exterior field survey conducted by Teska found no obvious instances of illegal uses of structures within the Project Area. This conclusion was confirmed by City officials. Illegal use of individual structures does not contribute towards the designation of the Project Area as a 'conservation area.'

Presence of Structures Below Minimum Code Standards

Structures below minimum code standards include all structures that do not meet the standards of zoning, subdivision, building, fire, and other governmental codes applicable to property (but not including housing and property maintenance codes).

There are no documented instances of structures below minimum code standards present within the Project Area. Therefore, the presence of structures below minimum code standards does not contribute toward the designation of the Project Area as a 'conservation area'.

Excessive Vacancies

Excessive vacancies refer to the presence of buildings that are unoccupied or under-utilized and that represent an adverse influence on the area because of the frequency, extent, or duration of the vacancies.

There are a significant number of vacancies within the Project Area which are widespread and evenly distributed throughout the entirety of the Project Area. There is a total of roughly 172,697 sq.ft. in the shopping center, which is roughly 60% vacant with another one of the major anchors (Jo-Ann Fabrics) recently declaring bankruptcy and closing as well. The number of vacancies is excessive for a suburban shopping center and has a negative impact on the remaining tenants as well as surrounding areas.

Therefore, excessive vacancies is a significant contributing factor towards the designation of the Project Area as a 'conservation area.'









Chestnut Court Redevelopment Project Area Eligibility Report City of Darien, Illinois







EXHIBIT 8 – VACANCIES







Lack of Ventilation, Light, or Sanitary Facilities

Inadequate ventilation is characterized by the absence of adequate ventilation for light or air circulation in spaces or rooms without windows, or that require the removal of dust, odor, gas, smoke, or other noxious airborne materials. Inadequate natural light and ventilation means the absence or inadequacy of skylights or windows for interior spaces or rooms and improper window sizes and amounts by room area to window area ratios. Inadequate sanitary facilities refer to the absence or inadequacy of garbage storage and enclosure, bathroom facilities, hot water and kitchens, and structural inadequacies preventing ingress and egress to and from all rooms and units within a building.

None of the buildings within the Project Area are known to exhibit this characteristic of lack of ventilation, light or sanitary facilities. Lack of ventilation, light, or sanitary facilities does not contribute to the designation of the Project Area as a 'conservation area.'

Inadequate Utilities

This factor relates to all underground and overhead utilities such as storm sewers and storm drainage, sanitary sewers, water lines, and gas, telephone, and electrical services that are shown to be inadequate. Inadequate utilities are those that are: (i) of insufficient capacity to serve the uses in the redevelopment project area, (ii) deteriorated, antiquated, obsolete, or in disrepair, or (iii) lacking within the redevelopment project area.

According to information provided by the City's Public Works Department, the following improvements are necessary to support redevelopment activities within the Project Area:

- 1. Underground water detention
- 2. Parking lot reconstruction and brick pavers
- 3. Watermain upgrade/repair



These infrastructure improvements provided by the City of Darien Public Works Department indicate that approximately \$1 million of infrastructure improvements are necessary within the Project Area to support redevelopment of the shopping center. Therefore, inadequate utilities is a significant contributing factor towards the designation of the Project Area as a 'conservation area.'

Excessive Land Coverage and Overcrowding of Structures and Community Facilities

This factor relates to the over-intensive use of property and the crowding of buildings and accessory facilities onto a site. Examples of problem conditions warranting the designation of an area as exhibiting excessive land coverage are: the presence of buildings either improperly situated on parcels or located on parcels of inadequate size and shape, in relation to present-day standards of development for health and safety, and the presence of multiple buildings on a single parcel. For there to be a finding of excessive land coverage, these parcels must exhibit one or more of the following conditions: insufficient provision for light and air within or around buildings, increased threat of spread of fire due to the close proximity of buildings, lack of adequate or proper access to a public right-of-way, lack of reasonably required off-street parking, or inadequate provision for loading and service.

There is no evidence of excessive land coverage or overcrowding of structures within the Project Area. Therefore, excessive land coverage and overcrowding of structures is not a contributing factor toward the designation of the Project Area as a 'conservation area.'

Deleterious Land Use or Layout

Deleterious land uses include the existence of incompatible land-use relationships, buildings occupied by inappropriate mixed-uses, or uses considered to be noxious, offensive, or unsuitable for the surrounding area.

The Project Area contains a dedicated commercial shopping center. There are similar commercial shopping centers located immediately to the north and west. To the south is undeveloped land (the Fox Hollow Nature Preserve). To the east is a single-family residential subdivision, which abuts the rear of the shopping center. This provides a negative impact on those handful of homes on Main Street that abut the center due to a lack of screening/buffering along the east edge of the Project Area.

Although deleterious land use or layout is present within the Project Area, it is limited to the western edge of the shopping center and is not widespread throughout the Project Area. Therefore, deleterious land use or layout is a not a significant contributing factor towards designation of the Project Area as a 'conservation area.'

Lack of Community Planning

Lack of community planning occurs when the proposed redevelopment project area was developed prior to or without the benefit or guidance of a community plan. This means that the development occurred prior to the adoption by the municipality of a comprehensive or other community plan or that the plan was not followed at the time of the area's development. This factor must be documented by evidence of adverse or incompatible land-use relationships, inadequate street layout, improper subdivision, parcels of inadequate shape and size to meet contemporary development standards, or other evidence demonstrating an absence of effective community planning.

The City of Darien was incorporated in 1969, and the Chestnut Court Shopping Center was primarily developed in 1984, with the outlot developing roughly ten years later in 1997. The City's first comprehensive plan was adopted in 1989 and updated periodically since (1992, 2002, 2006 and 2022).

As previously determined in this report, the majority (67%) of buildings within the Project Area are in excess of thirty-five (35) years in age and those buildings were also constructed prior to the City's first comprehensive plan in 1984.

Although the Project Area was largely platted and developed prior to the City's first plan, there are no significant issues relating to adverse or incompatible land-use relationships, inadequate street layout, improper subdivision, parcels of inadequate shape and size to meet contemporary development standards, or other evidence demonstrating an absence of effective community planning.

Therefore, lack of community planning is not a contributing factor towards the designation of the Project Area as a 'conservation area.'

Environmental Clean-Up

This factor is relevant when the area has incurred Illinois Environmental Protection Agency or United States Environmental Protection Agency remediation costs for, or a study conducted by an independent consultant recognized as having expertise in environmental remediation has determined a need for, the clean-up of hazardous waste, hazardous substances, or underground storage tanks required by State or federal law, provided that the remediation costs constitute a material impediment to the development or redevelopment of the redevelopment project area.

Given the commercial nature of the Project Area (shopping center), environmental issues likely do not exist within the Project Area. There is no documented evidence of specified environmental issues or existing and/or required remediation efforts.

Therefore, environmental clean-up does not contribute towards the designation of the Project Area as a 'conservation area.'

Decline in the Equalized Assessed Value

This factor can be cited if the total equalized assessed value of the proposed redevelopment project area has declined for 3 of the last 5 calendar years for which information is available; or is increasing at an annual rate that is less than the balance of the municipality for 3 of the last 5 calendar years for which information is available; or is increasing at an annual rate that is less than the Consumer Price Index for All Urban Consumers published by the United States Department of Labor or successor agency for 3 of the last 5 calendar years for which information is available.

CATEGORY	2019	2020	2021	2022	2023	2024
Total EAV of Project Area	\$5,763,360	\$6,006,560	\$5,938,900	\$5,575,930	\$3,794,010	\$3,799,620
Percent Change in EAV	n/a	4.05%	-1.14%	-6.51%	-46.97%	0.15%

As shown in the table above, the equalized assessed value for all parcels within the Project Area has decreased in three (3) the previous five (5) years (2021, 2022 and 2023). Therefore, decline in the equalized assessed value is a significant contributing factor toward the designation of the Project Area as a 'conservation area'.

CONCLUSION

Based on the findings contained within this Eligibility Report, the Project Area as a whole qualifies as a 'conservation area' in accordance with the eligibility criteria as established in the Act. The Project Area contains more than 50% of buildings over 35 years in age as required for a 'conservation area.' A minimum of three (3) eligibility criteria are required for qualification as a 'conservation area' including the following criteria that are present and distributed throughout the Project Area to a significant and meaningful extent.

Standard	Project Area
Building Age	Yes
Dilapidation	No
Obsolescence	Yes
Deterioration	Yes
Illegal Uses	No
Below Code Standards	No
Excessive Vacancies	Yes
Lack of Ventilation	No
Inadequate Utilities	Yes
Excessive Land Coverage	No
Deleterious Land Use	No
Lack of Planning	No
Environmental	No
Decline in EAV	Yes
Total	5

Therefore, the proposed Chestnut Court Redevelopment Project Area qualifies as both a 'blighted area' (meeting at least five (5) of the required eligibility criteria) and as a 'conservation area' (meeting three (3) of the required eligibility criteria and a majority of buildings being over 35 years in age) when evaluated against the eligibility criteria as established in the Act. Each of the above factors contributes towards the eligibility of the Project Area as a whole.

APPENDIX B LEGAL DESCRIPTION

THAT PART OF TRACTS "B", "C", "F" AND "G" IN DOWNERS GROVE TOWNSHIP SUPERVISORS' ASSESSMENT PLAT NO. 2 OF THE NORTH 1050 FEET OF THE NORTHWEST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 29, TOWNSHIP 38 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JULY 3, 1944 AS DOCUMENT NO: 464509, IN DUPAGE COUNTY, ILLINOIS, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF SAID SOUTHWEST QUARTER OF SECTION 29. THENCE NORTH 90 DEGREES, 00 MINUTES, 00 SECONDS EAST ALONG THE NORTH LINE OF SAID SOUTHWEST QUARTER OF SECTION 29, 365 FEET TO A LINE 30 FEET EAST OF AND PARALLEL WITH THE WEST LINE OF SAID TRACT "C": THENCE SOUTH 00 DEGREES 00 MINUTES 05 SECONDS WEST ALONG SAID LINE 30 FEET EAST OF AND PARALLEL WITH THE WEST LINE OF SAID TRACT "C", 100 FEET TO THE POINT OF BEGINNING, BEING ALSO A POINT ON THE SOUTH LINE OF 75TH STREET; THENCE NORTH 90 DEGREES, 00 MINUTES, 00 SECONDS EAST ALONG SAID SOUTH LINE, 630 FEET TO THE EAST LINE OF SAID TRACT "B"; THENCE SOUTH 00 DEGREES 00 MINUTES 05 SECONDS WEST ALONG SAID EAST LINE, 950 FEET TO THE SOUTH LINE OF SAID TRACT "B"; THENCE SOUTH 90 DEGREES, 00 MINUTES, 00 SECONDS WEST ALONG SAID SOUTH LINE OF TRACTS "B" AND "G", 945 FEET TO A LINE 50 FEET EAST OF AND PARALLEL WITH THE WEST LINE OF SAID SOUTHWEST QUARTER OF SECTION 29, BEING ALSO THE EAST LINE OF LEMONT ROAD; THE NORTH 00 DEGREES 00 MINUTES 05 SECONDS EAST ALONG SAID EAST LINE, 405 FEET TO A LINE 5 FEET NORTH OF AND PARALLEL WITH THE NORTH LINE OF SAID TRACT "F"; THENCE NORTH 90 DEGREES, 00 MINUTES, 00 SECONDS EAST ALONG SAID LINE 5 FEET NORTH OF AND PARALLEL WITH THE NORTH LINE OF TRACT "F", 315 FEET TO SAID LINE 30 FEET EAST OF AND PARALLEL WITH THE WEST LINE OF SAID TRACT "C"; THENCE NORTH 00 DEGREES 00 MINUTES 05 SECONDS EAST ALONG SAID LINE 30 FEET EAST OF AND PARALLEL WITH THE WEST LINE OF SAID TRACT "C", 545 FEET TO THE POINT OF BEGINNING.

PARCEL IDENTIFICATION NUMBERS:

09-29-300-008

09-29-300-022

09-29-300-023

09-29-300-024

09-29-300-025

09-29-300-026





CITY OF DARIEN JOINT REVIEW BOARD 1702 PLAINFIELD ROAD, DARIEN, IL CITY COUNCIL CHAMBERS

AUGUST 14, 2025 4:00 P.M.

Regular Meeting Minutes

1. Call to Order

Mr. Ryan Murphy, Senior Planner, called the meeting to order at 4:01 p.m.

2. Roll Call

In attendance were Mr. Ryan Murphy, Senior Planner, Deputy Chief Jamie Tunk – Darien-Woodridge Fire Protection District, Executive Director Stephanie Gurgone – Darien Park District, Supervisor Kim Savage – Downers Grove Township, Trustee Marian Krupicka – Indian Prairie Library District, Superintendent Andrew Wise – Center Cass School District #66, and Director of Finance Tammy Maksa – Community High School District 99. Those absent were representatives from DuPage County Forest Preserve, Downers Grove Township Road and Bridge, DuPage County Airport Authority, DuPage County, College of DuPage, and Illinois Department of Commerce and Economic Opportunity.

3. Motion to Appoint a Public Member

Mr. Murphy motioned to appoint Mr. Lou Mallers as the Public Member for the Joint Review Board, seconded by DWFPD Deputy Chief Tunk. Upon roll call vote, the motion carried unanimously 6-0.

4. Motion to Elect a Chairperson

Mr. Mallers motioned to elect Mr. Murphy as the Chairperson for the Joint Review Board, seconded by DWFPD Deputy Chief Tunk. Upon roll call vote, the motion carried unanimously 6-0.

5. Review and Discussion - Proposed Chestnut Court Tax Increment Financing District

- a. Review of Public Record and Planning Documents
- b. Review of Proposed Ordinances

c. Deliberation and Discussion

Chairperson Murphy introduced Mr. Mike Hoffman – Teska and Associates, TIF consultant. Mr. Hoffman stated that the purpose of the meeting would be to review the draft plan and vote on whether state requirements have been met for eligibility, and that the objective of the TIF is to improve and enhance the Chestnut Court Shopping Center. He stated that the way a TIF would work is they would assess the property value and the tax revenue would continue to flow through all taxing bodies while redeveloping the area and increasing property value, then fund necessary improvements to make the project more viable. He further stated that the TIF would close after about 23 years, after that point the property value would become revenue going to all the different tax systems. Mr. Hoffman explained the qualifying factors for the proposed TIF district and elements that would be eligible to pay for with TIF money. He stated that there is a public hearing scheduled for September 15th, after that point the earliest the TIF would be adopted into the City would be October.

There was some discussion regarding closing the TIF early, which City Attorney John Murphey explained the criteria for, stating it is likely this TIF would close early due to its small size, after which the funds would be redistributed to the taxing bodies by DuPage County. Attorney Murphey further explained the developer's obligations and clarified that there would not be a measurable impact on the taxing bodies or the taxpayers. Superintendent Andrew Wise disputed the financial impact of the TIF on the taxing bodies due to unknowns, which generally included not knowing the length of the TIF, what the property will become during the life of the TIF, or the value of the property during the TIF. There was further discussion regarding repealing the residential zoning component for the project, and Attorney Murphey recommended including that in the motion.

6. **Public Comment**

There was some public comment regarding TIFs only generating revenue once property values rise above the base EAV, to which Attorney Murphey stated that the redevelopment would have to advance and property values increase.

7. **Motion**

Darien Park District Executive Director Gurgone made a motion to recommend eligibility subject to further recommendation that the City Council amend the previously approved ordinance granting a residential zoning component to the Chestnut Court property, seconded by District 66 Superintendent Wise. Upon voice vote, the motion carried unanimously 7-0.

8. **Adjournment**

District 66 Superintendent Wise made a motion to adjourn, seconded by DWFPD Deputy Chief Tunk. The meeting was adjourned at 4:58 p.m.

Approved:		Chairman:	
-	Date	_	Ryan Murphy



		MIXED-USE DEVELOPMENT					REMAIN COMMERCIAL		
YEAR	AV	OVER BASE	TAX RATE	INCREMENT	YEA	R AV	OVER BASE	TAX RATE	INCREMENT
1	\$4,257,970	\$0	6.34%	\$0	1	\$3,799,620	\$0	6.34%	\$0
2	\$4,343,129	\$85,159	6.34%	\$5,402	2	\$3,875,612	\$75,992	6.34%	\$4,820
3	\$12,990,009	\$8,732,039	6.34%	\$553,882	3	\$5,815,126	\$1,557,156	6.34%	\$98,772
4	\$13,249,809	\$8,991,839	6.34%	\$570,361	4	\$5,931,428	\$1,673,458	6.34%	\$106,149
5	\$13,514,805	\$9,256,835	6.34%	\$587,170	5	\$6,050,057	\$1,792,087	6.34%	\$113,674
6	\$13,785,102	\$9,527,132	6.34%	\$604,315	6	\$6,171,058	\$1,913,088	6.34%	\$121,349
7	\$14,060,804	\$9,802,834	6.34%	\$621,804	7	\$6,294,479	\$2,036,509	6.34%	\$129,178
8	\$14,342,020	\$10,084,050	6.34%	\$639,641	8	\$6,420,369	\$2,162,399	6.34%	\$137,163
9	\$14,628,860	\$10,370,890	6.34%	\$657,836	9	\$6,548,776	\$2,290,806	6.34%	\$145,308
10	\$14,921,437	\$10,663,467	6.34%	\$676,394	10	\$6,679,752	\$2,421,782	6.34%	\$153,616
11	\$15,219,866	\$10,961,896	6.34%	\$695,324	11	\$6,813,347	\$2,555,377	6.34%	\$162,090
12	\$15,524,263	\$11,266,293	6.34%	\$714,632	12	\$6,949,614	\$2,691,644	6.34%	\$170,734
13	\$15,834,749	\$11,576,779	6.34%	\$734,327	13	\$7,088,606	\$2,830,636	6.34%	\$179,550
14	\$16,151,444	\$11,893,474	6.34%	\$754,415	14	\$7,230,378	\$2,972,408	6.34%	\$188,543
15	\$16,474,472	\$12,216,502	6.34%	\$774,905	15	\$7,374,986	\$3,117,016	6.34%	\$197,715
16	\$16,803,962	\$12,545,992	6.34%	\$795,805	16	\$7,522,485	\$3,264,515	6.34%	\$207,071
17	\$17,140,041	\$12,882,071	6.34%	\$817,123	17	\$7,672,935	\$3,414,965	6.34%	\$216,615
18	\$17,482,842	\$13,224,872	6.34%	\$838,867	18	\$7,826,394	\$3,568,424	6.34%	\$226,349
19	\$17,832,499	\$13,574,529	6.34%	\$861,046	19	\$7,982,922	\$3,724,952	6.34%	\$236,277
20	\$18,189,149	\$13,931,179	6.34%	\$883,669	20	\$8,142,580	\$3,884,610	6.34%	\$246,405
21	\$18,552,932	\$14,294,962	6.34%	\$906,744	21	\$8,305,432	\$4,047,462	6.34%	\$256,735
22	\$18,923,990	\$14,666,020	6.34%	\$930,280	22	\$8,471,540	\$4,213,570	6.34%	\$267,271
23	\$19,302,470	\$15,044,500	6.34%	\$954,288	23	\$8,640,971	\$4,383,001	6.34%	\$278,018
			TOTAL INCREMEN	JT \$15 578 229			-	TOTAL INCREMENT	\$3.843.402

TOTAL INCREMENT \$15,578,229 TOTAL INCREMENT \$3,843,402



CITY OF DARIEN

DU PAGE COUNTY, ILLINOIS

ORDINANCE NO.
JRIJINANCE, NCJ.

AN ORDINANCE APPROVING THE CITY OF DARIEN CHESTNUT COURT SHOPPING CENTER REDEVELOPMENT PROJECT AREA TAX INCREMENT FINANCING REDEVELOPMENT PLAN AND PROJECT

ADOPTED BY THE

MAYOR AND CITY COUNCIL

OF THE

CITY OF DARIEN

THIS 6TH DAY OF OCTOBER, 2025

Published in pamphlet form by authority of the Mayor and City Council of the City of Darien, DuPage County, Illinois, this day of October, 2025.

