

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 5, 2026

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 21, 2026](#)
7. Receiving of Communications
8. Mayor's Report
 - A. [Annual Financial Report — For the Year Ended April 30, 2026](#)
9. City Clerk's Report
10. City Administrator's Report
11. Department Head Information/Questions
 - A. Police Department
 - B. Municipal Services
12. Treasurer's Report
 - A. Warrant Number — [26-27-11](#)
13. Standing Committee Reports
14. 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. A Motion Granting a Waiver of the \$50.00 a Day Fee for the [Temporary Liquor License for the Darien Swim and Recreation Club](#)
 - B. A Motion to Grant a Waiver of the [Raffle License Bond Requirement for the Darien Woman's Club Class A](#)
 - C. A Motion to Grant a Waiver of the [Raffle License Bond Requirement for the Darien Woman's Club Class B](#)
 - D. A Motion to [Purchase Ammunition](#) from Kiesler's Police Supply in the Amount of \$20,523.53
 - E. A Motion Authorizing the Expenditure of Budgeted Funds not to Exceed \$10,000.00 to Enter into an Agreement with Williams Architects to [Conduct an Architectural Needs Assessment and Space Planning for the Darien Police Department Building](#)
 - F. An Ordinance Amending [Title 9, Chapter 7 of the Darien City Code](#) to Grant Administrative Adjudication Hearing Officers the Authority to Enter Orders Prohibiting Further Code Violation and Additional Powers
 - G. A Motion to Accept [a Proposal for a Maintenance Agreement, for the Vactor 2100i, Serial Number 23-04V-21705 Sewer Cleaner](#) from Standard Equipment in an Amount not to Exceed \$8,500.00
 - H. A Motion to Accept a Proposal from Spring Grove Nursery for the [Purchase of Parkway Trees](#) in an Amount not to Exceed \$20,267.00
 - I. A Motion Accepting a Proposal from Apex for the [Delivery, Planting and Mulching of the Parkway Trees](#) in an Amount not to Exceed for \$15,881.50
 - J. A Motion to Extend a Contract to Yellowstone Landscape in an Amount not to Exceed \$190,520.00 for the City's [2026/27 Tree Trimming and Removal Program](#)
 - K. A Motion for [Landscape Restoration in the Amount of \\$2,480.00](#)
 - L. A Motion Approving [a Transfer from the General Fund to the Capital Projects Fund](#) of \$2,500,000.00
17. New Business
 - A. A Motion Authorizing the [Purchase of Two \(2\) Solar Speed Alert 18 Speed Limit Signs](#) from All Traffic Solutions Incorporated in an Amount not to Exceed \$11,000.00
18. 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)**
19. Adjournment

A WORK SESSION WAS CALLED TO ORDER AT 7:00 P.M. BY MAYOR MARCHESE FOR THE PURPOSE OF REVIEWING ITEMS ON THE SEPTEMBER 21, 2026 AGENDA WITH THE CITY COUNCIL. THE WORK SESSION ADJOURNED AT 7:27 P.M.

THE PUBLIC HEARING FOR COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM FUNDING WAS CALLED TO ORDER AT 7:30 P.M. BY MAYOR MARCHESE. THE PUBLIC HEARING ADJOURNED AT 8:02 P.M.

Minutes of the Regular Meeting

of the City Council of the

CITY OF DARIEN

SEPTEMBER 21, 2026

8:02 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. **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
Sage Kavchak, Mayor for the Day
JoAnne E. Ragona, City Clerk
Michael J. Coren, City Treasurer
Bryon Vana, City Administrator
Gregory Thomas, Police Chief
Daniel Gombac, Director of Municipal Services

3. **DECLARATION OF A QUORUM** – There being seven aldermen present, Mayor Marchese declared a quorum.

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

There were none.

5. **APPROVAL OF MINUTES** – September 8, 2026

It was moved by Alderman Schauer and seconded by Alderman Kenny to approve the minutes of the City Council Meeting of September 8, 2026

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

Nays: None

Absent: None

Results: Ayes 7, Nays 0, Absent 0

MOTION DULY CARRIED

6. **RECEIVING OF COMMUNICATIONS**

Alderman Stompanato, Council Liaison with Darien Park District, provided an update on his meetings with Darien Park District Commissioner Spiros. He explained, due to construction of Westwood Park, partnered events were limited this year. He will be sending Council a survey regarding plans for a joint meeting in January.

Alderman Kenny received communication from...

...Sylvia McIvor regarding FOIA request.

...Jackie Carson, Adams Street, regarding garage fire, tree removal, and ComEd.

Alderman Sullivan received communication from...

...Kelly Glisan regarding advertising signs in parkways. She thanked Mr. Glisan for being a good neighbor in clearing brush/yard waste at Cass Cemetery.

...Heather Conroy regarding Environmental Committee.

7. **MAYORS REPORT**

There was no report.

8. **CITY CLERK'S REPORT**

There was no report.

9. **CITY ADMINISTRATOR'S REPORT**

There was no report.

10. **DEPARTMENT HEAD INFORMATION/QUESTIONS**

A. POLICE DEPARTMENT MONTHLY REPORT – AUGUST 2026

Chief Thomas commented on ...

...DU-COMM results pertaining to recent emergency siren activations.

...Urban SDK, software package that counts vehicles and monitors the speed of vehicles; program went live in late August and is working well.

B. MUNICIPAL SERVICES – NO REPORT

Director Gombac responded to Council questions regarding weather/rain impact last weekend and EV charging stations located in Brookhaven Shopping Center.

11. **TREASURER'S REPORT**

A. WARRANT NUMBER 26-27-10

It was moved by Alderman Stompanato and seconded by Alderman Leganski to approve payment of Warrant Number 26-27-10 in the amount of \$1,232,831.42 from the enumerated funds, and \$367,411.71 from payroll funds for the period ending 09/17/26 for a total to be approved of \$1,600,243.13.

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 2026

Treasurer Coren reviewed year-to-date sources of revenue, expenditures, and fund balances through the month of August 2026.

<u>General Fund:</u>	Revenue \$7,801,930; Expenditures \$5,610,787; Current Balance \$8,687,208
<u>Water & Water Depreciation Funds:</u>	Revenue \$2,597,820; Expenditures \$2,582,246 Current Balance \$2,933,038
<u>Motor Fuel Tax Fund:</u>	Revenue \$339,938; Expenditures \$227,729; Current Balance \$953,499
<u>Capital Improvement Fund:</u>	Revenue \$422,632; Expenditures \$2,654,623; Current Balance \$22,025,912

12. **STANDING COMMITTEE REPORTS**

Administrative/Finance Committee – Chairwoman Sullivan announced the Administrative/Finance Committee meeting is scheduled for October 5, 2026 at 6:00 P.M. Liaison Sullivan provided a Citizen of the Year (COY) Committee update; COY nominations can be made online starting November 1 with a deadline of January 5, 2027.

Municipal Services Committee – Chairman Belczak announced the Municipal Services Committee meeting is scheduled for September 28, 2026 at 6:00 P.M.

Police Committee – Chairman Kenny stated the minutes of the August 17, 2026 meeting were submitted to the Clerk's Office. He announced the Police Committee meeting is scheduled for October 19, 2026 at 6:00 P.M. in the Police Department Training Room.

Mayor Marchese announced the next meeting of the Darien Action Committee will be held on September 26, 2026 from 9:00 – 11:00 A.M. in Council Chambers.

13. **QUESTIONS AND COMMENTS – AGENDA RELATED**

Joe Myczek stated his reasons for being in favor of New Business Item 17A regarding the application for a Community Development Block Grant.

Linda Milbrandt spoke of Public Hearing notice. She stated social media should not be the platform to communicate with senior residents about significant City related problems (i.e. flooding issues on Gail & Linden Avenues); hand-delivered flyers in mailboxes would be a better option. She inquired about Community Development Block Grant (CDBG) results and future plans. Director Gombac responded.

LaNora Auriene encouraged all to read book entitled *Darien* by Darien Historical Society.

14. **OLD BUSINESS**

There was no Old Business.

15. **CONSENT AGENDA**

There was no Consent Agenda.

16. **NEW BUSINESS**

Consent Agenda Items A & B were moved to New Business as Items C & D respectively.

A. A RESOLUTION AUTHORIZING THE SUBMISSION OF AN APPLICATION FOR COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS AND AUTHORIZING AN AUTHORIZED REPRESENTATIVE TO EXECUTE REQUIRED DOCUMENTS

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

Aldermen stated their reasons for being in favor of an application for CDBG funding through DuPage County for a proposed stormwater and flood mitigation project.

RESOLUTION NO. R-08-26 A RESOLUTION AUTHORIZING THE SUBMISSION OF AN APPLICATION FOR COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS AND AUTHORIZING AN AUTHORIZED REPRESENTATIVE TO EXECUTE REQUIRED DOCUMENTS

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. A RESOLUTION APPROVING THE “CITY OF DARIEN FAIR HOUSING POLICY AND ACTION PLAN”

It was moved by Alderman Belczak and seconded by Alderman Kenny to approve the motion as presented.

Alderman Kenny commented on Fair Housing.

RESOLUTION NO. R-09-26

A RESOLUTION APPROVING THE “CITY OF DARIEN FAIR HOUSING POLICY AND ACTION PLAN”

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

Nays: None

Absent: None

Results: Ayes 7, Nays 0, Absent 0

MOTION DULY CARRIED

C. AN ORDINANCE REPEALING CHAPTER 3 OF TITLE 2 OF THE DARIEN CITY CODE, “ENVIRONMENTAL COMMITTEE”

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

Alderwoman Sullivan stated decision to repeal the Environmental Committee was not taken lightly; she commented on history and factors leading to Administrative/Finance Committee and staff recommending Council to disband the committee. Lengthy Council discussion ensued. Administrator Vana responded to Council questions.

ORDINANCE NO. O-35-26

AN ORDINANCE REPEALING CHAPTER 3 OF TITLE 2 OF THE DARIEN CITY CODE, “ENVIRONMENTAL COMMITTEE”

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

Nays: None

Absent: None

Results: Ayes 7, Nays 0, Absent 0

MOTION DULY CARRIED

D. AN ORDINANCE AUTHORIZING THE SALE OF PERSONAL PROPERTY OWNED BY THE CITY OF DARIEN

It was moved by Alderman Schauer and seconded by Alderman Kenny to approve the motion as presented.

ORDINANCE NO. O-36-26

AN ORDINANCE AUTHORIZING THE SALE OF PERSONAL PROPERTY OWNED BY THE CITY OF DARIEN

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

Nays: None

Absent: None

Results: Ayes 7, Nays 0, Absent 0

MOTION DULY CARRIED

17. QUESTIONS, COMMENTS AND ANNOUNCEMENTS – GENERAL

Joe Myczek...

...commented on Direct Connect eNews being a good source of communication and agreed with Ms. Milbrandt on usage of flyers to address issues affecting smaller groups of residents.

...inquired about ComEd raising transformer box; Director Gombac responded.

Jesse Kilovos, Wirth Drive, regarding inability to hear meeting from back of Council Chambers; Administrator Vana provided update on sound system.

Alderman Kenny announced Fall Carnival will be held on September 25 – 27 at the Chestnut Court Shopping Center.

Alderman Belczak announced Oktoberfest will be held at Carriage Greens Country Club on October 3 from 3:00 P.M. – 10:00 P.M. featuring food, beer, live music, games and family fun.

Alderman Gustafson shared exciting news regarding a new chicken restaurant, Mini Hut, which will be moving into the location previously occupied by Charleys Cheesesteaks & Wings.

Mayor Marchese...

...commented on Silent Parade, commemorating the 25th Anniversary of 9/11, which was held on September 11. He suggested having a Silent Parade to commemorate 9/11 every year moving forward.

...thanked Sage's parents, Mr. & Mrs. Kavchak, for their donation to Kingswood Academy allowing her to be Mayor for the Day. There was a round of applause for Mayor of the Day, Sage Kavchak.

18. **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 9:02 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 09-21-26.
Minutes of 09-21-26 CCM.



City of Darien, Illinois

Annual Financial Report

For the Year Ended April 30, 2026

CITY OF DARIEN, ILLINOIS
TABLE OF CONTENTS

	<u>Page(s)</u>
INTRODUCTORY SECTION	
Principal Officials	i
FINANCIAL SECTION	
INDEPENDENT AUDITOR’S REPORT	1-4
GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS	
Management’s Discussion and Analysis.....	MD&A 1-11
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

CITY OF DARIEN, ILLINOIS
TABLE OF CONTENTS (Continued)

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	18-55

Required Supplementary Information

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
General Fund	56
Schedule of Employer Contributions	
Illinois Municipal Retirement Fund	57
Police Pension Fund	58
Schedule of Changes in the Employer's Net Pension Liability and Related Ratios	
Illinois Municipal Retirement Fund	59-60
Police Pension Fund	61-62
Schedule of Changes in the Employer's Total OPEB liability and Related Ratios	
Other Postemployment Benefit Plan	63
Schedule of Investment Returns	
Police Pension Fund	64
Notes to Required Supplementary Information	65

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

MAJOR GOVERNMENTAL FUNDS

Schedule of Revenues - Budget and Actual - General Fund	66-67
Schedule of Expenditures - Budget and Actual - General Fund	68-72
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Capital Improvement Fund	73

CITY OF DARIEN, ILLINOIS
TABLE OF CONTENTS (Continued)

	<u>Page(s)</u>
FINANCIAL SECTION (Continued)	
COMBINING AND INDIVIDUAL FUND	
FINANCIAL STATEMENTS AND SCHEDULES (Continued)	
NONMAJOR GOVERNMENTAL FUNDS	
Combining Balance Sheet	74
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	75
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Motor Fuel Tax Fund.....	76
Special Service Area Fund	77
MAJOR ENTERPRISE FUND	
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual - Water Operations Fund	78-79
SUPPLEMENTAL DATA	
Long-Term Debt Requirements	
General Obligation Bonds, Series 2018	80

INTRODUCTORY SECTION

CITY OF DARIEN, ILLINOIS

PRINCIPAL OFFICIALS

April 30, 2026

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

FINANCIAL SECTION

1415 West Diehl Road, Suite 400
Naperville, IL 60563
+1 (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, 2026, 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, 2026, 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.

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, 2025, which are not presented with the accompanying financial statements. In our report dated September 3, 2025, 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 2025 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 2025 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 2025 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
August 20, 2026

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2026

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, 2026. 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 \$4.45 million to the Capital Improvements Fund in FYE 26 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 \$620,000 during the year.

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2026

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 *Statement of Net Position* (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 *Governmental Activities* 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 *Business-Type Activities* reflect private sector type operations (Water & Sewer), where the fee for service typically covers all or most of the cost of operation including depreciation.

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2026

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.

□ 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.

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.

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2026

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.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Condensed Statement of Net Position As of April 30, 2026 and 2025 (In millions of dollars)									
	<u>Governmental Activities</u>			<u>Business-Type Activities</u>			<u>Government Total</u>		
	<u>2026</u>	<u>2025</u>	<u>Change</u>	<u>2026</u>	<u>2025</u>	<u>Change</u>	<u>2026</u>	<u>2025</u>	<u>Change</u>
Current and other assets	38.59	34.29	4.30	5.94	5.45	0.49	44.54	39.74	4.80
Capital assets	<u>8.06</u>	<u>8.64</u>	<u>(0.58)</u>	<u>7.96</u>	<u>8.36</u>	<u>(0.40)</u>	<u>16.02</u>	<u>17.00</u>	<u>(0.98)</u>
<i>Total Assets</i>	<u>46.65</u>	<u>42.93</u>	<u>3.72</u>	<u>13.91</u>	<u>13.81</u>	<u>0.09</u>	<u>60.56</u>	<u>56.74</u>	<u>3.82</u>
Deferred Outflow of Resources	2.19	4.11	(1.92)	0.04	0.25	(0.21)	2.23	4.36	(2.13)
Total assets and Deferred Outflow of Resources	<u>48.84</u>	<u>47.04</u>	<u>1.80</u>	<u>13.95</u>	<u>14.06</u>	<u>(0.12)</u>	<u>62.79</u>	<u>61.10</u>	<u>1.69</u>
Long-term liabilities	23.15	31.36	(8.21)	1.34	1.74	(0.40)	24.49	33.10	(8.61)
Other liabilities	<u>1.49</u>	<u>1.48</u>	<u>0.01</u>	<u>0.95</u>	<u>1.16</u>	<u>(0.22)</u>	<u>2.43</u>	<u>2.64</u>	<u>(0.21)</u>
<i>Total Liabilities</i>	<u>24.64</u>	<u>32.84</u>	<u>(8.2)</u>	<u>2.28</u>	<u>2.90</u>	<u>(0.62)</u>	<u>26.92</u>	<u>35.74</u>	<u>(8.82)</u>
Deferred Inflows of Resources	12.40	4.97	7.43	0.46	.06	0.40	12.86	5.03	7.83
<i>Total Liabilities and Deferred Inflows of Resources</i>	37.04	37.81	(0.77)	2.74	2.96	(0.22)	39.78	40.77	(0.99)
<i>Net position</i>									
Net investment in capital Assets.	8.06	8.64	(0.58)	6.51	6.30	0.21	14.57	14.94	(0.37)
Restricted	2.31	0.89	1.42	0.51	0.00	0.51	2.83	0.89	1.94
Unrestricted	<u>1.43</u>	<u>(0.30)</u>	<u>1.73</u>	<u>4.19</u>	<u>4.80</u>	<u>(0.61)</u>	<u>5.61</u>	<u>4.50</u>	<u>1.11</u>
<i>Total Net Position</i>	<u>11.80</u>	<u>9.23</u>	<u>2.57</u>	<u>11.21</u>	<u>11.10</u>	<u>0.11</u>	<u>23.01</u>	<u>20.33</u>	<u>2.68</u>

(See Independent Auditor's Report)
MD&A 4

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2026

Normal Impacts

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

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

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

Spending borrowed proceeds on new capital – 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.

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

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

Reduction of capital assets through depreciation –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 \$2.68 million from \$20.33 million to \$23.01 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 of Darien's assessed property tax rate was .2072. The City of Darien's portion of a resident's tax bill is approximately 3.36% 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, 2026

Condensed Statement of Activities As of April 30, 2026 and 2025 (In millions of dollars)									
	<u>Governmental Activities</u>			<u>Business-Type Activities</u>			<u>Government Total</u>		
	<u>2026</u>	<u>2025</u>	<u>Change</u>	<u>2026</u>	<u>2025</u>	<u>Change</u>	<u>2026</u>	<u>2025</u>	<u>Change</u>
Revenues:									
Program Revenues:									
Charges for Services Operating and Capital	1.78	1.60	0.18	8.66	7.83	0.83	10.43	9.43	1.00
Grants and Contributions	1.36	1.16	0.20	-	-	-	1.36	1.16	0.20
General Revenues:									
Property Taxes	2.52	2.51	0.01	-	-	-	2.52	2.51	0.01
Other Taxes	16.11	15.33	0.78	-	-	-	16.11	15.33	0.78
Other General Revenues	<u>1.53</u>	<u>1.59</u>	<u>(0.06)</u>	<u>0.29</u>	<u>0.27</u>	<u>0.02</u>	<u>1.82</u>	<u>1.86</u>	<u>(0.04)</u>
Total Revenues	23.30	22.19	1.11	8.94	8.10	0.84	32.24	30.29	1.95
Expenses:									
General Government	2.87	2.45	0.42	-	-	-	2.87	2.45	0.42
Economic Development	0.04	-	0.04	-	-	-	0.04	-	0.04
Highways and Streets	7.13	5.90	1.23	-	-	-	7.13	5.90	1.23
Public Safety	10.70	11.28	(0.58)	-	-	-	10.70	11.28	(0.58)
Interest and Fees	-	-	-	-	-	-	-	-	-
Water	<u>-</u>	<u>-</u>	<u>-</u>	<u>8.83</u>	<u>8.11</u>	<u>0.72</u>	<u>8.83</u>	<u>8.11</u>	<u>0.72</u>
Total Expenses	20.74	19.63	1.11	8.83	8.11	0.72	29.57	27.74	1.83
Change in Net Position	2.56	2.55	0.01	0.11	-	0.11	2.67	2.55	0.12
Change in Accounting Principle	-	(0.17)	0.17	-	(0.03)	0.03	-	(0.20)	0.20
Net Position, Beginning of Year	<u>9.24</u>	<u>6.85</u>	<u>2.39</u>	<u>11.10</u>	<u>11.13</u>	<u>(0.03)</u>	<u>20.34</u>	<u>17.98</u>	<u>2.36</u>
Net Position, End of Year	11.80	9.23	2.57	11.21	11.10	0.11	23.01	20.33	2.68

(See Independent Auditor's Report)
MD&A 6

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2026

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.

Revenues

Economic condition – 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.

Increase/decrease in City approved rates – 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.).

Changing patterns in intergovernmental and grant revenue (both recurring and non-recurring) – 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.

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

Expenses

Introduction of new programs – 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.

Change in authorized personnel – 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.

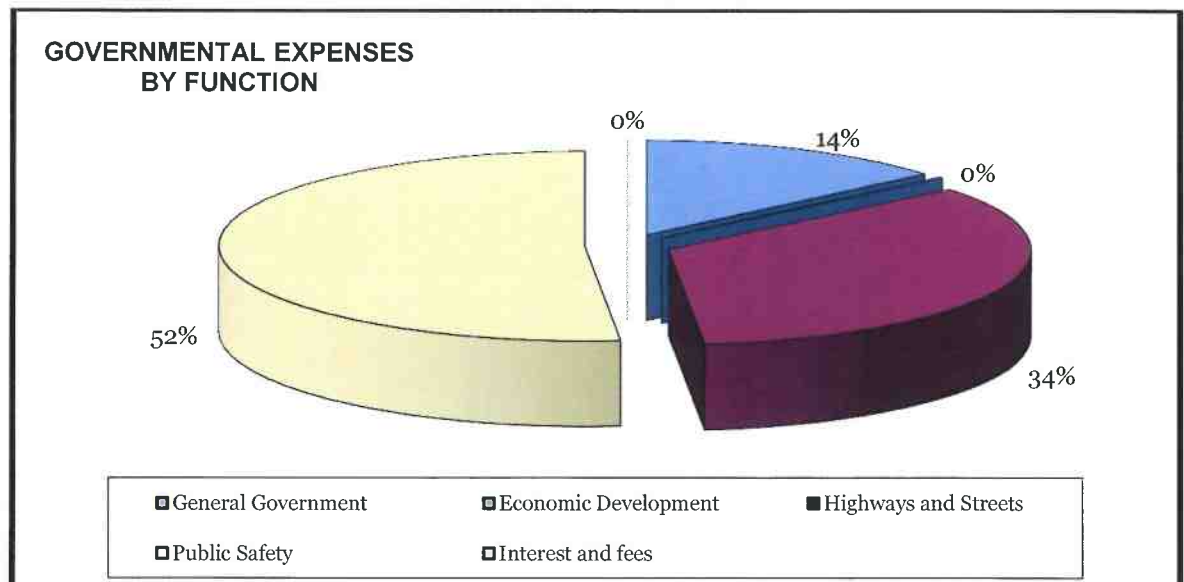
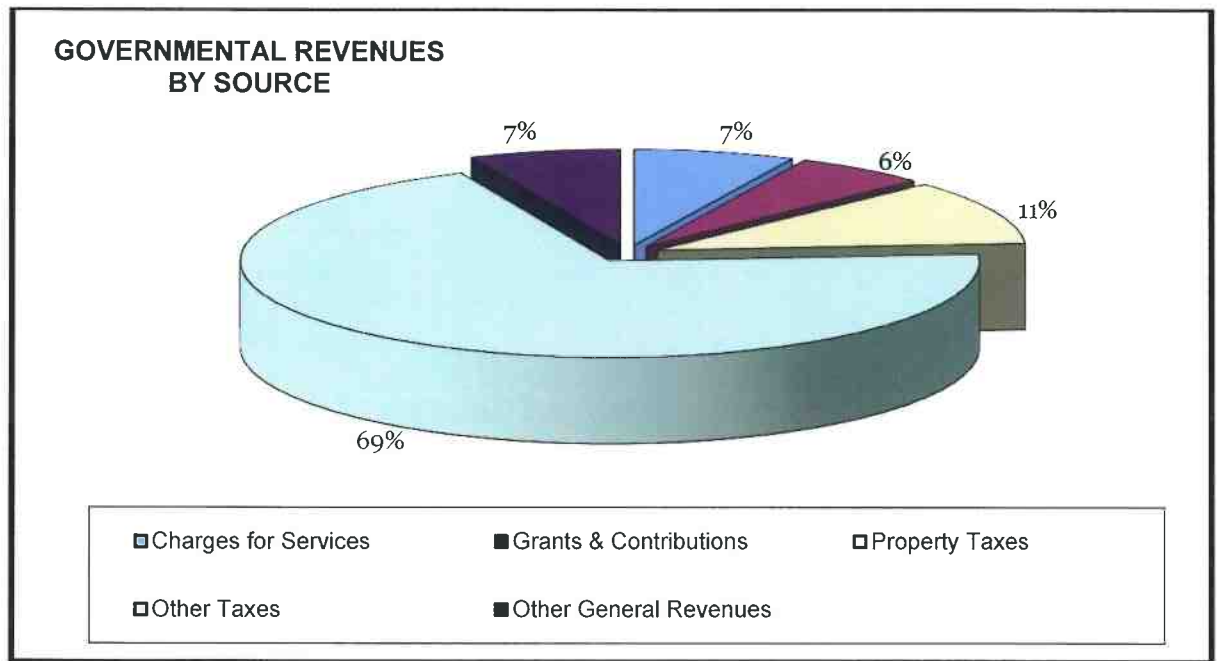
Salary increases (annual adjustments and merit) – the ability to attract and retain staff members, requires the City to strive to approach a competitive salary range position in the marketplace.

Inflation – 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.

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2026

GOVERNMENTAL ACTIVITIES

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



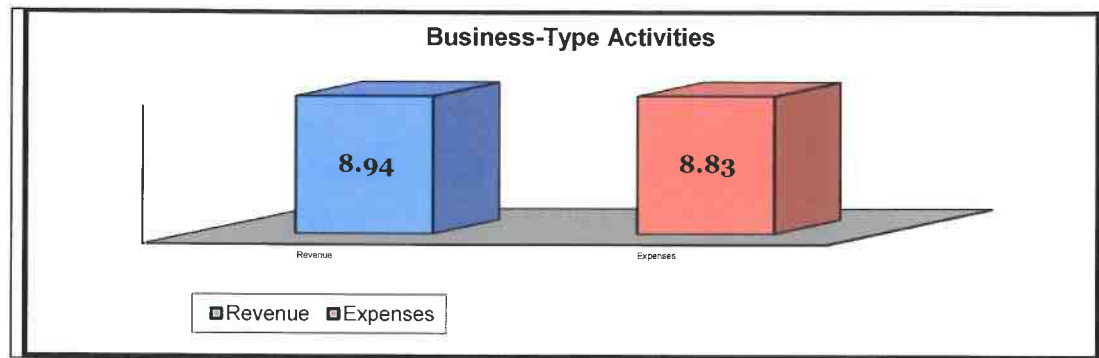
CITY OF DARIEN

Management's Discussion and Analysis

For the Year Ended April 30, 2026

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 increased by \$0.84 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 \$350 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 \$0.72 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 and the Capital Improvement Fund.

(See Independent Auditor's Report)

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2026

As 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 \$31.62 million.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets

At the end of fiscal year 2026, the City of Darien had total capital assets (net of accumulated depreciation) of \$16.02 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 \$23.46 million. The City began the fiscal year with a balance of \$31.65 million in debt.

In the City's business-type activities a total debt of \$1.71 million is reported. The City began the fiscal year with a balance of \$2.39 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 4.9% 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 26 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.

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2026

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.

