

AGENDA
Administrative-Finance Committee
****RESCHEDULED****
October 5, 2026
6:45 p.m. – City Hall Conference Room

- 1. Call to Order**
- 2. Public Comment**
- 3. New Business**
 - a. Motion to approve the tax levy determination for general and special purposes for Fiscal Year 2026-2027.**
 - b. Approval of Minutes – September 8, 2026**
- 4. Other Business**
- 5. Next Meeting – November 2, 2026**
- 6. Adjournment**

AGENDA MEMO
Administrative/Finance Committee
Meeting Date: October 5, 2026

Issue Statement

Motion to approve the tax levy determination for general and special purposes for Fiscal Year 2026-2027.

Background/History

The process for setting a tax levy is to determine how much revenue to collect from the property tax, and request that the county levy a tax to generate that amount of money. The first approval required is the tax levy determination, which takes place prior to the approval of the tax levy ordinance. Not less than 20 days prior to the adoption of the aggregate levy, the Council shall determine the amounts of money to be levied. There are also special requirements if the aggregate amount of the Corporate and Special Purpose levy is more than 105% or of the preceding year's extension and abatements.

Unfortunately, we are still subject to a timing constraint that requires us to make our initial request by the end of December, a few months before we are far enough into the budget process to make a final judgment on what we will need. At the same time, the Council can approve additional abatements up to the end of March. This gives the Council the ability to request a "ceiling" amount, while allowing us to review the budget early next year and consider abatements to the original request.

The current/3 year budget forecast includes no annual increase the city's property tax levy for FYE 28. Staff is recommending we follow the forecast and do not raise the property tax extension from last year. Last year's extension was \$2,527,440. The entire property tax is levied for our annual police pension obligation, which is \$3,069,866 in FYE 28. The shortage between the proposed tax levy and pension requirement is \$542,426, which will be funded through other general fund revenues.

Additionally, a debt levy for any outstanding bonds has been filed upon the adoption of the bond ordinances. The 2026 levy amount to pay for the principal and interest on the one remaining bond in the water fund totals \$387,850. After the water fund bond abatement, the total bond amount to be paid is \$-0-.

With respect to the tax levy for Special Service Area #1, we have a plan for maintenance expenses for these wetlands and storm water infrastructure, and the recommended revenue from this levy is proposed to be maintained at \$5,000.

Staff/Committee Recommendation

Staff recommends approval of the levy determination and ordinances which:

- Set the City's 2026 general property tax levy and special corporate tax levy (police pension fund) at \$2,527,440
- Set the City's 2026 Special Service Area I property tax levy at \$5,000.

Alternate Consideration

As directed

Decision Mode

The tax levy determination will be on the October 19, 2026, Council meeting for formal consideration. This final tax levy ordinance will be on the November 16, 2026, City Council agenda for formal consideration.

**DRAFT FOR TAX LEVY
DETERMINATION
FULL PENSION AMOUNT**

CITY OF DARIEN

DU PAGE COUNTY, ILLINOIS

ORDINANCE NO. _____

**AN ORDINANCE LEVYING TAXES FOR
GENERAL AND SPECIAL CORPORATE PURPOSES
FOR THE FISCAL YEAR COMMENCING ON THE FIRST DAY OF MAY, 2026,
AND ENDING ON THE THIRTIETH DAY OF APRIL, 2027,
FOR THE CITY OF DARIEN, ILLINOIS**

**ADOPTED BY THE
MAYOR AND CITY COUNCIL
OF THE
CITY OF DARIEN**

THIS _____ DAY OF NOVEMBER, 2026

**Published in pamphlet form by authority of
the Mayor and City Council of the City of
Darien, DuPage County, Illinois, this
_____ day of November, 2026.**

ORDINANCE NO. _____

**AN ORDINANCE LEVYING TAXES FOR
GENERAL AND SPECIAL CORPORATE PURPOSES
FOR THE FISCAL YEAR COMMENCING ON THE FIRST DAY OF MAY, 2026,
AND ENDING ON THE THIRTIETH DAY OF APRIL, 2027,
FOR THE CITY OF DARIEN, ILLINOIS**

WHEREAS, the City of Darien is a home rule unit of local government pursuant to the provisions of Article VII, Section 6 of the Illinois Constitution of 1970; and

WHEREAS, as a home rule unit of local government, the City may exercise any power and perform any function pertaining to its government except as limited by Article VII, Section 6; and

WHEREAS, the City Council of the City of Darien, Illinois, adopted the Annual Budget for the City of Darien, Illinois, for the Fiscal Year beginning on May 1, 2026, and ending on April 30, 2027, and which has been duly published.