AN ORDINANCE APPROVING THE CITY OF DARIEN CHESTNUT COURT SHOPPING CENTER REDEVELOPMENT PROJECT AREA TAX INCREMENT FINANCING REDEVELOPMENT PLAN AND PROJECT

WHEREAS, the Mayor and City Council of the City of Darien desire to implement tax increment financing pursuant to 65 ILCS 5/11-74.4-1 *et seq.* (the "TIF Act") for the proposed Chestnut Court Shopping Center Tax Increment Financing District (the "TIF District") Redevelopment Plan and Project (the "TIF Plan") and designate the Tax Increment Redevelopment Project Area (the "Redevelopment Project Area") relative to the TIF District; and

WHEREAS, the City authorized a study in regard to the designation of the Redevelopment

Project Area for the TIF District and the adoption of the TIF Plan in relation thereto; and

WHEREAS, as required by law, the City announced the availability of the TIF Plan, with said TIF Plan containing an Eligibility Report for the TIF District addressing the tax increment financing eligibility of the Redevelopment Project Area (the "Eligibility Report"); and

WHEREAS, the Mayor and City Council desire to implement tax increment financing pursuant to the TIF Act for the TIF Plan within the boundaries of the City and within the Redevelopment Project Area described on Exhibit 1 attached hereto and made a part hereof; and

WHEREAS, the City has complied with the specific Notice of Joint Review Board and public hearing requirements provided for in the TIF Act as a prerequisite to approving the TIF Plan in relation to the TIF District; and

WHEREAS, on August 14, 2025, the City convened the Joint Review Board relative to the TIF District; and

WHEREAS, at the August 14 meeting, the Joint Review Board made its recommendation

ORDINANCE NO.

to the City Council;; and

WHEREAS, pursuant to Notice as required by the TIF Act, the City conducted a public hearing on the TIF Plan on September 15, 2025; and

WHEREAS, the TIF Plan sets forth the conditions in the Redevelopment Project Area qualifying the Redevelopment Project Area as a "conservation area" and a "blighted area," both as defined by the Act and identified in the TIF Plan; and

WHEREAS, the Mayor and City Council have reviewed the conditions pertaining to the lack of private investment in the Redevelopment Project Area to determine whether private development would take place in the Redevelopment Project Area as a whole without the adoption of the TIF Plan; and

WHEREAS, it is the intent of the Mayor and City Council to utilize tax increment from all sources authorized by law; with such revenues to be exclusively utilized for the development of the TIF Plan within the Redevelopment Project Area as incorporated into the TIF Plan's budget of estimated Redevelopment Project Costs; and

WHEREAS, the Redevelopment Project Area would not reasonably be redeveloped without the use of such incremental revenues;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL

OF THE CITY OF DARIEN, DUPAGE COUNTY, ILLINOIS, in the exercise of its home rule
authority as follows:

SECTION 1: Findings. The Mayor and City Council hereby make the following findings:

A. The Redevelopment Project Area is described and depicted as set forth on **Exhibit** 1;

ORDINANCE NO	•
--------------	---

- B. There are conditions which exist which cause the area proposed to be designated as the Redevelopment Project Area to be classified as a "conservation area" and "blighted area" within the meaning of the TIF Act;
- C. The Redevelopment Project Area on the whole has not been subject to growth and redevelopment through investment by private enterprise and would not be reasonably anticipated to be redeveloped without the adoption of the TIF Plan;
- D. The Redevelopment Project Area would not reasonably be redeveloped without the tax increment derived from real property tax incremental revenues and the increment from such revenues will be utilized for the redevelopment as outlined in the TIF Plan within the Redevelopment Project Area as incorporated into the TIF Plan Budget of Estimated Redevelopment Project Costs;
- E. The TIF Plan conforms to the City's comprehensive plan for the development of the City as a whole;
- F. The parcels of real property in the Redevelopment Project Area are contiguous and only those contiguous parcels of real property and improvements thereon which will be substantially benefited by the TIF Plan are included in the Redevelopment Project Area;
- G. The estimated date for final completion of the TIF Plan is December 31 of the year in which the payment to the City Treasurer is made with respect to ad valorem property taxes levied in the 23rd calendar year after the year in which the Ordinance approving the Redevelopment Project Area is adopted; and
- H. The estimated date for retirement of the obligations incurred to finance the TIF Plan costs is not later than December 31st of the year in which the payment to the City Treasurer is made with respect to ad valorem property taxes levied in the 23rd calendar year after the year in which

ORDINANCE NO
the Ordinance approving the Redevelopment Project Area is adopted.
SECTION 2: Approval of TIF Plan. The TIF Plan which was the subject matter of
the public hearing held on September 15, 2025 is hereby adopted and approved. A copy of said
TIF Plan is attached hereto as Exhibit 2 and made a part hereof.
SECTION 3: Home Rule. This ordinance and each of its terms shall be the effective
legislative act of a home rule municipality without regard to whether such ordinance should (a)
contain terms contrary to the provisions of current or subsequent non-preemptive state law, or (b)
legislate in a manner or regarding a matter not delegated to municipalities by state law. It is the
intent of the corporate authorities of the City of Darien that to the extent the terms of this ordinance
should be inconsistent with any non-preemptive state law, this ordinance shall supersede state law
in that regard within its jurisdiction.
SECTION 4: Effective Date. This Ordinance shall be in full force and effect upon its
passage, approval, and publication as required by law.
PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE
COUNTY, ILLINOIS, this 6 th day of October, 2025.
AYES

NAYS:

ABSENT:

ORDINANCE NO.	
APPROVED BY THE MAYOR OF TH	E CITY OF DARIEN, DU PAGE COUNTY,
ILLINOIS , this 6 th day of October, 2025.	
ATTEST:	JOSEPH MARCHESE, MAYOR
JOANNE E. RAGONA, CITY CLERK	
APPROVED AS TO FORM:	
CITY ATTORNEY	

	ORDINANCE NO.
--	---------------

Exhibit 1

LEGAL DESCRIPTION OF SUBJECT PROPERTY

PARCEL 1:

TRACT "C" (EXCEPT THE NORTH 100 FEET THEREOF AS TAKEN FOR HIGHWAY PURPOSES FOR DEDICATION RECORDED AUGUST 17, 1950 AS DOCUMENT NO. 601548 AND EXCEPT THE WEST 30 FEET OF THE SOUTH 545 FEET OF THE NORTH 645 FEET THEREOF, AS MEASURED FROM THE CENTER LINE OF 75TH STREET AND EXCEPT THAT PART DESCRIBED AS FOLLOWS: COMMENCING AT THE NORTHWEST CORNER OF THE SOUTHWEST 1/4 OF SECTION 29, THENCE NORTH 90 DEGREES, 00 MINUTES, 00 SECONDS EAST ALONG THE NORTH LINE OF SAID SOUTHWEST 1/4 OF SECTION 29, A DISTANCE OF 365 FEET; THENCE SOUTH 00 DEGREES 00 MINUTES 05 SECONDS WEST, ALONG A LINE 30 FEET EAST OF AND PARALLEL WITH THE WEST LINE OF SAID TRACT "C" A DISTANCE OF 320.00 FEET TO THE POINT OF BEGINNING; THENCE SOUTH 89 DEGREES 59 MINUTES 55 SECONDS EAST, 211.00 FEET; THENCE SOUTH 00 DEGREES 00 MINUTES 05 SECONDS WEST, 204.00 FEET; THENCE NORTH 89 DEGREES 59 MINUTES 55 SECONDS WEST 211.00 FEET TO A POINT ON SAID LINE 30 FEET EAST OF AND PARALLEL WITH SAID WEST LINE OF TRACT "C"; THENCE NORTH 00 DEGREES 00 MINUTES 05 SECONDS EAST ALONG SAID LINE 30 FEET EAST OF AND PARALLEL WITH THE WEST LINE OF SAID TRACT "C" 204.00 FEET TO THE POINT OF BEGINNING), IN DOWNERS GROVE TOWNSHIP SUPERVISORS ASSESSMENT PLAT NO. 2 OF THE NORTH 1050 FEET OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 29, TOWNSHIP 38 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JULY 3, 1944 AS DOCUMENT NO. 464509, IN DUPAGE COUNTY, ILLINOIS.

PARCEL 2:

TRACT "B" (EXCEPT THE NORTH 100 FEET THEREOF AS TAKEN FOR HIGHWAY PURPOSES BY DEDICATION RECORDED AUGUST 17, 1950 AS DOCUMENT NO. 601548) IN DOWNERS GROVE TOWNSHIP SUPERVISORS ASSESSMENT PLAT NUMBER 2 OF THE NORTH 1050 FEET OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 29, TOWNSHIP 38 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JULY 3, 1944 AS DOCUMENT NO. 464509, IN DUPAGE COUNTY, ILLINOIS.

PARCEL 3:

TRACTS "F" AND "G" (EXCEPT THE WEST 50 FEET OF SAID TRACTS "F" AND "G" TAKEN OR USED FOR LEMONT ROAD) OF DOWNERS GROVE TOWNSHIP SUPERVISORS ASSESSMENT PLAT NO. 2 OF THE NORTH 1050 FEET OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 29, TOWNSHIP 38 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JULY 3, 1944 AS DOCUMENT NO. 464509, IN DUPAGE COUNTY, ILLINOIS.

ORDINANCE N	0.

PARCEL 4:

NON-EXCLUSIVE EASEMENT FOR THE BENEFIT OF PARCELS ONE AND TWO FOR INGRESS AND EGRESS OVER THE LAND DESCRIBED THEREIN, AS CREATED BY EASEMENT AGREEMENT RECORDED AS DOCUMENT NO. R77-107410 AND MODIFIED BY DOCUMENT NOS. R83-16245, R83-29468 AND R87-5755, EXCEPTING THEREFROM ANY PORTION FALLING WITHIN PARCELS I AND 3 AND EXCEPTING THAT PORTION FALLING WITHIN THE SOUTH 5 FEET OF TRACT E.

PARCEL 5:

NON-EXCLUSIVE EASEMENT FOR THE BENEFIT OF PARCELS 1, 2 AND 3 FOR PARKING, ROADWAYS AND SIDEWALKS OVER THE LAND DESCRIBED THEREIN AS CREATED BY RECIPROCAL EASEMENT AGREEMENT RECORDED AS DOCUMENT NO. R86-042076.

PINs: 09-29-300-008, 09-29-300-022, 09-29-300-023, 09-29-300-024, 09-29-300-025

Exhibit 2 TIF Plan



CITY OF DARIEN DU PAGE COUNTY, ILLINOIS

ORDINANCE NO. ____

AN ORDINANCE DESIGNATING THE CITY OF DARIEN CHESTNUT COURT SHOPPING CENTER TAX INCREMENT FINANCING DISTRICT

ADOPTED BY THE

MAYOR AND CITY COUNCIL

OF THE

CITY OF DARIEN

THIS 6TH DAY OF OCTOBER, 2025

Published in pamphlet form by authority of the Mayor and City Council of the City of Darien, DuPage County, Illinois, this day of October, 2025.

AN ORDINANCE DESIGNATING THE CITY OF DARIEN CHESTNUT COURT SHOPPING CENTER TAX INCREMENT FINANCING DISTRICT

WHEREAS, pursuant to 65 ILCS 11-74.4-1 *et seq.* (the "TIF Act"), the City of Darien authorized a study in regard to designating a Redevelopment Project Area for the City's Chestnut Court Shopping Center Tax Increment Financing District (the "TIF District"); and

WHEREAS, as required by law, the City announced the availability of the Redevelopment Plan and Project for the TIF District (the "TIF Plan") and made the TIF Plan available, with said TIF Plan containing an Eligibility Report for the TIF District addressing the eligibility of the area proposed for designation as the Redevelopment Project Area for the TIF District (the "RPA"); and

WHEREAS, the Mayor and City Council have heretofore adopted and approved the TIF Plan with respect to which a public hearing was held on September 15, 2025, and it is now necessary and desirable to designate the area referred to therein as the RPA;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL

OF THE CITY OF DARIEN, DUPAGE COUNTY, ILLINOIS, in the exercise of its home rule
authority as follows:

SECTION 1: Designation of RPA. The area described and depicted on Exhibit 1 attached hereto and made a part hereof is hereby designated as the Redevelopment Project Area for the City's Chestnut Court Shopping Center Tax Increment Financing District pursuant to the TIF Act.

SECTION 2: Home Rule. This ordinance and each of its terms shall be the effective legislative act of a home rule municipality without regard to whether such ordinance should (a) contain terms contrary to the provisions of current or subsequent non-preemptive state law, or (b)

ORDINANCE NO	
legislate in a manner or regarding a matter no	ot delegated to municipalities by state law. It is the
intent of the corporate authorities of the City of	Darien that to the extent the terms of this ordinance
should be inconsistent with any non-preemptive	ve state law, this ordinance shall supersede state law
in that regard within its jurisdiction.	
SECTION 4: Effective Date. This	Ordinance shall be in full force and effect upon its
passage, approval, and publication as required	by law.
PASSED BY THE CITY COUNC	IL OF THE CITY OF DARIEN, DU PAGE
COUNTY, ILLINOIS, this 6 th day of Octobe	r, 2025.
AYES	
NAYS:	
ABSENT:	
APPROVED BY THE MAYOR OF	THE CITY OF DARIEN, DU PAGE COUNTY,
ILLINOIS , this 6 th day of October, 2025.	
	IOGERII MA ROUEGE MA WOR
ATTEST:	JOSEPH MARCHESE, MAYOR
IOANNE E DACONA CITY CLEDIV	
JOANNE E. RAGONA, CITY CLERK	
APPROVED AS TO FORM:	
CITY ATTORNEY	
CITY ATTORNEY	

	ORDINANCE NO.
--	---------------

Exhibit 1

LEGAL DESCRIPTION OF SUBJECT PROPERTY

PARCEL 1:

TRACT "C" (EXCEPT THE NORTH 100 FEET THEREOF AS TAKEN FOR HIGHWAY PURPOSES FOR DEDICATION RECORDED AUGUST 17, 1950 AS DOCUMENT NO. 601548 AND EXCEPT THE WEST 30 FEET OF THE SOUTH 545 FEET OF THE NORTH 645 FEET THEREOF, AS MEASURED FROM THE CENTER LINE OF 75TH STREET AND EXCEPT THAT PART DESCRIBED AS FOLLOWS: COMMENCING AT THE NORTHWEST CORNER OF THE SOUTHWEST 1/4 OF SECTION 29, THENCE NORTH 90 DEGREES, 00 MINUTES, 00 SECONDS EAST ALONG THE NORTH LINE OF SAID SOUTHWEST 1/4 OF SECTION 29, A DISTANCE OF 365 FEET: THENCE SOUTH 00 DEGREES 00 MINUTES 05 SECONDS WEST, ALONG A LINE 30 FEET EAST OF AND PARALLEL WITH THE WEST LINE OF SAID TRACT "C" A DISTANCE OF 320.00 FEET TO THE POINT OF BEGINNING; THENCE SOUTH 89 DEGREES 59 MINUTES 55 SECONDS EAST, 211.00 FEET; THENCE SOUTH 00 DEGREES 00 MINUTES 05 SECONDS WEST, 204.00 FEET; THENCE NORTH 89 DEGREES 59 MINUTES 55 SECONDS WEST 211.00 FEET TO A POINT ON SAID LINE 30 FEET EAST OF AND PARALLEL WITH SAID WEST LINE OF TRACT "C"; THENCE NORTH 00 DEGREES 00 MINUTES 05 SECONDS EAST ALONG SAID LINE 30 FEET EAST OF AND PARALLEL WITH THE WEST LINE OF SAID TRACT "C" 204.00 FEET TO THE POINT OF BEGINNING), IN DOWNERS GROVE TOWNSHIP SUPERVISORS ASSESSMENT PLAT NO. 2 OF THE NORTH 1050 FEET OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 29, TOWNSHIP 38 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JULY 3, 1944 AS DOCUMENT NO. 464509, IN DUPAGE COUNTY, ILLINOIS.

PARCEL 2:

TRACT "B" (EXCEPT THE NORTH 100 FEET THEREOF AS TAKEN FOR HIGHWAY PURPOSES BY DEDICATION RECORDED AUGUST 17, 1950 AS DOCUMENT NO. 601548) IN DOWNERS GROVE TOWNSHIP SUPERVISORS ASSESSMENT PLAT NUMBER 2 OF THE NORTH 1050 FEET OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 29, TOWNSHIP 38 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JULY 3, 1944 AS DOCUMENT NO. 464509, IN DUPAGE COUNTY, ILLINOIS.

PARCEL 3:

TRACTS "F" AND "G" (EXCEPT THE WEST 50 FEET OF SAID TRACTS "F" AND "G" TAKEN OR USED FOR LEMONT ROAD) OF DOWNERS GROVE TOWNSHIP SUPERVISORS ASSESSMENT PLAT NO. 2 OF THE NORTH 1050 FEET OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 29, TOWNSHIP 38 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JULY 3, 1944 AS DOCUMENT NO. 464509, IN DUPAGE COUNTY, ILLINOIS.

PARCEL 4:

NON-EXCLUSIVE EASEMENT FOR THE BENEFIT OF PARCELS ONE AND TWO FOR INGRESS AND EGRESS OVER THE LAND DESCRIBED THEREIN, AS CREATED BY EASEMENT AGREEMENT RECORDED AS DOCUMENT NO. R77-107410 AND MODIFIED BY DOCUMENT NOS. R83-16245, R83-29468 AND R87-5755, EXCEPTING THEREFROM ANY PORTION FALLING WITHIN PARCELS I AND 3 AND EXCEPTING THAT PORTION FALLING WITHIN THE SOUTH 5 FEET OF TRACT E.

PARCEL 5:

NON-EXCLUSIVE EASEMENT FOR THE BENEFIT OF PARCELS 1, 2 AND 3 FOR PARKING, ROADWAYS AND SIDEWALKS OVER THE LAND DESCRIBED THEREIN AS CREATED BY RECIPROCAL EASEMENT AGREEMENT RECORDED AS DOCUMENT NO. R86-042076.

PINs: 09-29-300-008, 09-29-300-022, 09-29-300-023, 09-29-300-024, 09-29-300-025



CITY OF DARIEN DU PAGE COUNTY, ILLINOIS

ORDINANCE NO. ____

AN ORDINANCE ADOPTING TAX INCREMENT FINANCING FOR THE CHESTNUT COURT SHOPPING CENTER TAX INCREMENT FINANCING DISTRICT

ADOPTED BY THE

MAYOR AND CITY COUNCIL

OF THE

CITY OF DARIEN

THIS 6TH DAY OF OCTOBER, 2025

Published in pamphlet form by authority of the Mayor and City Council of the City of Darien, DuPage County, Illinois, this day of October, 2025.

|--|

AN ORDINANCE ADOPTING TAX INCREMENT FINANCING FOR THE CHESTNUT COURT SHOPPING CENTER TAX INCREMENT FINANCING DISTRICT

WHEREAS, pursuant to 65 ILCS 5/11-74.4-1 *et seq*. (the "TIF Act"), the City of Darien authorized a study in regard to designating a Redevelopment Project Area for the City's Chestnut Court Shopping Center Tax Increment Financing District (the "TIF District"); and

WHEREAS, as required by law, the City announced the availability of the Redevelopment Plan and Project for the TIF District (the "TIF Plan"), with said TIF Plan containing an Eligibility Report for the TIF District addressing tax increment financing eligibility of the area proposed for designation as the Redevelopment Project Area for the TIF District (the "Redevelopment Project Area"); and

WHEREAS, the Mayor and City Council desire to adopt tax increment financing pursuant to the TIF Act; and

WHEREAS, the Mayor and City Council have by ordinance adopted the TIF Plan and designated the Redevelopment Project Area pursuant to the TIF Act and have otherwise complied with all conditions precedent required by the TIF Act;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL

OF THE CITY OF DARIEN, DUPAGE COUNTY, ILLINOIS, in the exercise of its home rule
authority as follows:

SECTION 1: Tax Increment Financing Adopted. Tax increment financing is hereby adopted with respect to the TIF District and the TIF Plan in relation thereto approved and adopted pursuant to an Ordinance Number _______, [A] adopted on October 6, 2025, and the Redevelopment Project Area in relation thereto described and depicted on Exhibits 1 and 2 approved and adopted by Ordinance Number _______, [B] on October 6, 2025.

SECTION 2: Division of Property Taxes. The ad valorem property taxes arising from the levies upon taxable real estate in the Redevelopment Project Area by taxing districts and the tax rates determined in the manner provided in the TIF District each year after the effective date of this Ordinance until Redevelopment Project Costs and all municipal obligations, financing, Redevelopment Project Costs have been paid, shall be divided as follows:

- A. That portion of taxes levied upon each taxable lot, block, tract, or parcel of real property which is attributable to the lower of the current equalized assessed value or the initial equalized assessed value of each such taxable lot, block, tract, or parcel of real property in the Redevelopment Project Area shall be allocated to and when collected shall be paid by the DuPage County Collector to the respective affected taxing districts in the manner required by law in the absence of the adoption of tax increment allocation financing; and
- B. That portion, if any, of such taxes which is attributable to the increase in the current equalized assessment valuation of each lot, block, tract, or parcel of real property in the Redevelopment Project Area over and above the initial equalized assessed valuation in the Redevelopment Project Area shall be allocated to and when collected shall be paid by the DuPage County Collector to the City Treasurer who shall thereupon deposit such funds in a special fund called the "Special Tax Allocation Fund/ Chestnut Court Shopping Center Redevelopment Project Area" in accordance with the terms of the TIF Plan.

SECTION 3: Utilization of Incremental Taxes. The City shall obtain and utilize incremental taxes from the Redevelopment Project Area for the payment of Redevelopment Project Costs and other expenditures in accordance with the provisions of the TIF Act and the TIF Plan.

CITY ATTORNEY

SECTION 3: Home Rule. This ordinance and each of its terms shall be the effective legislative act of a home rule municipality without regard to whether such ordinance should (a) contain terms contrary to the provisions of current or subsequent non-preemptive state law, or (b) legislate in a manner or regarding a matter not delegated to municipalities by state law. It is the intent of the corporate authorities of the City of Darien that to the extent the terms of this ordinance should be inconsistent with any non-preemptive state law, this ordinance shall supersede state law in that regard within its jurisdiction.

SECTION 4: Effective Date. This Ordinance shall be in full force and effect upon its passage, approval, and publication as required by law.