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

BASIC FINANCIAL STATEMENTS

CITY OF DARIEN, ILLINOIS

STATEMENT OF NET POSITION

April 30, 2026

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 27,324,649	\$ 2,917,464	\$ 30,242,113
Receivables (net, where applicable, of allowances for uncollectibles)			
Property taxes	2,502,166	-	2,502,166
Accounts	-	1,539,790	1,539,790
Intergovernmental	2,122,977	-	2,122,977
Leases	2,030,983	-	2,030,983
Other	3,218,456	975,374	4,193,830
Inventories	45,038	-	45,038
Land held for resale	65,934	-	65,934
Net pension asset	1,284,692	509,710	1,794,402
Capital assets not being depreciated	819,529	100,000	919,529
Capital assets being depreciated	7,235,843	7,863,296	15,099,139
Total assets	46,650,267	13,905,634	60,555,901
DEFERRED OUTFLOWS OF RESOURCES			
Pension items - police	1,986,925	-	1,986,925
Pension items - IMRF	57,264	22,721	79,985
Pension items - OPEB	143,620	20,911	164,531
Total deferred outflows of resources	2,187,809	43,632	2,231,441
Total assets and deferred outflows of resources	48,838,076	13,949,266	62,787,342
LIABILITIES			
Accounts payable	893,180	546,690	1,439,870
Accrued payroll	131,912	12,573	144,485
Accrued interest payable	-	14,420	14,420
Deposits payable	151,596	-	151,596
Noncurrent liabilities			
Due within one year	309,089	373,769	682,858
Due in more than one year	23,154,419	1,336,224	24,490,643
Total liabilities	24,640,196	2,283,676	26,923,872
DEFERRED INFLOWS OF RESOURCES			
Deferred property taxes	2,502,166	-	2,502,166
Deferred inflow - leases	1,819,663	-	1,819,663
Pension items - police	6,737,601	-	6,737,601
Pension items - IMRF	1,025,146	406,735	1,431,881
Pension items - OPEB	316,542	48,300	364,842
Total deferred inflows of resources	12,401,118	455,035	12,856,153
Total liabilities and deferred inflows of resources	37,041,314	2,738,711	39,780,025
NET POSITION			
Net investment in capital assets	8,055,372	6,514,008	14,569,380
Restricted for			
Special service area	22,964	-	22,964
Storm sewer	37,325	-	37,325
Public safety	129,483	-	129,483
Highways and streets	841,290	-	841,290
Retirement	1,284,692	509,710	1,794,402
Unrestricted	1,425,636	4,186,837	5,612,473
TOTAL NET POSITION	\$ 11,796,762	\$ 11,210,555	\$ 23,007,317

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2026

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 2,868,081	\$ 972,651	\$ -	\$ -
Economic development	39,640	-	-	-
Highways and streets	7,131,803	525,942	1,009,630	195,092
Public safety	10,697,836	276,803	150,960	-
Total governmental activities	20,737,360	1,775,396	1,160,590	195,092
Business-Type Activities				
Water operations	8,832,109	8,658,365	-	-
Total business-type activities	8,832,109	8,658,365	-	-
TOTAL PRIMARY GOVERNMENT	\$ 29,569,469	\$ 10,433,761	\$ 1,160,590	\$ 195,092

Net (Expense) Revenue and Change in Net Position			
Primary Government			
Governmental	Business-Type		
Activities	Activities	Total	
\$ (1,895,430)	\$ -	\$ (1,895,430)	
(39,640)	-	(39,640)	
(5,401,139)	-	(5,401,139)	
(10,270,073)	-	(10,270,073)	
(17,606,282)	-	(17,606,282)	
-	(173,744)	(173,744)	
-	(173,744)	(173,744)	
(17,606,282)	(173,744)	(17,780,026)	
General Revenues			
Taxes			
Property	2,520,310	-	2,520,310
Replacement	10,349	-	10,349
Telecommunications	216,151	-	216,151
Utility	1,146,199	-	1,146,199
Amusement	93,137	-	93,137
Hotel/motel	82,763	-	82,763
Road and bridge	282,866	-	282,866
Video gaming	378,034	-	378,034
Cannabis	33,918	-	33,918
Local gas	208,698	-	208,698
Food and beverage	751,307	-	751,307
Intergovernmental - unrestricted			
Income tax	4,035,882	-	4,035,882
Sales tax	8,663,804	-	8,663,804
Use tax	210,453	-	210,453
Investment income	1,058,913	107,484	1,166,397
Miscellaneous	471,850	178,153	650,003
Total	20,164,634	285,637	20,450,271
CHANGE IN NET POSITION	2,558,352	111,893	2,670,245
NET POSITION, MAY 1	9,238,410	11,098,662	20,337,072
NET POSITION, APRIL 30	\$ 11,796,762	\$ 11,210,555	\$ 23,007,317

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

April 30, 2026

	General	Capital Improvements	Nonmajor	Total
ASSETS				
Cash and cash equivalents	\$ 4,931,610	\$ 21,510,180	\$ 882,859	\$ 27,324,649
Receivables (net, where applicable, of allowances for uncollectibles)				
Property taxes	2,502,166	-	-	2,502,166
Intergovernmental	2,041,723	-	81,254	2,122,977
Leases	2,030,983	-	-	2,030,983
Other	2,983,781	234,675	-	3,218,456
Inventory	45,038	-	-	45,038
Land held for resale	-	65,934	-	65,934
Advance to other funds	39,145	-	-	39,145
TOTAL ASSETS	\$ 14,574,446	\$ 21,810,789	\$ 964,113	\$ 37,349,348
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 823,045	\$ 8,210	\$ 61,925	\$ 893,180
Accrued payroll	131,912	-	-	131,912
Advance from other funds	-	-	39,145	39,145
Deposits payable	151,596	-	-	151,596
Total liabilities	1,106,553	8,210	101,070	1,215,833
DEFERRED INFLOWS OF RESOURCES				
Unavailable property taxes	2,502,166	-	-	2,502,166
Deferred inflow - leases	1,819,663	-	-	1,819,663
Other unavailable revenue	-	194,675	-	194,675
Total deferred inflows of resources	4,321,829	194,675	-	4,516,504
Total liabilities and deferred inflows of resources	5,428,382	202,885	101,070	5,732,337
FUND BALANCES				
Nonspendable				
Inventory	45,038	-	-	45,038
Advances	39,145	-	-	39,145
Restricted				
Special service area	-	-	22,964	22,964
Storm sewer	-	-	37,325	37,325
Public safety	128,379	-	1,104	129,483
Highways and streets	-	-	841,290	841,290
Unrestricted				
Assigned				
Capital improvements	-	21,607,904	-	21,607,904
Insurance	2,575,928	-	-	2,575,928
Unassigned				
General fund	6,357,574	-	-	6,357,574
Unassigned (deficit)	-	-	(39,640)	(39,640)
Total fund balances	9,146,064	21,607,904	863,043	31,617,011
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 14,574,446	\$ 21,810,789	\$ 964,113	\$ 37,349,348

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2026

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 31,617,011
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	8,055,372
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Compensated absences payable	(1,293,527)
Other long-term receivables are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds	194,675
Net pension liability/asset for the Illinois Municipal Retirement Fund is shown as a liability/asset on the statement of net position	1,284,692
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	(967,882)
Net pension liability for the Police Pension Fund is shown as a liability on the statement of net position	(21,150,269)
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	(4,750,676)
Total other postemployment benefit plan liability is shown as a liability on the statement of net position	(1,019,712)
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	(172,922)
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 11,796,762</u>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2026

	General	(Formerly Major) Motor Fuel Tax	Capital Improvements	Nonmajor	Total
REVENUES					
Taxes	\$ 5,718,701	\$ -	\$ -	\$ 5,031	\$ 5,723,732
Licenses and permits	1,214,174	-	-	-	1,214,174
Intergovernmental	13,049,978	-	196,712	1,020,751	14,267,441
Charges for services	559,601	-	-	-	559,601
Investment income	216,958	-	811,584	30,371	1,058,913
Miscellaneous	504,295	-	-	-	504,295
Total revenues	21,263,707	-	1,008,296	1,056,153	23,328,156
EXPENDITURES					
Current					
General government	2,769,365	-	-	-	2,769,365
Economic development	-	-	-	39,640	39,640
Highways and streets	3,194,420	-	40,258	754,115	3,988,793
Public safety	10,304,948	-	-	61,984	10,366,932
Capital outlay	-	-	2,830,064	123,262	2,953,326
Total expenditures	16,268,733	-	2,870,322	979,001	20,118,056
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,994,974	-	(1,862,026)	77,152	3,210,100
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	4,450,000	-	4,450,000
Transfers (out)	(4,450,000)	-	-	-	(4,450,000)
Sale of capital assets	51,104	-	-	-	51,104
Total other financing sources (uses)	(4,398,896)	-	4,450,000	-	51,104
NET CHANGE IN FUND BALANCES	596,078	-	2,587,974	77,152	3,261,204
FUND BALANCES, MAY 1, AS REPORTED	8,549,986	599,956	19,019,930	185,935	28,355,807
Change within financial reporting entity	-	(599,956)	-	599,956	-
FUND BALANCES, MAY 1, AS RESTATED	8,549,986	-	19,019,930	785,891	28,355,807
FUND BALANCES, APRIL 30	\$ 9,146,064	\$ -	\$ 21,607,904	\$ 863,043	\$ 31,617,011

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2026

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 3,261,204
---	---------------------

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	461,897
--	---------

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	(850,650)
--	-----------

The loss on disposal of capital assets is reported only in the statement of activities	(200,258)
--	-----------

Revenues in the statement of activities that are not available in governmental funds are not reported as revenue in governmental funds until received	(32,444)
---	----------

The change in compensated absences payable is shown as an expense on the statement of activities	(35,971)
--	----------

The change in the net pension liability/asset and related deferred outflows and inflows for Illinois Municipal Retirement Fund is reported only in the statement of activities	(52,863)
--	----------

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	(63,924)
---	----------

The change in the total other postemployment benefit liability and related deferred outflows and inflows is reported only in the statement of activities	71,361
--	--------

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 2,558,352</u>
--	----------------------------

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

April 30, 2026

	Business-Type Activities Water Operations
CURRENT ASSETS	
Cash and cash equivalents	\$ 2,917,464
Receivables (net, where applicable, of allowances for uncollectibles)	
Water accounts	1,539,790
Other	975,374
Total current assets	5,432,628
NONCURRENT ASSETS	
Net pension asset	509,710
Capital assets	
Assets not being depreciated	100,000
Assets being depreciated	
Cost	21,556,204
Accumulated depreciation	(13,692,908)
Net capital assets	7,963,296
Total noncurrent assets	8,473,006
Total assets	13,905,634
DEFERRED OUTFLOWS OF RESOURCES	
Pension items - IMRF	22,721
Pension items - OPEB	20,911
Total deferred outflows of resources	43,632
Total assets and deferred outflows of resources	13,949,266

(This statement is continued on the following page.)

CITY OF DARIEN, ILLINOIS

STATEMENT OF NET POSITION (Continued)
PROPRIETARY FUNDS

April 30, 2026

	Business-Type Activities Water Operations
CURRENT LIABILITIES	
Accounts payable	\$ 546,690
Accrued payroll	12,573
Accrued interest payable	14,420
Bonds payable	340,000
Compensated absences payable	16,424
Total OPEB liability	17,345
Total current liabilities	947,452
LONG-TERM LIABILITIES	
Bonds payable	1,109,288
Compensated absences payable	93,071
Total OPEB liability	133,865
Total long-term liabilities	1,336,224
Total liabilities	2,283,676
DEFERRED INFLOWS OF RESOURCES	
Pension items - IMRF	406,735
Pension items - OPEB	48,300
Total deferred inflows of resources	455,035
Total liabilities and deferred inflows of resources	2,738,711
NET POSITION	
Net investment in capital assets	6,514,008
Restricted for retirement	509,710
Unrestricted	4,186,837
TOTAL NET POSITION	\$ 11,210,555

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2026

	Business-Type Activities Water Operations
OPERATING REVENUES	
Water sales	\$ 8,606,827
Inspections/tap on/permits	30,059
Sale of meters	7,870
Other water sales	13,609
Total operating revenues	8,658,365
OPERATING EXPENSES EXCLUDING DEPRECIATION	
Personnel services	1,261,828
Materials and supplies	1,471,107
Contractual services	5,410,921
Total operating expenses excluding depreciation	8,143,856
OPERATING INCOME BEFORE DEPRECIATION	514,509
Depreciation	625,785
OPERATING LOSS	(111,276)
NON-OPERATING REVENUES (EXPENSES)	
Investment income	107,484
Interest expense	(62,468)
Miscellaneous	178,153
Total non-operating revenues (expenses)	223,169
CHANGE IN NET POSITION	111,893
NET POSITION, MAY 1	11,098,662
NET POSITION, APRIL 30	\$ 11,210,555

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

For the Year Ended April 30, 2026

	Business-Type Activities Water Operations
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 8,378,420
Payments to suppliers	(6,810,503)
Payments to employees	(1,234,268)
Receipts from miscellaneous	<u>178,153</u>
Net cash from operating activities	<u>511,802</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
None	<u>-</u>
Net cash from noncapital financing activities	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of capital assets	(228,314)
Principal payments	(620,000)
Interest and fiscal charges	<u>(63,575)</u>
Net cash from capital and related financing activities	<u>(911,889)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	<u>107,483</u>
Net cash from investing activities	<u>107,483</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(292,604)
CASH AND CASH EQUIVALENTS, MAY 1	<u>3,210,068</u>
CASH AND CASH EQUIVALENTS, APRIL 30	<u><u>\$ 2,917,464</u></u>
RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating loss	\$ (111,276)
Adjustments to reconcile operating loss to net cash from operating activities	
Depreciation	625,785
Miscellaneous revenue	178,153
Changes in assets and liabilities	
Accounts receivable	(279,945)
Accounts payable	71,525
Accrued payroll	399
Compensated absences payable	17,323
IMRF items	20,974
OPEB items	<u>(11,136)</u>
NET CASH FROM OPERATING ACTIVITIES	<u><u>\$ 511,802</u></u>
NONCASH TRANSACTIONS	
Change in IRMA receivable	<u><u>\$ 121,323</u></u>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

April 30, 2026

	Pension Trust Fund
ASSETS	
Cash and cash equivalents	\$ 350,771
Investments held in the Illinois Police Officers' Pension Investment Fund	47,449,846
Prepaid items	<u>550</u>
Total assets	<u>47,801,167</u>
LIABILITIES	
Benefits payable	<u>2,160</u>
Total liabilities	<u>2,160</u>
NET POSITION RESTRICTED FOR PENSION BENEFITS	<u><u>\$ 47,799,007</u></u>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUND**

For the Year Ended April 30, 2026

ADDITIONS

Contributions	
Employer	\$ 2,966,676
Employee	402,643
Total contributions	3,369,319

Investment income	
Net appreciation in fair value of investments	8,867,447
Interest	253,784

Total investment income	9,121,231
-------------------------	-----------

Less investment expense	(45,269)
-------------------------	----------

Net investment income	9,075,962
-----------------------	-----------

Total additions	12,445,281
-----------------	------------

DEDUCTIONS

Pension benefits	3,536,537
Administrative expenses	44,371

Total deductions	3,580,908
------------------	-----------

NET INCREASE	8,864,373
--------------	-----------

**NET POSITION RESTRICTED
FOR PENSION BENEFITS**

May 1	38,934,634
-------	------------

April 30	\$ 47,799,007
----------	---------------

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

April 30, 2026

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

CITY OF DARIEN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

CITY OF DARIEN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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:

<u>Assets</u>	<u>Years</u>
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.

CITY OF DARIEN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

l. 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 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

CITY OF DARIEN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l. Fund Balances/Net Position (Continued)

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 as well as any other non-debt capital related liabilities.

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.

CITY OF DARIEN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2026.

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.

CITY OF DARIEN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

3. RECEIVABLES

a. Property Taxes

Property taxes for 2025 attached as an enforceable lien on January 1, 2025, 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, 2026, and are payable in two installments, on or about June 1, 2026 and September 1, 2026. 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 2025 tax levy is intended to fund expenditures for the 2026-2027 fiscal year, these taxes are unavailable/deferred as of April 30, 2026.

The 2026 tax levy, which attached as an enforceable lien on property as of January 1, 2026, has not been recorded as a receivable as of April 30, 2026 as the tax has not yet been levied by the City and will not be levied until December 2026 and, therefore, the levy is not measurable at April 30, 2026.

b. Intergovernmental and Other Receivables

	General	Motor Fuel Tax Fund	Capital Improvements	Total
GOVERNMENTAL ACTIVITIES				
Intergovernmental receivables				
Sales tax	\$ 1,907,177	\$ -	\$ -	\$ 1,907,177
Local use tax	45,461	-	-	45,461
Motor fuel tax	-	81,254	-	81,254
Telecommunications tax	51,146	-	-	51,146
Video gaming tax	34,394	-	-	34,394
Other tax receivable	3,545	-	-	3,545
Total intergovernmental receivables	2,041,723	81,254	-	2,122,977
Other receivables				
Hotel/motel tax	5,634	-	-	5,634
Amusement tax	5,903	-	-	5,903
Utility tax	165,962	-	-	165,962
Food/beverage tax	67,924	-	-	67,924
IRMA	1,754,617	-	-	1,754,617
IPBC	821,311	-	-	821,311
Economic incentives	-	-	194,675	194,675
Grants receivable	-	-	40,000	40,000
Accounts	95,275	-	-	95,275
Other	67,155	-	-	67,155
Total other receivables	2,983,781	-	234,675	3,218,456
TOTAL GOVERNMENTAL ACTIVITIES	\$ 5,025,504	\$ 81,254	\$ 234,675	\$ 5,341,433

CITY OF DARIEN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2026 was as follows:

	Balances May 1	Increases	Decreases	Balances April 30
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 819,529	\$ -	\$ -	\$ 819,529
Total capital assets not being depreciated	819,529	-	-	819,529
Capital assets being depreciated				
Buildings and improvements	6,403,860	394,226	-	6,798,086
Machinery, vehicles, and equipment	5,967,335	50,930	559,776	5,458,489
Infrastructure	13,584,555	16,741	-	13,601,296
Total capital assets being depreciated	25,955,750	461,897	559,776	25,857,871
Less accumulated depreciation for				
Buildings and improvements	4,031,970	183,557	-	4,215,527
Machinery, vehicles, and equipment	2,023,512	546,885	359,518	2,210,879
Infrastructure	12,075,414	120,208	-	12,195,622
Total accumulated depreciation	18,130,896	850,650	359,518	18,622,028
Total capital assets being depreciated, net	7,824,854	(388,753)	200,258	7,235,843
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 8,644,383	\$ (388,753)	\$ 200,258	\$ 8,055,372

Depreciation expense was charged to functions/programs of the governmental activities as follows:

GOVERNMENTAL ACTIVITIES	
General government	\$ 73,879
Highways and streets	281,301
Public safety	495,470
TOTAL DEPRECIATION EXPENSE -	
GOVERNMENTAL ACTIVITIES	\$ 850,650

CITY OF DARIEN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

	Balances May 1	Increases	Decreases	Balances April 30
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 100,000	\$ -	\$ -	\$ 100,000
Total capital assets not being depreciated	100,000	-	-	100,000
Capital assets being depreciated				
Buildings and improvements	7,057,202	-	-	7,057,202
Machinery and equipment	1,682,291	228,314	-	1,910,605
Infrastructure	12,588,397	-	-	12,588,397
Total capital assets being depreciated	21,327,890	228,314	-	21,556,204
Less accumulated depreciation for				
Buildings and improvements	5,045,175	134,737	-	5,179,912
Machinery and equipment	405,158	175,723	-	580,881
Infrastructure	7,616,790	315,325	-	7,932,115
Total accumulated depreciation	13,067,123	625,785	-	13,692,908
Total capital assets being depreciated, net	8,260,767	(397,471)	-	7,863,296
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	<u>\$ 8,360,767</u>	<u>\$ (397,471)</u>	<u>\$ -</u>	<u>\$ 7,963,296</u>

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

BUSINESS-TYPE ACTIVITIES	
Water operations	<u>\$ 625,785</u>
TOTAL DEPRECIATION EXPENSE -	
BUSINESS-TYPE ACTIVITIES	<u>\$ 625,785</u>

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.

5. RISK MANAGEMENT (Continued)

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 \$5,000 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, 2026.

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.

CITY OF DARIEN, ILLINOIS
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 business-type activities of the City for the year ended April 30, 2026 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 was 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 was due on December 15, 2025.	Water	\$ 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	1,765,000	-	330,000	1,435,000	340,000
TOTAL BUSINESS-TYPE BONDED DEBT		\$ 2,055,000	\$ -	\$ 620,000	\$ 1,435,000	\$ 340,000

b. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Fiscal Year	Business-Type Activities General Obligation Bonds		
	Principal	Interest	Total
2027	\$ 340,000	\$ 43,050	\$ 383,050
2028	355,000	32,850	387,850
2029	365,000	22,200	387,200
2030	375,000	11,250	386,250
TOTAL	\$ 1,435,000	\$ 109,350	\$ 1,544,350

CITY OF DARIEN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

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 2026:

	Balances May 1,	Additions	Reductions	Balances April 30	Due Within One Year
GOVERNMENTAL ACTIVITIES					
Compensated absences payable**	\$ 1,257,556	\$ 35,971	\$ -	\$ 1,293,527	\$ 194,029
Total OPEB liability*	1,054,725	-	35,013	1,019,712	115,060
Net pension liability - IMRF*^	148,487	-	148,487	-	-
Net pension liability - Police Pension*	29,194,063	-	8,043,794	21,150,269	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 31,654,831	\$ 35,971	\$ 8,227,294	\$ 23,463,508	\$ 309,089
BUSINESS-TYPE ACTIVITIES					
General obligation bonds	\$ 2,055,000	\$ -	\$ 620,000	\$ 1,435,000	\$ 340,000
Unamortized bond premium	28,741	-	14,453	14,288	-
Compensated absences payable**	92,171	17,324	-	109,495	16,424
Total OPEB liability	156,674	-	5,464	151,210	17,345
Net pension liability - IMRF^	58,916	-	58,916	-	-
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 2,391,502	\$ 17,324	\$ 698,833	\$ 1,709,993	\$ 373,769

*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.

^The IMRF net pension liability is recorded as a net pension asset as of the year ended April 30, 2026

7. INDIVIDUAL FUND DISCLOSURES

a. Transfers between funds at April 30, 2026 consist of the following:

Fund	Transfers In	Transfers Out
General	\$ -	\$ 4,450,000
Capital Improvements	4,450,000	-
TOTAL	\$ 4,450,000	\$ 4,450,000

CITY OF DARIEN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. INDIVIDUAL FUND DISCLOSURES (Continued)

- a. Transfers between funds at April 30, 2026 consist of the following (Continued):

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

- \$4,450,000 transferred from the General Fund to the Capital Improvements Fund for capital projects. This transfer will not be repaid.

- b. Advances between funds at April 30, 2026 consist of the following:

Receivable Fund	Payable Fund	Amount
General	Chestnut Court TIF	\$ 39,145

The purpose of the advance to/from other funds relates to financing various redevelopment projects. Repayment is not expected within one year.

- c. Deficit fund balance at April 30, 2026 consist of the following:

Fund	Amount
Chestnut Court TIF	\$ (39,640)

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.

CITY OF DARIEN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

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, 2026:

	IMRF	Police Pension	Total
Net pension liability (asset)	\$ (1,794,402)	\$ 21,150,269	\$ 19,355,867
Deferred outflows of resources	79,985	1,986,925	2,066,910
Deferred inflows of resources	1,431,881	6,737,601	8,169,482
Pension expense	301,178	3,030,600	3,331,778

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, 2025, IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	70
Inactive employees entitled to but not yet receiving benefits	59
Active employees	41
TOTAL	170

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (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, 2026 was 6.39% of covered payroll.

CITY OF DARIEN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions

The City's net pension liability was measured as of December 31, 2025 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, 2025
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.

CITY OF DARIEN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.25% at December 31, 2025. 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.

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:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic equity	32.50%	7.35%
International equity	18.00%	7.45%
Fixed income	24.00%	4.75%
Real estate	10.50%	6.25%
Alternative investments	14.00%	3.90% to 8.50%
Cash equivalents	1.00%	3.00%
TOTAL	100.00%	

CITY OF DARIEN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (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, 2025	\$ 27,790,460	\$ 27,583,057	\$ 207,403
Changes for the period			
Service cost	290,140	-	290,140
Interest	1,980,696	-	1,980,696
Difference between expected and actual experience	(12,187)	-	(12,187)
Changes in assumptions	-	-	-
Employer contributions	-	219,343	(219,343)
Employee contributions	-	149,913	(149,913)
Net investment income	-	4,107,261	(4,107,261)
Benefit payments and refunds	(1,231,183)	(1,231,183)	-
Other (net transfer)	-	(216,063)	216,063
Net changes	1,027,466	3,029,271	(2,001,805)
BALANCES AT DECEMBER 31, 2025	\$ 28,817,926	\$ 30,612,328	\$ (1,794,402)

CITY OF DARIEN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

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, 2026, the City recognized pension expense of \$301,178.

At April 30, 2026, the City reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 7,798	\$ 6,700
Changes in assumption	-	-
Net difference between projected and actual earnings on pension plan investments	-	1,425,181
Contributions made after measurement date	72,187	-
	<u>72,187</u>	<u>-</u>
 TOTAL	 <u>\$ 79,985</u>	 <u>\$ 1,431,881</u>

\$72,187 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, 2027. 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,	
2027	\$ 318,266
2028	(745,647)
2029	(567,387)
2030	(429,315)
2031	-
Thereafter	-
	<u>-</u>
 TOTAL	 <u>\$ (1,424,083)</u>

CITY OF DARIEN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (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:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 1,306,022	\$ (1,794,402)	\$ (4,227,175)

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.

CITY OF DARIEN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Plan Membership

At April 30, 2026, membership consisted of:

Inactive plan members currently receiving benefits	35
Inactive plan members entitled to but not yet receiving benefits	17
Active plan members	<u>33</u>
 TOTAL	 <u><u>85</u></u>

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

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., $\frac{1}{2}\%$ 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 $\frac{1}{2}$ 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, 2026, the City's contribution was 73.02% 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.

CITY OF DARIEN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

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.

9. DEFINED BENEFIT PENSION PLANS (Continued)

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, 2026.

Net Asset Value

The net asset value (NAV) of the plan's pooled investment in IPOPIF was \$47,449,846 at April 30, 2026. 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, 2026. 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, 2026, 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 24.0%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for changing amounts actually invested.

CITY OF DARIEN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

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, 2025	\$ 68,128,697	\$ 38,934,634	\$ 29,194,063
Changes for the period			
Service cost	907,543	-	907,543
Interest	4,574,222	-	4,574,222
Difference between expected and actual experience	(1,124,649)	-	(1,124,649)
Changes in assumptions	-	-	-
Changes in benefit terms	-	-	-
Employer contributions	-	2,966,676	(2,966,676)
Employee contributions	-	402,643	(402,643)
Net investment income	-	9,075,962	(9,075,962)
Benefit payments and refunds	(3,536,537)	(3,536,537)	-
Administrative expense	-	(44,371)	44,371
Net changes	820,579	8,864,373	(8,043,794)
BALANCES AT APRIL 30, 2026	\$ 68,949,276	\$ 47,799,007	\$ 21,150,269

The plan's fiduciary net position as a percentage of the total pension liability was 69.32% at April 30, 2026.

CITY OF DARIEN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

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, 2026
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.

CITY OF DARIEN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

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, 2026, the City recognized police pension expense of \$3,030,600. At April 30, 2026, the City reported deferred outflows of resources and deferred inflows of resources related to the police pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,172,251	\$ 899,720
Changes in assumption	814,674	26,564
Net difference between projected and actual earnings on pension plan investments	-	5,811,317
TOTAL	\$ 1,986,925	\$ 6,737,601

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:

Fiscal Year Ending April 30,	
2027	\$ (687,059)
2028	(1,364,557)
2029	(1,187,010)
2030	(1,512,050)
Thereafter	-
TOTAL	\$ (4,750,676)

CITY OF DARIEN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

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:

	1% Decrease (5.80%)	Current Discount Rate (6.80%)	1% Increase (7.80%)
Net pension liability	\$ 30,654,802	\$ 21,150,269	\$ 13,366,879

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, 2026, a liability of \$355,705 has been accrued and cumulative payments of \$2,781,456 have been made under this agreement. During the year ended April 30, 2026, expenses of \$274,253 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, 2026, 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, 2026, expenses of \$0 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, 2026, the related remaining receivable and deferred inflow was \$194,675.

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.

CITY OF DARIEN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

c. Membership

At April 30, 2025 (most recent data available), membership consisted of:

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

d. Total OPEB Liability

The City's total OPEB liability of \$1,170,922 was measured as of April 30, 2026 and was determined by an actuarial valuation as of May 1, 2025.

The total OPEB liability at April 30, 2026, 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. The total OPEB liability was rolled forward by the actuary using updating procedures to April 30, 2026, including updating the discount rate at April 30, 2026, as noted in the table below.

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, 2026.

CITY OF DARIEN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

e. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT MAY 1, 2025	<u>\$ 1,211,399</u>
Changes for the period	
Service cost	20,907
Interest	53,138
Difference between expected and actual experience	-
Changes of assumption	17,883
Benefit payments	(132,405)
Other changes	<u>-</u>
Net changes	<u>(40,477)</u>
BALANCES AT APRIL 30, 2026	<u>\$ 1,170,922</u>

There were changes in assumptions related to the discount rate.

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:

	1% Decrease (3.64%)	Current Discount Rate (4.64%)	1% Increase (5.64%)
Total OPEB liability	\$ 1,252,786	\$ 1,170,922	\$ 1,097,308

CITY OF DARIEN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

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:

	1% Decrease (4.50% to 3.50%)	Current Healthcare Rate (5.50% to 4.50%)	1% Increase (6.50% to 5.50%)
Total OPEB liability	\$ 1,087,776	\$ 1,170,922	\$ 1,265,167

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

For the year ended April 30, 2026, the City recognized OPEB expense of \$49,907. At April 30, 2026, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 32,192	\$ 225,226
Changes in assumptions	132,339	139,616
TOTAL	\$ 164,531	\$ 364,842

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

Year Ending April 30,	
2027	\$ (27,683)
2028	(39,633)
2029	(64,368)
2030	(41,154)
2031	(22,064)
Thereafter	(5,409)
TOTAL	\$ (200,311)

CITY OF DARIEN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

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 \$205,475 and interest revenue of \$70,692 related to leases.