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

SECTION 1: A tax for the following sums of money or so much thereof as may be authorized by law to defray all expenses and liabilities of the City of Darien be, and the same is hereby levied, for the purposes specified against all taxable property in said City for the Fiscal Year commencing on the First day of May, 2026, and ending on the Thirtieth day of April, 2027.

ORDINANCE NO. _____

Total Amount Levied for General Corporate Purposes	0
Police Pension Fund.....	2,527,440
2018 G.O. Bond- Water System	387,850
TOTAL TAX LEVY FOR ALL FUNDS	\$2,915,290

SECTION 2: The City Clerk of the City of Darien is hereby directed to file with the County Clerk of the County of DuPage, a certified copy of this Ordinance as provided by law.

SECTION 3: If any item or portion of this Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of this Ordinance.

SECTION 4: 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 that the terms of this ordinance should be inconsistent with any non-preemptive state law, that this ordinance shall supersede state law in that regard within its jurisdiction.

SECTION 5: This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form, as required by law, and shall be known as Ordinance Number _____ of the City of Darien, Illinois.

**PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF DARIEN,
DU PAGE COUNTY, ILLINOIS, this 16th day of November, 2026.**

AYES: _____

NAYS: _____

ORDINANCE NO. _____

ABSENT: _____

**APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY,
ILLINOIS, this 16th day of November, 2026.**

ATTEST:

JOSEPH MARCHESE, MAYOR

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

City of Darien
Minutes of the Administrative/Finance Committee
September 8, 2026

Alderswoman Sullivan called the meeting to order at 6:00 pm. Committee members Leganski and Schauer were present. Also in attendance were, City Administrator Vana, Treasurer Coren, Finance Director Saenz, and Alderman Gustafson.

Presentation – FYE 26 Annual Financial Report

Kellen O'Malley of SIKICH presented the draft Annual Financial Report for the Year Ended April 30, 2026. The final report will be presented to the City Council.

FYE 26 Audit to Budget Comparison

Staff advised that upon completion of the yearly financial audit, the Administrative/Finance Committee reviews a comparison between the FYE 4-30-26 audited numbers and the FYE 4-30-26 estimated numbers included in the FYE 4-30-27 budget. The General Fund audited fund balance exceeded the estimated balance used in the 4-30-27 budget by \$2,487,198. 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, staff recommended that the Administrative/Finance Committee recommend that the City Council approve an additional FYE 27 transfer of \$2,500,000 to the Capital Projects Fund from the General Fund. This item will be scheduled for the October 5, 2026, City Council meeting. The committee unanimously recommended an additional FYE 27 transfer of \$2,500,000 to the Capital Projects Fund from the General Fund.

Approval of an ordinance authorizing the disposal of surplus property

Staff presented a list of city assets that are recommended to declare surplus property as to dispose of those items through the established process. The committee unanimously recommended approval of the ordinance.

Approval of an ordinance disbanding the environmental committee

The committee continued the discussion of eliminating the environmental committee and recommended they continue as a local not for profit group. Administrator Vana reviewed the challenges that continue to exist with the committee and recommended the committee recommend to the city council to eliminate the committee. The committee discussed the staff's role in environmental accomplishments over the years. Alderman Gustafson advised he emailed the environmental committee advising them of the discussion on tonight's meeting and did not receive a response from any of the EC members. The committee unanimously recommended approval of an ordinance disbanding the environmental committee.

Postponement of ordinance establishing a tax upon the gross rental charge for the rental or leasing of any individual self-storage space in Darien

Staff reviewed the committee's previous discussions regarding self-storage tax. Since that meeting, the FYE 26 financial audit was now complete staff reevaluated the necessity of this tax. Given the strong fiscal year, staff recommended the committee hold off on bringing this to the city council and postpone further discussions until the FYE 28 budget meetings. The committee concurred to table this item until the upcoming budget meetings.

Minutes – August 3, 2026- The committee unanimously approved the minutes.

Other Business – Staff reviewed the meeting procedure for tonight's council meeting.

Adjournment - The meeting adjourned at 6:55 p.m.

Approved:

Mary Sullivan, Chairwoman _____

Ted Schauer, Member _____

Gerry Leganski, Member _____