PASSED BY THE CITY COUNCIL	OF THE CITY OF DARIEN, DU PAGE
COUNTY, ILLINOIS, this 6 th day of October,	2025.
AYES	
NAYS:	
ABSENT:	
APPROVED BY THE MAYOR OF T	HE CITY OF DARIEN, DU PAGE COUNTY,
ILLINOIS , this 6 th day of October, 2025.	
ATTEST:	JOSEPH MARCHESE, MAYOR
JOANNE E. RAGONA, CITY CLERK	
APPROVED AS TO FORM:	

ORDINANCE NO.	

Exhibit 1

LEGAL DESCRIPTION OF SUBJECT PROPERTY

PARCEL 1:

TRACT "C" (EXCEPT THE NORTH 100 FEET THEREOF AS TAKEN FOR HIGHWAY PURPOSES FOR DEDICATION RECORDED AUGUST 17, 1950 AS DOCUMENT NO. 601548 AND EXCEPT THE WEST 30 FEET OF THE SOUTH 545 FEET OF THE NORTH 645 FEET THEREOF, AS MEASURED FROM THE CENTER LINE OF 75TH STREET AND EXCEPT THAT PART DESCRIBED AS FOLLOWS: COMMENCING AT THE NORTHWEST CORNER OF THE SOUTHWEST 1/4 OF SECTION 29, THENCE NORTH 90 DEGREES, 00 MINUTES, 00 SECONDS EAST ALONG THE NORTH LINE OF SAID SOUTHWEST 1/4 OF SECTION 29, A DISTANCE OF 365 FEET; THENCE SOUTH 00 DEGREES 00 MINUTES 05 SECONDS WEST, ALONG A LINE 30 FEET EAST OF AND PARALLEL WITH THE WEST LINE OF SAID TRACT "C" A DISTANCE OF 320.00 FEET TO THE POINT OF BEGINNING; THENCE SOUTH 89 DEGREES 59 MINUTES 55 SECONDS EAST, 211.00 FEET; THENCE SOUTH 00 DEGREES 00 MINUTES 05 SECONDS WEST, 204.00 FEET; THENCE NORTH 89 DEGREES 59 MINUTES 55 SECONDS WEST 211.00 FEET TO A POINT ON SAID LINE 30 FEET EAST OF AND PARALLEL WITH SAID WEST LINE OF TRACT "C": THENCE NORTH 00 DEGREES 00 MINUTES 05 SECONDS EAST ALONG SAID LINE 30 FEET EAST OF AND PARALLEL WITH THE WEST LINE OF SAID TRACT "C" 204.00 FEET TO THE POINT OF BEGINNING), IN DOWNERS GROVE TOWNSHIP SUPERVISORS ASSESSMENT PLAT NO. 2 OF THE NORTH 1050 FEET OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 29, TOWNSHIP 38 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JULY 3, 1944 AS DOCUMENT NO. 464509, IN DUPAGE COUNTY, ILLINOIS.

PARCEL 2:

TRACT "B" (EXCEPT THE NORTH 100 FEET THEREOF AS TAKEN FOR HIGHWAY PURPOSES BY DEDICATION RECORDED AUGUST 17, 1950 AS DOCUMENT NO. 601548) IN DOWNERS GROVE TOWNSHIP SUPERVISORS ASSESSMENT PLAT NUMBER 2 OF THE NORTH 1050 FEET OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 29, TOWNSHIP 38 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JULY 3, 1944 AS DOCUMENT NO. 464509, IN DUPAGE COUNTY, ILLINOIS.

PARCEL 3:

TRACTS "F" AND "G" (EXCEPT THE WEST 50 FEET OF SAID TRACTS "F" AND "G" TAKEN OR USED FOR LEMONT ROAD) OF DOWNERS GROVE TOWNSHIP SUPERVISORS ASSESSMENT PLAT NO. 2 OF THE NORTH 1050 FEET OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 29, TOWNSHIP 38 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JULY 3, 1944 AS DOCUMENT NO. 464509, IN DUPAGE COUNTY, ILLINOIS.

ORDINANCE	NO.

PARCEL 4:

NON-EXCLUSIVE EASEMENT FOR THE BENEFIT OF PARCELS ONE AND TWO FOR INGRESS AND EGRESS OVER THE LAND DESCRIBED THEREIN, AS CREATED BY EASEMENT AGREEMENT RECORDED AS DOCUMENT NO. R77-107410 AND MODIFIED BY DOCUMENT NOS. R83-16245, R83-29468 AND R87-5755, EXCEPTING THEREFROM ANY PORTION FALLING WITHIN PARCELS I AND 3 AND EXCEPTING THAT PORTION FALLING WITHIN THE SOUTH 5 FEET OF TRACT E.

PARCEL 5:

NON-EXCLUSIVE EASEMENT FOR THE BENEFIT OF PARCELS 1, 2 AND 3 FOR PARKING, ROADWAYS AND SIDEWALKS OVER THE LAND DESCRIBED THEREIN AS CREATED BY RECIPROCAL EASEMENT AGREEMENT RECORDED AS DOCUMENT NO. R86-042076.

PINs: 09-29-300-008, 09-29-300-022, 09-29-300-023, 09-29-300-024, 09-29-300-025

ORDINANCE NO	
--------------	--

Exhibit 2 TIF Plan



AGENDA MEMO

City Council October 6, 2025

ISSUE STATEMENT

A motion to adopt the Memorandum of Understanding (Exhibit A) between Northeast DuPage Family and Youth Services (NEDFYS) and the City of Darien Police Department to provide Police Social Work (PSW) services.

BACKGROUND/HISTORY

The Darien Police Department's mission is to provide those we serve public safety and the highest quality services possible. Many of our calls for service have to do with individuals who need mental health services beyond our Crisis Intervention Specialists can provide. We are currently working under a Memorandum of Understanding (MOU) with NEDFYS for 12 hours of PSW services per week. However, we have determined that 12 hours per week is not sufficient and desire to have our PSW work 40 hours per week.

The attached MOU reflects the changes: (1) the beginning date of October 13, 2025. The end of the MOU would remain at April 30, 2025 to match our fiscal year. (2) The costs for this time period would be up to \$48,000. This cost would include the costs associated with moving to 40 hour work week and any additional costs associated from afterhours call outs. The original budgeted amount for the PSW program was \$85,000 (Account 01-40-4337). Services to date are \$11,549, however we have not been invoiced due to a DuPage County grant that paid the first \$11,250. (3) NEDFYS added a clause, that is acceptable, regarding non-solicitation of employees.

STAFF/COMMITTEE RECOMMENDATION

Staff recommends approval of the MOU.

ALTERNATE CONSIDERATION

As recommended.

DECISION MODE

This item will be placed on the October 6, 2025 City Council agenda for formal consideration and approval.

PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE

COUNTY, ILLINOIS, this 6 th day of October 2025.		
AYES:		
NAYS:		
ABSENT:		





Memorandum of Understanding Between Northeast DuPage Family and Youth Services (NEDFYS) and Darien Police Department

Overview

Northeast DuPage Family and Youth Services (NEDFYS) is a community-based organization that provides high quality, accessible mental health, and social services to underserved and diverse residents of DuPage County. NEDFYS works with children, adolescents, adults, and families from diverse backgrounds to promote physical and mental wellness, healthy relationships, and cognitive and social skill development.

As part of our mission, NEDFYS provides social workers to police departments in order to enhance service to the community and achieve the following goals:

- Increased access to community-based behavioral health care and domestic violence services
- Reduced need for emergency room transports and hospital police presence
- Expedited response time for mental health calls and facilitate a quicker return to patrol
- Decreased arrests and jail admissions
- Decreased repeat encounters with police
- Improve community relations
- Improved officer, consumer, and community safety

The Darien Police Department's mission is to provide Darien's residents and visitors with the highest quality services possible and to take the steps necessary to keep Darien a safe city. Together, the Parties enter into this Memorandum of Understanding (MOU) to mutually promote the mental health and social services needs of Darien residents.

Term of MOU

The term of this MOU is October 13, 2025 - April 30, 2026.

Cost for Services

The total cost for services for this contract is not to exceed \$48,000.

Staffing

NEDFYS will provide the Darien Police Department with a social worker for up to 40 hours/week for the term of the contract.

Position requirements:

- Master's degree and partial or full licensure (LPC, LSW, LCSW, LCPC, LMFT) maintained for the duration of employment;
- 3+ years of experience working with high-risk adolescents and families
- 3+ years of experience with mental health crisis intervention
- Experience with domestic violence victims/Certified Domestic Violence Professional (CDVP) 40-hour training a plus
- Ability to partner effectively and work cooperatively with law enforcement personnel in a police setting
- Excellent oral and written communication skills
- Flexible, organized, and resourceful
- Knowledge of trauma treatment modalities

NEDFYS will provide at least one master's level intern (up to 8 hours per week) to support the social worker. Interns are supervised by fully licensed clinicians and can provide services such as short-term counseling, crisis stabilization, case management, and safety planning.

NEDFYS Roles and Responsibilities:

Under this MOU, NEDFYS agrees to provide the following:

- Follow-up on police referrals for mental health emergencies and ongoing resident needs
- On-site response to mental health crisis situations once active scene is secured
- Case management and immediate linkage to community resources
- Short-term counseling sessions to achieve crisis stabilization
- Suicide and mental health assessments
- Assistance with DCFS calls
- Assistance with issues related to homelessness, food insecurity, and other basic needs
- 24/7 on-call coverage for social service emergencies; remote and in-person responses as needed*
- "Walk in" services for community residents during designated office hours
- Domestic violence counseling, safety planning and resource linkage
- Extended case management for residents with complex and ongoing needs
- Home visits for targeted residents (accompanied by police officers)
- Outreach and training for community residents, city officials, and police department staff
- Participation in roll calls and regular ride alongs with officers
- Open communication and collaboration with referring officers
- Participation in city, department, and community meetings and events to promote the police social work program
- Must successfully pass a comprehensive criminal background check, including a fingerprint inquiry
- Take CJIS yearly test to comply with CJIS
- Must adhere to all police department policies, including but not limited to: Workplace Violence Prevention, Workplace Harassment Prevention, and the Drug and Alcohol-Free Workplace Policy

NEDFYS will provide the police social worker with a laptop computer and basic office supplies.

*24/7 On-Call System

The 24/7 on-call system can be used, subject to the availability of the social worker, for urgent mental health or other related community emergencies that fall outside of the normal working hours of the social worker. Normal working hours for the social worker are agreed upon by NEDFYS and the police department.

These services are available, subject to the social worker's availability, at the rate of \$50/hour and include direct services such as phone/remote consultations, on-scene response, and travel time to/from the scene. Indirect services in follow-up to a crisis response such as gathering collateral information, documentation time, and supervisor consultation are billed at the regular hourly rate for the police social worker.

PD Role and Responsibilities

Under this MOU, the Police Department agrees to provide the following:

- Office and meeting space in the police department to perform administrative and client service functions
- Police reports and other documentation needed to facilitate proper incident follow-up
- Assigned staff member to serve as the main point of contact for the social worker and serve as the liaison between the social worker, patrol, and administration
- Access to officers and staff and ensure officers are trained to work with the social worker and provide necessary support for joint interventions
- Regular and open communication for case follow-ups, community outreach, and to report on program effectiveness
- Intermittent use of office equipment as needed to perform duties (copy, scan, etc.)

Non-Solicitation of Employees

The Police Department agrees that, during the term of this Memorandum of Understanding, it shall not, directly or indirectly, solicit, recruit, hire, or otherwise induce any employee or intern of NEDFYS to terminate or alter their employment or internship with NEDFYS. This restriction does not apply to individuals who independently seek employment through general advertisements or publicly available job postings not specifically directed toward NEDFYS employees.

Liability Insurance

NEDFYS maintains insurance which covers its personnel and liability for providing identified services. NEDFYS will provide a certificate of insurance in a form acceptable to the City.

Modification of Agreement

The terms of this agreement may be amended or modified in writing and signed by both parties.

Termination of Agreement

Either party may terminate this agreement providing 60 days' written notice to the other party.

Invoicing and Payment for Services

NEDFYS will provide the City of Darien with an invoice for allowable costs under this contract on or before the 10th of each month.

Allowable costs under this agreement include:

- Salary for assigned social worker
- Fringe benefit allocation for assigned social worker

• Indirect costs billed at 10% of monthly expenses (payroll services, liability insurance, workmen's compensation, accounting services, electronic health record, fiscal/administrative costs).

Payment to NEDFYS shall be made pursuant to the Illinois Prompt Payment Act (50 ILCS 505) either via electronic funds transfer or by check. If by check, payment should be sent to the following address:

Northeast DuPage Family and Youth Services 777 Army Trail Blvd, Flr. 2 Addison, Il 60101

Attn: Shannon Hartnett

The signing of this MOU is not a formal undertaking. It implies that the signatories will strive to reach, to the best of their ability, the objectives stated in the MOU.

	Shotartaett
Joseph Marchese	Shannon Hartnett
Mayor	Executive Director
City of Darien	NEDFYS
	9/25/2025
Date	 Date



MOTION NO	
	AGENDA MEMO
	City Council
	October 6, 2025

ISSUE STATEMENT

A motion accepting Driving a Cleaner Illinois-Volkswagen Grant through the Environmental Protection Department/Organization Unit: Bureau of Air, in the total amount of \$298,395, and approving the City share of \$149,197, for a total cost not to exceed \$447,592 for the purchase of one (1) electric dump truck vehicle and one (1) electric charging unit as per **Exhibit A**.

BACKGROUND

The City was recently notified of a grant award through the Bureau of Air, funded by the 2016 Volkswagen settlement for Clean Air Act violations. The Volkswagen Environmental Mitigation Trust was established to reduce nitrogen oxide (NOx) emissions through the replacement of older diesel/gasoline vehicles with cleaner alternatives.

In compliance with grant requirements, the City must retire a vehicle with a model year engine between 1992–2009. Ordinance No. O-18-23, passed on November 6, 2023, previously declared the 2009 Sterling LT7500 Truck No. 408 as surplus. Due to ongoing mechanical issues with diesel particulate sensors on several trucks, Truck 408 remained in temporary use but was not auctioned and subsequently allowing it to qualify for this grant.

Grant guidelines mandate permanent removal, (scraping) of Truck 408, including:

- Drilling a 3-inch hole in the engine block
- Severing the truck bed frame in half

The grant funds will support the purchase of one (1) Class 4–8 all-electric truck to replace the retired vehicle, see truck pic labeled as <u>Attachment A</u>. While the original truck has since been replaced, the new EV truck will serve as an additional fleet vehicle, providing:

- Hauling capacity for both street and water divisions
- An opportunity for City staff to evaluate the functionality and performance of electric trucks
- No snow plowing capability; dedicated to hauling operations only

The EV truck will be housed at the Municipal Services Facility with a dedicated charging station installed onsite.

The total estimated cost to the City is approximately \$150,000, which includes:

- The required match for the grant-funded electric truck
- The cost of installing an electric vehicle charger

EPA Electric Vehicle and Charger Grant October 6, 2025 Page 2

A separate agenda memo will be presented for the actual purchase of the vehicle and the charging infrastructure upon grant acceptance and bid results of the vehicle/charging station. The cost will be split equally between the water fund and general fund. Please note, pending production dates and delivery, the vehicle may not be delivered until after May 1, 2026.

STAFF RECOMMENDATION

Staff recommends a motion accepting Driving a Cleaner Illinois-Volkswagen Grant through the Environmental Protection Department/Organization Unit: Bureau of Air, in the total amount of \$298,395, and approving the City share of \$149,197, for a total cost not to exceed \$447,592 for the purchase of one (1) electric dump truck vehicle and one (1) electric charging unit.

COMMITTEE RECOMMENDATION

This item was not reviewed by the Municipal Services Committee due to the timing of the grant approval and processing.

ALTERNATE CONSIDERATION

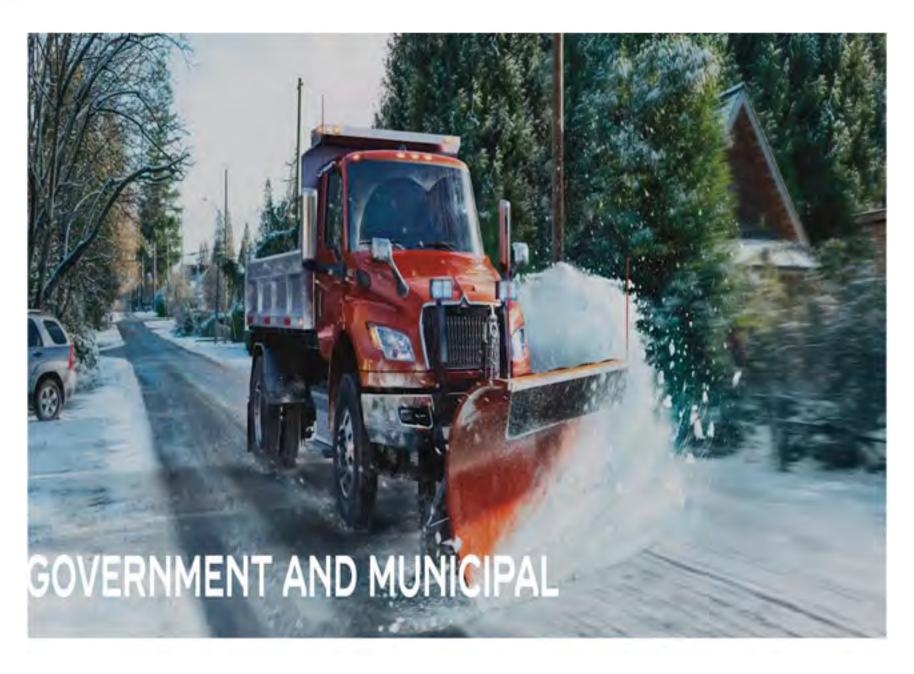
As directed by the City Council.

DECISION MODE

This item will be placed on the October 6, 2025 City Council agenda for formal approval.

PASSE	CD BY	THE	CITY	COUNCI	L OF	THE	CITY	OF	DARIEN,	DU	PAGE
COUNTY, IL	LINOIS	S, this	6 th day	of October	2025.						
AYES:											
NAYS:											
ABSENT:											







Page 1 of 6

STATE OF ILLINOIS GRANT INFORM	ATION
State Award Identification	Name of State Agency (Grantor): Environmental Protection Department/Organziation Unit: Bureau of Air
State Award ID Number (SAIN)	1697-60928
State Program Description	The Illinois Environmental Protection Agency (Illinois EPA) has been designated as the lead agency to administer funds allocated to Illinois from the Volkswagen Environmental Mitigation Trust (Trust). The Trust was established by Appendix D of the VW Settlement (Settlement). Illinois' initial allocation of funds is \$108 million to be used to fund mobile source projects. The funds are to be used for projects that reduce emissions of nitrogen oxides in Illinois.
Announcment Type	Initial
Agency (Grantor) Contact Information	Name: Darwin Burkhart Phone: 217-524-5008 Email: epa.vwgrants@illinois.gov

GRANTEE INFORMATION	
Grantee / Subrecipient Information	Name: City of Darien Address: 1702 Plainfield Road, Darien, IL 60561 Phone: 630-353-8112 Email: Jsaenz@darienil.gov
Grantee Identification	GATA: 689451 UEI: JJ2KWYBNFH89 FEIN: 362696683
Period of Performance	Start Date: 10/1/2025 End Date: 4/30/2027

NDING INFORMATION			X = TTTE
FUND	CSFA	CFDA	AMOUNT
819		N/A	\$447,591.75
Match			\$149,197.25
TOTAL		And the second second	\$596,789.00

(M) Currently used by State of Illinois for "Match" or "Maintenance of Effort" (MOE) requirements on Federal Funding. Funding is subject to Federal Requirements and may not be used by Grantee for other match requirements on other awards.