13. NET POSITION/FUND BALANCE RESTATEMENTS

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 major for the fiscal year ended April 30, 2025, and is reported as nonmajor for the fiscal year ended April 30, 2026. The effect of this change is as follows:

	Motor Fuel Tax Fund	
	Major Governmental	Nonmajor Governmental
BEGINNING FUND BALANCE, AS PREVIOUSLY REPORTED	\$ 599,956	\$ 185,935
Change within financial reporting entity	(599,956)	599,956
Total net restatement	(599,956)	599,956
BEGINNING FUND BALANCE, AS RESTATED	\$ -	\$ 785,891

REQUIRED SUPPLEMENTARY INFORMATION

18

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2026

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes	\$ 5,224,997	\$ 5,718,701	\$ 493,704
Licenses, permits, and fees	900,056	1,214,174	314,118
Intergovernmental	11,215,471	13,049,978	1,834,507
Charges for services	391,883	559,601	167,718
Investment income	185,000	216,958	31,958
Miscellaneous	20,000	504,295	484,295
Total revenues	17,937,407	21,263,707	3,326,300
EXPENDITURES			
Current			
General government	2,739,568	2,769,365	29,797
Highways and streets	4,179,935	3,194,420	(985,515)
Public safety	10,852,368	10,304,948	(547,420)
Total expenditures	17,771,871	16,268,733	(1,503,138)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	165,536	4,994,974	4,829,438
OTHER FINANCING SOURCES (USES)			
Transfers (out)	-	(4,450,000)	(4,450,000)
Sale of capital assets	5,000	51,104	46,104
Total other financing sources (uses)	5,000	(4,398,896)	(4,403,896)
NET CHANGE IN FUND BALANCE	<u>\$ 170,536</u>	<u>596,078</u>	<u>\$ 425,542</u>
FUND BALANCE, MAY 1		<u>8,549,986</u>	
FUND BALANCE, APRIL 30		<u>\$ 9,146,064</u>	

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Actuarially determined contribution	\$ 227,341	\$ 189,087	\$ 194,909	\$ 243,149	\$ 339,888	\$ 349,021	\$ 263,481	\$ 278,630	\$ 403,827	\$ 329,704
Contributions in relation to the actuarially determined contribution	227,341	189,087	194,909	243,149	339,888	349,021	263,481	278,630	403,827	329,704
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 3,559,964	\$ 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
Contributions as a percentage of covered payroll	6.39%	6.15%	6.68%	9.13%	12.14%	12.93%	10.32%	11.55%	15.56%	13.09%

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 18 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 2.85% to 13.75% compounded annually, and inflation of 2.25%.

(See independent auditor's report.)
- 57 -

CITY OF DARIEN, ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
POLICE PENSION FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Actuarially determined contribution	\$ 2,971,285	\$ 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
Contributions in relation to the actuarially determined contribution	2,966,676	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
CONTRIBUTION DEFICIENCY (Excess)	\$ 4,609	\$ 2,564	\$ 12,508	\$ 1,229	\$ (17,173)	\$ (15,773)	\$ (14,115)	\$ (15,141)	\$ (12,639)	\$ (8,714)
Covered payroll	\$ 4,062,997	\$ 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
Contributions as a percentage of covered payroll	73.02%	63.47%	63.28%	58.72%	61.65%	55.32%	50.73%	49.23%	46.42%	44.98%

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 7.00% annually, projected salary increases assumption of 3.50% compounded annually, and postretirement benefit increases of 3.00% compounded annually (Tier 1) and an annual increase equal to the lesser of 3.00% per year or 1/2 the annual unadjusted percentage increase in the CPI-U.

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS
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,	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
TOTAL PENSION LIABILITY										
Service cost	\$ 290,140	\$ 268,630	\$ 258,081	\$ 271,874	\$ 260,861	\$ 259,033	\$ 252,736	\$ 245,279	\$ 263,857	\$ 278,904
Interest	1,980,696	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
Changes of benefit terms	-	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	(12,187)	152,736	40,548	(134,220)	94,324	95,759	522,376	931,248	(372,485)	(320,532)
Changes of assumptions	-	-	432	-	-	(209,317)	-	597,080	(543,970)	(48,542)
Benefit payments, including refunds of member contributions	(1,231,183)	(1,140,467)	(1,074,020)	(1,109,298)	(1,033,133)	(1,016,000)	(978,377)	(880,787)	(730,617)	(720,046)
Net change in total pension liability	1,027,466	1,178,651	1,048,783	793,770	1,016,157	768,424	1,339,692	2,318,476	45,367	572,678
Total pension liability - beginning	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
TOTAL PENSION LIABILITY - ENDING	\$ 28,817,926	\$ 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
PLAN FIDUCIARY NET POSITION										
Contributions - employer	\$ 219,343	\$ 178,512	\$ 196,387	\$ 275,316	\$ 366,906	\$ 346,481	\$ 229,398	\$ 397,939	\$ 314,655	\$ 353,272
Contributions - member	149,913	137,899	135,751	127,358	126,036	136,129	114,445	112,439	111,740	115,595
Net investment income	4,107,261	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
Benefit payments, including refunds of member contributions	(1,231,183)	(1,140,467)	(1,074,020)	(1,109,298)	(1,033,133)	(1,016,000)	(978,377)	(880,787)	(730,617)	(720,046)
Other	(216,063)	(130,440)	512,588	(89,579)	10,553	(18,876)	267,292	566,121	(360,471)	84,073
Net change in plan fiduciary net position	3,029,271	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
Plan fiduciary net position - beginning	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
PLAN FIDUCIARY NET POSITION - ENDING	\$ 30,612,328	\$ 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
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ (1,794,402)	\$ 207,403	\$ 614,816	\$ 1,927,239	\$ (2,981,595)	\$ (488,905)	\$ 1,269,759	\$ 3,040,885	\$ (60,154)	\$ 2,197,815

MEASUREMENT DATE DECEMBER 31,	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Plan fiduciary net position as a percentage of the total pension liability (asset)	106.23%	99.25%	97.69%	92.46%	112.04%	102.06%	94.48%	85.95%	100.31%	88.60%
Covered payroll	\$ 3,386,646	\$ 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
Employer's net pension liability (asset) as a percentage of covered payroll	(52.98%)	6.89%	21.95%	70.00%	(106.45%)	(18.13%)	49.93%	121.70%	(2.42%)	85.56%

Notes to Required Supplementary Information

Changes in assumptions for the discount rate were made in 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.

(See independent auditor's report.)

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

Last Ten Fiscal Years

MEASUREMENT DATE APRIL 30,	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
TOTAL PENSION LIABILITY										
Service cost	\$ 907,543	\$ 941,798	\$ 819,134	\$ 771,797	\$ 736,904	\$ 789,351	\$ 730,885	\$ 685,980	\$ 730,502	\$ 797,055
Interest	4,574,222	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
Changes of benefit terms	-	-	-	-	-	-	114,024	-	-	-
Differences between expected and actual experience	(1,124,649)	599,429	877,983	515,608	1,622,868	842,706	245,106	(473,570)	274,605	202,447
Changes of assumptions	-	-	1,629,349	-	(159,382)	-	-	1,749,927	(576,498)	798,335
Contributions - buy back	-	-	-	-	-	-	-	-	-	106,677
Benefit payments, including refunds of member contributions	(3,536,537)	(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)
Net change in total pension liability	820,579	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
Total pension liability - beginning	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
TOTAL PENSION LIABILITY - ENDING	\$ 68,949,276	\$ 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
PLAN FIDUCIARY NET POSITION										
Contributions - employer	\$ 2,966,676	\$ 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
Contributions - member	402,643	403,979	374,839	356,613	339,857	327,973	329,449	319,775	295,483	313,126
Contributions - buy back	-	-	-	-	-	-	-	-	-	106,677
Net investment income	9,075,962	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
Benefit payments, including refunds of member contributions	(3,536,537)	(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)
Administrative expense	(44,371)	(56,419)	(49,759)	(57,277)	(77,265)	(38,457)	(44,663)	(41,538)	(39,377)	(41,720)
Net change in plan fiduciary net position	8,864,373	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
Plan fiduciary net position - beginning	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
PLAN FIDUCIARY NET POSITION - ENDING	\$ 47,799,007	\$ 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
EMPLOYER'S NET PENSION LIABILITY	\$ 21,150,269	\$ 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

MEASUREMENT DATE APRIL 30,	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Plan fiduciary net position as a percentage of the total pension liability	69.32%	57.15%	54.65%	53.98%	56.01%	65.39%	55.48%	57.80%	58.38%	57.14%
Covered payroll	\$ 4,062,997	\$ 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
Employer's net pension liability as a percentage of covered payroll	520.56%	716.16%	784.41%	778.81%	750.21%	550.83%	686.17%	638.22%	619.60%	617.81%

Notes to Required Supplementary Information

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 service-graded 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.

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

Last Eight Fiscal Years

MEASUREMENT DATE APRIL 30,	2026	2025	2024	2023	2022	2021	2020	2019
TOTAL OPEB LIABILITY								
Service cost	\$ 20,907	\$ 20,745	\$ 24,999	\$ 24,033	\$ 45,786	\$ 35,796	\$ 34,033	\$ 31,356
Interest	53,138	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	17,883	31,110	(25,529)	190	(271,190)	192,854	64,557	91,892
Benefit payments	(132,405)	(123,574)	(138,427)	(140,944)	(192,632)	(181,532)	(149,437)	(162,002)
Other changes	-	-	-	-	-	-	284	-
Net change in total OPEB liability	(40,477)	(212,702)	(79,571)	(212,586)	(381,411)	211,019	7,364	25,595
Total OPEB liability - beginning	1,211,399	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	\$ 1,170,922	\$ 1,211,399	\$ 1,424,101	\$ 1,503,672	\$ 1,716,258	\$ 2,097,669	\$ 1,886,650	\$ 1,879,286
Covered-employee payroll	\$ 7,382,863	\$ 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	15.86%	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, 2025, and 2026.

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.

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS
SCHEDULE OF INVESTMENT RETURNS
POLICE PENSION FUND
 Last Ten Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Annual money-weighted rate of return, net of investment expense	24.00%	9.68%	9.70%	2.08%	(8.10%)	24.83%	1.26%	6.41%	6.99%	8.30%

(See independent auditor's report.)
 - 64 -

CITY OF DARIEN, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2026

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, Chestnut Court TIF 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.

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

CITY OF DARIEN, ILLINOIS

**SCHEDULE OF REVENUES - BUDGET AND ACTUAL
GENERAL FUND**

For the Year Ended April 30, 2026
(With Prior Year Actual)

	2026			
	Original and Final Budget	Actual	Variance Over (Under)	2025 Actual
TAXES				
Property taxes - current	\$ 2,511,961	\$ 2,515,279	\$ 3,318	\$ 2,509,234
Road and bridge tax	220,000	282,866	62,866	271,852
Municipal utility tax	832,962	1,146,199	313,237	1,061,760
Telecommunication tax	200,000	216,151	16,151	227,085
Amusement tax	77,098	93,137	16,039	97,781
Hotel/motel tax	67,722	82,763	15,041	74,394
Local gas tax	213,970	208,698	(5,272)	220,890
Food and beverage tax	737,765	751,307	13,542	749,754
Replacement tax	4,693	10,349	5,656	10,804
Cannabis use tax	32,448	33,918	1,470	36,791
Video gaming tax	326,378	378,034	51,656	365,366
Total taxes	5,224,997	5,718,701	493,704	5,625,711
LICENSES, PERMITS, AND FEES				
Business licenses	35,000	53,775	18,775	73,818
Liquor licenses	80,150	76,050	(4,100)	78,200
Contractors licenses	13,000	22,620	9,620	14,460
Court fines	120,000	122,139	2,139	120,951
Ordinance fines	16,000	54,509	38,509	24,368
Building permits and fees	35,000	135,552	100,552	104,337
Cable TV franchise fees	341,800	317,076	(24,724)	348,122
PEG fees AT&T	3,000	4,283	1,283	4,920
NICOR franchise fees	33,000	39,408	6,408	48,426
Public hearing fees	2,000	6,958	4,958	8,930
Elevator inspections	3,500	6,085	2,585	5,790
NSF check fee	-	185	185	105
Engineering fee reimbursements	99,500	159,633	60,133	158,963
DUI technology fines	3,500	18,423	14,923	14,553
Legal fees	-	651	651	620
Police special service	114,606	196,827	82,221	132,777
Total licenses, permits, and fees	900,056	1,214,174	314,118	1,139,340
INTERGOVERNMENTAL				
State income taxes	3,191,595	4,035,882	844,287	3,825,609
Local use tax	782,396	210,453	(571,943)	573,378
Sales tax	7,141,480	8,663,804	1,522,324	7,811,750
Drug forfeiture receipts	-	2,627	2,627	99
Grants	100,000	137,212	37,212	22,491
Other reimbursements	-	-	-	29,065
Total intergovernmental	11,215,471	13,049,978	1,834,507	12,262,392

(This schedule is continued on the following page.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2026
(With Prior Year Actual)

	2026			
	Original and Final Budget	Actual	Variance Over (Under)	2025 Actual
CHARGES FOR SERVICES				
Towing fees	\$ 50,400	\$ 55,600	\$ 5,200	\$ 61,400
E-Citation fees	-	1,823	1,823	2,214
Inspections/tap on/permits	-	-	-	1,225
Police report/prints	5,000	4,130	(870)	4,040
Rents	223,483	205,475	(18,008)	218,644
Other reimbursements	50,000	110,224	60,224	121,662
Residential concrete reimbursement	-	16,480	16,480	12,336
Reimbursement - rear yard drain	-	27,856	27,856	18,637
Mail box reimbursement	-	2,753	2,753	3,659
Community events	60,000	131,825	71,825	12,166
Sales of wood chips	3,000	3,435	435	3,620
Total charges for services	391,883	559,601	167,718	459,603
INVESTMENT INCOME				
Investment income	185,000	216,958	31,958	265,241
Total investment income	185,000	216,958	31,958	265,241
MISCELLANEOUS				
Impact fees	-	375	375	125
Reimbursement - workers' compensation	-	96,054	96,054	113,323
Miscellaneous	20,000	407,866	387,866	273,829
Total miscellaneous	20,000	504,295	484,295	387,277
TOTAL REVENUES	\$ 17,937,407	\$ 21,263,707	\$ 3,326,300	\$ 20,139,564

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND**

For the Year Ended April 30, 2026
(With Prior Year Actual)

	2026			
	Original and Final Budget	Actual	Variance Over (Under)	2025 Actual
GENERAL GOVERNMENT				
Administration				
Personnel services				
Salaries	\$ 479,503	\$ 528,565	\$ 49,062	\$ 430,599
Overtime	-	5,852	5,852	1,692
Social Security	29,729	32,592	2,863	25,562
Medicare	6,953	7,622	669	5,978
IMRF	31,455	33,080	1,625	26,402
Medical/life insurance	76,337	83,764	7,427	69,136
Supplemental pensions	4,800	5,539	739	4,984
Total personnel services	628,777	697,014	68,237	564,353
Materials and supplies				
Dues and subscriptions	2,181	2,793	612	1,824
Liability insurance	309,540	420,121	110,581	251,773
Legal notices	2,500	1,408	(1,092)	1,903
Maintenance - equipment	10,850	9,933	(917)	9,452
Maintenance - vehicles	2,000	985	(1,015)	1,433
Postage/mailings	3,350	2,322	(1,028)	3,216
Printing and forms	4,500	1,496	(3,004)	4,024
Public relations	79,700	72,036	(7,664)	104,275
Rent - equipment	3,040	1,684	(1,356)	1,638
Supplies - office	8,000	7,675	(325)	9,136
Supplies - other	500	-	(500)	-
Training and education	1,500	-	(1,500)	-
Travel/meetings	550	230	(320)	104
Telephone	43,600	27,289	(16,311)	30,673
Utilities	4,500	3,211	(1,289)	3,536
Gas and oil	1,500	1,342	(158)	1,883
Other	-	60,100	60,100	900
Total materials and supplies	477,811	612,625	134,814	425,770
Contractual services				
Audit	19,000	18,600	(400)	16,075
Consulting/professional	439,671	403,343	(36,328)	428,401
Contingency	30,000	11,098	(18,902)	1,267
Janitorial services	26,100	23,929	(2,171)	24,424
Total contractual services	514,771	456,970	(57,801)	470,167
Capital outlay				
Equipment	5,000	1,192	(3,808)	-
Total capital outlay	5,000	1,192	(3,808)	-
Total administration	1,626,359	1,767,801	141,442	1,460,290

(This schedule is continued on the following pages.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2026
(With Prior Year Actual)

	2026			2025
	Original and Final Budget	Actual	Variance Over (Under)	Actual
GENERAL GOVERNMENT (Continued)				
City council				
Personnel services				
Salaries	\$ 42,750	\$ 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	2,000	1,064	(936)	568
Cable operations	7,200	5,128	(2,072)	5,195
Dues and subscriptions	27,350	13,060	(14,290)	23,181
Public relations	1,700	540	(1,160)	270
Training and education	3,500	358	(3,142)	-
Travel/meetings	50	40	(10)	35
Total materials and supplies	41,800	20,190	(21,610)	29,249
Contractual services				
Consulting/professional	3,000	2,694	(306)	3,850
Total contractual services	3,000	2,694	(306)	3,850
Total city council	90,821	68,905	(21,916)	79,120
Community development				
Personnel services				
Salaries	451,380	467,045	15,665	366,462
Overtime	1,000	-	(1,000)	-
Social Security	27,322	27,833	511	21,078
Medicare	6,690	6,753	63	5,168
IMRF	14,991	16,889	1,898	10,502
Medical/life insurance	39,969	44,644	4,675	30,175
Supplemental pensions	3,600	1,200	(2,400)	1,385
Total personnel services	544,952	564,364	19,412	434,770
Materials and supplies				
Boards and commissions	1,200	2,400	1,200	1,938
Dues and subscriptions	76,946	72,483	(4,463)	3,284
Liabilities insurance	20,000	18,511	(1,489)	32,669
Maintenance - vehicles	500	2,353	1,853	28
Printing and forms	815	350	(465)	-
Postage and mailing	675	375	(300)	225
Supplies - office	800	659	(141)	976
Supplies - other	100	-	(100)	-
Training and educational	500	-	(500)	1,878
Travel/meetings	64,400	74,334	9,934	2,208
Gas and oil	500	1,290	790	1,259
Total materials and supplies	166,436	172,755	6,319	44,465

(This schedule is continued on the following pages.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2026
(With Prior Year Actual)

	2026		Variance		2025
	Original and	Actual	Over	(Under)	Actual
	Final Budget				
GENERAL GOVERNMENT (Continued)					
Community development (Continued)					
Contractual services					
Economic development	\$ 379,000	\$ 274,253	\$ (104,747)		\$ 424,379
Bad debt expense	-	1,058	1,058		-
Consulting/professional	178,300	84,479	(93,821)		229,043
Consulting/professional reimbursable	103,700	185,750	82,050		86,814
Total contractual services	661,000	545,540	(115,460)		740,236
Total community development	1,372,388	1,282,659	(89,729)		1,219,471
Subtotal general government	3,089,568	3,119,365	29,797		2,758,881
Less reimbursements from Water Fund	(350,000)	(350,000)	-		(250,000)
Total general government	2,739,568	2,769,365	29,797		2,508,881
HIGHWAYS AND STREETS					
Public works					
Personnel services					
Salaries	895,668	935,466	39,798		916,756
Overtime	103,000	34,843	(68,157)		56,456
Social Security	65,017	60,267	(4,750)		58,084
Medicare	15,206	14,092	(1,114)		13,628
IMRF	66,169	53,669	(12,500)		51,120
Medical/life insurance	176,137	175,827	(310)		146,143
Supplemental pensions	2,400	2,400	-		2,492
Total personnel services	1,323,597	1,276,564	(47,033)		1,244,679
Materials and supplies					
Dues and subscriptions	14,440	11,495	(2,945)		-
Liability insurance	42,790	16,457	(26,333)		31,484
Maintenance - building	838,823	625,759	(213,064)		327,645
Maintenance - equipment	54,800	37,919	(16,881)		39,355
Maintenance - vehicles	117,500	57,678	(59,822)		79,166
Postage/mailings	500	725	225		170
Rent - equipment	9,000	5,948	(3,052)		9,476
Supplies - office	2,553	3,020	467		3,324
Supplies - other	291,900	224,530	(67,370)		259,152
Small tools and equipment	21,800	18,666	(3,134)		16,279
Training and education	12,450	4,795	(7,655)		4,382
Uniforms	15,650	11,891	(3,759)		13,384
Utilities	33,000	16,403	(16,597)		20,608
Gas and oil	96,790	58,492	(38,298)		61,399
Total materials and supplies	1,551,996	1,093,778	(458,218)		865,824

(This schedule is continued on the following pages.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2026
(With Prior Year Actual)

	2026			
	Original and Final Budget	Actual	Variance Over (Under)	2025 Actual
HIGHWAYS AND STREETS (Continued)				
Public works (Continued)				
Contractual services				
Consulting/professional	\$ 45,450	\$ 12,457	\$ (32,993)	\$ 62,823
Forestry	373,484	326,394	(47,090)	167,682
Street light operation and maintenance	92,000	78,011	(13,989)	40,691
Tree trim - removal	192,648	123,207	(69,441)	263,400
Residential concrete program	-	12,947	12,947	7,868
Street sweeping	49,700	25,575	(24,125)	20,148
Mosquito abatement	42,500	39,900	(2,600)	39,900
Bad debt expense	-	212	212	-
Janitorial service	4,750	3,129	(1,621)	-
Drainage projects	130,000	44,160	(85,840)	80,567
Total contractual services	930,532	665,992	(264,540)	683,079
Capital outlay				
Equipment	373,810	158,086	(215,724)	935,167
Total capital outlay	373,810	158,086	(215,724)	935,167
Total public works	4,179,935	3,194,420	(985,515)	3,728,749
Total highways and streets	4,179,935	3,194,420	(985,515)	3,728,749
PUBLIC SAFETY				
Police department				
Personnel services				
Salaries	548,689	518,163	(30,526)	505,476
Salaries - officers	4,772,126	4,302,236	(469,890)	4,420,047
Overtime	550,626	707,517	156,891	555,494
Social Security	34,019	32,234	(1,785)	30,575
Medicare	74,378	77,675	3,297	75,682
IMRF	30,366	31,284	918	28,893
Medical/life insurance	504,079	471,488	(32,591)	406,950
Police pension	2,972,000	2,966,676	(5,324)	2,587,371
Supplemental pensions	48,000	41,769	(6,231)	46,196
Total personnel services	9,534,283	9,149,042	(385,241)	8,656,684
Materials and supplies				
Animal control	2,000	490	(1,510)	1,405
Auxiliary police	-	-	-	162
Boards and commissions	13,250	51,601	38,351	7,739
Dues and subscriptions	2,950	2,699	(251)	2,509
Investigation and equipment	92,055	91,999	(56)	44,462
Liability insurance	72,200	49,929	(22,271)	40,952
Maintenance - equipment	32,450	31,173	(1,277)	23,633
Maintenance - vehicles	24,800	21,583	(3,217)	23,210

(This schedule is continued on the following page.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2026
(With Prior Year Actual)

	2026		
	Original and Final Budget	Actual	Variance Over (Under)
			2025 Actual
PUBLIC SAFETY (Continued)			
Police department (Continued)			
Materials and supplies (Continued)			
Postage/mailings	\$ 3,500	\$ 970	\$ (2,530)
Printing and forms	1,500	491	(1,009)
Public relations	5,000	5,040	40
Rent - equipment	5,800	700	(5,100)
Supplies - office	7,000	7,332	332
Training and education	68,245	63,297	(4,948)
Travel/meetings	38,865	12,335	(26,530)
Telephone	18,100	14,598	(3,502)
Uniforms	59,500	65,650	6,150
Maintenance supplies	-	-	-
Utilities	21,000	11,540	(9,460)
Gas and oil	90,000	70,749	(19,251)
Total materials and supplies	558,215	502,176	(56,039)
Contractual services			
Bad debt expense	-	878	878
Consulting/professional	597,650	543,509	(54,141)
Dumeg/fiat/child center	113,720	65,159	(48,561)
Total contractual services	711,370	609,546	(101,824)
Capital outlay			
Equipment	48,500	44,184	(4,316)
Total capital outlay	48,500	44,184	(4,316)
Total police department	10,852,368	10,304,948	(547,420)
Total public safety	10,852,368	10,304,948	(547,420)
TOTAL EXPENDITURES	\$ 17,771,871	\$ 16,268,733	\$ (1,503,138)
			\$ 16,737,152

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2026
(With Prior Year Actual)

	2026			
	Original and Final Budget	Actual	Variance Over (Under)	2025 Actual
REVENUES				
Intergovernmental	\$ 587,000	\$ 196,712	\$ (390,288)	\$ -
Investment income	800,000	811,584	11,584	840,235
Total revenues	<u>1,387,000</u>	<u>1,008,296</u>	<u>(378,704)</u>	<u>840,235</u>
EXPENDITURES				
Current				
Highways and streets				
Contractual services	52,000	40,258	(11,742)	31,642
Capital outlay	<u>3,930,145</u>	<u>2,830,064</u>	<u>(1,100,081)</u>	<u>810,117</u>
Total expenditures	<u>3,982,145</u>	<u>2,870,322</u>	<u>(1,111,823)</u>	<u>841,759</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,595,145)</u>	<u>(1,862,026)</u>	<u>733,119</u>	<u>(1,524)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>2,750,000</u>	<u>4,450,000</u>	<u>1,700,000</u>	<u>3,500,000</u>
Total other financing sources (uses)	<u>2,750,000</u>	<u>4,450,000</u>	<u>1,700,000</u>	<u>3,500,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ 154,855</u>	<u>2,587,974</u>	<u>\$ 2,433,119</u>	<u>3,498,476</u>
FUND BALANCE, MAY 1		<u>19,019,930</u>		<u>15,521,454</u>
FUND BALANCE, APRIL 30		<u>\$ 21,607,904</u>		<u>\$ 19,019,930</u>

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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.

Chestnut Court Tax Increment Financing (TIF) Fund - The Chestnut Court TIF Fund is used to account for revenues and expenditures of the TIF.

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.

CITY OF DARIEN, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

April 30, 2026

	Special Revenue						
	Motor Fuel Tax	Chestnut Court TIF	Special Service Area	Storm Sewer	Federal Equitable Sharing	Total	
ASSETS							
Cash and cash equivalents	\$ 816,496	\$ -	\$ 27,934	\$ 37,325	\$ 1,104	\$ 882,859	
Receivables (net, where applicable, or allowances for uncollectibles)	81,254	-	-	-	-	81,254	
TOTAL ASSETS	\$ 897,750	\$ -	\$ 27,934	\$ 37,325	\$ 1,104	\$ 964,113	
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ 56,460	\$ 495	\$ 4,970	\$ -	\$ -	\$ 61,925	
Advances from other funds	-	39,145	-	-	-	39,145	
Total liabilities	56,460	39,640	4,970	-	-	101,070	
FUND BALANCES							
Restricted							
Special service area	-	-	22,964	-	-	22,964	
Storm sewer	-	-	-	37,325	-	37,325	
Public safety	-	-	-	-	1,104	1,104	
Highways and Streets	841,290	-	-	-	-	841,290	
Unassigned (deficit)	-	(39,640)	-	-	-	(39,640)	
Total fund balances (deficit)	841,290	(39,640)	22,964	37,325	1,104	863,043	
TOTAL LIABILITIES AND FUND BALANCES	\$ 897,750	\$ -	\$ 27,934	\$ 37,325	\$ 1,104	\$ 964,113	

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2026

	Special Revenue					
	<i>(Formerly Major)</i>				Federal	
	Motor Fuel Tax	Chestnut Court TIF	Special Service Area	Storm Sewer	Equitable Sharing	Total
REVENUES						
Taxes	\$ -	\$ -	\$ 5,031	\$ -	\$ -	\$ 5,031
Intergovernmental	1,009,630	-	-	-	11,121	1,020,751
Investment income	26,454	-	1,073	1,525	1,319	30,371
Total revenues	1,036,084	-	6,104	1,525	12,440	1,056,153
EXPENDITURES						
Current						
Economic development	-	39,640	-	-	-	39,640
Highways and streets	740,555	-	7,794	5,766	-	754,115
Public safety	-	-	-	-	61,984	61,984
Capital outlay	54,195	-	-	-	69,067	123,262
Total expenditures	794,750	39,640	7,794	5,766	131,051	979,001
NET CHANGE IN FUND BALANCES	241,334	(39,640)	(1,690)	(4,241)	(118,611)	77,152
FUND BALANCES, MAY 1, AS REPORTED	-	-	24,654	41,566	119,715	185,935
Change within financial reporting entity	599,956	-	-	-	-	599,956
FUND BALANCES, MAY 1, AS RESTATED	599,956	-	24,654	41,566	119,715	785,891
FUND BALANCES (DEFICIT), APRIL 30	\$ 841,290	\$ (39,640)	\$ 22,964	\$ 37,325	\$ 1,104	\$ 863,043

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2026
(With Prior Year Actual)

	2026			
	Original and Final Budget	Actual	Variance Over (Under)	2025 Actual
REVENUES				
Intergovernmental				
Motor fuel tax allotment	\$ 946,473	\$ 1,009,630	\$ 63,157	\$ 994,867
Investment income	22,000	26,454	4,454	34,466
Total revenues	968,473	1,036,084	67,611	1,029,333
EXPENDITURES				
Current				
Highways and streets				
Commodities	331,062	248,504	(82,558)	214,865
Wages	426,700	473,746	47,046	337,626
Contractual services	19,000	18,305	(695)	1,710
Capital outlay	20,000	54,195	34,195	1,562,183
Total expenditures	796,762	794,750	(2,012)	2,116,384
NET CHANGE IN FUND BALANCE	\$ 171,711	241,334	\$ 69,623	(1,087,051)
FUND BALANCE, MAY 1		599,956		1,687,007
FUND BALANCE, APRIL 30		\$ 841,290		\$ 599,956

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2026
(With Prior Year Actual)

	2026			2025 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
REVENUES				
Taxes	\$ 5,000	\$ 5,031	\$ 31	\$ 5,000
Investment income	300	1,073	773	973
Total revenues	5,300	6,104	804	5,973
EXPENDITURES				
Current				
Contractual services	9,000	7,794	(1,206)	4,166
Total expenditures	9,000	7,794	(1,206)	4,166
NET CHANGE IN FUND BALANCE	<u>\$ (3,700)</u>	(1,690)	<u>\$ 2,010</u>	1,807
FUND BALANCE, MAY 1		<u>24,654</u>		<u>22,847</u>
FUND BALANCE, APRIL 30		<u>\$ 22,964</u>		<u>\$ 24,654</u>

(See independent auditor's report.)

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.

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2026
(With Prior Year Actual)

	2026		Variance	2025
	Original and Final Budget	Actual	Over (Under)	Actual
OPERATING REVENUES				
Charges for services				
Water sales	\$ 8,352,746	\$ 8,606,827	\$ 254,081	\$ 7,789,620
Inspections/tap on/permits	5,000	30,059	25,059	15,875
Sale of meters	1,000	7,870	6,870	3,528
Other water sales	1,000	13,609	12,609	21,824
Total operating revenues	8,359,746	8,658,365	298,619	7,830,847
OPERATING EXPENSES EXCLUDING DEPRECIATION				
Personnel services				
Salaries	789,144	813,621	24,477	713,092
Overtime	150,000	192,874	42,874	163,699
Social Security	54,507	61,005	6,498	52,156
Medicare	12,748	14,267	1,519	12,292
IMRF	52,133	65,563	13,430	55,319
Medical/life insurance	91,032	102,260	11,228	83,560
Supplemental pensions	2,400	2,400	-	2,492
Total personnel services	1,151,964	1,251,990	100,026	1,082,610
Materials and supplies				
Dues and subscriptions	37,940	16,287	(21,653)	-
Liability insurance	226,145	276,948	50,803	201,144
Maintenance - building	444,415	266,554	(177,861)	104,492
Maintenance - equipment	7,500	1,794	(5,706)	5,220
Maintenance - vehicles	29,500	26,946	(2,554)	8,976
Maintenance - water system	377,300	410,058	32,758	349,351
Postage/mailings	1,000	-	(1,000)	381
Quality controls	29,850	15,030	(14,820)	16,699
Service charge	350,000	350,000	-	250,000
Supplies - operation	5,700	4,305	(1,395)	3,245
Training and education	5,900	3,202	(2,698)	2,666
Telephone	21,550	16,388	(5,162)	11,925
Uniforms	12,450	8,908	(3,542)	8,867
Utilities	40,000	49,219	9,219	63,267
Vehicle (gas and oil)	25,100	25,468	368	31,296
Total materials and supplies	1,614,350	1,471,107	(143,243)	1,057,529
Contractual				
Audit	13,500	20,500	7,000	13,500
Consulting/professional	19,550	12,851	(6,699)	14,803
Leak detection	2,800	-	(2,800)	-
Data processing	162,837	167,893	5,056	166,967
Janitorial service	8,050	6,656	(1,394)	6,380
Forestry	4,534	3,044	(1,490)	3,473
DuPage Water Commission	5,337,842	5,067,653	(270,189)	4,922,682
Total contractual	5,549,113	5,278,597	(270,516)	5,127,805

(This schedule is continued on the following page.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2026
(With Prior Year Actual)

	2026		
	Original and Final Budget	Actual	Variance Over (Under)
			2025 Actual
OPERATING EXPENSES			
EXCLUDING DEPRECIATION (Continued)			
Capital outlay			
Equipment	\$ 363,310	\$ 360,638	\$ (2,672)
Water meters	5,000	-	(5,000)
	<u>368,310</u>	<u>360,638</u>	<u>(7,672)</u>
Total capital outlay			472,468
Total operating expenses excluding depreciation	8,683,737	8,362,332	(321,405)
	<u>8,683,737</u>	<u>8,362,332</u>	<u>(321,405)</u>
OPERATING INCOME (LOSS)	(323,991)	296,033	620,024
	<u>(323,991)</u>	<u>296,033</u>	<u>620,024</u>
NON-OPERATING REVENUES (EXPENSES)			
Investment income	120,000	107,484	(12,516)
Miscellaneous income	-	178,153	178,153
Debt service			
Principal repayment	(620,000)	(620,000)	-
Interest expense	(74,825)	(56,605)	18,220
	<u>(574,825)</u>	<u>(390,968)</u>	<u>183,857</u>
Total non-operating revenues (expenses)			(416,164)
NET INCOME (LOSS) BEFORE TRANSFERS	(898,816)	(94,935)	803,881
	<u>(898,816)</u>	<u>(94,935)</u>	<u>803,881</u>
TRANSFERS			
Transfers in	(555,572)	79,398	634,970
Transfers (out)	555,572	(79,398)	(634,970)
	<u>-</u>	<u>-</u>	<u>-</u>
Total transfers			-
NET INCOME (LOSS) BUDGETARY BASIS	\$ (898,816)	(94,935)	\$ 803,881
	<u>\$ (898,816)</u>	<u>(94,935)</u>	<u>\$ 803,881</u>
ADJUSTMENTS TO GAAP BASIS			
Capital outlay capitalized		228,314	329,918
Principal repayment		620,000	610,000
Bond amortization		(5,863)	(2,119)
Pension/OPEB expense		(9,838)	(39,469)
Depreciation		<u>(625,785)</u>	<u>(576,962)</u>
Total adjustments to GAAP basis		<u>206,828</u>	<u>321,368</u>
CHANGE IN NET POSITION		<u>111,893</u>	<u>(4,361)</u>
NET POSITION, MAY 1, AS REPORTED		11,098,662	11,128,747
Change in accounting principle		<u>-</u>	<u>(25,724)</u>
NET POSITION, MAY 1, AS RESTATED		<u>11,098,662</u>	<u>11,103,023</u>
NET POSITION, APRIL 30	\$ 11,210,555		\$ 11,098,662
	<u>\$ 11,210,555</u>		<u>\$ 11,098,662</u>

(See independent auditor's report.)

SUPPLEMENTAL DATA

CITY OF DARIEN, ILLINOIS

**LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION BONDS, SERIES 2018**

April 30, 2026

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 Year	Tax Levy			July 1	Interest Due on		
	Principal	Interest	Total		Amount	January 1	Amount
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
	<u>\$ 1,435,000</u>	<u>\$ 109,350</u>	<u>\$ 1,544,350</u>		<u>\$ 54,675</u>		<u>\$ 54,675</u>

(See independent auditor's report.)



City of Darien, Illinois

Auditor's Communication to the
Honorable Mayor and
Members of the City Council

For the Year Ended April 30, 2026

CITY OF DARIEN, ILLINOIS
AUDITOR’S COMMUNICATION TO THE HONORABLE MAYOR
AND MEMBERS OF THE CITY COUNCIL
TABLE OF CONTENTS

	<u>Page(s)</u>
COVER LETTER	1
REQUIRED COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE	2-7
• Adjusting Journal Entries	
• Passed Adjustments	
COMMUNICATION OF DEFICIENCIES IN INTERNAL CONTROL AND OTHER COMMENTS TO MANAGEMENT	8-12
COMPANY SNAPSHOT	

1415 West Diehl Road, Suite 400
Naperville, IL 60563
+1 (630) 566-8400

sikich.com

August 20, 2026

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 5, 2026.

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
+1 (630) 566-8400

sikich.com

August 20, 2026

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, 2026 and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated August 30, 2026. 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 February 17, 2026. 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, 2026. 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 August 20, 2026.

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

Sikich CPA LLC

By: Kellen O'Malley, CPA, MAS
Director

City of Darien**Year End: April 30, 2026****Adjusting Journal Entries****Date: 5/1/2025 To 4/30/2026****Account No: AJE#01 To AJE #02**

Number	Date	Name	Account No	Amount
AJE #01	4/30/2026	A/D - Machinery & Equipment	02-1990 02-WF	(19,657.00)
AJE #01	4/30/2026	Building/Improvements	99-1920 99-G	394,225.61
AJE #01	4/30/2026	Vehicles/Equipment	99-1940 99-G	(8,873.00)
AJE #01	4/30/2026	A/D - Machinery & Equipment	99-1990 99-G	(52,390.76)
AJE #01	4/30/2026	A/D - Buildings	99-1991 99-G	(19,711.28)
AJE #01	4/30/2026	Loss on Disposal	99-4000 99-G	50,266.46
AJE #01	4/30/2026	Loss on Disposal	99-4000 99-G	12,476.13
AJE #01	4/30/2026	Miscellaneous Revenue	02-00-3580 02-WF	(12,476.13)
AJE #01	4/30/2026	Miscellaneous Revenue	02-00-3580 02-WF	8,873.56
AJE #01	4/30/2026	Depreciation	02-50-4620 02-WF	19,657.00
AJE #01	4/30/2026	Depreciation	02-50-4620 02-WF	3,602.57
AJE #01	4/30/2026	Depreciation - General Govt.	99-90-6000 99-G	(168.72)
AJE #01	4/30/2026	Depreciation - Public Safety	99-90-6001 99-G	34,951.13
AJE #01	4/30/2026	Depreciation - Public Works	99-90-6002 99-G	(16,549.96)
AJE #01	4/30/2026	Purchases - PW	99-90-6502 99-G	(394,225.61)

Adjust for transfer between water
and street and additions not booked

AJE #02	4/30/2026	Vehicles/Equipment	99-1940 99-G	82,498.58
AJE #02	4/30/2026	Vehicles/Equipment	99-1940 99-G	(110,476.00)
AJE #02	4/30/2026	A/D - Machinery & Equipment	99-1990 99-G	(82,498.58)
AJE #02	4/30/2026	Loss on Disposal	99-4000 99-G	110,476.00
AJE #02	4/30/2026	Purchases - PW	99-90-6502 99-G	110,476.00
AJE #02	4/30/2026	Purchases - PW	99-90-6502 99-G	(110,476.00)

To correct duplicated capital asset disposal
and duplicated addition from prior year

PASSED ADJUSTMENTS

		City of Darien		GOVERNMENTAL ACTIVITIES	
		(CLIENT)		(OPINION UNIT)	
		For the Year Ended		<u>April 30, 2026</u>	
All entries posted as Debit (Credit)					
Description	Workpaper Reference	Assets/ Deferred Outflows	(Liabilities)/ (Deferred Inflows)	(Net Position)	Change in Net Position
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period		\$ -	\$ -	\$ -	\$ -
To record the effects of GASB-96	4225	327,971	(264,538)	(70,193)	6,760
To record installment contracts for Bodycams In-Car Cameras, and Tasers	4223	107,686	(107,686)	-	-
To record IMRF GASB 67/68 adjustment to audited ACFR	4157	346,842	-	-	(346,842)
To correct duplicated addition in the prior year recorded as loss on disposal.	3504	-	-	110,476	(110,476)
To correct capital asset additions for equipment not received in the prior year.	3504	-	-	56,820	(56,820)
Totals		\$ 782,499	\$ (372,224)	\$ 97,103	\$ (507,378)

PASSED ADJUSTMENTS

			BUSINESS-TYPE ACTIVITES/ WATER		
City of Darien					
(CLIENT)			(OPINION UNIT)		
For the Year Ended		<u>April 30, 2026</u>			
All entries posted as Debit (Credit)					
Description	Workpaper Reference	Assets/ Deferred Outflows	(Liabilities)/ (Deferred Inflows)	(Net Position)	Change in Net Position
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period		\$ -	\$ -	\$ -	\$ -
To record IMRF GASB 67/68 adjustment to audited ACFR	4157	137,754	-	-	(137,754)
To record Depreciation not booked in PY	3507	-	-	(23,260)	23,260
Totals		\$ 137,754	\$ -	\$ (23,260)	\$ (114,494)

CITY OF DARIEN, ILLINOIS

**COMMUNICATION OF DEFICIENCIES
IN INTERNAL CONTROL AND
OTHER COMMENTS TO MANAGEMENT**

April 30, 2026

1415 West Diehl Road, Suite 400
Naperville, IL 60563
+1 (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, 2025. 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
August 20, 2026

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. 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.

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.

OTHER INFORMATION (Continued)

Future Accounting Pronouncements (Continued)

GASB Statement No. 105, *Subsequent Events*, establishes guidance for governments regarding the recognition and disclosure of events that occur after the financial statement date but before the statements are issued or available to be issued. This Statement clarifies the types of subsequent events that require adjustment to the financial statements and those that require only disclosure. It also specifies the period during which governments should evaluate subsequent events and outlines the required disclosures for events that could significantly affect the financial statements. The objective is to enhance consistency and transparency in reporting subsequent events across governmental entities. The requirements of this Statement are effective for fiscal year ending April 30, 2028.

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, 2025

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 is considered partially implemented as of April 30, 2026.

Company snapshot



We help organizations manage risk, maintain compliance and make the most of their technology investments.

Sikich offers the public and private sectors a diverse platform of professional services across consulting, technology and compliance. Highly specialized and hands-on teams deliver integrated solutions rooted in deep industry experience. Our approach is strategically and thoughtfully designed to help our clients, teams and communities accelerate success. Sikich has approximately 2,500 team members and operates across North America, EMEA and APAC.

Specialized services

Risk management

- Cybersecurity
- Forensic and valuations
- Governance, risk and compliance
- Transaction advisory (deals)

Business process solutions

- Finance and accounting services
- IT and security managed services
- Marketing and communications

Enterprise application consulting

- Data and AI
- ERP, CRM, HCM products and services
- Regulatory, quality and compliance

Compliance services

- Audit and assurance
- IT controls
- Tax services

Niche expertise

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:

 **Manufacturing**

 **Distribution & supply chain**

 **Construction & real estate**

 **Automotive**

 **Private equity**

 **High-tech**

 **Professional services**

 **Agriculture**

 **Life sciences**

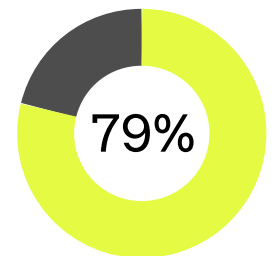
 **Government**

 **Nonprofit**

 **Higher education**

Net promoter score

The firm's overall Net Promoter Score (NPS) is 79%. 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.



Operating principles

We're different than most service providers because we have the right people backed by the right platform.

 **End to end expertise**

 **Full access no ego**

 **Uncompromising problem solvers**

 **Partners in impact**

 **Cutting edge tech and innovation**

Office locations

Ahmedabad, GJ

Alexandria, VA

+1 (703) 836-1350

+1 (703) 836-6701

Bangalore, KA

Boston, MA

+1 (508) 485-5588

Chattanooga, TN

+1 (423) 954-3007

Chicago, IL

+1 (312) 648-6666

Cleveland, OH

+1 (330) 864-6661

Coimbatore, TN

Decatur, IL

+1 (217) 423-6000

Indianapolis, IN

+1 (317) 842-4466

Los Angeles, CA*

+1 (877) 279-1900

Milwaukee, WI

+1 (262) 754-9400

Naperville, IL

+1 (630) 566-8400

Peoria, IL

+1 (309) 694-4251

Princeton, NJ

+1 (609) 285-5000

Rockville, MD

+1 (301) 738-9041

Springfield, IL

+1 (217) 793-3363

St. Louis, MO

+1 (314) 275-7277

*Perform only Technology and Advisory services



Sikich is a member of PrimeGlobal, an award-winning association of independent accounting and business advisory firms. With over 1000 locations in 112 countries, PrimeGlobal is firmly established as the top association worldwide in terms of diverse reach and geographically widespread coverage.

Certifications & awards

- Great Place to Work® U.S. and India
- Ranked #8 Best Workplace in Chicago by Fortune magazine
- Handshake Early Talent Award
- Best Place to Work, Crain's Chicago Business
- Healthiest Employers® in Illinois, Indiana, New Jersey, Ohio, Virginia and Wisconsin
- Military Times Best for Vets Employer
- NetSuite Winter Alliance Partner Spotlights Award in Biotech and Biopharma
- CRN Solution Provider 500 list
- CRN Managed Service Provider 500 list, Elite 150 category
- Inner Circle for Microsoft AI Business Solutions
- Accounting Today VAR Top 100
- NetSuite North America Solution Provider Partner of the Year
- MSSP Alert Top 250 MSSPs
- Ranked #25 in IPA Top 500 Public Accounting Firms
- Accounting Today top financial planning firms by assets under management (\$1B+ AUM)
- USA TODAY/Statista's list of "America's Most Recommended Tax & Accounting Firms"
- Financial Advisor America's Top RIA
- Construction Executive's Top Construction Accounting Firms

For more information about our services, visit www.sikich.com.



1415 West Diehl Road, Suite 400
Naperville, IL 60563
+1 (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, 2026, 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.

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.

Our consideration of internal control was for the limited purpose described in the first 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.

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
August 20, 2026



CITY OF DARIEN

EXPENDITURE APPROVAL LIST
FOR CITY COUNCIL MEETING ON
October 5, 2026

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			\$71,114.90
Water Fund			\$63,603.17
Motor Fuel Tax Fund			\$6,450.53
Stormwater Management Fund			\$440.89
Special Service Area Tax Fund			
State Drug Forfeiture Fund			
Federal Equitable Sharing Fund - Justice			
Federal Equitable Sharing Fund - Treasury			
Impact Fee Expenditures			
Capital Improvement Fund			\$1,210.00
Cannabis Fund			\$21,845.94
TIF Fund			
Subtotal:			\$164,665.43
General Fund Payroll	10/01/26	\$	307,644.11
Water Fund Payroll	10/01/26	\$	37,536.62
Subtotal:			\$ 345,180.73

Total to be Approved by City Council: \$509,846.16

Approvals:

Joseph A. Marchese, Mayor

JoAnne E. Ragona, City Clerk

Michael J. Coren, Treasurer

Bryon D. Vana, City Administrator

CITY OF DARIEN
Expenditure Journal
General Fund
Administration
From 9/22/2026 Through 10/5/2026

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
COMCAST BUSINESS	CABLE TV- CITY HALL	AP100526	4267	Telephone	53.35
I.R.M.A.	DEDUCTIBLE- AUG 2026	AP100526	4219	Liability Insurance	2,500.00
MECO CONSULTING GROUP LLC	LAYOUT /DESIGN- FALL NEWSLETTER	AP100526	4239	Public Relations	2,000.00
ODELSON,MURPHEY,FRAZIER,MCGRAT	LEGAL FEES- AUG 2026	AP100526	4219	Liability Insurance	220.00
STATE GRAPHICS	POSTAGE- FALL NEWSLETTER	AP092226	4239	Public Relations	2,995.76
STATE GRAPHICS	FALL 2026 NEWSLETTER (DARIEN CONNECTIONS) PRINT/LAYOUT	AP100526	4239	Public Relations	1,810.39
				Total Administration	9,579.50

CITY OF DARIEN
Expenditure Journal
General Fund
City Council
From 9/22/2026 Through 10/5/2026

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Session ID</u>	<u>Acct Code</u>	<u>Acct Title</u>	<u>Dept Amount</u>
MAYOR's BALL	2026 MAYORS BALL- ADDISON IL	AP100526	4213	Dues and Subscriptions	130.00
				Total City Council	130.00

CITY OF DARIEN
Expenditure Journal
General Fund
Darien Business Alliance
From 9/22/2026 Through 10/5/2026

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Session ID</u>	<u>Acct Code</u>	<u>Acct Title</u>	<u>Dept Amount</u>
EDDIE KOROSA JR	BAND- EDDIE KOROSA JR and THE BOYS & GIRL (Oktoberfest)	AP100326	4239	Public Relations	850.00
KEVIN VESEL	DARIEN OKTOBERFEST 2026	AP100326	4239	Public Relations	1,000.00
MG AUDIO INC	STAGE- DARIEN OKTOBERFEST	AP100326	4239	Public Relations	2,350.00
PORTABLE JOHN INC	PORTABLE RESTROOMS FOR DARIEN DASH	AP100526	4239	Public Relations	340.00
PORTABLE JOHN INC	PORTABLE RESTROOMS - DARIEN CONCERT 6-25-26	AP100526	4239	Public Relations	675.00
UAP EVENT SERVICES	OKTOBERFEST-2026	AP100326	4239	Public Relations	500.00
				Total Darien Business Alliance	5,715.00

CITY OF DARIEN
Expenditure Journal
General Fund
Community Development
From 9/22/2026 Through 10/5/2026

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Session ID</u>	<u>Acct Code</u>	<u>Acct Title</u>	<u>Dept Amount</u>
CHRISTOPHER B. BURKE ENG, LTD	FINAL GRADING INSPECTION - 134 HOLLY AVE	AP100526	4328	Constt/Prof Reimbursable	200.00
CHRISTOPHER B. BURKE ENG, LTD	1st ENGINEERING REVIEW- 9021 DARIEN WOODS CT	AP100526	4328	Constt/Prof Reimbursable	300.00
CHRISTOPHER B. BURKE ENG, LTD	REVIEW FINAL ENGINEERING PLANS (ANDYS CUSTARD)	AP100526	4328	Constt/Prof Reimbursable	650.00
DUPAGE COUNTY RECORDER	LIEN RELEASE: 7955- 8205 CASS AVE	AP100526	4328	Constt/Prof Reimbursable	67.00
ODELSON,MURPHEY,FRAZIER,MCGRAT	LEGAL FEES- AUG 2026	AP100526	4219	Liability Insurance	<u>1,320.00</u>
				Total Community Development	2,537.00

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 9/22/2026 Through 10/5/2026

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
119TH STREET MATERIALS	HAULING 9-10-26	AP100526	4374	Drainage Projects	1,547.85
ADVANCE AUTO PARTS	OIL FILTER	AP100526	4229	Maintenance - Vehicles	17.06
CHRISTOPHER B. BURKE ENG, LTD	ENGINEER SERVICES- STANDBY GENERATORS DESIGN	AP100526	4223	Maintenance - Building	550.00
CHRISTOPHER B. BURKE ENG, LTD	FOIA REQUESTS	AP100526	4325	Consulting/Professional	1,195.00
CHRISTOPHER B. BURKE ENG, LTD	COMPLETE IDNR DAM SAFETY REPORTS- FARMINGDALE	AP100526	4325	Consulting/Professional	212.76
CHRISTOPHER B. BURKE ENG, LTD	GIS SERVICES- WATER AND STORM SEWER DATA	AP100526	4325	Consulting/Professional	208.50
CHRISTOPHER B. BURKE ENG, LTD	FIELD SURVEY- NUMEROUS FLOODED PROPERTIES	AP100526	4325	Consulting/Professional	12,273.57
CINTAS FIRST AID AND SAFETY	REPLENISH FIRST AID CABINET 9-8-26	AP100526	4219	Liability Insurance	316.05
CORE & MAIN	RING-O RISERS	AP100526	4257	Supplies - Other	1,070.00
DUPAGE COUNTY PUBLIC WORKS	PUBLIC WORKS SEWER BILL	AP100526	4271	Utilities (Elec,Gas,Wtr,Sewer)	60.06
GRAINGER	HAND CLEANER FOR PW	AP100526	4223	Maintenance - Building	55.50
IMPACT NETWORKING, LLC	COPIER OVERAGE-PW (8-18 thru 9-17-26)	AP100526	4225	Maintenance - Equipment	89.20
LEMONT NAPA	LAWN MOWER FILTERS	AP100526	4229	Maintenance - Vehicles	31.32
LEMONT NAPA	LAWN MOWER FILTERS	AP100526	4229	Maintenance - Vehicles	31.32
LRS, LLC	STREET SWEEPING 9-3-26	AP100526	4373	Street Sweeping	6,121.50
OCCUPATIONAL HEALTH CENTERS	RANDOM DRUG SCREEN - JUNE 2026	AP100526	4219	Liability Insurance	134.00
OCCUPATIONAL HEALTH CENTERS	RANDOM DRUG SCREEN	AP100526	4219	Liability Insurance	134.00
RAGS ELECTRIC	MULTIPLE OUTAGE REPAIRS	AP100526	4359	Street Light Oper & Maint.	2,823.37

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 9/22/2026 Through 10/5/2026

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Session ID</u>	<u>Acct Code</u>	<u>Acct Title</u>	<u>Dept Amount</u>
RAGS ELECTRIC	STREET LIGHT OUTAGES- 8439 BELLER & SAWYER/PORTSMOUTH	AP100526	4359	Street Light Oper & Maint.	1,790.64
VL MOLINA TRUCKING INC	HAULING 9-10-26 & 9-11-26	AP100526	4374	Drainage Projects	4,875.00
VULCAN CONSTRUCTION MATERIALS	STONE 9-15-26	AP100526	4374	Drainage Projects	891.23
WHOLESALE DIRECT, INC.	AMBER LED's AND FLANGE KITS	AP100526	4229	Maintenance - Vehicles	641.04
				Total Public Works, Streets	35,068.97

CITY OF DARIEN
Expenditure Journal
General Fund
Police Department
From 9/22/2026 Through 10/5/2026

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
DUPAGE COUNTY PUBLIC WORKS	POLICE DEPT SEWER BILL	AP100526	4271	Utilities (Elec,Gas,Wtr,Sewer)	515.89
I.R.M.A.	DEDUCTIBLE- AUG 2026	AP100526	4219	Liability Insurance	7,544.03
IL HOMICIDE INVESTIGATORS ASSO	O'BRIEN -2026 ILHIA TRAINING CONFERENCE	AP100526	4265	Travel/Meetings	590.00
IL PHLEBOTOMY SERVICES	PHLEBOTOMY SERVICES DAPC2601294	AP100526	4217	Investigation and Equipment	425.00
JACK PHELAN DODGE	ELECTRICAL REPAIRS- P57	AP100526	4229	Maintenance - Vehicles	570.90
LEMONT NAPA	OIL FILTERS	AP100526	4229	Maintenance - Vehicles	43.08
NUPAGE COMMUNITIES	SOCIAL WORK - AUG 2026	AP100526	4337	Dumeg/Fiat/Child Center	6,179.89
ODELSON,MURPHEY,FRAZIER,MCGRAT	LEGAL FEES- AUG 2026	AP100526	4219	Liability Insurance	1,595.00
RAY O'HERRON CO. INC.	UNIFORM- J. RODRIGUEZ	AP100526	4269	Uniforms	170.64
THEODORE POLYGRAPH SERVICE	POLYGRAPH EXAM- PO CANDIDATE P. CONTRERAS	AP100526	4205	Boards and Commissions	225.00
THEODORE POLYGRAPH SERVICE	POLYGRAPH EXAM- PO CANDIDATE NATALLY RODRIGUEZ-CONTRE...	AP100526	4205	Boards and Commissions	225.00
				Total Police Department	18,084.43
				Total General Fund	71,114.90

CITY OF DARIEN
Expenditure Journal
Water Fund
Public Works, Water
From 9/22/2026 Through 10/5/2026

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
119TH STREET MATERIALS	HAULING 9-10-26	AP100526	4231	Maintenance - Water System	273.15
119TH STREET MATERIALS	HAULING 9-11-26	AP100526	4231	Maintenance - Water System	1,092.60
ALEXANDER CHEMICAL CORPORATION	CHLORINE	AP100526	4255	Supplies - Operation	469.20
CHRISTOPHER B. BURKE ENG, LTD	ENGINEER SERVICES- STANDBY GENERATORS DESIGN	AP100526	4325	Consulting/Professional	550.00
GRAINGER	HAND CLEANER FOR PW	AP100526	4223	Maintenance - Building	55.50
LEE JENSEN SALES, CO., INC.	TRENCH BOX	AP100526	4219	Liability Insurance	48,326.00
LEMONT NAPA	STICK HOSES FOR #408	AP100526	4229	Maintenance - Vehicles	58.64
MIDWEST VALVE SERVICES LLC	PRATT VALVE REPAIR- PLANT 2	AP100526	4231	Maintenance - Water System	6,626.00
OCCUPATIONAL HEALTH CENTERS	RANDOM DRUG SCREEN - JUNE 2026	AP100526	4219	Liability Insurance	134.00
ROUTE 66 ASPHALT CO	ROAD PATCH 9-10-26	AP100526	4231	Maintenance - Water System	611.43
SHREVE SERVICES INC	TOPSOIL 9-14-26	AP100526	4231	Maintenance - Water System	330.00
UNDERGROUND PIPE & VALVE CO.	B-BOX REPAIR PARTS	AP100526	4231	Maintenance - Water System	1,143.00
VERIZON WIRELESS	MODEMS	AP100526	4267	Telephone	183.65
VL MOLINA TRUCKING INC	HAULING 9-10-26 & 9-11-26	AP100526	4231	Maintenance - Water System	3,750.00
				Total Public Works, Water	63,603.17
				Total Water Fund	63,603.17

CITY OF DARIEN
Expenditure Journal
Motor Fuel Tax
MFT Expenses
From 9/22/2026 Through 10/5/2026

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
DYNEGY ENERGY SERVICES	ENERGY- 7702 S CASS STREET LIGHT	AP100526	4840	Street Lights	143.40
VULCAN CONSTRUCTION MATERIALS	STONE 9-2-26	AP100526	4245	Road Material	879.98
VULCAN CONSTRUCTION MATERIALS	STONE 9-4-26	AP100526	4245	Road Material	900.36
VULCAN CONSTRUCTION MATERIALS	STONE 9-8-26	AP100526	4245	Road Material	4,526.79
				Total MFT Expenses	6,450.53
				Total Motor Fuel Tax	6,450.53

CITY OF DARIEN
Expenditure Journal
Stormwater Management Fund
Native Plantings
From 9/22/2026 Through 10/5/2026

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
CHRISTOPHER B. BURKE ENG, LTD	ENGINEER SERVICES- ELEANOR & 74TH ST	AP100526	4379	Stormwater Management Sp...	440.89
				Total Native Plantings	440.89
				Total Stormwater Management Fund	440.89

CITY OF DARIEN
Expenditure Journal
Capital Improvement Fund
Capital Fund Expenditures
From 9/22/2026 Through 10/5/2026

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
CHRISTOPHER B. BURKE ENG, LTD	ENGINEER SERVICES- PLAINFIELD RD RETAINING WALL	AP100526	4390	Capital Improv-Infrastructure	1,210.00
					Total Capital Fund Expenditures
					1,210.00
					Total Capital Improvement Fund
					1,210.00

CITY OF DARIEN
Expenditure Journal
Cannabis Funds
Police Department
From 9/22/2026 Through 10/5/2026

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
EMERGENCY VEHICLE TECHNOLOGIES	K9 VEHICLE UPFITTED	AP100526	4232	Miscellaneous Expenditures	21,845.94
				Total Police Department	21,845.94
				Total Cannabis Funds	21,845.94
Report Total					164,665.43

MOTION NO. _____

AGENDA MEMO
CITY COUNCIL

October 5, 2026

Issue Statement

Consideration of a Motion Granting a Waiver of the \$50.00 a Day Fee for the class “J” Temporary Liquor License for the Darien Swim and Recreation Club.