Grantee Indirect Cost Rate Information	Rate: N/A Base: N/A Period: N/A
Research & Development	No
Cost Sharing or Matching Requirements	No
Uniform Term(s)	CODE of FEDERAL REGULATIONS Title 2: Grants and Agreements PART 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200) Grant Accountability and Transparency Act (GATA), 30 ILCS 708/1 Illinois Administrative Code
Grantor-Specific Term(s)	
Program-Specific Term(s)	Grantee shall replace an eligible existing Class 4-8 diesel truck or Class 8 port drayage truck licensed and used on public roadways with a new Class 4-8 all-electric truck or Class 8 all-electric port drayage truck licensed and used on public roadways in which both the existing diesel truck and new all-electric truck are of the same truck type and class. Grantee must own the new all-electric truck. Each diesel truck to be replaced should be the one described in the application and be engine model year 1992-2009. The existing diesel truck to be replaced and the new all-electric truck have at least 80% of their annual operational hours in the Chicago area and be used to haul and deliver freight or cargo consistent with the same priority level area identified in the application. The new all-electric truck must have an engine model year in which the project occurs (or later) or one engine model year prior. Grantee must annually certify that each new all-electric truck had at least 80% of its annual operational hours in the Chicago area and operated consistent with the priority level area identified in the application each year for a minimum of five years from the in-service date. Grantee must certify that it will maintain adequate charging infrastructure for each all-electric truck. Scrappage: All vehicle replacement projects require the replaced engine and vehicle to be scrapped within 90 days of the new engine/vehicle being placed into service. "Scrapped" is defined in the Trust Agreement to mean to render inoperable and available for recycle, and, at a minimum, to specifically cut a 3-inch hole in the engine block. It shall also include disabling the vehicle chassis by cutting the vehicle's frame ralls completely in half. Evidence of appropriate disposal must be provided, including digital photos of the engine tag (showing serial number, engine family number, and engine model year), the destroyed engine block, and cut frame rails as applicable. If program income, as that term is defined in 2 CFR 200.80

SPECIFIC CONDITIONS ASSIGNED TO GRANTEE - FISC	CAL AND ADMINISTRATIVE
--	------------------------

The nature of the addtional requirements

GATA Conditions:

None

Agency Adjustments / Explanation:

None

The reason why the additional requirements are being imposed

GATA Conditions:

None

Agency Adjustments / Explanation:

None

The nature of the action needed to remove the additional requirement, if applicable

GATA Conditions:

None

Agency Adjustments / Explanation:

None

The time allowed for completing the actions, if applicable

GATA Conditions:

None

Agency Adjustments / Explanation:

None

The method for requesting reconsideration of the additional requirements imposed

GATA Conditions:

None

Agency Explanation:

None

SPECIFIC	CONDITTIONS	ASSTGNED	TO GRANTEE .	- MERIT-BASED	DEVIEW
21 FOTLIF	COMPTITOMS	MADITRIPL	IO GRANICE	- MCKTI-DASED	REVIEW

The nature of the addtional requirements

Agency Adjustments / Explanation:

None

The reason why the additional requirements are being imposed

Agency Adjustments / Explanation:

None

The nature of the action needed to remove the additional requirement, if applicable Agency Adjustments / Explanation:

None

The time allowed for completing the actions, if applicable

Agency Adjustments / Explanation:

None

The method for requesting reconsideration of the additional requirements imposed Agency Explanation:

None

SPECIFIC CONDITIONS ASS	SIGNED TO GRANTEE .	PROGRAMMATIC
-------------------------	---------------------	--------------

The nature of the addtional requirements

Agency Adjustments / Explanation:

None

The reason why the additional requirements are being imposed

Agency Adjustments / Explanation:

None

The nature of the action needed to remove the additional requirement, if applicable

Agency Adjustments / Explanation:

None

The time allowed for completing the actions, if applicable

Agency Adjustments / Explanation:

None

The method for requesting reconsideration of the additional requirements imposed Agency Explanation:

None

09/12/25

Illinois Grant Accountability and Transparency Notice of State Award

Page 6 of 6

CTOMATURE DA CE		
SIGNATURE PAGE		
Circle one: Accept NOSA / Reject NOSA		
	<u></u>	
Institution / Organization		
Signature		
Name of Official	_	
Title (Chief Financial Officer or equivalent)	-	
The (ellier financial elliser of equivalency		
Date of Franchisco	_	
Date of Execution		



MOTION NO.	

AGENDA MEMO City Council October 6, 2025

ISSUE STATEMENT

A Motion authorizing the Mayor to execute a professional services agreement between Jason Vitell and the City of Darien for code enforcement services.

BACKGROUND

Following the recent resignation of Karyn Byrne (2021–2025), the City of Darien has identified Jason Vitell as a qualified consultant to assume the role of Code Enforcement Officer Consultant. Mr. Vitell brings extensive experience in municipal code enforcement, property maintenance regulations, and general nuisance abatement, and comes highly recommended (resume on file).

Code Enforcement Mission

The City of Darien takes great pride in its aesthetic integrity and actively encourages community and neighborhood involvement to ensure a clean, safe, and welcoming environment for residents, businesses, and visitors.

Code Enforcement Operations serve as a framework for achieving compliance with city codes in a manner that is clear, consistent, and fair. The department is focused on a proactive, rather than reactive, approach to enforcement, while continuing to address community complaints received via the OpenGov portal, email, and telephone.

Essential Duties of the Code Enforcement Consultant

The consultant will be responsible for enforcing and applying Municipal and Zoning Codes, along with limited Building Codes, with a focus on community preservation and public safety. Key responsibilities include:

- Conducting field investigations of residential, commercial, and industrial properties
- Issuing notices and administrative citations for violations including:
 - Zoning infractions
 - o Property maintenance issues
 - o Accumulation of debris
 - Overgrown vegetation
 - Abandoned or inoperable vehicles
 - Irrigation runoff and other nuisances
- Collecting and documenting evidence (photos, diagrams, interviews)
- Following up on complaints and ensuring compliance
- Preparing investigative reports, memos, and materials for administrative hearings
- Collaborating with other City departments and legal counsel
- Providing public education and guidance regarding code requirements

The Code Enforcement Officer position is a:

- Part-time Consultant (Independent Contractor)
- 20 hours per week
- Hourly Rate: \$40.00
 - o Premium Rate: \$50.00 for hours worked between 8:00 PM − 6:00 AM (M−F), weekends, and holidays
- Adjudication appearances are included within the weekly hours

Inspection Strategy

- The City is divided into seven sections, aligned with existing snow routes.
- The consultant will cover one section per week, conducting visual inspections and follow-ups.
- In addition to addressing formal complaints, the officer will identify and document proactive violations observed during routine patrols.

Focus Areas for Observations

- Front-yard debris/rubbish
- Overgrown grass and weeds
- Improper placement of refuse containers
- Damaged or dilapidated fencing
- Deteriorating building facades
- Trailers and recreational vehicle violations
- Dead trees or large limbs
- Inoperable vehicles
- Improper leaf/snow discharge into roadways

Engagement with Community

The City recognizes the importance of a courteous and professional approach in dealing with code violations. While safety and neighborhood well-being are the top priorities, the City is equally committed to treating all residents with respect and sensitivity. Discretion may be applied by the Officer, in consultation with City Staff, to adapt procedures as necessary for individual cases.

Complaint-driven and proactive enforcement must work hand-in-hand. When responding to complaints, the Officer will also identify and initiate cases for any observed violations in the immediate area, avoiding the appearance of "selective enforcement."

Violation Notices Process

A three-step process will be used for addressing violations:

1. Initial Notice of Violation (NOV):

A door hanger or mailed letter notifies the property owner of a suspected violation. Includes a compliance deadline and encourages voluntary correction.

2. Second NOV:

Sent if the issue remains unresolved. Establishes a firmer timeline and advises that continued noncompliance will result in citation.

3. Administrative Citation:

Issued if compliance is not achieved. Delivered in person when possible; otherwise, sent via certified and regular mail. Includes payment and appeal instructions

STAFF RECOMMENDATION

Staff recommends approval of the Independent Contractor Agreement for Code Enforcement Services (attached as Exhibit A), and the appointment of Jason Vitell as the City's Code Enforcement Officer Consultant.

Mr. Vitell's experience, expertise in municipal enforcement and prior building and code knowledge make him well-suited to fulfill this role and further enhance the City's efforts to maintain neighborhood standards.

The proposed expenditure would continue to be expended from the following line account:

ACCOUNT ACCOUNT NUMBER DESCRIPTION		FY 25-26 BUDGET	PROPOSED EXPENDITURE	
01-20-4325	CODE ENFORCEMENT OFFICER	\$ 38,500	\$ 38,500	

COMMITTEE RECOMMENDATION

Due to the recent resignation and timing, this item was not entertained by the Municipal Services Committee and will be presented under New Business.

ALTERNATE CONSIDERATION

As directed by City Council.

DECISION MODE

This item will be forwarded to the October 6, 2025 City Council Meeting, New Business, for formal consideration.

PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE
COUNTY, ILLINOIS, this 6 th day of October 2025.
AYES:
NAYS:
ABSENT:



INDEPENDENT CONTRACTOR AGREEMENT FOR CODE ENFORCEMENT SERVICES

This agreement made as of the 6th day of October, 2025 by and between the City of Darien, DuPage County, Illinois, and Jason Vitell, for Code Enforcement Services in the City of Darien shall be and is as follows:

WITNESSETH

WHEREAS, JASON VITELL has extensive experience in code enforcement of property maintenance, construction site inspections, zoning, and municipal codes; and

WHEREAS the City of Darien is desirous of having its City codes and ordinances enforced; and

NOW, THEREFORE, in consideration of the mutual undertakings and promises contained herein, the parties hereto agree as follows:

There is no employee/employer relationship between JASON VITELL and THE CITY OF DARIEN. JASON VITELL is an independent contractor and not the City's employee for all purposes, including, but not limited to, the application of the Fair Labors Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the Worker's Compensation Act (820 ILCS 305/1,ET.SEQ.). The CITY OF DARIEN will not (i) provide any form of insurance coverage, including but not limited to health, workmen's compensation, professional liability insurance, or other employee benefits, or (ii) deduct any taxes or related items from the monies paid to JASON VITELL

JASON VITELL shall act as an authorized Code Enforcement Representative and shall enforce all violations of local codes and ordinances within the scope of his responsibilities with the CITY OF DARIEN as directed by Director of Municipal Services. If necessary, this may include testifying in court on behalf of the CITY OF DARIEN. JASON VITELL shall provide code enforcement administrative assistant services, which will include responding to and managing code enforcement cases, for the CITY OF DARIEN, and other duties at the direction of the Director of Municipal Services. JASON VITELL shall work under the direct supervision of and report to the Director of Municipal Services. The performance of the work described herein shall not be construed as creating any joint employment relationship between JASON VITELL and the CITY OF DARIEN and the City is not and will not be liable for any obligations incurred by JASON VITELL, including but not limited to unpaid minimum wages and/or overtime premiums, nor does there exist an agency relationship or partnership between the CITY OF DARIEN and JASON VITELL.

It is acknowledged that at all times JASON VITELL is a separate and independent from the CITY OF DARIEN and that JASON VITELL has the full opportunity to find other business, and that he has made his owner investment in his business and that he will utilize a high level of skill necessary to perform the work assigned to him.

The CITY OF DARIEN shall pay JASON VITELL based on an hourly basis of forty dollars (\$40.00) per hour during normal business hours. Any work that the CITY OF DARIEN shall

request or require that occurs on a weekend, holiday or between the hours of 8:00 P.M. and 6:00 A.M. shall be based on an hourly basis of fifty dollars (\$50.00) per hour. The services provided to the CITY OF DARIEN by JASON VITELL shall be on an as needed basis at the discretion of the Director of Municipal Services.

This agreement shall be effective from October 6, 2025 and end upon mutual agreement. Notwithstanding any provision contained herein to the contrary, either party may terminate this agreement at any time; however, JASON VITELL agrees to give thirty (30) days prior written notice to the CITY OF DARIEN before terminating this agreement.

A detailed Statement for Services Rendered shall be made monthly, and payment by the CITY OF DARIEN for such services shall be made upon receipt of statement. Said statement for Services Rendered shall identify the following:

- A) Specific date and number of hours of inspection services
- B) Court time specific to each property/complaint

To the fullest extent permitted by law, JASON VITELL hereby agrees to defend, indemnify and hold harmless the CITY OF DARIEN, its officials, agents, employees, against all injuries, deaths, loss, damages claims, patent claims, suits, liabilities, judgments, cost and expenses, which may in anywise accrue against the CITY OF DARIEN, its officials, agents and employees, arising in whole or in part or in consequence of the performance of this work by JASON VITELL, or which may in anywise result therefore, except that arising out of the sole legal cause of the CITY OF DARIEN, its agents or employees. JASON VITELL shall at his own expense, appear, defend and pay all charges of attorneys and all costs and other expenses arising therefore or incurred in connection therewith, and, if any judgment shall be rendered against the CITY OF DARIEN, its officials, agents and employees, in any such action, JASON VITELL shall, at his own expense, satisfy and discharge the same.

Dated this day of, 202	City of Darien
ATTEST: Jo Anne E. Ragona, City	BY:
	BY:



AGENDA MEMO City Council October 6, 2025

ISSUE STATEMENT

A motion accepting a proposal from Garland/DBS, Inc. services related to the exterior wall maintenance of the Salt Shed building including materials and related services for the epoxy injection of specified wall cracks in an amount not to exceed \$131,453. See Exhibit A.

BACKGROUND

The Salt Shed building, constructed in 2010, continues to store the City of Darien's annual salt requirement of approximately 3,000 tons. Over the past several years, City Staff have been monitoring the formation and progression of cracks within the building's walls. Structural deficiencies have been identified, particularly bowing of the walls, which is attributed to the momentum and impact of equipment during salt loading and unloading operations.

City Staff consulted both the manufacturer of the wall panels and the City Engineer to assess the structural integrity of the facility. As of January 2025, there is no clear consensus on whether the building requires additional structural modifications to ensure long-term viability.

To gain further insight, seismic monitoring equipment was installed earlier this year to measure wall expansion and contraction. The results are currently under review in collaboration with the seismic monitoring equipment manufacturer. Based on preliminary findings, the general consensus is to proceed with proactive measures to stabilize the structure by sealing cracks and preventing further corrosion.

The following scope of work has been developed to address the identified deficiencies:

- Stage and mobilize all necessary equipment and materials
- Install Garland's Green-Lock on vertical wall cracks
- Remove existing adhesive and backer rod foam
- Inject oversized wall cracks with structural epoxy
- Install new adhesive and backer rod
- Power wash the building's exterior
- Apply two (2) coats of Garland's Tuff-Coat wall coating at the manufacturer's specified rate

Garland/DBS, Inc. has previously provided general contracting services to the City with satisfactory results. The vendor will also provide a five-year warranty covering workmanship and materials as it relates to the salt shed. Garland is a supplier of comprehensive roofing and exterior services and is an awarded vendor through OMNIA Partners, a cooperative purchasing organization that delivers procurement solutions to public and private sector entities.

Garland/DBS, Inc. was awarded a national contract through Racine County, Wisconsin, for Roofing Supplies and Services, Waterproofing, and Related Products and Services under Contract Number PW1925. This contract has been extended through October 14, 2029.

The FY25-26 Budget includes dedicated funding for this project. Project expenses will be allocated from the following account:

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 25/26 BUDGET	YEAR TO DATE EXPENDED	PROPOSED EXPENDITURE	PROPOSED BALANCE
	Maintenance-Building Salt Bin Maintenance				
01-30-4223	Project Code 26223	\$75,000	\$0	\$65,726	\$9,274
01 30 4223	Maintenance-Building	\$75,000	ΨΟ	Ψ03,720	Ψ2,274
	Salt Bin Maintenance				
02-30-4223	Project Code 26223	\$75,000	\$0	\$65,726	\$9,274
Totals		\$150,000	\$0	\$131,453	\$18,548

STAFF RECOMMENDATION

A motion accepting a proposal from Garland/DBS, Inc., Services related to the exterior wall maintenance of the Salt Shed building including materials and related services for the epoxy injection of specified wall cracks in an amount not to exceed \$131,453.

COMMITTEE RECOMMENDATION

This item was not reviewed by the Municipal Services Committee due to timing and notification of savings due to immediate contractor availability. See attached e-mail, labeled as <u>Attachment A</u>.

ALTERNATE CONSIDERATION

As directed by the City Council.

DECISION MODE

This item will be placed on the October 6, 2025, City Council agenda for formal approval.

PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE
COUNTY, ILLINOIS, this 6 th day of October 2025.
AYES:
NAYS:
ABSENT:



Regina Kokkinis

From: Kris Throm

Sent: Monday, September 29, 2025 12:38 PM

To: Dan Gombac

Cc: David Fell; Dennis Cable; Regina Kokkinis

Subject: FW: Village of Darien Salt Garage Wall Restoration Project Proposal

Attachments: OMNIA Proposal 25-IL-250969- Village of Darien- Salt Garage (1).pdf; Village of Darien PBO Salt

Garage Project.pdf

Dan,

As you recall, we budgeted \$150K for the Salt Shed Walls in the FYE 26 Budget. When Shawn reached out a few weeks ago regarding some contractors looking for work he let me know that putting this together would probably net us 20-25% savings. He told me that he thought we would be lucky to see \$150k -\$160k on the bids, so when we got back the \$131K low bid price he thinks we are getting a fantastic price. I would say keep the other \$19K for contingency on the project as there is a dollar amount in there for concrete replacement and we have a few spots where chunks have come off so not sure if they can just fill those in with the patching material.

Obviously, it requires us to move quickly on the approval. Mostly, due to fall weather as the contractors need 40 degrees and rising, so we need the approval quickly in order to get the product ordered and shipped from California. See attached proposal and below summary of the work from Shawn with Garland. The 2nd attachment is the pre-bid documents. This bid is based on work moving forward this fall assuming City Council approval on October 6th so that they can place the order for materials and get them on site and have a start date of 10-20-25. They are anticipating 3 weeks of work and we know that getting toward Halloween we never know what kind of weather we will have.

Additionally as discussed briefly and Shawn briefly mentions below, the interior work for the roof for next year's budget. Shawn roughly estimated \$250K. There is a lot of rust on the plates where the roof joists connects as well as on the joists themselves. If left untreated, we run the risk of needing to replace the entire roof itself very soon. For the interior work, the entire shed needs to be empty. So, for planning we would need to empty the shed this winter based on budgeting the roof work for next year's budget. Shawn will be getting a better look at the roof when he is out for the outside wall work but I wanted to let you know that this is something that needs to be talked about as well. He said we can also discuss adding some interior wall work but don't know how much it would need it or how much more that would add to the project cost. Shawn is available to talk further about this if you would like to.

Basically, the outside wall work from this fall will have a 5 year warranty and provide a 5 year point for re-evaluation on maintenance work. The roof work from next year will have a 10 year warranty and provide a 10 year point for re-evaluation for maintenance work on that portion. These two portions of work will allow us to continue using this building as we have been and monitoring it as we go along. We control the moisture and stop corrosion before any further damage happens.

Any questions or if you would like to discuss further please let me know.

Thanks,

7

Kris Throm

Superintendent of Municipal Services

1041 S. Frontage Rd., Darien, IL 60561

Email: kthrom@darienil.gov

Cell: (630) 514-3453

Connect with the City of Darien!



From: Shawn Browning <s browning@garlandco.com>

Sent: Monday, September 29, 2025 11:45 AM

To: Kris Throm < kthrom@darienil.gov>

Subject: Village of Darien Salt Garage Wall Restoration Project Proposal

Hi Kris,

Please see the attached proposal to complete the wall restoration project at the Public Utilities Salt Garage. The low bidder was aggressive in their number, needing fall work and provided a standard project savings of approx\$40-\$50,000 to the wall restoration. You could figure the loss of the 2025 savings plus adding a standard 10-15% annual increase of labor plus materials if the project was to be moved to 2026 or beyond. Additionally, Futurity 19 completed the 2024 masonry work to the westside of the DPW building and does very good work.

The Salt Garage restoration will minimize and reduce the wall issues by mitigating water intrusion, installing all new backerod & elastomeric adhesive in vertical joints, filling in the horizontal and vertical walls then applying 3x applications of our wall coating to seal up the building's exterior. We will continue to allow for building movement and any trapped moisture will be allowed to exhaust through our performance properties in our materials. We will issue a 5YR warranty on the building envelope work and recommend budgeting for the roof work to be completed in 2026.

Please let me know how you wish to proceed and if you have any questions.

Thank you for your business, Shawn

Shawn Browning
Territory Manager SW Chicago
The Garland Company
331-216-9115 -Mobile
sbrowning@garlandind.com
www.garlandco.com

APWA, ILCMA, SAME

- » Preventative Maintenance
- » Capital Planning & Budgeting
- » Building Envelope Products
- » Design Build Solutions
- » Engineering & Assessment Services
- » Public & Non Profit Procurement





Garland/DBS, Inc. 3800 East 91st Street Cleveland, OH 44105 Phone: (800) 762-8225 Fax: (216) 883-2055



ROOFING MATERIAL AND SERVICES PROPOSAL

Village of Darien Salt Garage 1041 S. Frontage RD Darien, IL 60561

Date Submitted: 9/29/2025
Proposal #: 25-IL-250969
MICPA # PW1925
Illinlois General Contractor License #: 104.015673

Purchase orders to be made out to: Garland/DBS, Inc.

Please Note: The following budget/estimate is being provided according to the pricing established under the Master Intergovernmental Cooperative Purchasing Agreement (MICPA) with Racine County, WI and OMNIA Partners, Public Sector (U.S. Communities). The line item pricing breakdown from Attachment C: Bid Form should be viewed as the maximum price an agency will be charged under the agreement. Garland/DBS, Inc. administered an informal competitive process for obtaining quotes for the project with the hopes of providing a lower market-adjusted price whenever possible.

Scope of Work:

- 1. Stage and Mobilize equipment & materials
- 2. Make vertical concrete wall repairs with Gar-Rock.
- 3. Install Garlands Green lock on vertical wall cracks- see detail
- 4. Cut out and remove existing adhesive & backer-rod foam
- 5. Inject oversized wall cracks with epoxy.
- 6. Install all new adhesive and back- rod foam in all vertical cracks.
- 7. Power wash exterior with degertent & clean free of debris.
- 8. Install garlands Tuff coat wall coating at rate of 3 gal per 100 sq ft.
- 9. Allow 1st coat to dry 24 hrs but no more than 48 hrs.
- 10. Install Garlands Tuff Coat top coat at rate of 3 gal per 100 sq ft.
- 11. Full clean sweep of all construction debris.