BACKUP

Background/History

The Darien Swim and Recreation Club is hosting Brewfest, which will be held on Saturday, November 21, 2026. They have requested a waiver of the fee for the Temporary Liquor License as our Liquor License Code requires a \$50.00 per day fee.

Staff/Committee Recommendation

Staff recommends waiving the fee for the Temporary Liquor License for the Darien Swim and Recreation Club.

Alternate Consideration

Not approving the motion at this time would be an alternate consideration.

Decision Mode

This item will be on the October 5, 2026 City Council Agenda for formal consideration.

**PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE
COUNTY, ILLINOIS, this 5th day of October, 2026.**

AYES: _____

NAYS: _____

ABSENT: _____

From: [Nora Fleming](#)
To: [Maria Gonzalez](#)
Subject: Request for liquor license
Date: Wednesday, September 30, 2026 12:56:39 PM

Hi Maria -

We're working with the insurance to get the form edited.

This email is also a request for the \$50 fee to be waived for the liquor license for Darien Swim and Recreation Club.

Thank you.

Nora Barry

Sent from my iPhone

CITY OF DARIEN

APPLICATION FOR TEMPORARY LIQUOR LICENSE

THIS APPLICATION IS FOR: CLASS "J" TEMPORARY LIQUOR LICENSE —

“THE SALE AT RETAIL ALCOHOLIC LIQUOR FOR CONSUMPTION ONLY AT THE LOCATION AND ON THE SPECIFIED DATES DESIGNATED FOR THE SPECIAL EVENT IN THE LICENSE.” FEE IS \$50.00 PER DAY NOT TO EXCEED THREE (3) CONSECUTIVE DAYS.

NAME OF ORGANIZATION OR GROUP Darien Swim + Recreation Club
ADDRESS 1001 Hinsbrook Ave, Darien PHONE 630-964-8656
TYPE OF EVENT Annual Brewfest
LOCATION OF EVENT 1001 Hinsbrook Ave, Darien
DATE AND TIME OF EVENT November 21, 2026 6pm 4pm-Midnight (12am)
NAME OF APPLICANT OR REPRESENTATIVE Nora Barry
ADDRESS 7106 Beechnut Lane, Darien PHONE 708-710-8847
NAME OF CHAIRMAN OF EVENT Nora Barry
ADDRESS Same as above PHONE same as above


Signature of Applicant

FEE: _____

DATE PAID: _____

Date Approved: _____

Application Approved: _____

License No. Issued _____

Joseph A. Marchese, Liquor Commissioner

MANDATORY: PROOF OF DRAM SHOP INSURANCE MUST BE ATTACHED TO THIS APPLICATION COVERING DATE(S) OF EVENT AND DESIGNATING THE CITY OF DARIEN AS ADDITIONAL INSURED ALONG WITH A CHECK TO COVER FEE.

MOTION NO. _____

AGENDA MEMO
City Council
Meeting Date: October 5, 2026

Issue Statement

Consideration of a motion to grant a waiver of the raffle license bond requirement for the Darien Woman's Club.

BACKUP

Background/History

The Darien Woman's Club has applied for a Raffle License to be held on February 7, 2027. They have also requested waiver of the bond requirement. The City regularly waives the bond requirement for qualified charitable organizations.

Staff/Committee Recommendation

It is recommended that the raffle license bond requirement for the Darien Woman's Club raffle be waived.

Alternate Consideration

Not approve waiver.

Decision Mode

This item will be placed on the October 5, 2026 City Council Agenda for formal consideration.

**PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE
COUNTY, ILLINOIS, this 5th day of October 2026.**

AYES: _____

NAYS: _____

ABSENT: _____

Dear City of Darien,

I am requesting a waiver of the bond fee for the Darien Woman's Club Super Bowl Square Raffle in February 2026.

Regards,


Karen Carpenter

Darien Woman's Club Raffle Chair

CITY OF DARIEN

APPLICATION FOR RAFFLE LICENSE

☒ Class A License

☐ Class B License

NAME OF ORGANIZATION: Darien Woman's Club

ADDRESS: 1702 Plainfield Road, Darien, CT 06034

TELEPHONE NUMBER: 630-816-0302 FAX NUMBER: _____

TYPE OF ORGANIZATION: Charitable
(Charitable, Educational, Religious, Fraternal, Veterans or Labor)

LIST THE AREA (S) WITHIN THE CITY IN WHICH RAFFLE CHANCES WILL BE SOLD OR ISSUED:

Darien and surrounding areas

LIST THE TIME (S) OF DAY DURING WHICH RAFFLE CHANCES WILL BE SOLD OR ISSUED:

8:00am to 9:00pm

LIST THE DATE AND TIME OF THE DETERMINATION OF WINNING CHANCES:

February 7, 2027

LIST THE LOCATION (S) AT WHICH WINNING CHANCES WILL BE DETERMINED:

Darien Woman's Club Meeting -ALPINE BANQUETS

I, Karen Carpenter, being the first duly sworn, state on oath
that the foregoing organization is a not-for-profit organization.

Karen M Carpenter
(Presiding Officer)

ATTEST:

Secretary

APPROVED BY: _____
Mayor

DATE: _____

MAILED ON: _____
Date

BY: _____

MOTION NO. _____

AGENDA MEMO
City Council
Meeting Date: October 5, 2026

Issue Statement

Consideration of a motion to grant a waiver of the raffle license bond requirement for the Darien Woman's Club.

BACKUP

Background/History

The Darien Woman's Club has applied for a Class B Raffle License. The dates of the Raffles are February 1, 2027 through February 28, 2027. They have also requested waiver of the bond requirement. The City regularly waives the bond requirement for qualified charitable organizations.

Staff/Committee Recommendation

It is recommended that the raffle license bond requirement for the Darien Woman's Club raffle be waived.

Alternate Consideration

Not approve waiver.

Decision Mode

This item will be placed on the October 5, 2026 City Council Agenda for formal consideration.

**PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE
COUNTY, ILLINOIS, this 5th day of October, 2026.**

AYES: _____

NAYS: _____

ABSENT: _____



October 1, 2026

Ms. Maria Gonzalez
Administrative Secretary
Deputy Clerk
City of Darien
1702 Plainfield Road
Darien, IL 60561

Re: Darien Woman's Club
Annual Raffle – Bond Fee Waiver Request for 2027 Raffle

Dear Ms. Gonzalez,

We are requesting a waiver of the bond fee for the Darien Woman's Club Lottery Raffle held during the month of February 2027.

We thank you in advance for your consideration and attention to this matter.

Kind regards,

DARIEN WOMAN'S CLUB

Chris Snow

Darien Woman's Club Raffle Chair



Darien Woman's Club • c/o Darien City Hall • 1702 Plainfield Road • Darien, IL 60561

www.darienwomansclub.org



CITY OF DARIEN

APPLICATION FOR RAFFLE LICENSE

☐ Class A License

☒ Class B License

NAME OF ORGANIZATION: Darien Woman's Club (DWC)

ADDRESS: 1702 Plainfield Rd., Darien, IL 60561

TELEPHONE NUMBER: 630.935.0421 FAX NUMBER: N/A

TYPE OF ORGANIZATION: Charitable
(Charitable, Educational, Religious, Fraternal, Veterans or Labor)

LIST THE AREA (S) WITHIN THE CITY IN WHICH RAFFLE CHANCES WILL BE SOLD OR ISSUED:
Darien, Illinois and surrounding areas

LIST THE TIME (S) OF DAY DURING WHICH RAFFLE CHANCES WILL BE SOLD OR ISSUED:
Tickets distributed to DNC members at General Meetings & 6:00am - 9pm until 11/30/27

LIST THE DATE AND TIME OF THE DETERMINATION OF WINNING CHANCES:
Illinois Pick Three Evening Draw during February 1st - February 28, 2027

LIST THE LOCATION (S) AT WHICH WINNING CHANCES WILL BE DETERMINED:
Winner of the matching IL Pick Three tickets will be announced weekly to all the members.

I, Chris Snow, being the first duly sworn, state on oath that the foregoing organization is a not-for-profit organization.

MC Snow 9/23/26
Presiding Officer

ATTEST:

Secretary

APPROVED BY: _____
Mayor

DATE: _____

MAILED ON: _____
Date

BY: _____

MOTION NO. _____

AGENDA MEMO**City Council****October 5, 2026****ISSUE STATEMENT**

Consideration of a motion to purchase ammunition from [Kiesler's Police Supply](#) in the amount of \$20,523.53

BACKUP**BACKGROUND/HISTORY**

The police department is requesting to order ammunition requested under the FYE27 budget, line item 01-40-4217. Sgt. Rumick handles purchases for the firearms program and training. Kiesler Police Supply has the state contract for ammunition and therefore the sole source for our purchase.

Proposals/Bids:

Description		Qty.	Cost
9MM	SPEER LAWMAN 147 GRAIN TOTAL METAL JACKET 1000 RDS/CASE	60	\$12,757.80
223REM	FEDERAL AMERICAN EAGLE 55 GRAIN FULL METAL JACKET BOATTAIL 500RDS/CASE	28	\$5,575.64
223REM	SPEER GOLD DOT DUTY RIFLE 75 GRAIN SOFT POINT 500RDS/CASE	12	\$3,847.56
40S&W	SPEER GOLD DOT 180 GRAIN HOLLOW POINT 1,000RDS/CASE	1	\$466.88
9MM	SPEER GOLD DOT 147 GRAIN HOLLOW POINT 1,000RDS/CASE	5	\$2,075.65
DEPARTMENT CREDIT			-\$4,200.00
TOTAL			\$20,523.53

STAFF/COMMITTEE RECOMMENDATION

Police Committee recommends approval of a motion authorizing the purchase of ammunition from Kiesler's Police Supply in the amount of \$20,523.53.

ALTERNATE CONSIDERATION

As recommended by Committee

DECISION MODE

This item will be placed on the October 5th, 2026 agenda for formal Council consideration and approval.

PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 5th day of October 2026.

AYES: _____

NAYS: _____

ABSENT: _____



INTEROFFICE MEMORANDUM



MEMO

September 11, 2026

TO: Chief Thomas
FROM: Detective Sergeant Rumick # 304
SUBJECT: Ammo Purchase

Chief,

I am requesting authorization to purchase department ammunition from Kiesler's Police Supply in the amount of \$24,453.58. The quantities and pricing for this purchase are based on the current State bid.

Additionally, I am requesting authorization to trade in 35,000 rounds of .40 caliber practice ammunition from the Department's current inventory of approximately 41,000 rounds. Kiesler's Police Supply has agreed to accept the ammunition at a rate of \$120 per case, resulting in a total trade-in credit of \$4,200 to be applied toward the ammunition purchase.

The recommendation to reduce the Department's .40 caliber ammunition inventory is based on the limited number of officers who currently carry firearms chambered in .40 caliber compared to the amount of ammunition presently in stock. Maintaining approximately 6,000 rounds will provide an adequate supply for the remaining .40 caliber users while reducing excess inventory.

This recommendation also takes into consideration the Department's anticipated transition toward 9mm as the standard duty caliber. Trading a portion of the existing .40 caliber inventory at this time allows the Department to recover value from ammunition that is expected to have decreasing operational need and apply that value toward ammunition that better supports the Department's current and future requirements.

DN 2 304

Det. Sgt. Rumick # 304



Sales Quote

KIESLER POLICE SUPPLY, INC.
2802 SABLE MILL RD
JEFFERSONVILLE, IN 47130

Bill-to Customer
DARIEN POLICE DEPARTMENT
1710 PLAINFIELD ROAD
ATTN: ROSE GONZALEZ
DARIEN, IL 60561

Ship-to Address

Your Reference			
Bill-to Customer No.	L03762	Salesperson	RYAN
Tax Registration No.		Email	
No.	Q178339	Home Page	
Document Date	August 18, 2026	Phone No.	
Due Date	September 17, 2026		
Payment Terms			
Payment Method			
Tax Identification Type	Legal Entity		
Shipment Method	Standard		
Douglas Rumick <drumick@darienil.gov>			

No.	Description	Quantity	Unit of Measure	Unit Price Excl. Tax	Line Amount Excl. Tax
KIESLER NOTE	PLEASE APPLY DEPT CREDIT	35	EACH	-120.00	-4,200.00
SPEER53620	SPEER LAWMAN 9MM 147 GRAIN TOTAL METAL JACKET FLAT NOSE, 1000RDS/CASE, 50RDS/BOX	60	CASE	212.63	12,757.80
FEDEAE223	FEDERAL AMERICAN EAGLE 223REM 55 GRAIN FULL METAL JACKET BOATTAIL 500RDS/CASE,20RDS/BOX	28	CASE	199.13	5,575.64
SPEER24475	SPEER GOLD DOT DUTY RIFLE 223REM 75 GRAIN SOFT POINT, 500RDS/CASE, 20RDS/BOX	12	CASE	320.63	3,847.56
SPEER53962	SPEER GOLD DOT 40S&W 180 GRAIN HOLLOW POINT 1000RDS/CASE 50RDS/BOX	1	CASE	466.88	466.88
SPEER53619	SPEER GOLD DOT 9MM 147 GRAIN HOLLOW POINT 1000RDS/CASE, 50RDS/BOX	5	CASE	415.13	2,075.65
FORMAT RYAN	QUOTED BY RYAN DOLD KIESLER POLICE SUPPLY 2802 SABLE MILL RD JEFFERSONVILLE, IN 47130 THIS QUOTE IS VALID FOR 30 DAYS RDOLD@KIESLER.COM	1	EACH	0.00	0.00
Amount Subject to Sales Tax		0.00	Subtotal		20,523.53
Amount Exempt from Sales Tax		0.00	Total Tax		0.00
			Total \$ Incl. Tax		0.00
			Tax Amount		0.00



KIESLER POLICE SUPPLY, INC. FFL# 4-35-019-11-7M-08220

RETURNED GOODS POLICY

No returned goods will be accepted without prior consent. Any packages returned without properly displaying a return authorization number will be refused. Returns subject to up to 25% restocking fee

DEFECTIVE MERCHANDISE POLICY

We are not a warranty repair station for any manufacturer. Returns of defective merchandise must be made directly to the manufacturer for repair or replacement.

DAMAGED GOODS POLICY

Claims of shortages or damaged shipments must be made immediately upon receipt of shipment.

MOTION NO. _____

AGENDA MEMO**City Council****October 5, 2026****ISSUE STATEMENT**

A motion authorizing the expenditure of budgeted funds not to exceed \$10,000 to enter into an agreement with Williams Architects to conduct an architectural needs assessment and space planning for the Darien Police Department building.

EXHIBIT A**ATTACHMENT A****BACKGROUND/HISTORY**

The police department building was built in 1995 and is now over 30 years old. Many processes, tasks, and expectations of the agency's operations have changed over the years, and so have the needs of the building. The purpose of this request is to have a professional review the building's needs, workflow, and evolution for the present and future. This will be conducted by evaluating the building's current systems and whether or not there are any major issues or if there is a need for repair/replacement. This will be coupled with staff interviews to help understand their current challenges related to workspace and the potential to improve space utilization needs. After the review, recommendations, associated expected costs, and phased rollout will be provided.

Williams Architects had the lowest qualifying bid for all of the services that we required.

Item	FYE27 Budget	Actual Cost
Capital Purchases	\$25,000 – Line 40-4815	\$10,000

Proposals/Bids

<u>Williams Architects</u>	\$9,850
<u>Studio GC Architects & Interiors</u>	\$19,500
<u>Kluber Architects & Engineers</u>	\$19,500

STAFF/COMMITTEE RECOMMENDATION

Committee recommends approval of a motion authorizing an agreement with Williams Architects to conduct an architectural needs assessment and space planning for the Darien Police

MOTION NO. _____

Department building. Staff further recommends that the funds for such an agreement come from account 01-40-4815.

ALTERNATE CONSIDERATION

As recommended by Committee.

DECISION MODE

This item will be placed on the October 5, 2026, agenda for formal Council consideration and approval.

**PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE
COUNTY, ILLINOIS, this 5th day of October 2026.**

AYES: _____

NAYS: _____

ABSENT: _____

Architect Darien PD Bids

	Williams Architects - Andy Dogan		Studio GC - Craig Meadows		Kluber Architects - Kelsey Skager	
	Fees	Anticipated Costs	Fees	Anticipated Costs	Fees	Anticipated Costs
Phase 1 Needs Assessment (1 -major issues or systems for repair or replacement w/ remaining life estimates, 2 -Operational Review - staff discussions challenges w/ current space and areas of improvement, 3 - Needs Assessment and Recommendations - written recommendation based on data gathered)						
Phase 2 Space Planning (1 - Concept planning - reconfigure or renovation from identified needs w/ cost ranges identified, 2 - Refine/Development concepts and costs - one or two preferred concepts w/ phases and expected costs)						
Final Presentation (floor plans and 3D concept)						
Subtotal for all above		\$ 9,350.00		\$ 19,500.00		\$ 19,500.00
Additional Services (mileage to and from and hourly for work not included)	Extra	Not to exceed \$500 w/o prior approval	Included		Included	
Detailed Review of Existing Systems	Extra		Included		Included	
Detailed Design, Finish Selections and Construction Documents	Extra		Included		Included	
Subtotal for all above		\$ 500.00				
		\$ 9,850.00		\$ 19,500.00		\$ 19,500.00



7 August 2026 (UPDATED)

Deputy Chief Jason Norton
City of Darien Police Department
1710 Plainfield Road
Darien, IL 60561

Re: City of Darien Police Department
Letter of Proposal for Needs Assessment and Master Planning Services
Williams Architects Project No. 2026-TBD

Dear Deputy Chief Norton:

Williams Architects (WA) is pleased to present this Letter of Proposed Agreement for Needs Assessment and Master Planning services for the City of Darien Police Department. Our team truly looks forward to the opportunity to work with the City of Darien Police Department on this very important project for your community. The following is our initial understanding of the scope of the project and the services required to meet your expectations.

PROJECT BACKGROUND / UNDERSTANDING

The City of Darien Police Department wishes to conduct a Needs Assessment and Master Plan to understand the existing condition, estimated remaining service life, and functionality of its existing facility at 1710 Plainfield Road. The facility currently serves the entire City, housing 36 sworn officers and 12 non-sworn staff. Through this process, we will identify potential remodeling, relocation, and replacement items needed to best serve the City of Darien Police Department, followed by preliminary concept directions and options for re-organization and/or re-design of selected elements of the building, and associated cost estimates. The outcome of this process should result in a recommended scope of work with associated costs that will allow the City of Darien Police Department to move immediately into basic architectural services for the suggested improvements, either in a single project or a phased series of projects depending on funding availability.

SCOPE OF SERVICES

Our Master Planning process is organized into distinct phases. The first phase of the process involves several steps and tasks that are required to define the Department's space and building needs over the next twenty years. This phase will give the Department information needed to evaluate the feasibility of and limitations regarding remodeling and expanding the existing building.

The second phase builds upon the recommendations developed in the first phase to develop concept alternatives and associated costs and a preferred, phased solution for an updated Department facility.

Phase 1 – Needs Assessment includes the following services:

- **Condition Assessment**
 - o In this exercise we seek to understand any major issues or systems that may require repair or replacement prior to conducting any interior reconfiguration/renovation or expansion, or that will affect the scope of a potential project. Estimated remaining service life of major systems and components based on industry standards will be identified during this phase. We will perform a visual investigation into potential causes of recent flooding/water infiltration that have occurred in the past two years and identify potential solutions and/or follow-up steps as part of this exercise.

- **Operational Review / Staff Discussion**
 - o WA staff shall meet with the Chief, Deputy Chief, and other sworn officers and non-sworn staff to discuss current challenges related to the existing space and tour the building to identify current areas of functional inefficiencies and opportunities for improved space utilization.
- **Needs Assessment and Recommendations**
 - o Building upon all the data compiled to this point, WA prepares written recommendations and descriptions of new and/or renovated components and spaces and associated required areas. Current and emerging trends and best practices in public safety are discussed and analyzed relative to these recommendations.
- Phase 1 services culminate in an optional presentation/update to the City Council summarizing all these findings to ensure that there is consensus prior to moving into concept plans.

Phase 2 – Space Planning includes the following services:

- **Concept Planning:**
 - o Building upon all the data developed in Phase 1, WA shall identify conceptual alternatives for reconfiguration or renovation of areas the building to address items identified in the Needs Assessment. Plans are developed at a diagrammatic level indicating areas of reconfiguration and remodeling. WA will identify applicable zoning/building regulations that may affect any potential alterations to the facility at this time. Preliminary cost ranges are developed at this time to assist the Department in understanding capital costs and discussing potential prioritization/phasing of improvements should recommended improvements exceed available/likely funding.
- **Refinement/Development of Preferred Concept(s) and Costs:**
 - o Based on your input, WA shall refine concepts to one or two preferred concepts with associated cost estimates, with potential project phasing as required. Three-dimensional grayscale plan graphics with furniture will be created to illustrate concepts. Costs will include expected replacement/refurbishment costs of major building systems and components based on typical expected service life for the type of systems and components installed.
- **Final Presentation and Report:**
 - o WA shall deliver an in-person presentation to the City Council of findings, concepts, costs, phasing, and potential next steps/project schedule.
 - The deliverables will include the following graphics:
 - Floor plans (including furniture and shelving) for the preferred concept.
 - A three-dimensional concept view of the floor plan (including furniture) for the preferred concept.
 - Up to three (3) three-dimensional interior renderings of proposed new or remodeled spaces.
 - o WA shall prepare a draft written report presenting all findings for initial review by the Department.
 - o Following review of the draft report by Department staff and Board, WA shall prepare a final written report for public release presenting all findings, concepts, costs, phasing, and potential next steps/project schedule.

SCHEDULE

We are available to start this project immediately upon your authorization to proceed in 2025. We anticipate the entire process to take four to five months depending on the level of City Council engagement and presentation required.

PROPOSED FEES

We propose to provide the above-mentioned services for a fixed fee of **NINE THOUSAND THREE HUNDRED FIFTY DOLLARS (\$9,350.00)**, plus reimbursable expenses as described below.

Implementation fees for projects recommended by the Needs Assessment and Master Plan will vary depending on scope and complexity of each project but will generally be between seven and nine and one-half percent of estimated construction cost.

If the Needs Assessment and Master Plan scope of work should substantially increase beyond the scope described herein during our efforts, we will negotiate a fee adjustment to the mutual satisfaction of the City of Darien Police Department and Williams Architects.

ADDITIONAL SERVICES

Any Additional Services requested in writing by the City of Darien Police Department for work not included in this Proposal shall be provided on an hourly basis at our current hourly rates, or at a mutually agreed-upon fixed fee. (It is very unlikely that any additional services are incurred during a Master Planning exercise unless additional engineering or forensic evaluation becomes advisable)

REIMBURSABLE EXPENSES

In addition to our professional services listed above, we shall also invoice the Owner for our reimbursable expenses at our direct cost. Reimbursable expenses include mileage to and from the project site, project-related expenses such as printing & photocopying, postage / messenger / FedEx, project related supplies, etc. We anticipate that most of the documents created in conjunction with our scope of work will be transmitted electronically. Our reimbursable expenses shall not exceed FIVE HUNDRED DOLLARS (\$500.00) without prior Owner approval.

EXCLUDED SERVICES

The following services are not included in this proposal, and can be provided at additional cost upon request by the Department:

- **Detailed engineering review of existing systems** – in conjunction with a local engineering firm, WA conducts a detailed condition assessment of existing mechanical, electrical, plumbing, and fire protection systems. Most of our clients find that a cursory assessment that identifies major needs, remaining service life, and associated costs (which is included in this Scope of Services) is sufficient for purposes of an overall needs assessment.
- **Detailed design, finish selections, construction documents and specifications** – design selections, construction documents and specifications for the improvements proposed by this Scope of Work that are generally considered part of the Architect's Basic Services to implement any given project are not included in this proposal.

PROPOSAL QUALIFICATIONS

This proposal is based on the following assumptions and qualifications:

1. The Department shall provide all available existing conditions drawings for our use in developing the Needs Assessment and Master Plan.
2. We will attend up to **two (2)** City Council / Committee meetings throughout the course of this Scope of Work to provide the Board with progress updates as mutually agreed. Additional meetings with the Council beyond the defined limits will be invoiced on a per meeting basis. Meetings with the Police Department to review progress and gather information shall not be limited.

GENERAL TERMS AND CONDITIONS

1. Invoices shall be sent monthly with payment due 30 days from invoice date. Unpaid balances shall incur an interest charge in accordance with the Illinois Prompt Payment Act.
2. This Agreement represents the entire and integrated agreement between the Owner and Architect and supersedes all prior negotiations, representations, or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both Owner and Architect.
3. This Agreement may be terminated by either party upon not less than seven days' written notice should the other party fail substantially to perform in accordance with the terms of this Agreement through no fault of the party initiating the termination.

4. Failure of the Owner to make payments to the Architect in accordance with this Agreement shall be considered substantial nonperformance and cause of termination.
5. Duties, responsibilities, and limitations of authority of the Architect shall not be restricted, modified or extended without a written Amendment to this Agreement signed by the Owner and Architect.
6. Preliminary estimates of Construction Cost prepared and/or reviewed by the Architect represent the Architect's best judgment as a design professional familiar with the construction industry. It is recognized, however, that neither the Architect nor the Owner has control over the cost of labor, materials or equipment, over the Contractor's methods of determining bid prices, or over competitive bidding, market or negotiating conditions. Accordingly, the Architect cannot and does not warrant or represent that bids or negotiated prices for work described and recommended during this Scope of Work will not vary from the Owner's Project Budget or from any estimate of Construction Cost or evaluation prepared or agreed to by the Architect.
7. Architect makes no warranties, express or implied. Nothing contained in the Agreement shall require the Architect to exercise professional skill and judgment greater than that which can be reasonably expected from other architects performing similar services to those required hereunder. This limitation shall also apply to any certification or representation made by Architect as an accommodation upon request of Owner. The Architect shall not make, nor shall Architect be required to make any certification or representation which seeks knowledge, services or responsibilities beyond the services set forth herein.
8. This Agreement shall be governed by the law of the State of Illinois. Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of any third party against either the Owner or the Architect.

CONCLUSION

If the City of Darien Police Department agrees with the terms and conditions of this Letter of Proposed Agreement, please sign and date below, and return a copy to our office. Upon receipt of this signed Letter of Proposed Agreement, we will be ready to commence with the defined services herein.

We again wish to express our appreciation to the City of Darien Police Department for considering Williams Architects for this effort and look forward to working together as a team to make the project a success for the Department and the community it serves.

Cordially,



Andrew R. Dogan, AIA, NCARB, LEED AP
Chief Operating Officer / Managing Principal

ACCEPTANCE:

The City of Darien Police Department hereby accepts the terms and conditions of this Letter of Proposed Agreement and authorizes Williams Architects and its consultants to begin services immediately.

Printed Name and Title
City of Darien Police Department Authorized Representative

Authorized Signature
City of Darien Police Department

Date

Williams Architects

Architectural Services Proposal

DATE: 7/29/2026 - REVISED

TO: Deputy Chief Jason Norton
City of Darien Police Department
1710 Plainfield Road
Darien IL 60561

FROM: Craig S. Meadows, AIA Principal

RE: Space and Facility Needs Assessment

Scope of Architectural Services:

Studio GC shall provide the following project-specific scope of services for the City of Darien Police Department under an executed B101 between the District and Studio GC.

Phase 1: Facility Assessment

Time Frame: 8 weeks

Scope: A facility assessment intends to determine the replacement timeframe for building finishes, materials, and equipment. This effort will allow for more accurate budget forecasting. Additionally, it allows for a better alignment of phased renovations to incorporate upcoming or deferred replacement of critical equipment or features. It will enable the renovations to be sufficiently encompassing to assure that potential future work will maintain recent renovations. **This includes a initial investigation, no demolition or excavation, into the reasoning for the water leaks in the basement.**

Phase 2: Space Needs Assessment

Time Frame: 4 weeks (overlapping Phase 1)

Scope: A space needs analysis is critical to understanding the scope and expanse of all future architectural work. It comprises a few critical efforts:

Analysis of Existing Workflows and Staff Operations: Studio GC will work with Darien PD to understand your operational flows, staffing counts, shifts, and employment structures. This analysis will also incorporate a critical review of these operations in the existing building to determine any deficiencies that will need to be addressed in future

design efforts. This effort is accomplished through interviews with leadership and critical staff who are familiar with the process and needs of the department.

Comparison to Peer Police Departments: This analysis will allow the Darien PD and staff to understand how they compare to other similarly sized police departments. In particular, we will also review the facility space allocation and operational workflows of these peer departments. The analysis will not only include physical space comparisons but also operational flows, programs, and processes. This will allow the PD to determine if space needs to be allocated to future programmatic needs.

Initial Space Needs Report and Adjacency Studies: This effort will culminate in a list of required spaces, sizes associated with those spaces, and a determination of location to optimize operational flow.

Phase 3: Master Planning

Time Frame: 8 weeks (overlapping Phase 1)

Scope: Through his effort, Studio GC and the Darien Police Department will determine the future layout of the building. The intent would be to design the complete facility renovation for the foreseeable future to address the needs identified in the previous assessments. This process will determine not only the future layout of the building but also the extent and scope of work. This will allow projects to be phased and constructed as determined by budget and operations. The process is collaborative and will occur at meetings that occur on alternating weeks. Darien PD will be a part of the process, reviewing the options created, assessing the design direction, and providing approvals as the process progresses. The team at Studio GC project strongly believes that each of our projects is a reaction to the needs of each client. While there are many similarities between the operations and flows of Police Departments, implementing the variations is critical to the operation's success.

ITEMS PROVIDED BY OTHERS:

- Building Plans as available.

Compensation

Compensation will be a lump sum fee as follows:

Fee Structure:

Phase 1:	\$5,500
Phase 2:	\$6,500
Phase 3:	\$7,500



223 West Jackson Boulevard
Suite 1200
Chicago, IL 60606
Phone: (312) 253-3400

Total Project Cost:

\$19,500

Compensation Reimbursable expenses will be invoiced at one and one-tenth (1.10) the cost billed to the Architect and shall be limited to plotting and printing costs.

Schedule

We can proceed with these assignments as soon as authorized to do so. If these terms are generally acceptable, please sign below and we will prepare the contracts. If you wish to discuss the scope of services in more detail, we are available to do so at your convenience. It is anticipated with regular meetings that the scope of work will take approximately 12 weeks as some of the scopes will overlap.

If acceptable, please sign both originals and forward one fully executed original of this document to our office. Retain the other copy for your contract file.

OWNER:_____

PRINT NAME:_____

DATE:_____

ACCOUNT MANAGER:_____

PRINT NAME: Craig S. Meadows AIA

DATE: July 29, 2026

cc: Vicki Luczynski, StudioGC

August 5, 2026

Jason Norton
Deputy Chief
Darien Police Department
1710 Plainfield Road
Darien, IL 60561

Re: Space Needs Analysis for Darien Police Department – ‘Project’
Kluber, Inc. Proposal No. 260731.01

Thank you for the opportunity to present this Proposal for Professional Services for the above referenced Project. It is our understanding that the City of Darien (‘Owner’) desires to engage Kluber, Inc. (‘Architect’) to provide usual and customary architectural and engineering Services (Space Needs Analysis) for the Police Department located at 1710 Plainfield Road, Darien (herein referred to as ‘Project’).

OVERVIEW OF PROJECT SCOPE

The Project consists of performing a comprehensive Space Needs Analysis for the Police Department. The current facility is approximately 31 years old and is approximately 35,000 square feet.

The City is seeking a holistic, long-term plan to address inefficient building flow, outdated locker room configurations, inadequate storage, and a lack of clear, long-term planning. The department’s goal is to receive an assessment that provides phased recommendations by fiscal year, supports budget planning, and establishes a consistent architectural vision. It is also our understanding that an increase in the overall building footprint is not anticipated.

INITIAL INFORMATION

- The Owner’s budget for the Cost of the Work (CoW) has not been determined. Kluber as part of this Phase will assist the Owner in the preparation of the budget. The Cost of the Work is the total cost to construct all elements of the Project designed or specified by Kluber, Inc.; it does not include A/E fees, land acquisition costs, permit fees, utility service connection or activation fees, financing costs, contingencies for changes in the Work, or other soft costs that are the responsibility of the Owner.
- The anticipated Project schedule is to be determined as mutually agreed.
- The Owner’s representative for the Project will be Jason Norton.
- Kluber, Inc.’s representative for the Project will be Clayton Haldeman.

Assumptions/Exclusions include the following:

- A. The existing drawings provided by the Owner align with the as-built conditions with some minor adjustments that have occurred over the years.

The foregoing is based on our on-site meeting on September 29, 2025, and our virtual meeting on July 22, 2026.

SERVICES

Kluber, Inc. proposes to provide usual and customary architectural and engineering Services for the Project as set forth in the standardized *AIA B105 - 2017 Standard Short Form of Agreement Between Owner and Architect*, and in accordance with the general understandings applicable to our relationship with you, with limitations as follows:

Design Phase - Evaluation:

- Conduct a kick-off meeting with Owner to discuss the Project in detail.
 - Identify and document the goals and objectives for the project.
 - Identify Owner areas of concern limiting operational efficiency.
 - Review site circulation and flow concerns.
 - Identify site constraints that limit development or alteration.
- Conduct a non-invasive site review to become familiar with the existing conditions.
 - Intent to prepare a high-level assessment of the various architectural and engineering systems for the purposes of establishing expected life based on industry standards.
- Review available information furnished by the Owner.
 - Obtain and review Owner's vehicle, equipment and furniture asset list for the Police Department prepared by Owner.
 - Obtain and review Owner's current and projected staffing lists for each department relating to this analysis.

Kluber Deliverables:

- None.

Design Phase - Space Needs Analysis:

- Conduct interviews/meetings with departmental staff, Owner Administration to confirm the current and future space needs for each department. Interviews/meetings attendance and locations will be determined by the Owner.
- Programming: Prepare a tabular spreadsheet that identifies the current, 10 and 20 year space needs for the project.
- Prepare preliminary space plan/s indicating spatial adjacencies and including vehicle and equipment placement locations based on information received from meetings and interviews.
- Prepare a concept plan that includes structure placement, facility development diagrams, development phasing (where applicable), access and circulation of vehicles and pedestrians, parking facilities.
- Conduct meetings with Owner as required to present findings. Meetings will generally occur as conference calls with in-person meetings as required.

Kluber Deliverables:

- Draft report of findings including:
 - Space needs spreadsheet.
 - Site development blocking plans.
 - Preliminary space plans showing areas of proposed improvements.

Design Phase - Cost and Schedule:

- Prepare preliminary estimates of probable construction cost on a cost per square foot basis based on each use type.
- Prepare a development schedule for the proposed improvements. The proposed development schedule shall consider a phased development approach (where applicable).

Kluber Deliverables:

- Final report/presentation of findings to Owner Board.
 - Cost estimates with anticipated Cost of the Work and Total Project Costs.
 - Development schedule

Subsequent Services Phases:

Schematic Design Phase:

Future Proposal



Design Development Phase:
Future Proposal

Construction Document Phase:
Future Proposal

Procurement Phase:
Future Proposal

Construction Administration Phase:
Future Proposal

SUPPLEMENTAL AND ADDITIONAL SERVICES

Supplemental Services are not included in the Services described above, but may be required for the Project or specifically requested by the Owner. The list below indicates Supplemental Services that will be provided by Kluber, Owner, To Be Determined (TBD) or Not Provided for the Project.

- Kluber assumed that Civil Engineering will not be required for the Space Needs Analysis and are not included these fees as noted below.

Additional Services are not included in the Services described above, but may be required for the Project. The list below indicates Additional Services that may arise at no fault of the Architect and approved by the Owner are as follows.

1. Services necessitated by a change in the Initial Information, previous instructions or approvals given by the Owner, or a material change in the Project including size, quality, complexity.

COMPENSATION

Kluber, Inc. proposes to provide the Services described above for the Stipulated Sum noted below.

Kluber, Inc. proposes to provide the Supplementary and Additional Services described above for the fees scheduled below.

Compensation for Services, Supplementary and Additional Services does not include the services of other independent professionals, associates, or other consultants. If they are required, our fee will be increased by the direct costs of those services multiplied by a factor of 1.15 for overhead, coordination and management of the delivery of those services.

Our billing for Services will be based on progress of the work performed and is outlined as follows:

<u>Services:</u>	
Evaluation Phase.....	\$6,500.00
Space Needs Analysis Phase	\$9,500.00
Cost & Schedule Phase.....	<u>\$3,500.00</u>
Total Services Fee:.....	\$19,500.00
Estimated Reimbursable Expenses:.....	<u>\$250.00</u>
Total Services + Estimated Reimbursable Expenses:.....	\$19,750.00

Supplemental, Additional Services and Subsequent Services:

As requested	At Hourly Rates listed below
Supplemental Services.....	TBD
Additional Services	At Hourly Rates listed below
Schematic Design Phase	TBD



Design Development Phase	TBD
Construction Documents Phase	TBD
Procurement Phase.....	TBD
Construction Administration Phase	TBD

Reimbursable Expenses (not included in fees noted above) incurred in connection with our Services and Supplementary Services, and our consultants, will be charged on the basis of cost, without additional markup. Anticipated reimbursable expenses for this project include expedited courier services, printing and plotting, document reproduction, premiums for professional liability insurance in excess of usual and customary coverage and models, renderings or professional photography, and are anticipated not to exceed \$250.00.

Changes in services, when authorized, will be charged on an hourly rate as scheduled hereafter and amended annually in accordance with our hourly rate schedule (2026):

Kluber Architects + Engineers Staff	Hourly Rate
Senior Project Manager	\$220.00
Project Manager	\$194.00
Director of Mechanical Engineering	\$248.00
Senior Mechanical Engineer	\$184.00
Senior Mechanical Designer	\$170.00
Project Mechanical Engineer	\$155.00
Project Mechanical Designer	\$140.00
Mechanical Engineer.....	\$127.00
Mechanical Designer	\$120.00
Junior Mechanical Designer.....	\$115.00
Director of Electrical Engineering	\$248.00
Senior Electrical Engineer	\$184.00
Senior Electrical Designer.....	\$170.00
Project Electrical Engineer	\$155.00
Project Electrical Designer	\$140.00
Electrical Engineer	\$127.00
Electrical Designer.....	\$120.00
Junior Electrical Designer.....	\$115.00
Director of Structural Engineering	\$248.00
Senior Structural Engineer.....	\$184.00
Senior Structural Designer	\$170.00
Project Structural Engineer.....	\$155.00
Project Structural Designer	\$140.00
Structural Engineer	\$127.00
Structural Designer.....	\$120.00
Junior Structural Designer.....	\$115.00
Director of Architecture	\$225.00
Senior Architect.....	\$175.00
Senior Architectural Designer	\$160.00
Project Architect	\$145.00
Project Architectural Designer.....	\$130.00
Architect.....	\$120.00
Architectural Designer	\$110.00
Junior Architectural Designer	\$100.00
Senior Project Coordinator.....	\$125.00
Project Coordinator	\$100.00
Technology Director	\$200.00
Technology Coordinator	\$165.00
Director of Business Development.....	\$170.00



Senior Marketing Coordinator.....	\$125.00
Marketing Coordinator.....	\$100.00
Mark-up for hourly Projects (indirect costs, OH & P).....	20.0%
Hourly rates for dispute resolution or legal proceedings are 2.0 times the rates noted above.	

Limitation of Liability: Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, the total liability, in the aggregate, of Kluber, Inc.'s officers, directors, partners, employees, agents, and Kluber's Consultants, and any of them to Owner/Client and anyone claiming by, through, or under Owner/Client for any and all claims, losses, costs, or damages whatsoever arising out of, resulting from, or in any way related to the Project or the Subagreement from any cause or causes, including but not limited to the negligence, professional errors or omissions, strict liability or breach of contract, or warranty express or implied of Kluber's officers, directors, partners, employees, agents, or Kluber's Consultants, or any of them shall not exceed the total amount of two times fee, excluding reimbursable expenses, up to the and not exceeding the insurance policy limits. The services provided herein are governed solely with regards to permanent building codes only, compliance with OSHA regulations is specifically excluded.

INSURANCE

Kluber, Inc. will maintain its standard insurance as noted below until termination of this Agreement. If the Owner requirements are above the types and limits the Architect normally maintains, the Owner shall pay the Architect as a reimbursable expense.

- Commercial General Liability: \$2,000,000.00 for each occurrence, \$4,000,000.00 in the aggregate for bodily injury and property damage.
- Automobile Liability covering vehicles owned, and non-owned vehicles used, by the Architect: \$1,000,000.00 per accident for bodily injury, death of any person, and property damage arising out of the ownership, maintenance and use of those motor vehicles, along with any other statutorily required automobile coverage.
- Workers' Compensation: At statutory limits.
- Employers' Liability: \$1,000,000.00 for each employee, and \$1,000,000.00 policy limit.
- Professional Liability: \$2,000,000.00 per claim, \$5,000,000.00 in the aggregate covering negligent acts, errors and omissions in the performance of professional services.

COPYRIGHTS AND LICENSES

1. The Architect and the Owner warrant that in transmitting Instruments of Service, or any other information, the transmitting party is the copyright owner of such information or has permission from the copyright owner to transmit such information for its use on the Project.
2. The Architect and the Architect's consultants shall be deemed the authors and owners of their respective Instruments of Service, including the Drawings and Specifications, and shall retain all common law, statutory and other reserved rights, including copyrights. Submission or distribution of Instruments of Service to meet official regulatory requirements or for similar purposes in connection with the Project is not to be construed as publication in derogation of the reserved rights of the Architect and the Architect's consultants.
3. The Architect grants to the Owner a nonexclusive license to use the Architect's Instruments of Service solely and exclusively for purposes of constructing, using, maintaining, altering and adding to the Project, provided that the Owner substantially performs its obligations under this Agreement. The license granted under this section permits the Owner to authorize the Contractor, Subcontractors, Sub-subcontractors, and suppliers, as well as the Owner's consultants and separate contractors, to reproduce applicable portions of the Instruments of Service, solely and exclusively for use in performing services or construction for the Project. If the Architect rightfully terminates this Agreement for cause, the license granted shall terminate.
4. In the event the Owner uses the Instruments of Service without retaining the authors of the Instruments of Service, the Owner releases the Architect and Architect's consultant(s) from all claims and causes of action arising from such uses. The Owner, to the extent permitted by law, further agrees to indemnify and hold harmless the Architect and its consultants from all costs and expenses, including the cost of defense, related to claims and causes of action asserted by any third person or entity to the extent such costs and expenses



arise from the Owner's use of the Instruments of Service. The terms shall not apply if the Owner rightfully terminates this Agreement for cause.

5. No other license or right shall be deemed granted or implied under this Agreement. The Owner shall not assign, delegate, sublicense, pledge or otherwise transfer any license granted herein to another party without the prior written agreement of the Architect. Any unauthorized use of the Instruments of Service shall be at the Owner's sole risk and without liability to the Architect and the Architect's consultants.
6. These provisions shall survive the termination of this Agreement.

CLAIMS AND DISPUTES

- A. The Owner and Architect shall commence all claims and causes of action against the other and arising out of or related to this Agreement, whether in contract, tort, or otherwise, in accordance with the requirements of the binding dispute resolution method selected in this Agreement and within the period specified by applicable law, but in any case not more than 10 years after the date of Substantial Completion of the Work.
- B. To the extent damages are covered by property insurance, the Owner and Architect waive all rights against each other and against the contractors, consultants, agents, and employees of the other for damages, except such rights as they may have to the proceeds of such insurance as set forth in AIA Document A201-2017, General Conditions of the Contract for Construction. The Owner or the Architect, as appropriate, shall require of the contractors, consultants, agents, and employees of any of them, similar waivers in favor of the other parties enumerated herein.
- C. The Architect and Owner waive consequential damages for claims, disputes, or other matters in question, arising out of or relating to this Agreement. This mutual waiver is applicable, without limitation, to all consequential damages due to either party's termination of this Agreement.
- D. Any claim, dispute or other matter in question arising out of or related to this Agreement shall be subject to mediation as a condition precedent to binding dispute resolution. If such matter relates to or is the subject of a lien arising out of the Architect's services, the Architect may proceed in accordance with applicable law to comply with the lien notice or filing deadlines prior to resolution of the matter by mediation or by binding dispute resolution.
- E. The Owner and Architect shall endeavor to resolve claims, disputes and other matters in question between them by mediation, which, unless the parties mutually agree otherwise, shall be administered by the American Arbitration Association in accordance with its Construction Industry Mediation Procedures in effect on the date of this Agreement. A request for mediation shall be made in writing, delivered to the other party to this Agreement, and filed with the person or entity administering the mediation. The request may be made concurrently with the filing of a complaint or other appropriate demand for binding dispute resolution but, in such event, mediation shall proceed in advance of binding dispute resolution proceedings, which shall be stayed pending mediation for a period of 60 days from the date of filing, unless stayed for a longer period by agreement of the parties or court order. If an arbitration proceeding is stayed pursuant to this section, the parties may nonetheless proceed to the selection of the arbitrator(s) and agree upon a schedule for later proceedings.
- F. The parties shall share the mediator's fee and any filing fees equally. Mediation shall be held in the place where the Project is located unless another location is mutually agreed upon. Agreements reached in mediation shall be enforceable as settlement agreements in any court having jurisdiction thereof.
- G. If the parties do not resolve a dispute through mediation, the method of binding dispute resolution shall be litigation in the Circuit Court for the Sixteenth Judicial Circuit, Kane County, Illinois. The prevailing party shall be entitled to recover its costs, including expert witness fees and reasonable attorney fees.

TIMING

All services contemplated within this proposal shall be completed within 2 months after the acceptance date. Services performed after closure of that window will be billed hourly in accordance with the rates set forth above. This proposal is valid for a period of up to 45 days from the date noted on this proposal.

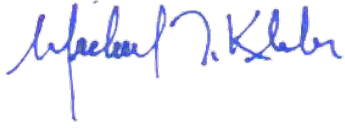
FINAL NOTE

If this proposal satisfactorily sets forth your understanding of our agreement, we would appreciate your authorization to proceed with this Work. We are available to discuss any aspect of this proposal with you at your convenience.



Kluber, Inc. appreciates the interest expressed in our firm and we look forward to serving your needs in the future.

Sincerely,



Michael T. Kluber, P.E.
President
Kluber, Inc.

Accepted (Signature)

Date

By (printed name and title)

Confidentiality Notice: The contents of this proposal are confidential and may not be distributed to persons other than the Owner.





7 August 2026 (UPDATED)

Deputy Chief Jason Norton
City of Darien Police Department
1710 Plainfield Road
Darien, IL 60561

Re: City of Darien Police Department
Letter of Proposal for Needs Assessment and Master Planning Services
Williams Architects Project No. 2026-TBD

Dear Deputy Chief Norton:

Williams Architects (WA) is pleased to present this Letter of Proposed Agreement for Needs Assessment and Master Planning services for the City of Darien Police Department. Our team truly looks forward to the opportunity to work with the City of Darien Police Department on this very important project for your community. The following is our initial understanding of the scope of the project and the services required to meet your expectations.

PROJECT BACKGROUND / UNDERSTANDING

The City of Darien Police Department wishes to conduct a Needs Assessment and Master Plan to understand the existing condition, estimated remaining service life, and functionality of its existing facility at 1710 Plainfield Road. The facility currently serves the entire City, housing 36 sworn officers and 12 non-sworn staff. Through this process, we will identify potential remodeling, relocation, and replacement items needed to best serve the City of Darien Police Department, followed by preliminary concept directions and options for re-organization and/or re-design of selected elements of the building, and associated cost estimates. The outcome of this process should result in a recommended scope of work with associated costs that will allow the City of Darien Police Department to move immediately into basic architectural services for the suggested improvements, either in a single project or a phased series of projects depending on funding availability.

SCOPE OF SERVICES

Our Master Planning process is organized into distinct phases. The first phase of the process involves several steps and tasks that are required to define the Department's space and building needs over the next twenty years. This phase will give the Department information needed to evaluate the feasibility of and limitations regarding remodeling and expanding the existing building.

The second phase builds upon the recommendations developed in the first phase to develop concept alternatives and associated costs and a preferred, phased solution for an updated Department facility.

Phase 1 – Needs Assessment includes the following services:

- **Condition Assessment**
 - o In this exercise we seek to understand any major issues or systems that may require repair or replacement prior to conducting any interior reconfiguration/renovation or expansion, or that will affect the scope of a potential project. Estimated remaining service life of major systems and components based on industry standards will be identified during this phase. We will perform a visual investigation into potential causes of recent flooding/water infiltration that have occurred in the past two years and identify potential solutions and/or follow-up steps as part of this exercise.

- **Operational Review / Staff Discussion**
 - o WA staff shall meet with the Chief, Deputy Chief, and other sworn officers and non-sworn staff to discuss current challenges related to the existing space and tour the building to identify current areas of functional inefficiencies and opportunities for improved space utilization.
- **Needs Assessment and Recommendations**
 - o Building upon all the data compiled to this point, WA prepares written recommendations and descriptions of new and/or renovated components and spaces and associated required areas. Current and emerging trends and best practices in public safety are discussed and analyzed relative to these recommendations.
- Phase 1 services culminate in an optional presentation/update to the City Council summarizing all these findings to ensure that there is consensus prior to moving into concept plans.

Phase 2 – Space Planning includes the following services:

- **Concept Planning:**
 - o Building upon all the data developed in Phase 1, WA shall identify conceptual alternatives for reconfiguration or renovation of areas the building to address items identified in the Needs Assessment. Plans are developed at a diagrammatic level indicating areas of reconfiguration and remodeling. WA will identify applicable zoning/building regulations that may affect any potential alterations to the facility at this time. Preliminary cost ranges are developed at this time to assist the Department in understanding capital costs and discussing potential prioritization/phasing of improvements should recommended improvements exceed available/likely funding.
- **Refinement/Development of Preferred Concept(s) and Costs:**
 - o Based on your input, WA shall refine concepts to one or two preferred concepts with associated cost estimates, with potential project phasing as required. Three-dimensional grayscale plan graphics with furniture will be created to illustrate concepts. Costs will include expected replacement/refurbishment costs of major building systems and components based on typical expected service life for the type of systems and components installed.
- **Final Presentation and Report:**
 - o WA shall deliver an in-person presentation to the City Council of findings, concepts, costs, phasing, and potential next steps/project schedule.
 - The deliverables will include the following graphics:
 - Floor plans (including furniture and shelving) for the preferred concept.
 - A three-dimensional concept view of the floor plan (including furniture) for the preferred concept.
 - Up to three (3) three-dimensional interior renderings of proposed new or remodeled spaces.
 - o WA shall prepare a draft written report presenting all findings for initial review by the Department.
 - o Following review of the draft report by Department staff and Board, WA shall prepare a final written report for public release presenting all findings, concepts, costs, phasing, and potential next steps/project schedule.

SCHEDULE

We are available to start this project immediately upon your authorization to proceed in 2025. We anticipate the entire process to take four to five months depending on the level of City Council engagement and presentation required.

PROPOSED FEES

We propose to provide the above-mentioned services for a fixed fee of **NINE THOUSAND THREE HUNDRED FIFTY DOLLARS (\$9,350.00)**, plus reimbursable expenses as described below.

Implementation fees for projects recommended by the Needs Assessment and Master Plan will vary depending on scope and complexity of each project but will generally be between seven and nine and one-half percent of estimated construction cost.

If the Needs Assessment and Master Plan scope of work should substantially increase beyond the scope described herein during our efforts, we will negotiate a fee adjustment to the mutual satisfaction of the City of Darien Police Department and Williams Architects.

ADDITIONAL SERVICES

Any Additional Services requested in writing by the City of Darien Police Department for work not included in this Proposal shall be provided on an hourly basis at our current hourly rates, or at a mutually agreed-upon fixed fee. (It is very unlikely that any additional services are incurred during a Master Planning exercise unless additional engineering or forensic evaluation becomes advisable)

REIMBURSABLE EXPENSES

In addition to our professional services listed above, we shall also invoice the Owner for our reimbursable expenses at our direct cost. Reimbursable expenses include mileage to and from the project site, project-related expenses such as printing & photocopying, postage / messenger / FedEx, project related supplies, etc. We anticipate that most of the documents created in conjunction with our scope of work will be transmitted electronically. Our reimbursable expenses shall not exceed FIVE HUNDRED DOLLARS (\$500.00) without prior Owner approval.

EXCLUDED SERVICES

The following services are not included in this proposal, and can be provided at additional cost upon request by the Department:

- **Detailed engineering review of existing systems** – in conjunction with a local engineering firm, WA conducts a detailed condition assessment of existing mechanical, electrical, plumbing, and fire protection systems. Most of our clients find that a cursory assessment that identifies major needs, remaining service life, and associated costs (which is included in this Scope of Services) is sufficient for purposes of an overall needs assessment.
- **Detailed design, finish selections, construction documents and specifications** – design selections, construction documents and specifications for the improvements proposed by this Scope of Work that are generally considered part of the Architect's Basic Services to implement any given project are not included in this proposal.

PROPOSAL QUALIFICATIONS

This proposal is based on the following assumptions and qualifications:

1. The Department shall provide all available existing conditions drawings for our use in developing the Needs Assessment and Master Plan.
2. We will attend up to **two (2)** City Council / Committee meetings throughout the course of this Scope of Work to provide the Board with progress updates as mutually agreed. Additional meetings with the Council beyond the defined limits will be invoiced on a per meeting basis. Meetings with the Police Department to review progress and gather information shall not be limited.

GENERAL TERMS AND CONDITIONS

1. Invoices shall be sent monthly with payment due 30 days from invoice date. Unpaid balances shall incur an interest charge in accordance with the Illinois Prompt Payment Act.
2. This Agreement represents the entire and integrated agreement between the Owner and Architect and supersedes all prior negotiations, representations, or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both Owner and Architect.
3. This Agreement may be terminated by either party upon not less than seven days' written notice should the other party fail substantially to perform in accordance with the terms of this Agreement through no fault of the party initiating the termination.

4. Failure of the Owner to make payments to the Architect in accordance with this Agreement shall be considered substantial nonperformance and cause of termination.
5. Duties, responsibilities, and limitations of authority of the Architect shall not be restricted, modified or extended without a written Amendment to this Agreement signed by the Owner and Architect.
6. Preliminary estimates of Construction Cost prepared and/or reviewed by the Architect represent the Architect's best judgment as a design professional familiar with the construction industry. It is recognized, however, that neither the Architect nor the Owner has control over the cost of labor, materials or equipment, over the Contractor's methods of determining bid prices, or over competitive bidding, market or negotiating conditions. Accordingly, the Architect cannot and does not warrant or represent that bids or negotiated prices for work described and recommended during this Scope of Work will not vary from the Owner's Project Budget or from any estimate of Construction Cost or evaluation prepared or agreed to by the Architect.
7. Architect makes no warranties, express or implied. Nothing contained in the Agreement shall require the Architect to exercise professional skill and judgment greater than that which can be reasonably expected from other architects performing similar services to those required hereunder. This limitation shall also apply to any certification or representation made by Architect as an accommodation upon request of Owner. The Architect shall not make, nor shall Architect be required to make any certification or representation which seeks knowledge, services or responsibilities beyond the services set forth herein.
8. This Agreement shall be governed by the law of the State of Illinois. Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of any third party against either the Owner or the Architect.