Proposal Price Based Upon Market Experience:

\$ 131,453

Garland/DBS Price Based Upon Local Market Competition:

Futurity 19	\$ 131,453
MB Painting and Contracting	\$ 145,535
Tabias Construction	\$ 149,401

Futurity 19 - Unforeseen Site Conditions:

Concrete repplacement

\$

29.00 Sq Ft

Potential issues that could arise during the construction phase of the project will be addressed via unit pricing for additional work beyond the scope of the specifications. This could range anywhere from wet insulation, to the replacement of deteriorated wood nailers.

Please Note – The construction industry is experiencing unprecedented global pricing and availability pressures for many key building components. Specifically, the roofing industry is currently experiencing long lead times and significant price increases with roofing insulation and roofing fasteners. Therefore, this proposal can only be held for 30 days. DBS greatly values your business, and we are working diligently with our long-term suppliers to minimize price increases and project delays which could effect your project. Thank you for your understanding and cooperation.

Clarifications/Exclusions:

- 1. Bonds are excluded.
- 2. Plumbing, Mechanical, Electrical work is excluded.
- 3. Masonry work is included to which it obtains to the scope of work.
- 4. Interior Temporary protection is excluded.
- 5. Any work not exclusively described in the above proposal scope of work is excluded.

If you have any questions regarding this proposal, please do not hesitate to call me at my number listed below.

Respectfully Submitted,

Nathan Parker

Nathan Parker Garland/DBS, Inc. (216) 302-3791





since 1895





Project Manual For:

Village of Darien
Department of Public Works
Salt Garage Restoration

1041 S. Frontage RD

Darien, IL 60561

Omnia Project #:

Due Date: Sept 25th, 2025

Project Owner: Village of Darien 1702 Plainfield RD. Darien, IL 60561





Table of Contents

1	Instruction to Proposers	3
2	Proposal Forms	4-10
3	Prevailing Wage Requirements	11
4.	Supplemental Conditions (Sample Contract)	12-20
	(Exhibits A-E)	21_29
5.	Specifications, Details, Drawings & Summary of Work	30-35
6.	Contractor duties	36-44



1 Instruction to Proposers

In accordance with the Invitation to Proposal, the Proposal form must be submitted in accordance with the following:

PROPOSAL DUE DATE: 9-25-2025 by 1pm

1. Proposals can be submit in one of the following two formats using the Proposal forms as provided herein:

a. E-mail proposals to: DBSbids@garlandind.com

b. Fax proposals to: (216) 883-2055

- 2. If you have any questions regarding the Proposal documents, please call Shawn Browning at 331-216-9115.
- Coordination with the Owner, as specified hereinafter, shall be made exclusively through the General Contractor's Representative: Shawn Browning at #331-216-9115.
- 4. Proposal Bonds are not required for this project. Performance and Payment Bonds will not be required if awarded the project. Performance and payment bonds will be provided by Garland/DBS, Inc., herein referred to as "General Contractor" for the project.
- 5. Time is of the essence prior to contract signing, the number of consecutive working days necessary for the completion of the project shall be established by both parties. The Contractor agrees that failure to complete the scope of work within that stipulated period shall result in the assessment liquidated damages in the amount of \$300 per day past a date to be agreed upon during the pre-construction conference.
- 6. It is the General Contractor's intention to remit payment of approved invoice amounts within forty-five (45) days of General Contractor's acceptance. Deductions may be made for unapproved amounts invoiced and/or any penalties or damages incurred by the Owner or General Contractor.
- 7. The final invoice for retention will be paid upon the General Contractor's receipt of final payment by the Owner.
- 8. All Invoices must be submitted to General Contractor on AIA G702/G703 invoice forms or approved equal.
- The contractor shall be prepared to submit a Certificate of Insurance with the Owner and General Contractor identified as the additional insured in accordance with the requirements as outlined in the Supplementary Conditions.
- 10. The Contractor shall be responsible for any building permits required by the Village of Darien and meet all State, Local requirements.





- 11. Once the project is awarded the start date will be no later than 10/20/25 and contractor must continue to work, full-time and with a sufficient workforce able to faithfully prosecute the Work until final completion is issued by the General Contractor. Concrete work must be performed in logical sequence and in accordance with the specification documents as provided herein, deviations will only be allowed under direction of the General Contractor or Owner.
- 12. One Proposal sheet shall be completed in full for all buildings in scope. Unit costs must be provided for additional / optional repair items to be completed on various buildings. Any expected latent or concealed site conditions should be identified upfront with unit pricing.
- 13. Proposers are reminded that the General Contractor is purchasing the Garland Flooring system materials for this project. Proposers should adjust profit and overhead accordingly as they are not incurring the expense of the materials, but will still need to handle the materials and load the garage once the materials arrive to the site.
- 14. Proposers are reminded that the freight for the General Contractor supplied materials will be paid for by the General Contractor and will not be an expense to the Proposer.
- 15. Proposers are reminded that sales or use tax on the General Contractor supplied materials will be paid for by the General Contractor and will not be an expense to the Proposer.
- 16. Proposers are responsible for all materials not supplied by the General Contractor, as well as, the costs, freight, and sales or use taxes, if applicable.





2 Proposal Forms

Proposer must completely fill-out the following Proposal forms and submit them via the following methods:

1. E-mail Proposals to: DBSbids@garlandind.com

2. Fax Proposals to: (216) 883-2055

Proposers should use best efforts to identify potential latent or concealed site conditions and provide unit costs for them in the appropriate section of the Proposal documents as to establish pricing for what may be unforeseen site conditions upfront.

PLEASE DOUBLE CHECK YOUR PRICING TO BE AS COMPETITIVE AS POSSIBLE:

1.	The General Contractor is purchasing the Garland Flooring system materials for this project. a. Adjust profit and overhead accordingly as you are not incurring the
	expense of the materials
	b. Account for the handling, storage and staging of the Garland materials in
	your price
2.	The General Contractor is responsible for paying the freight associated with the Garland Flooring system materials.
3.	a. Remove any associated freight on Garland material from your price The General Contractor is responsible for paying the sales or use tax on the Garland
	Flooring system materials.
	a. Do not include sales and use tax , if applicable, for the Garland Flooring
	System Materials in your price
	b. Include all other materials not supplied by the General Contractor, as well as,
	the costs, freight, and sales or use taxes associated with them.
4.	The General Contractor is providing Performance and Payment Bonds if the project
	is awarded.
	a. Do not include the costs of performance and payment bonds in your
	price.





Return this Worksheet To: dbsbids@garlandind.com or (216) 883-2055 (Fax)

Submission of this form acknowledges receipt and acceptance of:

- 1. All standard Garland details and specifications.
- 2. Prevailing Wage Rates; if applicable
- 3. Project specific specifications, drawings, and details.
- 4. Subcontractor is responsible for purchase of all non Garland materials.
- 5. All on-site tradesmen must have a background check and valid I-9 certificates on file. These documents for review upon request.
- 6. Default payment terms are 2% at 10 days, Net 45 Days
- 7. DBS will purchase Garland Material based on the material quantities provided herein. Additional Garland Materials or other manufacturer's materials necessary to complete the project will be the Subcontractor's obligation.
- 8. Proposal bonds are **not** required from the Subcontractor for this project.
- Performance and Payment bonds will be provided by DBS and are <u>not</u> the Subcontractor's responsibility.
- 10. Workmanship Warranties will **not** extend beyond five (5) years.

Submit with this Project Cost proposal:

- 1. Garland Material List with all quantities, unit sizes, & coverage rates (Subcontractors are responsible to obtain material lists, data sheets, and product costs from Garland Rep)
- 2. Any qualifications/exclusion to Subcontractor's price proposal.

Awarded subcontractor must submit:

- 1. Site Specific Safety Plan and OSHA 300 log.
- 2. Equipment list and selected Waste Hauler's License (State or Local).
- 3. Certificate of Insurance listing Garland/DBS, Inc. and the project Owner as additional insured's.
- 4. All licenses and permits.
- 5. Tax exempt status and sales tax requirements.

CONTRACTOR'S NAME:	
ADDRESS (CITY, STATE, & ZIP CODE):	
TELEPHONE:	CELL:
CONTACT PERSON:	
CONTACT E-MAIL ADDRESS:	
PROJECT NAME:	Village of Darien Salt Garage Restoration
ADDRESS (CITY, STATE, & ZIP CODE):	1041 S. Frontage RD Darien, IL 60561
DBS PROPOSAL #:	
GARLAND REPRESENTATIVE:	Shawn Browning
PROJECT SQUARE FOOTAGE:	approx 5000 ft field verification required by bidder





Return this Worksheet To:	<u>d</u> bsbids(<u> </u>	id.com_	or	(216) 883-2055 (Fax)
CONTRACTOR'S NAME:					
DBS PROPOSAL #:					
SUBCONTRACTOR AFFIRMATION:					
Does your proposal comply with Gar	and's stand	lard publis	hed applic	ation _l	procedures?
	YES		10		
Does your proposal comply with Gard	and's stand	ard publis	hed detail	s?	
	YES		10		
Is your proposal based upon DBS's C	Continuing S	Services Ag	reement?	,	
· · · · · ·	YES		10 ,		
Is your proposal based upon DBS Inc	's General (Conditions	& Acknov	wledae	ments (Page1)?
	YES		10		
SUBCONTRACTOR CLASSIFICATION					
Minority Owned Business				d Busir	ness (VOB)
Women-Owned Business (WOB) [Servi	ce-Disable	ed VOE	3
Small Business	[НИВ	Zone Busi	ness	
Large Business (None of the Ab	ove)	8(a) (Certified B	usines	ss
Alaskan Native Tribal-Owned Bo	usiness	Nativ	e America	ın Triba	al-Owned Business
PROPOSAL BREAKDOWN BY KEY CO	OMPONENT	'S: 			
NON-GARLAND MAT	ERIALS:				
INSTALLATION	LABOR:				
P	ERMITS:				
SALES TAX - NON-GARLAN	D MTI S:				
OALLO IAK - NON-OAKLAN	D 1111 E G.				
TOTAL SUBCONTRACTOR PROPO	SAL PRICE	\$: \$ -			
GARLAND MATERIALS	BY DBS:	\$			-





Return this Worksheet To:	<u>dbsPr</u>	oposals@garlandind	or (216)	883-2055 (Fax)				
CONTRACTOR'S NAME:								
DBS PROPOSAL #:								
SUBCONTRACTOR QUOTE MUST BE GOOD FOR 90 DAYS. IF SUBCONTRACTOR CAN HOLD PRICING FOR LONGER, PLEASE FILL-IN TOTAL NUMBER OF DAYS: DAYS								
PROPOSALS WILL BE EVALUATED ON A COMBINATION OF THE BASE PROPOSAL PROPOSAL, RESPONSIVENESS TO THE PROPOSAL DOCUMENTS, AND MARK-UP FOR UNANTICIPATED CHANGE ORDERS, PLEASE PROVIDE YOUR CHANGE ORDER MARK-UPS BELOW: OVERHEAD PROFIT								
Total Floor Square Footage:	MENTS.	# of F	Roof Areas:	N/A				
Roof Height :		# of R	oof Drains:	N/A				
Deck Type:	Concrete	Square Footage of	Flashings:	N/A				
# of Scuppers:	N/A	# of Roof Pe	netrations:	N/A				
Current Roof Slope:	N/A	# of R	oof Levels:	N/A				
Anticipated Working Days:		Anticipated	Start Date:					





Return this Worksheet To:	<u>d</u> bsbid	s@garlandind.con	<u>n</u> or (216) 883-2055 (Fax)
CONTRACTOR'S NAME:				
DBS PROPOSAL #:				
LINE ITEM PRICING FOR ANTICIP	ATED UNFOR	RESEEN SITE CON	IDITIONS:	
LINE ITEM DESCRIPTION	ON		E PER NIT	UNIT SIZE
Concrete per Ft. replacement				
			_	
		<u> </u>		
		<u> </u>	=	
CERTIFICATION OF PROPOSAL I	NFORMATION	<u>l:</u>		
I certify that I have reviewed and sta I have incorporated the application p Service Agreement, and insurance r Cost Proposal includes all costs neo	orocedures, pro equirements, i	oject details and spen n their entirety, into	ecifications, 0	Continuing
Contractor Name:				
Responsible Party's Name & Title:				
Responsible Party's Signature:				





Return this Worksheet To: CONTRACTOR'S NAME:	dbsbids@garlandind.c	<u>om</u> or (216) 883-20	55 (Fax)
DBS PROPOSAL #:			<u></u>
GARLAND MATERIAL LIST & SUBC	ONTRACTOR's REQUIRED	QUANTITIES .	
PRODUCT NAME	E & DESCRIPTION	QUANTITY REQUIRED	
Tuff Coat White Base Coat 5 gal	l pal		
Tuff Coat Grey Top Coat 5 gal	l pal		
Gar-Rock 5 gal	l pal		
Green Lock 24oz Sausage tubes	(per 12 case)		
Backer-Rod Tubing			
			_





3 Prevailing Wage Requirements

This project requires the use of Dupage County Prevailing Wages Rates as per the accordance with the Illinois Prevailing Wage Act (Illinois Compiled Statutes, Chapter 820, par. 130-1 to 130-12).





CONTINUING SERVICES AGREEMENT BETWEEN CONTRACTOR AND SUBCONTRACTOR FOR PROJECTS

THIS AGREEMENT made this 25th day of Sept, 2025 between Garland/DBS and the awarded subcontractor.

CONTRACTOR: Garland/DBS, Inc.

3800 East 91st Street Cleveland, OH 44105

SUBCONTRACTOR:

For services in connection with Contractor's Projects under this Continuing

Services Contract. All notice to the parties shall be given at the above address.

The term of the Agreement shall be the twelve (12) consecutive month's period following the proper execution of the Agreement, with an option for an additional twelve (12) months renewal term, if so agreed in writing by both parties.

ARTICLE 1 DEFINITIONS

- 1.1 Agreement: means this continuing services contract and general conditions for the completion of the Contractor's minor construction projects where the basis of payment is the cost of the work plus Subcontractor's overhead and profit, not to exceed twenty (20%) percent.
- 1.2 Architect/Engineer: means the licensed architect, architect/engineer or engineer, and its consultants, retained by the Contractor to perform design services for the Project on behalf of the Contractor.
- 1.3 Change Order: means work, or performance schedule criteria that is different from the original scope-of- work.
- 1.4 Contract Documents: consist of this Agreement, the drawings, specifications, exhibits, attachments and

Contractor issued Purchase Orders as they relate to the Work.

1.5 Contractor: is the independent contractor person or entity identified in this Agreement and includes the

Contractor's Representative.

- 1.6 Day: means work day during the Contractor's normal hours of operation unless otherwise specifically defined.
- 1.7 Defective Work: is any portion of the Work that is not in conformance with the Contract Documents.





- 1.8 Material Supplier: is a person or entity retained by the Contractor and/or Subcontractor to provide material and/or equipment for the Work.
- 1.9 Others: means other contractors, material suppliers and persons at the Work Site who are not employed by the Contractor and/or Contractor's subcontractors.
- 1.10 Owner: is the person, or entity that owns the real property at the work site for which the work is being performed, and includes the Owner's Representative.
- 1.11 Contractor's Project Criteria: the scope-of-work developed by or for the Owner describing the Contractor's design and construction requirements and objectives for the Project, including budgetary and time constraints, submittal requirements and other requirements governing the Subcontractor's performance of the Work. Contractor's Project Criteria may include conceptual estimates, conceptual schedule and other Project-specific technical materials and requirements needed to define the scope-of-work.
- 1.12 Project: is the project and/or subproject scope-of-work defining the improvements required by the Owner, including budgetary and time criteria for each Project issued by individual Purchase Order from the Contractor for which the Subcontractor is to perform Work under this Agreement.
- 1.13 Performance Schedule: is the document prepared by the Contractor that specifies the dates on which the Subcontractor plans to begin and complete various parts of the Work, including dates which information and approvals are required from the Owner.
- 1.14 Subcontractor: is a person or entity retained by the Contractor as an independent contractor to provide labor, materials, equipment and/or services necessary to complete a specific portion of the Work. The term Subcontractor does not include the architect/engineer.
- 1.15 Substantial Completion: the date when the Work is sufficiently complete in accordance with the Contract Documents so that the Owner can use or utilized the Work for which it is intended.
- 1.16 Sub-subcontractor: is a person or entity that has an agreement with a Subcontractor to perform any portion of the Work.
- 1.17 Work: means all planning, design, construction and other services necessary or incidental to fulfill the scope-of-work defined by the Contractor's individual Purchase Order for a specific Project in accordance with this Agreement and the other Contract Documents. The Work may refer to the whole Project or only a part of the Project if work is also being performed by the Owner or Others.
- 1.18 Work site: means the location where the Work is to be performed.

ARTICLE 2 GENREAL PROVISIONS

- 2.1 Contractor and Subcontractor agree to furnish its best skill and judgment and to proceed with the Projects on the basis of mutual trust, good faith and fair dealing. Contractor and Subcontractor shall endeavor to promote harmony and cooperation among all Project participants.
- 2.2 Subcontractor agrees to comply with all required licenses, permits and inspections as required by the authority having jurisdiction over the Work.





- 2.3 Subcontractor represents that it is an independent contractor and that in its performance of the Work it shall act as an independent contractor.
- 2.4 Neither Subcontractor nor any of its agents or employees shall act on behalf of or in the name of the Contractor or Owner except as provided in the Agreement or unless authorized in writing by Contractor's Representative.
- 2.5 Contractor and Subcontractor will work as a team through the planning and construction phases of the Project.
- 2.6 Contractor reserves the right to inspect and audit Subcontractor's records pertaining to the Project, before, during and up to eighteen (18) months after completion of this contract.
- 2.7 This Agreement is solely for the benefit of the parties, represents the entire and integrated agreement between the parties, and supersedes all prior negotiations, representations or agreements, either oral or written. This Agreement and each and every provision thereof are for the exclusive benefit of the Contractor and Subcontractor and not for the benefit of any third party except to the extent expressly provided in this Agreement.
- 2.8 Where this Agreement is silent, the requirements of the plans and specifications will prevail. This

Agreement may be amended only by written instrument signed by the Contractor and the Subcontractor.

2.9 All Contract Documents related to the Purchase Order, any Change Order to the Purchase Order, the Purchase Order and any correspondence related to the Work shall be identified by the GCI Contract Number for this Agreement.

ARTICLE 3 PAYMENT

- 3.1 Subcontractor's basic services under the Agreement shall include all labor, tools, materials, equipment and all other incidentals necessary to provide a completed sub-project with workmanship of the highest quality by industry standards. Construction services for Projects shall be provided on a sub-project bases, which will be executed by Contractor Purchase Order(s) for each Sub-Project. The Purchase Order(s) shall be considered part of the Contract Documents. Subcontractor shall submit a cost proposal for each Sub- Project. Should the Contractor and Subcontractor not reach a Price agreement on any Sub-Project, the Contractor reserves the right to cease negotiations with the Subcontractor for that Sub-Project and perform the work by other means without affecting this Agreement or any other Sub-Project.
- 3.2 Contractor shall administer design and construction management phase services as provided by the
 - Contract Documents and the Purchase Order for each individual Sub-Project, which shall define the Scope- of-Work for the Sub-Project.
- 3.3 For each Sub-Project, the Subcontractor shall commence work within ten (10) working days after receipt of the Purchase Order as authorization of Notice to Proceed from the Contractor. Subcontractor shall submit for Contractor's review and approval a schedule-of-values for all of the Sub-Project Work. The Schedule- of-Values will: (a) subdivide the Work into its respective parts, (b) include values for all items comprising the Work, including but not limited to general conditions, and (c) serve as the basis for progress payments made to Subcontractor throughout the work.





- 3.4 On or before the 25th day of the month, Subcontractor shall submit for Contractor's review and approval its Application for Payment requesting payment for all Work performed and projected through to the end of the month. The Application for Payment shall be accompanied by an updated Schedule-of-Values. Subcontractor Application and Certification for Payment received by the Contractor after the 25th of the month shall not be process for payment until the next months pay application submission to the Owner. Notwithstanding anything to the contrary in the Contract Documents, Contractor shall pay Subcontractor all undisputed amounts in an Application for Payment no later than the 25th day of the following month..
- 3.5 The Application for Payment may not request payment for equipment and materials not yet incorporated into the Project.
- 3.6 Subcontractor shall not bill for defective work until the work has been re-inspected and accepted by the Contractor.
- 3.7 The Application for Payment shall constitute Subcontractor's representation that the Work has been performed consistent with the Contract Documents; and has progressed to the point indicated in the Application for Payment.
- 3.8 Payment hereunder will not be evidence of or construed to be proper performance or progress of the Work.
- 3.9 On or before the date established in Sections 3.3 and 3.4 of this Agreement, Contractor shall pay Subcontractor all amounts properly due. If Contractor determines that Subcontractor is not entitled to all or part of an Application for Payment, Contractor will notify Subcontractor in writing at least five (5) days prior to the date payment is due. The notice shall indicate the specific amounts Contractor intends to withhold, the reasons and contractual basis for the withholding, and the specific measure Subcontractor must take to rectify Contractor's concerns. Subcontractor will attempt to resolve Contractor's concerns prior to the date payment is due. If the parties cannot resolve such concerns, Contractor may pursue its rights under the Contract Documents.
- 3.10 If Contractor fails to pay Subcontractor any undisputed amount that becomes due, Subcontractor, in addition to all other remedies provided in the Contract Documents or at law, may stop Work after proper notification to the Contractor that a problem exists. Proper notification shall be defined as; Subcontractor must provide Contractor with written notice, served by certified mail to Contactor, defining the problem that exists and the Subcontractor's intent to stop work. If Contractor does not cure the problem within a ten (10) day period, Subcontractor must provide Contractor with written notice, served by certified mail to Contractor of Subcontractor's intent to stop work. If Contractor does not cure the problem within an additional ten (10) day period, Subcontractor may stop work. In such case, Subcontractor may be entitled to make a claim for adjustment to the Contract Price and Contract Time(s) to the extent it has been adversely impacted by such stoppage, provided that the Contractor is solely responsible for failure to make payment to Subcontractor.
- 3.11 Subcontractor shall not stop work for reason of payments withheld in whole or in part, or for failure of the Contractor to make payment to the Subcontractor for applications for payment submitted after the 25th of the month, or for disputes as identified in Article 13.
- 3.12 Subcontractor shall not stop work for reason of payments withheld in whole or in part for extra work performed by Subcontractor without a properly executed Change Order to the Purchase Order.