CONCLUSION

If the City of Darien Police Department agrees with the terms and conditions of this Letter of Proposed Agreement, please sign and date below, and return a copy to our office. Upon receipt of this signed Letter of Proposed Agreement, we will be ready to commence with the defined services herein.

We again wish to express our appreciation to the City of Darien Police Department for considering Williams Architects for this effort and look forward to working together as a team to make the project a success for the Department and the community it serves.

Cordially,



Andrew R. Dogan, AIA, NCARB, LEED AP
Chief Operating Officer / Managing Principal

ACCEPTANCE:

The City of Darien Police Department hereby accepts the terms and conditions of this Letter of Proposed Agreement and authorizes Williams Architects and its consultants to begin services immediately.

Printed Name and Title
City of Darien Police Department Authorized Representative

Authorized Signature
City of Darien Police Department

Date

Williams Architects

AGENDA MEMO
CITY COUNCIL
OCTOBER 5, 2026

ISSUE STATEMENT

An ordinance amending Title 9, Chapter 7 of the Darien City Code to grant administrative hearing officers the authority to enter orders prohibiting further code violations and additional powers.

ORDINANCE

ATTACHMENT 1 - CITY ATTORNEY MEMO WITH ATTACHMENTS

BACKGROUND

In 2021, the City adopted Ordinance No. O-09-21, establishing, as allowed by State Law, an administrative hearing system to enforce and adjudicate violations of various sections of the City Code locally with an administrative hearing officer, rather than requiring local code violations to go through the 18th Judicial Circuit Court located in DuPage County. By 2024, the majority of code enforcement violations were being adjudicated by the City's administrative hearing officer.

Administrative hearings are held the 3rd Wednesday of every month at 3:00PM in Council Chambers, and include Police Department administrative tow violations and code enforcement cases for which a citation or "notice to appear" has been issued.

Municipalities have established authority to abate nuisances such as weeds, pests, and dead or diseased trees, and lien properties for the costs. Until this year, however, State law did not provide a similar mechanism for building and property maintenance violations. When owners refused access, municipalities had to obtain an administrative warrant or court order, resulting in continued violations, additional staff and legal expenses, and delays.

In 2025 the Illinois State Legislature passed HB 1842, granting admin. hearing officers explicit powers to enter orders that function as local injunctions. Under the new law, an admin. hearing officer can now enter binding orders prohibiting further code violations or compelling the remediation of existing violations. An admin. hearing officer may also authorize the municipality to take "all necessary steps" to step in and fix the issue. If a property owner violates a hearing officer's order, the municipality can fast-track the order to the Circuit Court to have a judge formally enforce it or issue a judicial contempt order.

OVERVIEW

City Attorney John Murphey has prepared an ordinance for consideration that would align the City's Code with this new State Law, and strengthen the options available to the City to enforce building and property maintenance violations in cases where there are numerous, extended periods of non-compliance or urgent safety concerns.

If adopted, the City Attorney will update and/or prepare form documents such as motions and "findings, decision, and order" documents. Full implementation would begin in the following months.

Staff are also recommending additional proposed revisions to Title, Chapter 7 of the City Code, to align our Code with standardized methods of service for "Notices of Violation" and other enforcement correspondence. We are proposing to simplify the mailing requirements under

AGENDA MEMO – Ordinance Revisions

“Service of Notice” in Section 9-7-6 by eliminating certified mail and utilizing First-Class United States mail. All other enforcement provisions, deadlines, hearing procedures, and penalties remain unchanged. The ordinance revisions are included in the adopting ordinance.

COMMITTEE RECOMMENDATION

The Municipal Services Committee reviewed this item at its meeting on September 28, 2026. Following staff’s report, the Committee asked questions of staff with regard to what policies or procedures would have to be strengthened, and the advantages of first-class mail versus certified mail. **Following deliberation, the Municipal Services Committee unanimously recommended approval of the ordinance to the City Council, provided staff include First-Class US Mail in the ordinance as the revised method of service.**

DECISION MODE

This item will be placed on the City Council agenda for October 5, 2026 for formal consideration.

Odelson, Murphey, Frazier & McGrath, Ltd.

3318 West 95th Street – Evergreen Park, Illinois 60805**Phone (708) 424-5678****JBM Direct Dial (708) 634-0266****JBM e-mail: jmurphey@omfmlaw.com**

Memorandum

VIA E-MAIL

To:

Ryan Murphy
Dan Gombac

From:

John B. Murphey

Date:

September 15, 2026

Re:

Administrative Adjudication/New Legislation

Attached please find the following:

1. The City's Administrative Adjudication ordinance.
2. The Administrative Adjudication statute, including subsection (b)(6) which went into effect about a year ago. As you can see, the amendment authorizes the adjudication hearing officer to enter "orders prohibiting further Code violations or compelling the remediation of existing Code violations within a specified time and authorizing the municipality to take all necessary steps to remediate Code violations."

As we discussed in the case of recreational vehicles, fines may not be effective to obtain compliance. Utilizing this new power would be very important in assisting putting some "muscle" behind Code compliance in case of chronic or repeated violations.

Two cautions:

- A. This tool is to be utilized only in cases of continuing or repeated violations where it becomes clear that the simple imposition of fines are ineffective.

B. The City would need to amend the adjudication ordinance to make it clear that our hearing officer has this additional authority. It would be a simple ordinance amendment without the necessity for a public hearing.

I have prepared a draft ordinance to be sent separately.

Thanks.

JBW/sml
Enclosures

JBW/sml
Enclosure

CHAPTER 7

ADMINISTRATIVE HEARING SYSTEM

SECTION:

9-7-1: Administrative Hearing System Established

9-7-2: Administrative Hearing Procedures Not Exclusive

9-7-3: Administrative Composition

9-7-4: Hearing Officer

9-7-5: Violation Notice

9-7-6: Service Of Notice

9-7-7: Hearings

9-7-8: Judicial Review

9-7-9: Debt To The City

9-7-10: Enforcement Of Judgments

9-7-1: ADMINISTRATIVE HEARING SYSTEM ESTABLISHED:

(A) There is hereby established and created within the city an administrative hearing system to enforce and adjudicate violations of the following chapters of this code, as the same has been, and may, from time to time hereafter be amended:

1. Title 3:

- (a) Chapter 2, "Peddlers and Solicitors".
- (b) Chapter 3, section 3-3-19, "Sales to Minors".
- (c) Chapter 3, section 3-3-25, "Prohibition of Video Gaming".
- (d) Chapter 4, section 3-4-1, "Home Rule Municipal Retailers' Occupation Tax".
- (e) Chapter 6, "Garage Sales".
- (f) Chapter 8, "Massage Businesses and Services".

2. Title 4:

- (a) Chapter 1, "Darien Building Code".
- (b) Chapter 3, "Sign Code".

3. Title 5A, "Zoning Regulations".
 4. Title 5B, "Subdivision Regulations".
 5. Title 6B:
 - (a) Chapter 1, "Storm Water and Floodplain Management".
 - (b) Chapter 3, "Street and Right of Way Regulations".
 - (c) Chapter 5, "Construction of Utility Facilities in the Public Rights Of Way".
 6. Title 6C, "Water Division".
 7. Title 7, "Health and Sanitation".
 8. Title 8, "Police Regulations".
 9. Title 9, "Traffic Regulations".
 10. Such other city ordinances and code provisions as the mayor and city council may from time to time designate.
- (B) The provisions of this chapter shall apply to administrative adjudication proceedings to the extent that they are not inconsistent with the provisions of this code which set forth specific procedures for the administrative adjudication of particular code provisions. (Ord. 0-11-11, 5-16-2011; amd. Ord. 0-09-21, 6-7-2021; amd. Ord. 0-09-21, 6-7-2021)

9-7-2: ADMINISTRATIVE HEARING PROCEDURES NOT EXCLUSIVE:

The provisions of this chapter shall not preclude the city from using other methods or proceedings to enforce and adjudicate the code or other ordinances of the city, including, without limitation, the institution of an action in the DuPage County circuit court or the United States district court for the northern district of Illinois, or any administrative proceeding. (Ord. 0-11-11, 5-16-2011; amd. Ord. 0-09-21, 6-7-2021)

9-7-3: ADMINISTRATIVE COMPOSITION:

The administrative hearing system shall provide for one or more hearing officers, all with the power, authority and limitations set forth in this chapter. (Ord. 0-11-11, 5-16-2011; amd. Ord. 0-09-21, 6-7-2021)

9-7-4: HEARING OFFICER:

(A) Appointment: The city administrator shall appoint one or more qualified hearing officers to perform the functions set forth in this section.

(B) Independent Contractor: A hearing officer shall be employed as an independent contractor of the city and shall not be considered an employee of the city. A hearing officer may be removed, with or without cause, by the city administrator.

(C) Qualifications: To qualify as a hearing officer, an individual must:

1. Be an attorney licensed to practice law in the state of Illinois for at least three (3) years;
2. Be in good standing with the Illinois Supreme Court attorney registration and disciplinary commission;
3. Complete a formal training program approved by the city administrator and the city attorney consisting of:
 - (a) Instruction on the rules of procedure of the administrative hearings which he/she will conduct;
 - (b) Orientation to each subject area of this code that will be adjudicated;
 - (c) Observation of administrative hearings; and
 - (d) Participation in hypothetical cases, including ruling on evidence and issuing final orders.

(D) Compensation: Authorization for compensation for a hearing officer shall be made by the mayor and city council through the city's annual budget process. Compensation shall be determined by the city administrator within approved budget limitations.

(E) Authority and Powers: Hearing officers shall have all powers necessary to conduct fair and impartial hearings including, but limited to, the power to:

1. Hold conferences for the settlement or simplification of the issues;
2. Administer oaths and affirmations;
3. Hear testimony and accept evidence that is relevant to the allegation of the violation;
4. Issue subpoenas directing witnesses to appear and give relevant testimony at the hearing, upon the request of the parties or their representatives;
5. Preserve and authenticate the record of the hearing and all exhibits and evidence introduced at the hearing;
6. Issue a determination, based on the evidence presented at the hearing, of whether the violation occurred or exists. The determination shall be in writing and shall include a written finding of fact, decision, and order including the fine, penalty, or action with which the defendant must comply; and
7. Impose penalties consistent with the applicable code provisions and assess costs upon finding a party liable for the charged violation as set forth in this chapter. (Ord. 0-11-11, 5-16-2011; amd. Ord. 0-09-21, 6-7-2021)

9-7-5: VIOLATION NOTICE:

(A) A notice of violation ("violation notice") shall be issued by the persons authorized under this chapter. The violation shall be verified and shall contain, but shall not be limited to, the following information:

1. The name of the party violating the code or city ordinance;
2. The date and time the violation was observed;
3. The particular ordinance or code violation violated;
4. The name of any witness to the violation;
5. The signature and identification number, if applicable, of the person issuing the notice; and
6. The date and location of the administrative hearing on the violation(s), the legal authority and jurisdiction under which the hearing is to be held, and the penalties for failure to appear at the hearing.

(B) The correctness of facts contained in any violation notice shall be verified by the person issuing said notice by:

1. Signing his/her name to the notice at the time of issuance; or
2. In the case of a notice produced by a computer device, by signing a single certificate, to be kept by the records department of the Darien police department, attesting to the correctness of all notices produced by the device while under his/her control.

(C) All police officers, as well as other specifically authorized individuals of any department of the city, shall have the authority to issue violation notices.

(D) Any individual authorized to issue violation notices who detects a violation, is authorized to issue a violation notice thereof and shall serve the violation notice in the manner set forth in section 9-7-6 of this chapter or as otherwise set forth in this code.

(E) Any violation notice issued, signed and served in accordance herewith, or a copy of the notice, shall be prima facie evidence of the correctness of the facts shown on the notice.

(F) The records department of the Darien police department shall retain the original or a facsimile of the violation notice and keep it as a record in the ordinary course of business.

(G) The violation notice or a copy thereof shall be admissible in any subsequent administrative or judicial proceeding to the extent permitted by law. (Ord. 0-11-11, 5-16-2011; amd. Ord. 0-09-21, 6-7-2021)

9-7-6: SERVICE OF NOTICE:

(A) Service of any violation notice shall be made as follows:

1. If present, handing the notice to the subject of the action (e.g. registered vehicle owner, operator or lessee of the vehicle, home / business owner).
2. If the subject of the action is not present and the violation is a parking violation, the notice maybe left with the vehicle.
3. If the subject of the action is not present and the violation is not a parking violation, the notice maybe posted at the front entrance. If posted at the front entrance the person issuing the ordinance violation shall take a picture of the posting.
4. Mailing the notice by certified mail to the subject of the action registered owner, operator or lessee of the vehicle.

(B) If service of notice is provided by mail for any violation notice or for any hearing notice, said service shall be deemed sent and shall be complete on the date the notice is deposited, postage prepaid, in the United States mail. The counting of any time period as set forth in this code shall begin to run on the date the notice is deposited, postage prepaid, in the United States mail. (Ord. 0-11-11, 5-16-2011; amd. Ord. 0-09-21, 6-7-2021)

9-7-7: HEARINGS:

All hearings conducted under the administrative hearing system shall be conducted by a hearing officer and shall be conducted in accordance with the following rules and procedures:

- (A) A record of the hearing shall be made by tape recording or other appropriate means.
- (B) The parties may be represented by counsel, present witnesses, and cross examine opposing witnesses.
- (C) The hearing officer may grant continuances only upon a finding of good cause.
- (D) All testimony shall be given under oath or affirmation.
- (E) Parties may request the hearing officer to issue, and the hearing officer shall have the authority to issue, subpoenas to direct the attendance and testimony of relevant witnesses and produce relevant documents.
- (F) The formal and technical rules of evidence shall not apply. Evidence, including hearsay, may be admitted only if it is of a type commonly relied upon by reasonably prudent persons in the conduct of their affairs.
- (G) In a hearing on the propriety of impoundment of a motor vehicle, any sworn or affirmed report that: 1) is prepared in the performance of a law enforcement officer's duties; and 2) sufficiently describes the circumstances leading to the impoundment, shall

be admissible evidence of the motor vehicle owner's liability, unless rebutted by clear and convincing evidence.

(H) Each hearing shall culminate in a determination of liability or non-liability by the hearing officer or a determination of liability based upon the failure of the defendant to appear at the hearing.

(I) The hearing officer shall, upon a determination of liability, assess fines and penalties in accordance with this code. In addition, the hearing officer shall have the discretion to assess costs upon finding the defendant liable for the charged violation. In no event shall the hearing officer have the authority to: 1) impose a penalty of incarceration; or 2) impose a fine in excess of one thousand dollars (\$1,000.00) for a violation.

(J) The maximum monetary fine imposed under this code shall be exclusive of costs of enforcement or costs incurred by the city to secure compliance with the city code or ordinances, and shall not be applicable to cases to enforce the collection of any tax imposed and collected by the city. (Ord. 0-11-11, 5-16-2011; amd. Ord. 0-09-21, 6-7-2021)

9-7-8: JUDICIAL REVIEW:

(A) For violations where a predetermined fine is established by ordinance (e.g. Parking Violation), the subject of the action may appeal the violation to the Hearing Officer.

(B) Any final decision by a hearing officer that a violation does or does not exist shall constitute a final determination for purposes of judicial review and shall be subject to review under the Illinois administrative review law [1](#). (Ord. 0-11-11, 5-16-2011; amd. Ord. 0-09-21, 6-7-2021)

Notes

[1](#) 1 735 ILCS 5/3-101 et seq.

9-7-9: DEBT TO THE CITY:

Any fine, penalty or part of any fine or penalty assessed in accordance with the provisions of this code and remaining unpaid after the exhaustion of, or the failure to exhaust, administrative procedures under this chapter and the conclusion of any judicial review procedures, shall be a debt due and owing the city, and, as such may be collected in accordance with applicable law. (Ord. 0-11-11, 5-16-2011; amd. Ord. 0-09-21, 6-7-2021)

9-7-10: ENFORCEMENT OF JUDGMENTS:

(A) After expiration of the period in which judicial review under the Illinois administrative review law may be sought for a final determination of a code violation, unless stayed by a court of competent jurisdiction, the findings, decision and order of the hearing officer may be enforced in the same manner as a judgment entered by a court of competent jurisdiction.

(B) In any case in which a defendant has failed to comply with a judgment imposing any fine or sanction as a result of a code violation, any expenses incurred by the city to enforce the judgment, including, but not limited to, attorney fees, and court costs, after they are fixed by a court of competent jurisdiction or a hearing officer, shall be a debt due and owing the city and may be collected in accordance with applicable law. Prior to any expenses being fixed by a hearing officer pursuant to this subsection, the city shall provide notice to the defendant that states that the defendant shall appear at a hearing before the administrative hearing officer to determine whether the defendant has failed to comply with the judgment. The notice shall set the date for such hearing, which shall not be less than seven (7) days from the date that notice is served. If notice is served by mail, the seven (7) day period shall begin to run on the date that the notice was deposited in the mail.

(C) Upon being recorded in the manner required by the Illinois code of civil procedure, 735 Illinois Compiled Statutes 5/12-101 et seq., a lien shall be imposed on the real estate or personal estate, or both, of the defendant in the amount of any debt due and owing the city under this section. The lien may be enforced in the same manner as a judgment lien pursuant to a judgment of a court of competent jurisdiction.

(D) A hearing officer may set aside any judgment entered by default and set a new hearing date, upon a petition filed within twenty one (21) days after the issuance of the order of default, if the hearing officer determines that the petitioner's failure to appear at the hearing was for good cause or at any time if the petitioner established that the city did not provide proper service of process. If any judgment is set aside pursuant to this subsection, the hearing officer shall have the authority to enter an order extinguishing any lien which has been recorded for any debt due and owing the city as a result of the vacated default judgment. (Ord. 0-11-11, 5-16-2011; amd. Ord. 0-09-21, 6-7-2021)

2025 Ill. Legis. Serv. P.A. 104-200 (H.B. 1842) (WEST)

ILLINOIS 2025 LEGISLATIVE SERVICE

One-Hundred-and-Fourth General Assembly, 2025

Additions are indicated by **Text**; deletions by ~~Text~~.

Vetoed are indicated by ~~Text~~;
stricken material by ~~Text~~.

PUBLIC ACT 104-200
H.B. 1842

AN ACT concerning local government.

Be it enacted by the People of the State of Illinois, represented in the General Assembly:

Section 5. The Illinois Municipal Code is amended by changing Section 1-2.1-4 as follows:

<< IL ST CH 65 § 5/1-2.1-4 >>

[S.H.A. 65 ILCS 5/1-2.1-4] (65 ILCS 5/1-2.1-4)

§ 1-2.1-4. Code hearing units; powers of hearing officers.

(a) An ordinance establishing a system of administrative adjudication, pursuant to this Division, shall provide for a code hearing unit within an existing agency or as a separate agency in the municipal government. The ordinance shall establish the jurisdiction of a code hearing unit that is consistent with this Division. The “jurisdiction” of a code hearing unit refers to the particular code violations that it may adjudicate.

(b) Adjudicatory hearings shall be presided over by hearing officers. The powers and duties of a hearing officer shall include:

- (1) hearing testimony and accepting evidence that is relevant to the existence of the code violation;
- (2) issuing subpoenas directing witnesses to appear and give relevant testimony at the hearing, upon the request of the parties or their representatives;
- (3) preserving and authenticating the record of the hearing and all exhibits and evidence introduced at the hearing;
- (4) issuing a determination, based on the evidence presented at the hearing, of whether a code violation exists. The determination shall be in writing and shall include a written finding of fact, decision, and order including the fine, penalty, or action with which the defendant must comply; ~~and~~
- (5) imposing penalties consistent with applicable code provisions and assessing costs upon finding a party liable for the charged violation, except, however, that in no event shall the hearing officer have authority to (i) impose a penalty of incarceration, or (ii) impose a fine in excess of \$50,000, or at the option of the municipality, such other amount not to exceed the maximum amount established by the Mandatory Arbitration System as prescribed by the Rules of the Illinois Supreme Court from time to time for the judicial circuit in which the municipality is located. The maximum monetary fine under this item (5), shall be exclusive of costs of enforcement or costs imposed to secure compliance with the municipality’s ordinances and shall not be applicable to cases to enforce the collection of any tax imposed and collected by

the municipality; and

(6) entering orders prohibiting further code violations or compelling the remediation of existing code violations within a specified time and authorizing the municipality to take all necessary steps to remediate code violations.

(c) Prior to conducting administrative adjudication proceedings, administrative hearing officers shall have successfully completed a formal training program which includes the following:

- (1) instruction on the rules of procedure of the administrative hearings which they will conduct;
- (2) orientation to each subject area of the code violations that they will adjudicate;
- (3) observation of administrative hearings; and
- (4) participation in hypothetical cases, including ruling on evidence and issuing final orders.

In addition, every administrative hearing officer must be an attorney licensed to practice law in the State of Illinois for at least 3 years. A person who has served as a judge in Illinois is not required to fulfill the requirements of items (1) through (4) of this subsection.

(d) A proceeding before a code hearing unit shall be instituted upon the filing of a written pleading by an authorized official of the municipality.

(Source: P.A. 102–65, eff. 7–9–21.)

Approved: August 15, 2025

Effective: January 1, 2026

End of Document

© 2026 Thomson Reuters. No claim to original U.S. Government Works.

CITY OF DARIEN
DU PAGE COUNTY, ILLINOIS

ORDINANCE NO. _____

**AN ORDINANCE AMENDING TITLE 9, CHAPTER 7
OF THE DARIEN CITY CODE TO GRANT ADMINISTRATIVE ADJUDICATION
HEARING OFFICERS THE AUTHORITY TO ENTER ORDERS PROHIBITING
FURTHER CODE VIOLATION AND ADDITIONAL POWERS**

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

THIS 5th DAY OF OCTOBER, 2026

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

ORDINANCE NO. _____

**AN ORDINANCE AMENDING TITLE 9, CHAPTER 7
OF THE DARIEN CITY CODE TO GRANT ADMINISTRATIVE ADJUDICATION
HEARING OFFICERS THE AUTHORITY TO ENTER ORDERS PROHIBITING
FURTHER CODE VIOLATION AND ADDITIONAL POWERS**

WHEREAS, the Illinois General Assembly has recently amended the Illinois Municipal Code to grant hearing officers presiding over Administrative Adjudication matters the authority to enter orders prohibiting further Code violations and compelling remediation of existing Code violations; and

WHEREAS, the Mayor and City Council of the City of Darien have determined that granting this additional authority to the City's Administrative Adjudication hearing officer will assist the City's enforcement efforts, particularly in cases of chronic, continuing violations which continue even after violations have been determined and fines have been issued;

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, ILLINOIS, as follows:

SECTION 1: Amendment. Section 9-7-4 of the Darien City Code, "Hearing Officer," is hereby amended, amending Subsection E to provide as follows [new language underscored]:

9-7-4: HEARING OFFICER:

(A) Appointment: The city administrator shall appoint one or more qualified hearing officers to perform the functions set forth in this section.

(B) Independent Contractor: A hearing officer shall be employed as an independent contractor of the city and shall not be considered an employee of the city. A hearing officer may be removed, with or without cause, by the city administrator.

(C) Qualifications: To qualify as a hearing officer, an individual must:

1. Be an attorney licensed to practice law in the state of Illinois for at least three (3) years;

ORDINANCE NO. _____

2. Be in good standing with the Illinois Supreme Court attorney registration and disciplinary commission;

3. Complete a formal training program approved by the city administrator and the city attorney consisting of:

(a) Instruction on the rules of procedure of the administrative hearings which he/she will conduct;

(b) Orientation to each subject area of this code that will be adjudicated;

(c) Observation of administrative hearings; and

(d) Participation in hypothetical cases, including ruling on evidence and issuing final orders.

(D) Compensation: Authorization for compensation for a hearing officer shall be made by the mayor and city council through the city's annual budget process. Compensation shall be determined by the city administrator within approved budget limitations.

(E) Authority and Powers: Hearing officers shall have all powers necessary to conduct fair and impartial hearings including, but limited to, the power to:

1. Hold conferences for the settlement or simplification of the issues;

2. Administer oaths and affirmations;

3. Hear testimony and accept evidence that is relevant to the allegation of the violation;

4. Issue subpoenas directing witnesses to appear and give relevant testimony at the hearing, upon the request of the parties or their representatives;

5. Preserve and authenticate the record of the hearing and all exhibits and evidence introduced at the hearing;

6. Issue a determination, based on the evidence presented at the hearing, of whether the violation occurred or exists. The determination shall be in writing and shall include a written finding of fact, decision, and order including the fine, penalty, or action with which the defendant must comply; and

7. Impose penalties consistent with the applicable code provisions and assess costs upon finding a party liable for the charged violation as set forth in this chapter; and

8. Enter orders prohibiting further Code violations or compelling the remediation of existing Code violations within a specified time and authorizing the City to take all necessary steps to remediate Code violations.

SECTION 2: Other Amendments. Section 9-7-6 of the Darien City Code, "Service of

Notice," is hereby amended, amending Subsection A to provide as follows [changes underscored]:

ORDINANCE NO. _____

9-7-6: SERVICE OF NOTICE:

(A) Service of any violation notice shall be made as follows:

1. If present, handing the notice to the subject of the action (e.g. registered vehicle owner, operator or lessee of the vehicle, home / business owner).
2. If the subject of the action is not present and the violation is a parking violation, the notice maybe left with the vehicle.
3. If the subject of the action is not present and the violation is not a parking violation, the notice maybe posted at the front entrance. If posted at the front entrance the person issuing the ordinance violation shall take a picture of the posting.
4. Mailing the notice by USPS first class mail to the subject of the action (e.g. registered vehicle owner, operator or lessee of the vehicle, home / business owner).

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.

PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 5th day of October, 2026.

AYES: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

ORDINANCE NO. _____

**APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY,
ILLINOIS, this 5th day of October, 2026.**

JOSEPH MARCHESE, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

MOTION NO. _____

AGENDA MEMO
City Council
October 5, 2026

ISSUE STATEMENT

A motion to accept a proposal for a Maintenance Agreement, for the Vactor 2100i, serial number 23-04V-21705, sewer cleaner from Standard Equipment in an amount not to exceed \$8,500. See [Exhibit A](#).

BACKGROUND/HISTORY

Standard Equipment is the certified service agreement vendor for the City’s Vactor sewer cleaner and serves as the authorized manufacturer’s representative for the equipment.

The three-year service agreement includes inspections and reviews of the equipment to identify potential deficiencies and warranty-related issues involving the truck chassis, hydraulic systems, and electronic components. Any items identified as requiring replacement or repair are subject to review and approval by the City’s mechanic prior to authorization.

Standard Equipment is the sole authorized agent for the manufacturer within the applicable geographic region. The proposed agreement is for a three-year term and will be invoiced annually as the attached schedule labeled as [Attachment A](#).

The proposed expenditure is for a three-year maintenance agreement in the total amount of **\$25,500**, billed annually at **\$8,500 per year**. Funding for the proposed expenditure would be provided through the following budget line accounts:

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 26-27 BUDGET	PROPOSED EXPENDITURE	CONTINGENCY REPAIRS	PROPOSED BALANCE
01-30-4229	Maintenance Vehicles Vactor Service Agreement	\$ 7,500	\$ 4,250	\$ 3,250	\$ 3,250
02-50-4229	Maintenance Vehicles Vactor Service Agreement	\$ 7,500	\$ 4,250	\$ 3250	\$ 3,250

COMMITTEE RECOMMENDATION

The Municipal Services Committee recommends approval of a motion to accept a proposal for a Maintenance Agreement, for the Vactor 2100i, sewer cleaner from Standard Equipment in an amount not to exceed \$8,500.

ALTERNATE DECISION

As recommended by the City Council.

DECISION MODE

This item will be on the October 5, 2026 City Council agenda for formal consideration.

PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 5th day of October 2026.

AYES: _____

NAYS: _____

ABSENT: _____

MEMO

CITY OF DARIEN VACTOR MAINTENANCE AGREEMENT 2026-2029					
THREE YEAR MAINTENANCE AGREEMENT TOTAL COST \$25,500 ANNUAL BILLING \$8,500					
FY 26-27					
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 26-27 BUDGET	PROPOSED EXPENDITURE	CONTINGENCY REPAIRS	PROPOSED BALANCE
1/30/4229	Maintenance Vehicles Vactor Service Agreement	\$7,500	\$4,250	\$3,250	\$3,250
02-50-4229	Maintenance Vehicles Vactor Service Agreement	\$7,500	\$4,250	\$3,250	\$3,250
FY 27-28				\$0	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 26-27 BUDGET	PROPOSED EXPENDITURE	CONTINGENCY REPAIRS	PROPOSED BALANCE
1/30/4229	Maintenance Vehicles Vactor Service Agreement	\$7,500	\$4,250	\$3,250	\$3,250
02-50-4229	Maintenance Vehicles Vactor Service Agreement	\$7,500	\$4,250	\$3,250	\$3,250
FY 28-29				\$0	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 26-27 BUDGET	PROPOSED EXPENDITURE	CONTINGENCY REPAIRS	PROPOSED BALANCE
1/30/4229	Maintenance Vehicles Vactor Service Agreement	\$7,500	\$4,250	\$3,250	\$3,250
02-50-4229	Maintenance Vehicles Vactor Service Agreement	\$7,500	\$4,250	\$3,250	\$3,250
THREE YEAR TOTAL COST		\$45,000	\$25,500	\$19,500	\$19,500



Maintenance Agreement

The intent of this Maintenance Agreement is to describe special terms and conditions for the City of Darien with manufacturer-certified technicians, for the **Vactor 2100i, Serial Number: 23-04V-21705**. The proposal has been written to ensure that equipment operated by you will provide the lowest total cost during its useful life.