- 3.13 As a condition for payment and in addition to Contractor's receipt of a Final Application for Payment for the Sub-Project, Subcontractor shall provide the following information:
 - An affidavit that there are no claims, obligations or liens outstanding or unsatisfied for labor, services, material, equipment, taxes or other items performed, furnished or incurred for or in connection with the Work which in any way affect Contractor's interests.
 - 2. A general release executed by Subcontractor waiving, upon receipt of final payment by Subcontractor, all claims, except those claims previously made to Contractor and remaining unsettled at the time of final payment.
 - 3. If applicable, consent of Subcontractor's surety to final payment.
 - 4. All operating manuals, warranties and other deliverables required by the Contract Documents.
- 3.14 The acceptance by Subcontractor of the final payment under this Subcontract Agreement shall constitute and operate as a release to Owner and indemnity for all claims and liabilities to Subcontractor, its representatives, subcontractors, and assigns as well as for any additional compensation or payment related to any and all things done or furnished with respect to the services rendered by Subcontractor under, or in connection with, this Subcontract Agreement. However, final payment shall in no way relieve the Subcontractor of liability for its obligations or for faulty or defective work discovered after final payment.

The final payment shall be due within forty (40) days after all of the conditions precedent required under this section have been satisfied.

ARTICLE 4 TIME

- 4.1 Subcontractor agrees that it will commence performance of the Work and achieve the Contract Time(s) in accordance with the Sub-Project Purchase Order..
- 4.2 If Subcontractor is delayed in the performance of the Work due to acts, omissions, conditions, events, or circumstances beyond its control, the Contract Time(s) for performance shall be reasonably extended by Change Order to the Purchase Order. By way of example, events that will entitle Subcontractor to an extension of the Contract Time(s) include, but not limited to, acts or omissions of Owner or anyone not under Contractor's control (including separate contractors), changes in the Work, Differing Site Conditions, Hazardous Conditions, wars, fires, floods, labor disputes, unusual delay in transportation, epidemics, earthquakes, adverse weather conditions not reasonably anticipated, and other acts of God.
- 4.3 Owner Caused Delay: Contractor shall not be obligated or liable to Subcontractor for payment or extension of time due to Owner caused delays beyond the extent of recovery by the Contractor from the Owner in the form of a properly executed Change Order in accordance with Article 5 of the Agreement.
- 4.4 Subcontractor shall notify Contractor when it believes the Work or the extent permitted in the Contract Documents, a portion of the Work, is substantially completed. Within five (5) days of Contractor's receipt of Subcontractor's notice, Contractor and Subcontractor will jointly inspect such Work to verify that it is substantially completed in accordance with the Contract Documents and prepare the Contractor's Punch- List to the Subcontractor. If Contractor determines that such Work is substantially completed, Subcontractor shall submit Final Application for Payment.





4.5 Upon Substantial Completion of the entire Work or, if applicable, any portion of the Work, Contractor shall release Subcontractor all retained amounts related, as applicable, to the entire Work or completed portion of the Work, less any amount equal to the reasonable value of all remaining or incomplete items of Work as noted in the Contractor's Punch-List to the Subcontractor.

ARTICLE 5 CHANGES TO THE CONTRACT PRICE AND TIME

- 5.1 A Change Order to the Purchase Order is a written instrument issued after execution of the Agreement signed by Owner and Contractor, stating their agreement upon all of the following:
 - .1 The scope of the change in the Work.
 - .2 The amount of the adjustment to the Contract Price.
 - .3 The extent of the adjustment to the Contract Time(s).
- 5.2 All changes in the Work authorized by applicable Change Order shall be performed under the applicable conditions of the Contract Documents. Contractor and Subcontractor shall negotiate in good faith and as expeditiously as possible the appropriate adjustments for such changes.
- 5.3 Subcontractor shall not make change or any addition to the work except upon receipt by the Contractor of a signed Change Order to the Purchase Order from the Contractor authorizing such a change or addition. No claims for an extra to the contract price shall be valid unless so authorized
- The increase or decrease in the Purchase Order/Contract Price resulting from a change in the Work shall be determined by one or more of the following methods:
 - .1 Unit prices subsequently agreed to between parties.
 - .2 Lump sum price, mutually agreed to between parties.
 - .3 Cost, fees, and other markups mutually agree to between parties.
- In any emergency affecting the safety of persons and/or property, Subcontractor shall act, at its discretion, to prevent threatened damage, injury or loss. Any change in the Purchase Order/Contract Price and/or Contract Time(s) on account of emergency work shall be determined as provided in this Article 5.4.
- 5.6 Change orders shall be prepared by the Subcontractor and submitted to the Contractor along with backup documentation to include, but not limited to, material, labor, equipment, tools, taxes, insurance, and all incidentals to provide a compete and working systems.
- 5.7 The Contractor shall be the only party authorized to request the Subcontractor to perform extra work in accordance with Article 5 of the Agreement. Any extra work performed by the Subcontractor prior to receiving a properly executed Change Order shall be considered incidental and no adjustments will be made to the Subcontract Amount or Time.





5.8 If Contractor and Subcontractor disagree upon whether Subcontractor is entitled to be paid for any services required by Owner, or if there are any other disagreements over the Scope-of-Work or proposed changes to the Work, Contractor and Subcontractor shall resolve disagreement pursuant to Article 13 hereof.

ARITCLE 6 LEGAL REQUIREMENTS

- 6.1 Subcontractor shall perform the Work in accordance with all Legal Requirements and shall provide all notices applicable to the Work as required by the Legal Requirements.
- 6.2 Subcontractor and sub-subcontractors shall comply with all Legal Requirements relating to safety, as well as any Owner-specific safety requirements set forth in the Contract Documents, provided that such Owner- specific requirements do not violate any applicable Legal Requirements. Subcontractor will immediately report any safety-related injury, loss damage or accident arising from the Work to the extent mandated by Legal Requirements, to Contractor and all government or quasi-government authorities having jurisdiction over safety-related matters involving the Project or the Work.
- This Agreement is executed in the state where the Contractor's office set forth on page one is located and will be interpreted in accordance with the laws of that state.

ARTICLE 7 GOVERNMENT COMPLIANCE, APPROVALS AND PERMITS

- 7.1 Subcontractor shall give notices, pay all fees, permits and comply with all laws, ordinances, rules and regulations bearing on the conduct of work.
- 7.2 Subcontractor shall obtain and pay for all government charges and inspection fees required for the execution of the Work by any government or quasi-government entity having jurisdiction over the Project. Contractor shall reimburse Subcontractor for direct costs associated with obtaining such government charges and inspection fees.
- 7.3 All state and local licenses will be required by Subcontractor and Sub-Subcontractors prior to commencement of the work. Subcontractor shall provide Contractor with a current copy of all licenses at the time that the Purchase Order for the Sub-Project is executed.
- 7.4 Subcontractor shall conform to the requirements as designated by the United States Federal Governments, Occupational Safety and Health Administration (O.S.H.A).
- 7.5 If Subcontractor or their sub-subcontractors on the site use hazardous substances which by law would have required the employer to notify its employees, they shall, prior to harmful exposure of any employee to such substance, give written notice of the chemical composition thereof in sufficient detail and provide proper employee training to employees to comply with such laws.
- 7.6 Subcontractor must comply with all state, federal and local taxes. Subcontractor accepts sole and exclusive responsibility for any and all state and federal taxes with respect to Social Security, old age benefits, unemployment benefits, withholdings taxes, sales taxes, and worker's compensation premiums.





ARTICLE 8 SUBCONTRACTOR'S RESPONIBILITIES

- 8.1 Unless otherwise provided in the Contract Documents imputing the responsibility to Owner, a separate contractor or others, Subcontractor shall provide through itself the necessary supervision, labor, inspections, material, equipment, machinery, and temporary facilities to permit Subcontractor to complete the Project consistent with the Contract Documents.
- 8.2 Subcontractor shall aProposale by all rules created by the Owner. Subcontractor must contract the Contractor for specific information regarding the rules governing all operations of the project.
- 8.3 Subcontractor acknowledges receipt of the contract documents, to include but not necessarily limited to the Sub-Project Purchase Order, Project Manual, and/or plans and specifications.
- The Project Manual shall contain Supplemental Conditions that are job specific and incorporated as a contract document by reference to this Agreement.
- 8.5 The Subcontractor accepts responsibility for the visual inspection of conditions that could affect the Subcontractor's Work at the Project site, and based on that inspection acknowledges its responsibility to satisfactorily perform the Subcontractor's Work without additional expense to the Contractor. The Subcontractor shall promptly report any discrepancies between its observations and the Contract Documents to the Contractor.
- 8.6 Subcontractor shall perform all construction activities efficiently. Subcontractor shall supply trained workmen with the requisite expertise, skill and competence, in proper numbers, including scheduling and laying out the work, so that the Work will be started and completed in a professional manner to satisfy the requirements of the Contract Documents.
- 8.7 Subcontractor shall be solely responsible for the accuracy of all measurements and for estimating the material quantities required to satisfy the contract documents, plans and specifications. Drawings provided are for reference only, quantities must be field verified prior to providing Subcontractor's pricing to Contractor.
- 8.8 All temporary site facilities, such as storage sheds, water, heat, light, power, toilets, hoists, elevators, scaffolding, cold weather protection, ventilation, pumps, watchman service, etc., required in performing the work will be furnished by Subcontractor unless otherwise provided for by Contractor and identified in the Contract Documents.
- In connection with its furnishing of temporary facilities indicated, Contractor shall not be liable for conditions beyond the control of Contractor, which may interrupt, delay or otherwise interfere with the availability of such facilities to Subcontractor. Unless otherwise expressly indicated, the temporary facilities furnished by Contractor will not be for the exclusive use of Subcontractor, but will be shared by others performing work in the Project. Contractor, therefore, reserves the exclusive right to schedule the use of any facilities in accordance with its determinations as to the needs of the Project, and will incur no liability as a result thereof.
- 8.10 If either party from time to time furnishes the other a crane, hoisting equipment or other machinery or equipment, with or without an operator, for such party's exclusive use, then the using party will at all times furnish adequate and competent supervision and direction therefore and will be fully liable and responsible for safe and proper care, use and custody of such machinery and equipment.





- 8.11 Subcontractor assumes responsibility to Contractor for proper performance of the Work of Subcontractor's employees, vendors and sub-subcontractors and any acts and omissions in connection with such performance. Nothing in the Contract Documents is intended or deemed to create legal or contractual relationship between Contractor and any vendor, equipment provider, material supplier or sub- subcontractor, including but not limited to any third party beneficiary rights.
- 8.12 Subcontractor shall not subcontract any of the Work without prior written approval from the Contractor.
- 8.13 Subcontractor shall coordinate the activities of all employees of Subcontractor and subsubcontractors. If Contractor performs other work on the Project or at the Site with separate subcontractors under Contractor's control, Subcontractor agrees to reasonably cooperate and coordinate its activities with those of such separate contractors so that the Project can be completed in an orderly and coordinated manner without unreasonable disruption.
- 8.14 Subcontractor shall keep the Work Site reasonably free from construction materials not incorporated into the Work, debris, trash and construction waste to permit Subcontractor to perform its construction services efficiently, safely and without interfering with the use of adjacent land areas. Upon completion of the days Work, Subcontractor shall remove all debris, trash, construction waste, materials, equipment, machinery and tools arising from the Work or applicable portion thereof to permit Owner the use of the Project for its intended purpose.
- 8.15 If the Subcontractor refuses at any time to remove the debris and left over construction materials from the premises, or to keep the working area clean, such cleaning and disposal will be completed by the Contractor and deducted from the balance due the Subcontractor.
- 8.16 All materials shall be stored and protected against weather, vandalism, and theft. Any materials found to be damaged or missing shall be replaced by the Subcontractor at no cost to the Contractor.
- 8.17 Contractor will not be liable or responsible for loss or damage to the equipment, tools, facilities, scaffolds or other personal property owned, rented or used by Subcontractor, or its agents, employees or servants, in the performance of the Work. Subcontractor will maintain such insurance and will take such protective action as it deems desirable with respect to such property. Contractor will not be liable or responsible for any loss or damage to the Work, and Subcontractor will be responsible for the correction or restoration of any such loss or damage to the Work or to the work of Contractor or any other subcontractor, resulting from the operations or activities of Subcontractor, or its subcontractors, agents, employees or servants hereunder.
- 8.18 Subcontractor shall take necessary precautions to protect the Work of others from loss or damage. Should the Subcontractor cause damage to the Work or property of the Owner, the Contractor or others, the Subcontractor shall promptly remedy such damage to the satisfaction of the Contractor, or the Contractor may remedy the damage and deduct its cost from any amounts due or to become due the Subcontractor, unless such costs are recovered under applicable property insurance.
- 8.19 Subcontractor shall protect all grounds, copings, pavings and exterior of all buildings where work will be performed.
- 8.20 Subcontractor shall protect the Owner's facility from water infiltration. Damage caused by water infiltration resulting from the failure of Subcontractor to secure each day's work in a weather tight manner, will be corrected at the Subcontractor's expense. Included as





damages will be all labor costs incurred by the Owner as a result of such water infiltration.

- 8.21 The Contractor may direct the Subcontractor to uncover portions of the Subcontractor's Work for inspection by the Contractor at any time. The Subcontractor is required to uncover such work whether or not the Contractor or Owner had requested to inspect the Subcontractor's Work prior to it being covered. Except as provided in the paragraph above, this Agreement shall be adjusted by change order for the cost and time of uncovering and restoring any work which is uncovered for inspection and proves to be installed in accordance with the Subcontract Documents, provided the Contractor had not previously instructed the Subcontractor to leave the work uncovered. If the Subcontractor uncovers work pursuant to a directive issued by the Contractor, and such work upon inspection does not comply with the Subcontract Documents, the Subcontractor shall be responsible for all costs and time of uncovering, correcting and restoring the work so as to make it conform to the Subcontract Documents. If the Contractor or some other entity for which the Subcontractor is not responsible caused the nonconforming condition, the Contractor shall be required to adjust the Sub-Project Purchase Order by Change Order for all such costs and time.
- 8.22 Subcontractor shall promptly remove any work that does not meet the requirements of the contract documents, plans and specifications or is incorrectly installed or otherwise disapproved by the Contractor's Representative as failing to meet the intent of the contract documents, plans and specifications. Subcontractor shall promptly replace and such work without expense to the Contractor and shall bear the cost of making good all work of other subcontractors, or the Owner, destroyed by such removal or replacement.
- 8.23 Acceptability of completed work will be based on Subcontractor's work conformance to the contract requirements. Contractor shall not be responsible for Subcontractor's errors or omissions.
- 8.24 If Contractor deems it unacceptable to have Subcontractor correct work that has been incorrectly done, a deduction from the Sub-Project Purchase Order Price shall be agreed upon therefore. Such a deduction from Purchase Order price shall in no way affect Subcontractor's responsibility for defects that may occur nor Subcontractor's ability for correcting them, and damage caused by them.
- 8.25 Subcontractor is required to cooperate with the hierarchy of construction sequencing and coordinate their activities to not interfere with Contractor's work and/or Contractor Subcontractor's Work to enable Contractor to timely complete the Project Work consistent with the Contract Documents.
- 8.26 Subcontractor shall plan and conduct the operations of the work so that each section started on one day is complete and thoroughly protected before the close of work for that day.
- 8.27 If Owner or any other person or entity asserts a claim or institutes a suit, action or proceeding against Contractor involving the manner or sufficiency of the performance of the Work, upon request of Contractor, Subcontractor will promptly assume the defense of such claim, suit, action, or proceeding, at Subcontractor's sole expense, and Subcontractor will indemnify and hold harmless Contractor and its agents, employees and servant, from and against liability, loss, damage or expense (including attorney's fees, expert witness fees, court cost, and similar costs) arising out of or relating to such claim, suit, action or proceeding.
- 8.28 Subcontractor agrees that One Hundred Dollars and No/Cents (\$100.00) of the Sub-Project Purchase Order Price constitutes the separate consideration for Subcontractor's indemnity pursuant to the provisions and payment paid in the first application for payment.





8.29 Subcontractor acknowledges that Contractor has a zero tolerance policy regarding substance abuse, profane language and harassment by Subcontractor's employees and/or subsubcontractors. Subcontractor shall immediately remove from Work Site any employee and/or sub-subcontractor that Contractor's Representative deems to be disruptive to the work environment and/or objectionable to the Owner's Representative.

ARTICLE 9 WARRANTY

- 9.1 Subcontractor warrants to Contractor and Owner that the construction, including all materials and equipment furnished as part of the construction, shall be new unless specified in the Contract Documents, of good quality, in conformance with the Contract Documents and free of defects in material and workmanship. Subcontractor warranty obligation excludes defects caused by abuse, alterations, or failure to maintain the Work by persons other than Contractor or anyone for whose acts Contractor may be liable. Nothing in this warranty shall provide Owner with greater warranty rights than set forth in this section or the Contract Documents. Subcontractor will provide Contractor, on behalf of the Owner, with all manufacturers' warranties upon Final Completion of the Sub-Project.
- 9.2 Subcontractor agrees to correct any Work that is found to be not in conformance with the Contract Documents, including that part of the Work subject to Section 8.1 hereof, within a period of two years from the date of Substantial Completion of the Work or any portion of the Work, or within such longer period to the extent required by the Contract Documents.
- 9.3 Subcontractor shall guarantee all labor and materials for five (5) years from the date of final payment to the Subcontractor by the Contractor. Subcontractor shall promptly respond to and make repairs during the warranty period in accordance with the terms and conditions of the Manufacturer's material warranty and the contract documents, including any damage done to the Owner's property due to such defects.
- 9.4 Subcontractor shall, within two (2) days of receipt of written notice from Contractor that the Work is not in conformance with the Contract Documents, take meaningful steps to commence correction of such nonconforming Work, including the removal and replacement of the nonconforming Work and any damage caused to other parts of the Work affected by the nonconforming Work.
- 9.5 The five-year period referenced in Section 9.2 above applies only to Subcontractor's obligation to correct nonconforming Work and is not intended to constitute a period of limitations for any other rights or remedies Contractor may have regarding Subcontractor's other obligations under the Contract Documents.

ARTICLE 10 CONTRACTOR'S RESPONSIBILIES

- 10.1 Contractor shall, throughout the performance of the Work, cooperate with Subcontractor and perform its responsibilities, obligations and services in a timely manner to facilitate Subcontractor's timely and efficient performance of the Work and to prevent delay or interfere with Subcontractor's performance of its obligations under the Contract Documents.
- 10.2 Contractor agrees to furnish planning, design phase, construction administration and management services and to use its best efforts to complete the Projects in an expeditious and economical manner consistent with the interests of the Owner.





- 10.3 Contractor shall provide timely reviews and approvals of interim design submissions and construction documents consistent with the turn-around times set forth in Contractor's performance schedule.
- 10.4 Contractor's Representative shall be responsible for providing Owner-supplied information and approvals in a timely manner to permit Subcontractor to fulfill its obligations under the Contract Documents. Contractor's Representative shall also provide Subcontractor with prompt notice if it observes any failure on the part of Subcontractor to fulfill its contractual obligations, including any errors, omissions or defects in the performance of the Work.
- 10.5 Contractor is responsible for all work performed on the Project or at the Site by separate contractors under Contractor's control. Contractor shall contractually require its separate contractors to cooperate with the hierarchy of construction sequencing, and coordinate their activities to not interfere with the Subcontractor's work to enable Subcontractor to timely complete the Work consistent with the Contract Documents.

ARTICLE 11 HAZARDOUS CONDITIONS AND DIFFERING SITE CONDITIONS

- Unless otherwise expressly provided in the Contract Documents to be part of the Work, Subcontractor in not responsible for any Hazardous Conditions encountered at the Site. Upon encountering any Hazardous Conditions, Subcontractor will stop Work immediately in the affected area and duly notify Contractor and, if required by Legal Requirements, notify all government or quasi-government entities with jurisdiction over the Sub-Project or Site.
- 11.2 Upon receiving notice of the presence of suspected Hazardous Conditions, Contractor shall notify Owner.
 - Owner shall take the necessary measures required to ensure that the Hazardous Conditions are remediated or rendered harmless. Such necessary measures shall include Owner retaining qualified independent experts to: (a) ascertain whether Hazardous Conditions have actually been encountered, and if they have
 - been encountered; and (b) prescribe the remedial measures that Owner must take either to remove the Hazardous Conditions or render the Hazardous Conditions harmless.
- 11.3 Subcontractor shall be obligated to resume Work at the affected area of the Sub-Project only after Owner's expert provides Contractor with written certification that: (a) the Hazardous Conditions have been removed or rendered harmless; and (b) all necessary approvals have been obtained from all government and quasi- government entities having jurisdiction over the Sub-Project or Site. Contractor will provide Subcontractor with written notice to proceed with the work.
- 11.4 Subcontractor will be entitled, in accordance with the terms of this Agreement, to an adjustment in its Contract Price and/or to an adjustment in its Contract Time(s) to the extent Subcontractor cost and/or time of performance have been adversely affected by the presence of Hazardous Conditions.
- 11.5 To the fullest extent permitted by law, Subcontractor shall indemnify, defend and hold harmless Contractor, Design Consultants, Subcontractors, anyone employed directly or indirectly by any of them, and their officers, directors, employees and agents, from and against any and all claims, losses, damages, liabilities and expenses, including attorney's fees and expenses, arising out of or resulting from the presence, removal or remediation of Hazardous Conditions at the Site.





- 11.6 Concealed or latent physical conditions at the Site that: (a) materially differ from the conditions indicated in the Contract Documents; or (b) are of an unusual nature differing materially from the conditions ordinarily encountered and generally recognized as inherent in the Work are collectively referred to and defined herein as "Differing Site Conditions." If Subcontractor encounters a Differing Site Condition, Subcontractor shall immediately notify Contractor. Subcontractor may be entitled to an adjustment in the Contract Price and/or Contract Time(s) to the extent Contractor's cost and/or time of performance are compensated by Owner for the adverse impact by the Differing Site Condition.
- 11.7 Upon encountering a Differing Site Condition and proper notification by Subcontractor to Contractor, Contractor shall provide prompt notice to Owner of such condition, which notice shall not be later than two (2) days after such condition has been encountered. Contractor shall, to the extent reasonably permitted, provide such notice before the Differing Site Condition has been substantially disturbed or altered.

ARTICLE 12 INSURANCE AND BONDS

- 12.1 Subcontractor is responsible for procuring and maintaining from insurance companies authorized to do business in the state in which the Project is located, and with a minimum rating set forth in the Agreement, the following insurance coverages for certain claims which may arise from or out of the performance of the Work and obligations under the Contract Documents:
 - .1 Coverage for claims arising under workers' compensation, disability and other similar employee benefit laws applicable to the Work.
 - .2 Coverage for claims by Subcontractor's employee for bodily injury, sickness, disease, or death.
 - .3 Coverage for claims by any person other than Subcontractor's employees for bodily injury, sickness, disease, or death.
 - .4 Coverage for usual personal injury liability claims for damages sustained by a person as a direct or indirect result of Subcontractor's employment of the person, or sustained by any other person.
 - .5 Coverage for claims for damages (other than to the Work) because of injury to or destruction of tangible property, including loss of use.
 - .6 Coverage for claims of damages because of personal injury or death, or property damage resulting from ownership, use and maintenance of any motor vehicle.
 - .7 Coverage for contractual liability claims arising out of Subcontractors obligations under Section 11 hereof.
- 12.2 Subcontractor's liability insurance required by Section 12 above shall be written for the coverage amounts set forth in the Article 12.3 and shall include completed operations insurance for the period of time set forth in the Agreements.





- 12.3 Subcontractor shall maintain the following insurance:
 - (a) Worker's Compensation and Employer's Liability Insurance affording:
 - Protection under the Worker's Compensation Law of the State in which the work is performed;
 and
 - (2) Employer's Liability protection subject to a minimum limit of \$1,000,000.
 - (b) Comprehensive General Liability Insurance in amounts not less than:

 Contractual Liability Insurance to cover the obligations of the Subcontractor with minimum limits as required for Commercial General Liability Insurance.

Products Comp/Ops Aggregate \$3,000,000

Personal Injury \$3,000,000 per person (including bodily

injury) \$3,000,000 per occurrence
Medical Expenses (any one person)
Fire Damage (any one fire) \$5,000 per occurrence
\$500,000 per occurrence
\$3,000,000 per occurrence
\$3,000,000 per occurrence

(c) Comprehensive Automobile Liability Insurance in the following amounts:

Automobile Liability Insurance – for all vehicles used in performance of the work, whether

owned, hired, or non-owned with minimum limits of \$1,000,000 Combined Single Limit.

Bodily Injury \$1,000,000 per person \$1,000,000 per occurrence

Property Damage \$1,000,000 per occurrence

- 12.4 The Certificate of Insurance furnished by Subcontractor as evidence of the insurance maintained by Subcontractor shall include a clause obligating the Insurer to give Contractor thirty (30) days prior written notice of cancellation of any material change in the insurance.
- 12.5 Subcontractor is required to file Certificates of Insurance properly completed and signed by an authorized insurance company representative before their work commences on the job or job site. No monies will be paid to Subcontractor until the acceptable certificates are on file with Contractor.
- 12.6 Subcontractor's liability insurance set forth in Section 12 shall specifically delete any design-build or similar exclusions that could compromise coverages because of the design-build delivery of the Sub- Project.
- 12.7 Prior to commencing any construction phase services, Subcontractor shall provide Contractor with certificates evidencing that: (a) all insurance obligations required by the Contract Documents are in full force and in effect and will remain in effect for the duration required by the Contract Documents; and (b) no insurance coverage will be canceled, renewal refused, or materially changed unless written notice is provided to Contractor at least thirty (30) days prior to such change.
- 12.8 Any loss covered under Subcontractor's property insurance shall be adjusted and made payable to Owner and Contractor as trustees for the insured as their interests may appear. All insurance proceeds received as a result of any loss will be placed in a separate account and distributed in accordance with such agreement as the interested parties may reach. Any disagreement concerning the distribution of any proceeds will be resolved in accordance with Article 13.





- 12.9 Contractor and Subcontractor mutually waive against each other and Contractor's separate contractors, Design Consultants, Subcontractors, agents and employees of each and all of them, all damages covered by insurance provided herein, except such rights as they may have to the proceeds of such insurance. Contractor and Subcontractor shall, where appropriate, required similar waivers of subrogation from Subcontractor's separate Sub-Subcontractors, and shall require each of them to include similar waivers in their contracts.
- 12.10 If Contractor requires Subcontractor to obtain performance, labor and material payment bonds, or other forms of performance security, the amount, form and other conditions of such security shall be set forth in the Contract Documents for the Purchase Order and cost and expense of such forms of security shall be paid by Contractor to Subcontractor as part of and included in Subcontractor's price and claim for General Conditions.

ARTICLE 13 DISPUTE RESOLUTION

- 13.1 If either Contractor or Subcontractor believes that it is entitled to relief against the other for any event arising out of or relating to the Work or Sub-Project, such party shall provide written notice to the other party of the basis for its claim for relief. Such notice shall, if possible, be made prior to incurring any cost or expense and in accordance with any specific notice requirements contained in applicable sections of the Agreement. In the absence of any specific notice requirement, written notice shall be given within a reasonable time after the occurrence giving rise to the claim for relief. Such notice shall include sufficient information to advise the other party of the circumstances giving rise to the claim for relief, the specific contractual adjustment or relief requested and the basis of such request.
- 13.2 The parties are fully committed to working with each other throughout the Project and agree to communicate regularly with each other at all times so as to avoid or minimize disputes or disagreements. If disputes or disagreements do arise, Contractor and Subcontractor each commit to resolve such disputes or disagreements in an amicable, professional and expeditious manner to avoid unnecessary losses, delays and disruption to the Work.
- 13.3 Contractor and Subcontractor shall first attempt to resolve disputes or disagreements at the field level through discussions between Contractor's Representative and Subcontractor's Representative.
- 13.4 If a dispute or disagreement cannot be resolved through Contractor's Representative and Subcontractor's Representative, Contractor's Senior Representative and Subcontractor's Senior Representative shall meet as soon as conveniently possible, but not later than thirty (30) days after such a request is made, to attempt to resolve such dispute or disagreement. Prior to any meetings between the Senior Representatives, the parties shall exchange relevant information that will assist the parties in resolving their dispute or disagreement.
- 13.5 If the Senior Representatives determine that the dispute or disagreement cannot be resolved or settled for terms satisfactory to both parties, the parties shall submit the dispute or disagreement to arbitration.
- 13.6 Any claims, disputes or controversies between the parties arising out of or relating to the Agreement, or the breach thereof, which have not been resolved in accordance with the procedures set forth in Section 13.3 through 13.5 above shall be decided by arbitration in accordance with the Construction Industry Arbitration Rules of the American Arbitration Association ("AAA") then in effect, unless the parties mutually agree otherwise.



Article 14 below.

- 13.7 The decision of the arbitrator(s) shall be final and binding upon the parties without the right of appeal to the courts. Judgments may be entered upon it in accordance with applicable law by any court having jurisdiction thereof.
- 13.8 Contractor and Subcontractor expressly agree that any arbitration pursuant to this Article 13 may be joined or consolidated with any arbitration involving any other person or entity that will be: (a) necessary to resolve the claim, dispute or controversy; or (b) substantially involving or affecting by such claim, dispute or controversy. Both Contractor and Subcontractor shall include appropriate provisions in all contracts they execute with other parties in connection with the Sub-Project to require such joinder or consolidation.
- 13.9 The prevailing party in any arbitration, or any other final, binding dispute proceeding upon which the parties may agree, shall be entitled to recover from the other party reasonable attorney's fees, expert witness fees and expenses incurred by the prevailing party.
- 13.10 Notwithstanding anything herein to the contrary, neither Contractor nor Subcontractor shall be liable to the other for any consequential losses or damages, whether arising in contract, warranty, tort (including negligence), strict liability or otherwise, including but not limited to losses of use, business, reputation or financing.

ARTICLE 14 TERMINATION FOR CAUSE

14.1 If Subcontractor persistently fails to perform the following obligations: (a) provide a sufficient number of skilled workers; (b) supply materials required by the Contract Documents; (c) comply with applicable Legal Requirements; (d) timely pay, without cause, Vendors, Material Suppliers and/or Sub-Subcontractors; (e) prosecute the Work with promptness and diligence to ensure that the Work is completed by the Contract Time(s), as such may be adjusted; or (f) perform material

obligations under the Contract Documents, then Contractor shall have the rights set forth in

- 14.2 Contractor may terminate the contract with Subcontractor and finish the work by whatever reasonable method Contractor deems expedient if Subcontractor:
 - (a) Persistently or repeatedly refuses to supply specified materials or to provide enough skilled workers to ensure the project will be completed within the time period indicated in the project schedule.
 - (b) Fails to make payment to employees, sub-subcontractors, equipment suppliers, and/or suppliers for labor and/or materials.
 - (c) Is guilty of substantial breach of a provision of the contract documents.
- 14.3 When Contractor terminates the contract for any of the above reasons, Subcontractor shall not be entitled to receive further payment until the work is finished and accepted by Owner. If the unpaid balance of the contract sum exceeds the cost of finishing the work, it will be paid to Subcontractor. If the cost to finish the work exceeds the unpaid balance, Subcontractor shall pay the difference to Contractor.





- 14.4 Upon the occurrence of an event set forth in Section 14.1 or Section 14.2 above, Contractor shall provide written notice to Subcontractor that it intends to terminate the Agreement unless the problem cited is cured, or commence to be cured, within ten (10) days of the Subcontractor's receipt of such notice. If Subcontractor fails to cure, or reasonably commence to cure, such problem, then Contractor shall give a second written notice of its intent to terminate within an additional ten (10) day performance period. If Subcontractor, within such ten (10) day period, fails to cure, or reasonably commence to cure, such problem, then Contractor may declare the Agreement terminated by default by providing written notice to Subcontractor of such declaration.
- 14.5 Upon declaration that the Agreement has been terminated pursuant to Section 14.4 above, Contractor may enter upon premises and take possession of all materials and equipment which have been purchased or provided for the performance of the Work and paid for by Contractor for the purpose of completing the Work. In the event of such termination, Subcontractor shall not be entitled to receive further payment under the Contract Documents until the Work is finally completed and accepted by Owner in accordance with the Contract Documents.
- 14.6 If Contractor improperly terminates the Agreement for cause, the termination for cause will be converted to a termination for convenience. Contractor shall pay Subcontractor for all reasonable costs and expenses incurred by Subcontractor and paid by Owner to Contractor as of the date of such termination. Payment by Owner for Contractor's costs and expenses does not preclude the Subcontractor's rights and remedies pursuant to Section 13 above.
- 14.7 Subcontractor, in addition to any other rights and remedies provided in the Contract Documents or by law, may terminate the Agreement for cause for the following reasons:
 - .1 The Work has been stopped for sixty (60) consecutive days, or more than ninety (90) days during the duration of the Sub-Project, due to circumstances beyond Contractor's control.
 - .2 Contractor's failure to provide Subcontractor with any information, or approvals that are Contractor's responsibility under the Contract Documents which result in the Work being stopped for sixty (60) consecutive days, or more than ninety (90) days during the duration of the Sub- Project.
 - .3 Contractor's failure to cure the problems set forth in Section 3.8 above after Subcontractor has stopped work.
- 14.8 Upon the occurrence of an event set forth in Section 14.5 above, Subcontractor shall provide notice to Contractor that it intends to terminate the Agreement unless the problems cited is cured, or commence to be cured, within ten (10) days of Contractor's receipt of such notice. If Contractor fails to cure, or reasonably commence to cure, such problem, then Subcontractor shall give a second written notice to Contractor of its intent to terminate within an additional ten (10) day performance period. If Contractor, within the second ten (10) day performance period, fails to cure, or reasonably commence to cure, such problem, then Subcontractor may declare the Agreement terminated for default by providing written notice to Contractor of such declaration. In such case, Subcontractor shall be entitled to recover in the same manner as if Contractor had terminated the Agreement for its convenience under Article 14.4 of the Agreement.





ARTICLE 15 MISCELLANEOUS

- 15.1 Contractor and Subcontractor intend that the provisions of the Contract Documents are binding upon the parties, their employees, agents, successors and assigns.
- 15.2 The Contract Documents shall be governed by the laws of the State of Ohio without giving effect to its conflict of law principles.
- 15.3 If any provision of the Contract Documents is determined to be superseded, invalid, illegal, or otherwise unenforceable, such determination shall not impair or otherwise affect the validity, legality, or enforceability of the remaining provision or parts of the provision of the Contract Documents, which shall remain in full force and effect as if the unenforceable provision or part were deleted.
- 15.4 The failure of either Contractor or Subcontractor to demand, in any one or more instances, on the performance of any of the obligations required by the other under the Contract Documents shall not be construed as a waiver or relinquishment of such obligation or right with respect to future performance.
- 15.5 Whenever the Contract Documents require that notice be provided to the other party, notice will be deemed to have been validly given five (5) days after being sent by registered or certified mail, postage prepaid to the address indicated in the Agreement; or (c) if transmitted by facsimile, by the time stated on a machine generated confirmation that notice was received at the facsimile number of the intended recipient.
- 15.6 The Contract Documents may not be changed, altered, or amended in any way except in writing, signed by a duly authorized representative of each party.

CONTRACTOR: OR: Garland/DBS, Inc.		SUBCONTRACT	
(Signature) Project Manager	(Date)	(Signature)	(Date)
(Printed name and title)		(Printed name and title)	

SECTION 09800

ELASTOMERIC ACRYLIC WALL COATING

PART 1 - GENERAL

1.1 SUMMARY

A. This specification is for a one component, low solvent, emulsified poly-resin architectural wall coating. It damp proofs and beautifies all types of exterior and interior masonry surfaces such as concrete, brick work, stucco and exterior insulating finishing systems (EIFS).

1.2 RELATED SECTIONS

- A. Drains, Vents, Ducts, Penetrations: Section 07700
- B. Cast-In-Place Concrete: Section 03300
- C. Repairs and cleaning of masonry surfaces: Section 04500
- D. Repairs to expansion joints and application of joint sealants: Section: 07900

1.3 SUBMITTALS

- A. Product Data: Submit manufacturer's standard submittal package including specification, installation instructions, and general information for each waterproofing material.
- B. Applicator Qualifications: Submit a current qualified applicator certificate from the specified waterproofing manufacturer.

1.4 QUALIFICATIONS

- A. Primary elastomeric coating materials shall be products from a single manufacturer. The primary manufacturer shall recommend any secondary materials. Manufacturer shall have a minimum of 10 years experience in the manufacturing of materials of this type.
- B. Applicators shall have a minimum of 5 years experience in the application of damp proofing materials of the type specified. Applicator shall be an authorized applicator from the specified damp proofing manufacturer.
- C. Pre-bid Job Walk: Ten (10) working days prior to bid opening there is to be a mandatory pre-bid job walk. Anyone not attending the pre bid job walk will not be allowed to bid the project. All products considered an equal to the specified product or any changes in the scope of work or installation or specifications must be presented at the pre bid job walk. If a change in the specification is accepted, it will be considered as an alternate and will be presented as a bid amendment issued five (5) working days prior to the bid opening. No other changes to the specification or bid documents will be accepted.
- D. Pre-Installation Conference: Just prior to commencement of the elastomeric coating system, meet at the site with a representative of the coating manufacturer. The

elastomeric coating contractor, the general contractor, the architect and other parties affected by this section. Review methods and procedures, substrate conditions, scheduling and safety.

1.5 DELIVERY, STORAGE AND HANDLING

- A. Store all coating materials in the original unopened containers between 50° 80°F (10° 26°C) until ready for use.
- B. Follow the special handling or storage requirements of the manufacturer for cold weather, hot weather, etc.
- C. Safety: Refer to all applicable data, including but not limited to, MSDS sheets, PDS sheets, product labels, and specific instructions for specific personal protection requirements.
- D. Ventilation: Provide adequate ventilation to prevent the accumulation of hazardous fumes during application.
- Environmental requirements: Proceed with work of this section only when existing and forecasted weather conditions will permit the application to be performed in accordance with the manufacturer's recommendations.

1.6 WARRANTY

- A. The contractor shall guarantee that all work performed will be free from defects in materials and workmanship. The contractor is to provide a 2 year labor/workmanship warranty. Upon notice of defect in writing, the contractor within one year after completion of work shall, at his own expense, make all necessary repairs or replacements of the defective work in question.
- B. A 5-year, material warranty is available with this system provided it has been installed by a Garland Approved Applicator and is installed according to this specification.

PART 2 - PRODUCTS

2.1 MANUFACTURERS

A. The design is based upon coating systems engineered and manufactured by The Garland Company or approved equals:

The Garland Company 3800 East 91st Street Cleveland, Ohio 44105 Telephone: (800) 762-8225 Website: www.garlandco.com

2.2 MATERIALS

A. Emulsified Acrylic Coating: Tuff-Coat for damp proofing and beautifying all types of exterior and interior masonry surfaces such as concrete, brick work, stucco and exterior insulation finish systems (EFIS).

Tuff-Coat has the following physical properties:

Tensile Strength: 160 psi (ASTM D-2370)

Elongation: 585% (ASTM D-2370)

Water Vapor Permeability @ 10 mils: 20 Perms (ASTM D-1653)

Solids by Volume: 47.4%

Textured Emulsified Acrylic Coating: Tuff-Coat Textured for damp proofing and beautifying all types of exterior and interior masonry surfaces such as concrete, brick work, stucco and exterior insulation finishing system (EFIS).

Tuff-Coat Textured has the following physical properties:

Tensile Strength: 130 psi (ASTM D-2370)

Elongation: 331% (ASTM D-2370)

Water Vapor Permeability @ 10 mils: 20 Perms (ASTM D-1653)

Solids by Volume: 47.4%

- B. Hybrid Sealant: Tuff-Stuff MS single-component MS Polymer sealant for joints and cracks in masonry surfaces.
- C. Cement-based patching compound: Gar-Rock is an all-weather, fast setting, chemical action concrete patching material designed to patch concrete surfaces where quick permanent repairs are desired. (Coating will not adhere to Gar-Rock Compound).
- D. Epoxy-based patching compound: Fill-Loc Crack Repair is a two-component, VOC compliant, 100% solids epoxy patching product designed to make repairs to small surface imperfections prior to applying a thin coating.
- E. Polyester Tape: Dura-Walk Polyester Tape is a fusion bonded fabric polyester designed to be reinforcement fabric over cracks or joints.
- F. Nontoxic Biodegradable Cleaner: Clear Shield is a heavy_duty chemical formulation designed to clean a variety of masonry substrates including; concrete, brick, stone, aggregate, and block surfaces.
- G. Misc. Accessories: All items incorporated into this system shall be compatible with and approved by coating manufacturer.

NOTE: Allow additional material for rough or irregular surfaces and up to 10% for material loss during application and differences in substrate porosity.

PART 3 - EXECUTION

3.1 EXAMINATION

- A. Verify that substrate is ready to receive work; surface is clean, dry and free from projections and depressions, loose scale, sand, curing compounds, grease, oil, asphalt, loose coatings need removed and other foreign deposits.
- B. The work shall not be started when temperature is under 40°F (10°C) or when precipitation is imminent.

- C. Verify that all other work involved with this area, done under other sections, has been completed and accepted by the architect and general contractor prior to starting the waterproofing application.
- D. Concrete surface pH level must not be higher than 11 prior to coating.
- E. Damaged areas of concrete, mortar joints or EFIS should be repaired prior to coating.

3.2 PREPARATION

- A. Clean substrate to remove any and all surface contaminants. Surfaces to be coated must be cleaned to a sound surface. Refer to your Garland representative for specific preparation techniques.
- B. Mask-off all adjoining areas that are not to receive the elastomeric wall coating.
- C. Provide a suitable workstation to mix the coating materials.
- D. Concrete: Special attention should be given to smoothness of surface and freedom from contaminants, including paint or previous coatings. Consult your Garland representative for alternate procedures for coating over existing paint. Such procedures are highly dependent on specific job conditions. Curing compounds, if used, shall be removed either by blast media or etching. In the event specifications are not met, the following corrective procedures are recommended.

E. Cleaning Methods:

- Nontoxic Biodegradable Cleaner: Nontoxic Biodegradable Concrete & Masonry Cleaner: Scrape, sand, or wire brush all hard or glossy surfaces and residual contaminants to assure effective cleaning. Use the most abrasive methods necessary to remove all contaminants that will inhibit the cleaning solution from properly saturating the substrate. Rinse the substrate to be treated thoroughly with clean water to remove excess debris and dampen the surface. Beginning at the top of the substrate working down to the bottom, generously apply the Clear Shield solution directly to the affected areas using overlapping patterns. Allow the solution to soak into surface for 20-30 minutes. Do NOT allow surface to dry. Reapply a light mist of the solution intermittently to ensure the surface remains damp. Depending on the degree of contamination and exposure a stiff bristle brush may be required once the solution reacts. Next, using overlapping patterns rinse the surface from top to bottom with water. Additional applications may be required dependent upon the severity of the contaminant, using the same approach as above. Allow the substrate sufficient time to dry.
- 2. Solvent & Acid Cleaners: Wipe up grease or oil with a solvent and absorbent material. Disposal of this material should be in accordance with local laws and codes. Wash with solvent-alkaline cleaners diluted one part cleaner and five parts water. Rinse thoroughly with clean water. If evidence of oil film remains as indicated by water "beading," etch surface with 10% solution muriatic acid. Agitate surface with stiff bristle broom; then rinse with clean water. Remove curing compounds by etching with 10% muriatic acid followed by clean water rinse. Allow to thoroughly dry before applying coating. Grinding or sandblasting can remove heavy deposits of contaminants. Any residual traces of asphalt stains must be sealed with an epoxy primer to avoid staining of light colored top coats. Apply primer in two coats and allow a minimum of 48 hours cure time.

- F. Cracks less than 1/16" (1.5 mm) wide shall be sealed after cleaning has been performed using an elastomeric hybrid sealant. Crack shall be cleared of all loose debris, dirt and widened slightly at the surface to accommodate elastomeric hybrid sealant. Apply elastomeric hybrid sealant by knifing into crack or gunning over crack surface, followed by tooling to match adjacent surface profile, pressing the sealant into the crack cavity to fill completely.
- G. Cracks 1/16" (1.5 mm) to 1/8" (3.0 mm) wide shall be routed to a ¼" to ½" groove, backer rod shall be installed, groove shall be caulked with elastomeric hybrid sealant. Fill grooves flush with adjacent surfaces.
- H. Allow sufficient curing time for all sealants to dry-through before proceeding with elastomeric coating application at least 1 hour not exceeding 3 hours prior to stripe coating with approved elastomeric coating.
- I. All sealed expansion joints or sealant repairs must be stripe coated within 1-3 hours with a half inch nap roller or approved brush extending the coating a minimum of 2 inches past the perimeter of the joints sealant or sealant repair ensuring a good protective base of the elastomeric coating is present.
- I. Defective mortar areas should be repaired using a cement-based patching compound.

3.3 INSTALLATION

A. Technical Advice: The installation of this elastomeric coating system shall be accomplished in the presence of, or with the advice of the manufacturer's technical representative.

B. Joint Treatment:

- Non-moving Cracks: Stripe coats all non-moving cracks. Fill the crack first with a bead of Tuff-Stuff MS sealant and strike flush. After filling, apply Tuff-Coat for a distance of 2" on each side of the crack 16-20 mils thick and allow curing. When applying the elastomeric coating system on the wall, go over the stripe coat to achieve a total thickness of 48-52 mils.
- 2. Moving Cracks: Remove all dirt and loose chips of concrete from the crack. Fill with Tuff-Stuff MS and strike flush with the wall surface. Center 4" wide piece of polyester tape over the crack and adhere it firmly and thoroughly to the wall. Stripe coat 16-20 mils of Tuff-Coat over the polyester tape and for 2" on each side of the crack. When applying the elastomeric coating system on the wall, go over the stripe coat to achieve a total thickness of 48-52 mils.
- 3. Control Joints: Place a backer material (solvent expanded plastic such as polyethylene or polypropylene) in joint. The backer material should be oversized so it can be compressed into the joint and flush to the wall surface. Apply a bead of Tuff-Stuff MS sealant over the backer rod sealing the joint and strike flush with the wall surface.
- C. Elastomeric Coating: Apply Tuff-Coat to secure a total minimum coverage of 2 gallons per 100 square feet (total wet film thickness 32 mils). Product shall be applied by phenolic core roller or airless spray at a rate of 200 sq. ft. per gallon depending on the porosity and roughness of the surface with a minimum 2 coat process.

3.4 FIELD QUALITY CONTROL

- A. The contractor for work under this section shall maintain a quality control program specifically to verify compliance with this specification. A daily log shall be kept to record actions in the field.
- B. Inspections: A minimum of three (Substrate, Application and Final) inspections by an approved manufacturer's representative, will be required on all projects requiring a warranty.

END OF SECTION

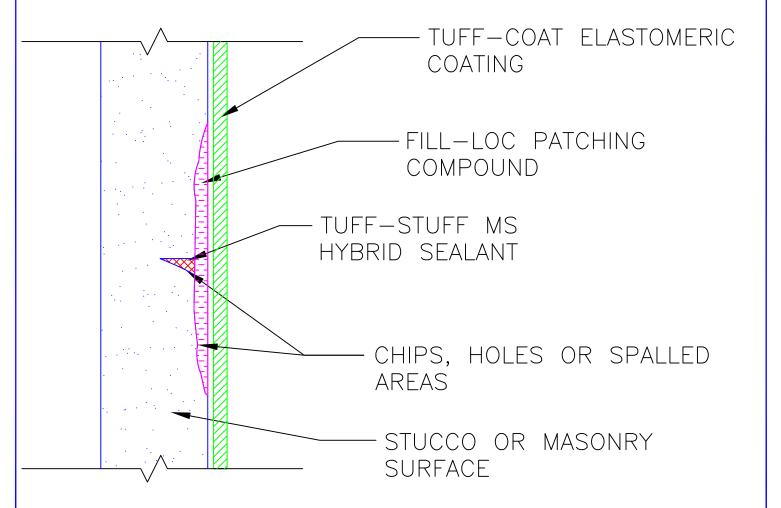




5 Specifications, Details, Drawings & Scope of Work



FILENAME: TC-05 SURFACE REPAIR DETAIL





THE GARLAND COMPANY, INC.

GARLAND CANADA, INC.

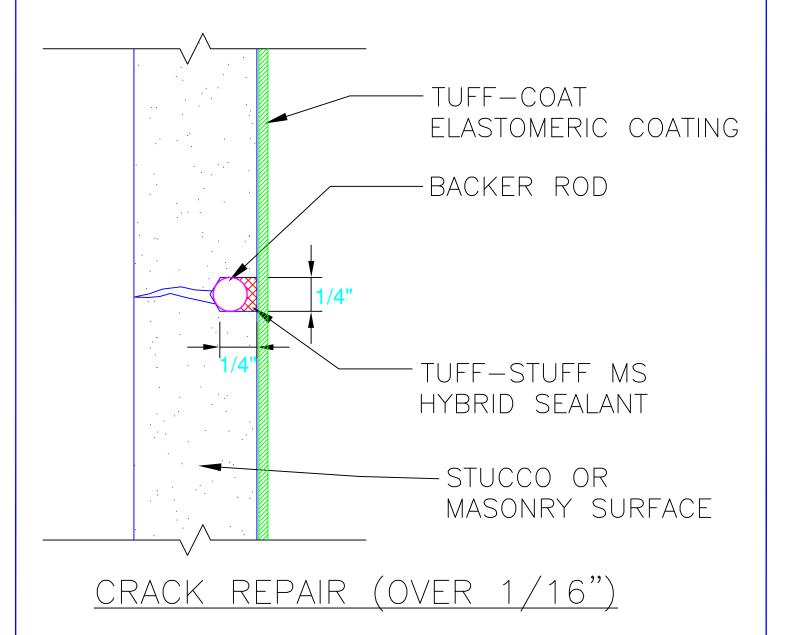
THE GARLAND COMPANY UK, LTD

DETAIL:

SURFACE REPAIR

TUFF-COAT

FILENAME: TC-02 LARGE CRACK REPAIR DETAIL





THE GARLAND COMPANY, INC.

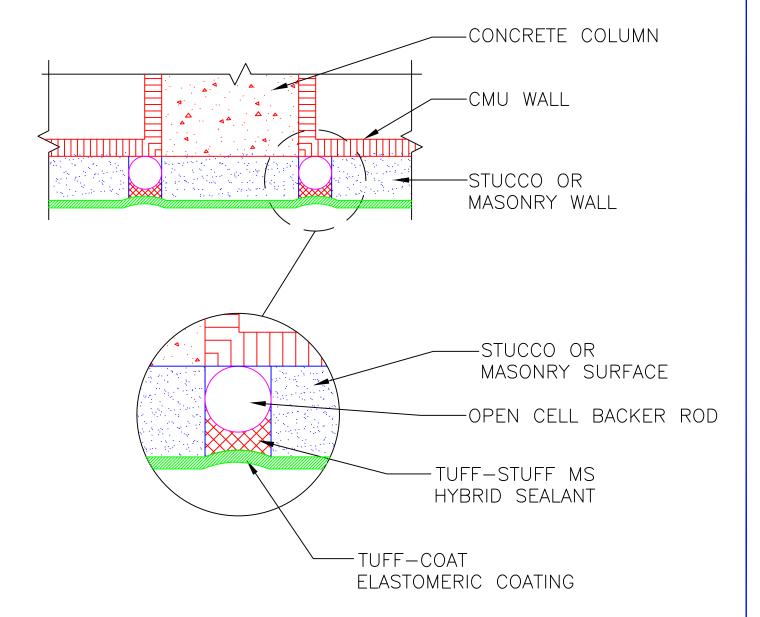
GARLAND CANADA, INC.

THE GARLAND COMPANY UK, LTD

LARGE CRACK REPAIR

TUFF-COAT

FILENAME: TC-03 JOINT DETAIL





THE GARLAND COMPANY, INC. GARLAND CANADA, INC. THE GARLAND COMPANY UK, LTD

JOINT DETAIL

TUFF-COAT





SECTION 01010

SUMMARY OF WORK

PART 1 — GENERAL

- 1.1 WORK COVERED BY CONTRACT DOCUMENTS
 - A. The following brief description is not intended to totally define the scope of work. Refer to the contract documents for an entire description of the project scope.
 - B.1 The successful Proposer shall provide labor, Garland and non-Garland materials to install Garlands Tread Shield Flooring System

The general scope of work is as follows: Darien Salt Garage Restoration

- 1. Stage and Mobilize equipment & materials
- 2. Make vertical concrete wall repairs with Gar-Rock.
- 3. Install Garlands Green lock on vertical wall cracks- see detail
- 4. Cut out and remove existing adhesive & backer-rod foam
- 5. Inject oversized wall cracks with epoxy.
- 6. Install all new adhesive and back- rod foam in all vertical cracks.
- 7. Power wash exterior with degertent & clean free of debris.
- 8. Install garlands Tuff coat wall coating at rate of 3 gal per 100 sq ft.
- 9. Allow 1st coat to dry 24 hrs but no more than 48 hrs.
- 10. Install Garlands Tuff Coat top coat at rate of 3 gal per 100 sq ft.
- 11. Full clean sweep of all construction debris.





- 2. Pay legally required sales, consumer and use taxes (if applicable).
- 3. Pay Prevailing wage rates in compliance with Cook County rates, and provide certified payroll documentation to the Owner upon request.
- 4. Secure and pay for, as necessary for proper execution and completion of the work.
 - a. Government fees.
 - b. Licenses and applications.
- 5. Give required notices.
- 6. Comply with laws, codes, ordinances, rules, regulations, orders, and other legal requirements of public authorities that bear on performance of work.
- 7. Enforce strict discipline and good order among employees. All employees shall be properly clothed with appropriate foot wear. All workers must wear shirts and long pants during work construction.

1.2 CONTRACTORS USE OF PREMISES.

- A. Confine operations at site to areas permitted by:
 - 1. Law.
 - 2. Ordinances.
 - 3. Permits.
 - 4. Contract Documents.
 - 5. Owner's requirements.
- B. Do not unreasonably encumber job site with materials or equipment. Use specified areas for storage and equipment.
- C. Do not load any part of the structure with weight that will damage or endanger structure.
- D. Assume full responsibility for protection and safekeeping of products stored on premises. Protect materials against dispersion by wind forces.
- E. Move any stored products that interfere with operation of Owner.
- F. Obtain and pay for use of additional storage or work areas needed for operations





- G. Maintain good housekeeping at all times around site, around structure and while in the structure.
- H. Use of site: Comply with Owners requirements for:
 - 1. Access and egress procedures.
 - 2. Requirements for identification of workers.
 - 3. Procedures for transportation of workers.
 - 4. Safety and fire prevention requirements.
 - 5. Weather emergency procedures.
 - 6. And such other rules and procedures as the Owner may establish from time to time for the safety and security of the entire property, job site and the project.

1.3 OWNER SUPPLIED MATERIALS

A. Contractor must submit to the Owner as part of the submittal package all quantities of owner supplied materials needed to complete this project per specification a minimum of (3) weeks prior to project start date. Contractor must provide all labor to install owner supplied materials as part of their Proposal. All materials not specifically included in the owner supplied materials in section 01640 will be the responsibility of the contractor to provide and install in compliance with section 01640. Contractor must provide an accurate list of owner supplied materials to the Owner, overages will be returned to the Owner and under estimated quantities will be the full responsibility of the contractor to supply and install in full compliance with this section. Freight charges of Owner supplied materials will be the responsibility of the Owner. Contractor must take delivery of materials, properly cover and store at jobsite. Contractor must be able to provide certification in writing from flooring system manufacturer that the contractor is approved to install the specified flooring system and provide all warranty requirements of sections 07563.

1.4 OWNERS RIGHT TO ACCESS FOR OBSERVATION

- A. Owner reserves the right of access to any part of the work, at any time, for the purpose of observation.
- B. Cooperate with the Owner during Owner's access for observation of work, and coordinate work with Owner's requirements.





1.5 FIELD QUALITY CONTROL

- A. The Owner shall have the right to inspect the material and workmanship of all items concerned with these specifications and drawings and shall have free access at all times to any part of the work.
- B. Inspection and testing will be by the Owner or material supplier. Inspection and test may be made on any components at any time.

1.6 QUALITY ASSURANCE

- A. Manufacturer: Obtain primary materials from a single manufacturer regularly engaged in manufacturing air and vapor barrier membranes. Obtain secondary materials from a course acceptable to the primary materials manufacturer.
- B. Accredited Laboratory testing for Materials: Laboratory accredited by International Accreditation Service Inc. (IAS).
- C. VOC Regulations: Provide products which comply with applicable regulations controlling the use of volatile organic compounds.
- D. Preconstruction Meeting: Convene a minimum of two weeks prior to commencing Work of this Section. Agenda shall include, at a minimum, construction and testing of mock-up, sequence of construction, coordination with substrate preparation, materials approved for use, compatibility of materials, coordination with installation of adjacent and covering materials, and details of construction. Attendance is required by representatives of related trades including covering materials, substrate materials and adjacent materials.

1.7 DELIVERY, STORAGE, AND HANDLING

- A. Deliver materials to Project site in original packages with seals unbroken, labeled with manufacturer's name, product, date of manufacture, and directions for storage.
- B. Store materials in their original undamaged packages in a clean, dry, protected location and within temperature range required by air and vapor barrier membrane manufacturer. Protect stored materials from direct sunlight.
- C. Handle materials in accordance with manufacturer's recommendations.

1.6 PROJECT CONDITIONS

- A. Temperature: Install air, vapor and water barrier within range of 50 °F (10 °C) and rising for water based products and 40°F (5 °C) and rising for solvent based products. Do not apply air, vapor and water barrier to a damp or wet substrate.
- B. Field Conditions: Do not install air, vapor and water barrier in snow, rain, fog, or mist. Do not install air, vapor and water barrier when the temperature of substrate surfaces and surrounding air temperatures are below those recommended by the manufacturer.

1.7 WARRANTY

A. See Section 074113 for warranty information.





C. Contractor's duties:

- 1. Except as otherwise specifically excluded, provide and pay for:
- a. Labor, equipment and required safety equipment.
- b. Tools, construction equipment and machinery.
- c. Water, heat and utilities required for construction (if applicable).
- d. Other facilities and services necessary for proper execution and completion of the work, including proper disposal of removed concrete and waste.
- e. Products used for the completion of the project.



CITY OF DARIEN

RULES FOR COMPLIANCE WITH PUBLIC COMMENT REQUIREMENTS OF THE ILLINOIS OPEN MEETINGS ACT

I. PURPOSE OF RULES.

The purpose of these Rules is to comply with the requirement of Section 2.06 of the Illinois

Open Meetings Act that a public comment section be provided at each meeting subject to the Open

Meetings Act.

II. DEFINITION OF "PUBLIC BODY" or "BODY."

For purposes of these Rules, the term "Public Body" or "Body" shall mean the City Council, any Committee of the City Council, and any Board and Commission established by the City Council.

III. RULES GOVERNING PUBLIC COMMENT.

- A. Unless otherwise allowed by a majority vote of the Body, the public comment periods shall be as follows:
 - 1. For the City Council, as set forth on the attached **Agenda template**.
 - 2. For Council committees and advisory committees, at the conclusion of the meeting immediately before adjournment. At the direction of the Body, the floor may be opened for public comment in conjunction with specific agenda items.
- B. Individuals seeking to make public comment to the Body shall be formally recognized by the Chair.
- C. Individuals addressing the Body shall identify themselves by name, but need not provide their home address.
 - D. Individuals addressing the Body shall do so by addressing their comments to the Body

itself and shall not turn to address the audience.

- E. Public comment time shall be limited to three (3) minutes per person.
- F. An individual will be allowed a second opportunity to address the Body only after all other interested persons have addressed the Body and only upon the majority vote of the Body.
- G. In the case of a special meeting, public comment will be limited to subject matters germane to the agenda of the special meeting.

IV. PUBLIC HEARING REQUIREMENTS.

Additional public comments periods will be allowed as required by law in the case of public hearing, subject to the same time constraints.

Approved by a Motion on November 17, 2014

Policy establishing guidelines pertaining to the adoption of a requested ceremonial document, proclamation, and/or resolution supporting the activities or endeavors of the requestor

I. Purpose

The purpose of this policy is to establish guidelines for the issuance of ceremonial documents, proclamations, and supporting resolutions by the City of Darien. These documents are strictly honorary and do not carry any legislative or legal significance. The issuance of ceremonial documents, proclamations and supporting resolutions recognize and celebrate significant achievements, milestones, and events within the City of Darien.

II.Policy

It is the policy of the City Council to consider requests for ceremonial documents, proclamations, and supporting resolutions only when:

- 1. such issuance positively and directly impacts the Darien community, pertain to a Darien event,person, organization, or cause with local implications
- 2. such issuance proclaims certain events or causes when such proclamations pertain to a Darienevent, person, organization, or cause with direct local implications at determined by the city.
 - a. <u>Examples of acceptable recognition include, but is not limited to:</u>

- Matters of public awareness about an issue for a community organization.
- Arts, cultural or historical occasions.
- A commemoration of a specific accomplishment, time, period, or event that impactsDarien residents.
- Recognizing the diverse cultures in Darien
- Recognition of action/service above and beyond the call of duty
- Recognition of extraordinary action or achievement.

b. Examples of unacceptable recognition include, but is not limited to:

- Events or organizations with no direct relationship to or location within the corporatelimits of the City of Darien
- Campaigns for events contrary to Darien's policy or the wellbeing of its businesses or residents
- Political, religious or foreign issues not within the immediate responsibility or sphere of influence of the City as determined by the City.
- Anything that may suggest an official city position on a matter under consideration by thecity

All requests for a ceremonial document, proclamation, or a supporting resolution shall be submitted to the Mayor.

Approved by Resolution No. R-57-24 on June 3, 2024