Prepared January 20, 2026

Definitions:

- The term "you" shall mean Village of City of Darien.
- The term "SECO" shall mean Joe Johnson Equipment LLC dba Standard Equipment, the OEM dealer who represents the manufacturer of the equipment being proposed, Federal Signal (the "Manufacturer").
- The term "Fleet Management" shall mean the City of Darien or his/her designated representative, wherein the equipment will be operated and maintained.
- The term "SECO Principal" shall mean the principal person or his/her designated representative of SECO, whom this contract shall apply.
- The term "equipment" shall mean the Vactor 2100i unit being purchased by you.
- The term "normal workday" shall mean a day which falls on or between Monday and Friday of the calendar week, 52 weeks a year, excluding city holidays. A list of all city holidays shall be supplied to SECO from you upon award of this contract.
- The term "normal working hours" shall mean the time period of a normal workday when City of Darien's main equipment shop and/or maintenance facility is normally open for operation. You shall supply SECO with this information upon award of this contract.
- The term "in-service date" shall mean the date that you place the unit in operation.

General:

1. The maintenance period shall be for a one, two, or three year term beginning at the Purchase Order date.
2. This proposal is based on maximum average annual usage of the Vactor Sewer Cleaner of up to 500 PTO hours per year.
3. You are responsible for providing fuel, tires, towing of unit, insurance, sewer nozzles, and supplying a trained operator for the Sewer Cleaner.
4. SECO has the right to review the requested repair or inspect the Vactor 2100i, PD prior to authorizing any repair or service.

Body (Sewer Cleaner and Equipment)

5. The equipment must be clean and empty (waste and water) prior to the arrival of SECO personnel. SECO will schedule the visit with Fleet Management to provide sufficient time to prepare the equipment. The annual inspection will require that water tanks will be filled at least ¼ capacity for testing.
6. You will be responsible for the daily (8-hour interval) and weekly (25-hour interval) inspection and maintenance of the Sewer Cleaner.
 - a. Daily Checks can be found on page 153 of the Vactor 2100i Operation's Manual.
 - b. Service Checklist can be found on page 174 - 176 of the Vactor 2100i Operation's Manual.
 - c. Pre-Job/Daily Checklist can be found on page 177, PD unit, and 178, Fan unit, of the Vactor 2100i Operation's Manual.
7. You will be responsible for normal wear items as defined by the Manufacturer. This includes nozzles, high pressure hoses, vacuum hoses, and extension tubes.
8. You will be responsible for any repairs or adjustments due to abuse and misuse, neglect, intentional and/or accidental damage, unauthorized repairs, third-party acts, failure to perform preventive maintenance, and any cause other than normal use or operation of the equipment. SECO will perform those repairs at our standard rates.

9. SECO is responsible for the cost and labor of the following:
 - a. Semi-annual (500 hour) and annual (1,000 hour) maintenance requirements.
10. SECO is not responsible for any costs incurred by you when the equipment is being serviced or repaired.
11. This agreement does not cover: CONSEQUENTIAL AND INCIDENTAL DAMAGES, INCLUDING LOSS OF USE OF THE EQUIPMENT, LOSS OF BUSINESS OR DOWN-TIME, PROPERTY DAMAGE, OR LOST DATA RESULTING FROM THE FAILURE OF ANY EQUIPMENT OR FROM DELAYS IN SERVICE OR THE INABILITY TO RENDER SERVICE.
12. If SECO fails to comply with this agreement, SECO shall only be liable to you for the amount you paid for this agreement.
13. All repairs, whether performed by you or SECO, must use parts, fluids, filters, and equipment supplied by the Manufacturer or replacement parts that have been authorized by the Manufacturer as an acceptable substitute.
14. You will be responsible for any repairs or adjustments due to abuse and misuse, neglect and/or accidental damage. SECO will perform those repairs at our standard rates.
15. Normal wear and tear of chassis items will be your responsibility. This includes tires, brakes, windshield wipers, seats, and paint.
16. This Agreement does not cover parts or equipment not manufactured by the Manufacturer.
17. Windshield, windows, and doors that have been cracked or shattered will be your responsibility.
18. All maintenance and repairs must use parts, fluids, filters, and equipment supplied by the Manufacturer or replacement parts that have been authorized by the Manufacturer as an acceptable substitute.

Chassis

19. You will be responsible for the daily (8-hour interval) and weekly (25-hour interval) inspection and maintenance of the Chassis ("Chassis").
20. SECO is responsible for the cost and labor of the following:
 - a. Semi-annual (500 hour) and annual (1,000 hour) maintenance requirements.
21. Normal wear and tear of chassis items will be your responsibility. This includes tires, brakes, windshield wipers, seats, lights, and paint.
22. All maintenance and repairs must use parts, fluids, filters, and equipment supplied by the Chassis manufacturer or replacement parts that have been authorized by the Chassis manufacturer as an acceptable substitute.

Miscellaneous

23. You may not transfer, assign, charge or otherwise dispose of this contract, or any of your rights or obligations arising under it, without SECO prior written consent.
24. This agreement is not renewable.
25. This Agreement sets forth the entire understanding between the parties with respect to the subject matter of this agreement and supersedes all prior agreements or statements regarding the subject matter. There are no representations, warranties, covenants, agreements or collateral understandings, oral or otherwise, express or implied, affecting this instrument not expressly set forth or provided herein.
26. No delay on the part of any party in exercising any of their respective rights hereunder or the failure to exercise the same, nor the acquiescence in or waiver of a breach of any term, covenant or condition of this agreement, shall be deemed or construed to operate as a waiver of such rights or acquiescence thereto except in the specific instance for which given.
27. The invalidity or unenforceability of any provision of this agreement pursuant to any applicable statutes, laws, regulations or otherwise shall not affect the validity or enforceability of the remaining provisions hereof, but this agreement shall be construed as if not containing the provision(s) held invalid or unenforceable in the jurisdiction in which so held, and the remaining provisions of this agreement shall remain in full force and effect.
28. The terms of this Agreement and the performance hereunder shall be governed, construed and interpreted by and under the laws of the State of Illinois.
29. Variation to the agreement: SECO may vary the terms and conditions of this agreement from time to time provided that such changes do not materially affect the nature and quality of the services provided hereunder. Any such changes will be notified to you as soon as is reasonably practicable.
30. This agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same agreement.

- ☐ 1 Year Maintenance Agreement – \$8,500.00
- ☐ 2 Year Maintenance Agreement –\$17,000.00
- ☐ 3 Year Maintenance Agreement –\$25,500.00

Payment option and method due at time of signing

City of Darien

X

Signature

Name: _____

Date: _____

Joe Johnson Equipment LLC

X

Signature

Name: _____

Date: _____

MOTION NO. _____

AGENDA MEMO

**City Council
October 5, 2026**

ISSUE STATEMENT

A motion accepting a proposal from Spring Grove Nursery for the purchase of parkway trees in an amount not to exceed \$20,267 as per [Exhibit A](#).

AND

A motion accepting a proposal from Apex for the delivery, planting and mulching of the parkway trees in an amount not to exceed for \$15,881.50 as per [Exhibit A](#).

BACKGROUND/HISTORY

The 2026 Tree Planting Program includes the following components:

City and Resident 50/50 Parkway Tree Planting Program

Staff has included \$6,000 in funding for the City and Resident 50/50 Parkway Tree Planting Program. Under the program, the City would provide \$3,000 in funding, with participating residents providing the remaining \$3,000, for a total program allocation of \$6,000.

Storm, Perished, General Replacement and Additions

The program would also provide for the planting of 2 to 3-inch caliper trees to replace trees removed due to storm damage, trees that have perished, utility work, vehicular accidents, or other additional plantings.

The program includes various selections of 2 to 3-inch caliper trees, as well as delivery, planting, mulching, and a one-year guarantee. The program's intent is to provide replacement trees at appropriate locations throughout the City while maintaining a variety of species.

[Exhibit A](#) is the Cost Summary for the 2026 Tree Planting Program. [Attachment A](#) provides the unit costs for the available trees and [Attachment B](#) specifies the unit costs for delivery, planting, and mulching.

Subject to final coordination with the contractor and availability of planting stock, tree planting begins October 2026. Please note pending stock availability there may be alternative selections.

Reorganizing the Tree Planting program allowed the City to join a purchasing cooperative to provide cost savings and operational efficiencies. The City has been a member of the Suburban Tree Consortium since 2026.

COMMITTEE RECOMMENDATION

The Municipal Services Committee recommends approval of a motion accepting a proposal from Spring Grove Nursery for the purchase of parkway trees in an amount not to exceed \$20,267 as per

[Exhibit A.](#)

AND

Approval of a motion accepting a proposal from Apex for the delivery, planting and mulching of the parkway trees in an amount not to exceed for \$15,881.50 as per [Exhibit A.](#)

ALTERNATE DECISION

As recommended by the City Council.

DECISION MODE

This item will be placed on the October 5, 2026 City Council agenda for formal consideration.

**PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY,
ILLINOIS, this 5th day of October 2026.**

AYES: _____

NAYS: _____

ABSENT: _____

**Spring Grove Nursery Availability for Suburban Tree Consortium -
815.448.2097 * www.SpringGroveNursery.com**

Revised 7-15-25

Common Name	Scientific Name	Planting Season	Fall 2025/Spring 2026			Fall 2026/Spring 2027			Fall 2027/Spring 2028			Fall 2028/Spring 2029			Fall 2029/Spring 2030		
			2.0"	2.5"	3.0"	2.0"	2.5"	3.0"	2.0"	2.5"	3.0"	2.0"	2.5"	3.0"	2.0"	2.5"	3.0"
Ruby Slippers Amur Maple	Acer ginnala 'Ruby Slippers'	Spring/Fall	228	261	293	251	287	322	256	294	329	268	308	345	282	324	362
State Street Maple	Acer miyabei 'Morton'	Spring/Fall	239	281	334	263	309	368	269	315	375	282	331	394	296	348	414
Deborah Norway Maple	Acer platanoides 'Deborah'	Spring/Fall	214	260	295	235	286	324	239	292	331	251	306	347	264	322	364
Emerald Lustre Norway Maple	Acer platanoides 'Pond'	Spring/Fall	214	260	295	235	286	324	239	292	331	251	306	347	264	322	364
Armstrong Gold Red Maple	Acer rubrum 'Armstrong Gold'	Spring/Fall Caution	239	281	334	263	309	368	269	315	375	282	331	394	296	348	414
Redpointe Red Maple	Acer rubrum 'Redpointe'	Spring/Fall Caution	228	261	314	251	287	345	256	294	352	268	308	369	282	324	388
Sun Valley Red Maple	Acer rubrum 'Sun Valley'	Spring/Fall Caution	228	261	314	251	287	345	256	294	352	268	308	369	282	324	388
Red Sentinel Red Maple	Acer rubrum 'WW Warren'	Spring/Fall Caution													282	324	388
Fall Fiesta Sugar Maple	Acer saccharum 'Bailista'	Spring/Fall	239	281	334	263	309	368	269	315	375	282	331	394	296	348	414
Green Mountain Sugar Maple	Acer saccharum 'Green Mountain'	Spring/Fall	239	281	334	263	309	368	269	315	375	282	331	394	296	348	414
Crescendo Sugar Maple	Acer saccharum 'Morton'	Spring/Fall	239	281	334	263	309	368	269	315	375	282	331	394	296	348	414
Hot Wings Maple	Acer tataricum 'GarAnn'	Spring/Fall	239	281	334	263	309	368	269	315	375	282	331	394	296	348	414
Crimson Sunset Maple	Acer truncatum x A. platanoides 'JFS-KW202'	Spring/Fall	239	281	334	263	309	368	269	315	375	282	331	394	296	348	414
Pacific Sunset Maple	Acer truncatum x A. platanoides 'Warrenred'	Spring/Fall	239	281	334	263	309	368	269	315	375	282	331	394	296	348	414
Autumn Fantasy Maple	Acer x freemani 'Autumn Fantasy'	Spring/Fall	225	260	304	248	286	334	253	292	341	265	306	358	279	322	376
Matador Maple	Acer x freemani 'Baliston'	Spring/Fall	225	260	304	248	286	334	253	292	341	265	306	358	279	322	376
Celebration Maple	Acer x freemani 'Celzam'	Spring/Fall	225	260	304	248	286	334	253	292	341	265	306	358	279	322	376
Autumn Blaze Maple	Acer x freemani 'Jeffersred'	Spring/Fall	225	260	304	248	286	334	253	292	341	265	306	358	279	322	376
Autumn Splendor Horsechestnut	Aesculus arnoldiana 'Autumn Splendor'	Spring	250	293	325	275	322	357	281	329	365	295	345	383	310	362	402
Early Glow Buckeye	Aesculus glabra 'JN Select'	Spring	250	293	325	275	322	357	281	329	365	295	345	383	310	362	402
Yellow Buckeye	Aesculus octandra	Spring	250	293	325	275	322	357	281	329	365	295	345	383	310	362	402
Spaeth's Alder	Alnus x spaethii	Spring	228	272	314	251	299	345	256	305	352	268	320	369	282	336	388
Autumn Brilliance Serviceberry	Amelanchier x grandiflora 'Autumn Brilliance'	Spring/Fall	229	261	304	252	287	334	257	294	341	269	308	358	283	324	376
Lustre Allegheny Serviceberry	Amelanchier laevis 'Lustre'	Spring/Fall	229	261	304	252	287	334	257	294	341	269	308	358	283	324	376
River Birch	Betula nigra	Spring	195	229	261	214	252	287	219	257	294	229	269	308	241	283	324
Heritage River Birch	Betula nigra 'Cully'	Spring	195	229	261	214	252	287	219	257	294	229	269	308	241	283	324
Dakota Pinnacle Birch	Betula platyphylla 'Fargo'	Spring	205	241	275	226	265	303	230	270	309	242	284	324	254	298	341
Pyramidal European Hornbeam	Carpinus betulus 'Fastigiata'	Spring	239	281	325	263	309	357	269	315	365	282	331	383	296	348	402
Emerald Avenue Hornbeam	Carpinus betulus 'JFS-KW1CB'	Spring	239	281	325	263	309	357	269	315	365	282	331	383	296	348	402
Rockhampton Red European Hornbeam	Carpinus betulus 'Rockhampton Red'	Spring	239	281	325	263	309	357	269	315	365	282	331	383	296	348	402
Lucas European Hornbeam	Carpinus betulus 'Lucas'	Spring	239	281	325	263	309	357	269	315	365	282	331	383	296	348	402

Spring Grove Nursery Availability for Suburban Tree Consortium - Exhibit B
815.448.2097 * www.SpringGroveNursery.com

Revised 7-15-25

Common Name	Scientific Name	Planting Season	Fall 2025/Spring 2026			Fall 2026/Spring 2027			Fall 2027/Spring 2028			Fall 2028/Spring 2029			Fall 2029/Spring 2030		
			2.0"	2.5"	3.0"	2.0"	2.5"	3.0"	2.0"	2.5"	3.0"	2.0"	2.5"	3.0"	2.0"	2.5"	3.0"
American Hornbeam	Carpinus caroliniana	Spring	239	281	325	263	309	357	269	315	365	282	331	383	296	348	402
Firespire American Hornbeam	Carpinus caroliniana 'JN Upright'	Spring	239	281		263	309		269	315		282	331	383	296	348	402
Fire King American Hornbeam	Carpinus caroliniana 'JN Select A'	Spring													296	348	402
JN Strain American Hornbeam	Carpinus caroliniana 'JN Strain'	Spring	239	281		263	309		269	315		282	331	383	296	348	402
Northern Catalpa	Catalpa speciosa	Spring/Fall	214	249	283	235	274	311	239	279	317	251	293	333	264	308	350
Heartland Catalpa	Catalpa speciosa 'Hiawatha'	Spring/Fall	214	249	283	235	274	311	239	279	317	251	293	333	264	308	350
Purple Catalpa	Catalpa x erubescens 'Purpurea'	Spring/Fall	214	249	283	235	274	311	239	279	317	251	293	333	264	308	350
Hackberry	Celtis occidentalis	Spring/Fall	228	272	314	251	299	345	256	305	352	268	320	369	282	336	388
Eastern Redbud	Cercis canadensis	Spring	239	281	325	263	309	357	269	315	365	282	331	383	296	348	402
Yellowwood	Cladrastis kentukea	Spring	250	293	325	275	322	357	280	329	365	294	345	383	309	362	402
Pagoda Dogwood	Cornus alternifolia	Spring/Fall	240	286		264	315		269	321		282	337		297	354	
Golden Glory Corneliancherry Dogwood	Cornus mas 'Golden Glory'	Spring/Fall	240	286		264	315		269	321		282	337		297	354	
Turkish Filbert	Corylus corluma	Spring	239	272		263	299		269	305		282	320		296	336	
Thornless Cockspur Hawthorn	Crataegus crusgalli v. inermis	Spring	207	241	275	228	265	303	232	270	309	244	284	324	256	298	341
Thornless Cockspur Hawthorn	Crataegus virdis 'Winter King'	Spring	207	241	275	228	265	303	232	270	309	244	284	324	256	298	341
Princeton Sentry Ginkgo	Ginkgo biloba 'Princeton Sentry'	Spring/Fall	304	346		334	380		341	388		358	407		376	427	
Autumn Gold Ginkgo	Ginkgo biloba 'Autumn Gold'	Spring/Fall	304	346		334	380		341	388		358	407		376	427	
Skyline Honeylocust	Gleditsia triacanthos 'Skycole'	Spring/Fall	228	272	314	251	299	345	256	305	352	268	320	369	282	336	388
Streetkeeper Honeylocust	Gleditsia triacanthos 'Street Keeper'	Spring/Fall	228	272	314	251	299	345	256	305	352	268	320	369	282	336	388
Northern Sentinel Honeylocust	Gleditsia triacanthos 'JFS GMorgenson1'	Spring/Fall	228	272	314	251	299	345	256	305	352	268	320	369	282	336	388
Kentucky Coffee Tree	Gymnocladus dioicus	Spring/Fall	242	286	330	266	315	363	272	321	370	286	337	389	300	354	408
Espresso Kentucky Coffee Tree	Gymnocladus dioicus 'Espresso-JFS'	Spring/Fall	242	286	330	266	315	363	272	321	370	286	337	389	300	354	408
Skinny Latte Kentucky Coffee Tree	Gymnocladus dioicus 'Morton'	Spring/Fall	242	286	330	266	315	363	272	321	370	286	337	389	300	354	408
True North Kentucky Coffee Tree	Gymnocladus dioicus 'UMN Synergy'	Spring/Fall	242	286	330	266	315	363	272	321	370	286	337	389	300	354	408
Moraine Sweetgum	Liquidambar styraciflua 'Moraine'	Spring	250	290	333	275	319	367	280	325	374	294	341	393	309	358	413
Worpelsdon Sweetgum	Liquidambar styraciflua 'Worpelsdon'	Spring	250	290	333	275	319	367	280	325	374	294	341	393	309	358	413
Tulip Tree	Liriodendron tulipifera	Spring / FALL	250	290	333	275	319	367	280	325	374	294	341	393	309	358	413
Emerald City Tulip Tree	Liriodendron tulipifera 'JFS-Oz'	Spring / FALL	250	290	333	275	319	367	280	325	374	294	341	393	309	358	413
Amur Maackia	Maackia amurensis	Spring/Fall	229	260		252	286		257	292		269	306		283	322	
White Shield Osage Orange	Maclura pomifera 'White Shield'	Spring/Fall	229	260	304	252	286	334	257	292	341	269	306	358	283	322	376
Butterflies Magnolia	Magnolia acuminata 'Butterflies'	Spring	229	260		252	286		257	292		269	306		283	322	

✓ Pending
Stock

Spring Grove Nursery Availability for Suburban Tree Consortium - Exhibit B
815.448.2097 * www.SpringGroveNursery.com

Revised 7-15-25

Common Name	Scientific Name	Planting Season	Fall 2025/Spring 2026			Fall 2026/Spring 2027			Fall 2027/Spring 2028			Fall 2028/Spring 2029			Fall 2029/Spring 2030		
			2.0"	2.5"	3.0"	2.0"	2.5"	3.0"	2.0"	2.5"	3.0"	2.0"	2.5"	3.0"	2.0"	2.5"	3.0"
Firebird Crabapple	Malus sargentii 'Select A'	Spring/Fall	195	235		223	258		227	263		238	276		250	290	
Golden Raindrops Crabapple	Malus 'Schmidtcutleaf'	Spring/Fall	195	235		223	258		227	263		238	276		250	290	
Profusion Crabapple	Malus 'Profusion'	Spring/Fall	195	235		223	258		227	263		238	276		250	290	
Red Jewel Crabapple	Malus 'Jewelcole'	Spring/Fall	195	235		223	258		227	263		238	276		250	290	
Royal Raindrops Crabapple	Malus 'JFS-KW5'	Spring/Fall	195	235		223	258		227	263		238	276		250	290	
Sargent Tina Crabapple	Malus sargentii 'Tina'	Spring/Fall	195	235		223	258		227	263		238	276		250	290	
Show Time Crabapple	Malus 'Shotizam'	Spring/Fall	195	235		223	258		227	263		238	276		250	290	
Spring Snow Crabapple	Malus 'Spring Snow'	Spring/Fall	195	235		223	258		227	263		238	276		250	290	
Gladiator Crabapple	Malus x adstringens 'Durleo'	Spring/Fall	195	235		223	258		227	263		238	276		250	290	
Ruby Dayze Crabapple	Malus 'JFS-KW139MX'	Spring/Fall	195	235		223	258		227	263		238	276		250	290	
Raspberry Spear Crabapple	Malus 'JFS-KW213MX'	Spring/Fall	195	235		223	258		227	263		238	276		250	290	
Starlite Crabapple	Malus x 'Jeflite'	Spring/Fall	195	235		223	258		227	263		238	276		250	290	
Dawn Redwood	Melasequoia glyptostroboides	Spring	224	257	300	247	282	330	252	288	337	264	302	354	278	317	372
American Hophornbeam	Ostrya virginiana	Spring	239	281	325	263	309	357	269	315	365	282	331	383	296	348	402
Autumn Treasure Hophornbeam	Ostrya virginiana 'JFS-KW5'	Spring	239	281	325	263	309	357	269	315	365	282	331	383	296	348	402
Exclamation London Planetree	Platanus x acerifolia 'Morton Circle'	Spring	217	260	304	238	286	334	243	292	341	255	306	358	268	322	376
Monumental London Planetree	Platanus x acerifolia 'Morton Naper'	Spring				238	286	334	243	292	341	255	306	358	268	322	376
Quaking Aspen	Populus tremuloides	Spring	217	260	304	238	286	334	243	292	341	255	306	358	268	322	376
Swedish Columnar Aspen	Populus tremuloides 'Erecta'	Spring	217	260	304	238	286	334	243	292	341	255	306	358	268	322	376
Prairie Gold Aspen	Populus tremuloides 'NE-Arb'	Spring	217	260	304	238	286	334	243	292	341	255	306	358	268	322	376
Pink Flair Cherry	Prunus sargentii 'JFS-KW58'	Spring/Fall	213	247	282	234	272	310	239	277	316	251	291	332	263	305	348
Canada Red Chokecherry	Prunus virginiana 'Canada Red'	Spring/Fall	202	235	268	223	258	295	227	263	300	238	276	315	250	290	331
White Oak	Quercus alba	Spring	261	300	346	287	330	380	294	337	388	308	354	407	324	372	427
Swamp White Oak	Quercus bicolor	Spring	250	300	346	275	330	380	280	337	388	294	354	407	309	372	427
Beacon Oak	Quercus bicolor 'Bonnis and Mike'	Spring	261	300	346	287	330	380	294	337	388	308	354	407	324	372	427
American Dream Oak	Quercus bicolor 'JFS-KW12'	Spring	261	300	346	287	330	380	294	337	388	308	354	407	324	372	427
Shingle Oak	Quercus imbricaria	Spring	250	300	346	275	330	380	280	337	388	294	354	407	309	372	427
Bur Oak	Quercus macrocarpa	Spring	261	300	346	287	330	380	294	337	388	308	354	407	324	372	427
Cobblestone Oak	Quercus macrocarpa 'JFS-KW14'	Spring	261	300	346	287	330	380	294	337	388	308	354	407	324	372	427
Urban Pinnacle Oak	Quercus macrocarpa 'JFS-KW3'	Spring	261	300	346	287	330	380	294	337	388	308	354	407	324	372	427
Chinkapin Oak	Quercus muehlenbergii	Spring	261	300	346	287	330	380	294	337	388	308	354	407	324	372	427
Crimson Spire Oak	Quercus robur x Q. alba 'Crimschmidt'	Spring	250	300	346	275	330	380	280	337	388	294	354	407	309	372	427
Streetspire Oak	Quercus robur x Q. alba 'JFS-KW1QX'	Spring	250	300	346	275	330	380	280	337	388	294	354	407	309	372	427
Regal Prince Oak	Quercus robur x Q. bicolor 'Long'	Spring	250	300	346	275	330	380	280	337	388	294	354	407	309	372	427
Kindred Spirit Oak	Quercus robur x Q. bicolor 'Nadler'	Spring	250	300	346	275	330	380	280	337	388	294	354	407	309	372	427
Red Oak	Quercus rubra	Spring	250	300	346	275	330	380	280	337	388	294	354	407	309	372	427
Heritage Oak	Quercus x macedanielii 'Clemons'	Spring	250	300	346	275	330	380	280	337	388	294	354	407	309	372	427
Scarlett Letter Oak	Quercus x 'Scarlett Letter'	Spring	250	300	346	275	330	380	280	337	388	294	354	407	309	372	427
Purple Robe Black Locust	Robinia pseudoacacia 'Purple Robe'	Spring	201	245	278	222	270	306	226	275	313	237	288	328	249	303	345
Ivory Silk Japanese Tree Lilac	Syringa reticulata 'Ivory Silk'	Spring/Fall	239	281	325	263	309	357	269	315	365	282	331	383	296	348	402
Syringa pekinensis 'Morton'	Beijing Gold Tree Lilac	Spring/Fall													296	348	402

Pending Stock

Spring Grove Nursery Availability for Suburban Tree Consortium - Exhibit B
815.448.2097 * www.SpringGroveNursery.com

Revised 7-15-25

Common Name	Scientific Name	Planting Season	Fall 2025/Spring 2026			Fall 2026/Spring 2027			Fall 2027/Spring 2028			Fall 2028/Spring 2029			Fall 2029/Spring 2030		
			2.0"	2.5"	3.0"	2.0"	2.5"	3.0"	2.0"	2.5"	3.0"	2.0"	2.5"	3.0"	2.0"	2.5"	3.0"
Great Wall Japanese Tree Lilac	Syringa pekinensis 'WFH2'	Spring/Fall	239	281	325	263	309	357	269	315	365	282	331	383	296	348	402
Snowdance Lilac	Syringa reticulata 'Bailnce'	Spring/Fall	239	281	325	263	309	357	269	315	365	282	331	383	296	348	402
Dwarf Korean Lilac	Syringa meyeri 'Palibin'	Spring/Fall	239	281	325	263	309	357	269	315	365	282	331	383	296	348	402
Bald Cypress	Taxodium distichum	Spring	217	257	300	238	282	330	243	288	337	255	302	354	268	317	372
Green Whisper Bald Cypress	Taxodium distichum 'JFS-SGPN'	Spring	217	257	300	238	282	330	243	288	337	255	302	354	268	317	372
Shawnee Brave Bald Cypress	Taxodium distichum 'Mickelson'	Spring	217	257	300	238	282	330	243	288	337	255	302	354	268	317	372
American Sentry Linden	Tilia americana 'McKSentry'	Spring/Fall	229	272	314	252	299	345	257	305	352	269	320	369	283	336	388
Redmond American Linden	Tilia americana 'Redmond'	Spring/Fall	229	272	314	252	299	345	257	305	352	269	320	369	283	336	388
Greenspire Littleleaf Linden	Tilia cordata 'Greenspire'	Spring/Fall	229	272	314	252	299	345	257	305	352	269	320	369	283	336	388
Green Mountain Silver Linden	Tilia tomentosa 'Green Mountain'	Spring/Fall	229	272	314	252	299	345	257	305	352	269	320	369	283	336	388
Jefferson American Elm	Ulmus americana 'Jefferson'	Spring/Fall	229	272	314	252	299	345	257	305	352	269	320	369	283	336	388
Princeton American Elm	Ulmus americana 'Princeton'	Spring/Fall	229	272	314	252	299	345	257	305	352	269	320	369	283	336	388
New Horizon Elm	Ulmus japonica x pumila 'New Horizon'	Spring/Fall	229	272	314	252	299	345	257	305	352	269	320	369	283	336	388
Accolade Elm	Ulmus japonica x wilsoniana 'Morton'	Spring/Fall	229	272	314	252	299	345	257	305	352	269	320	369	283	336	388
Triumph Elm	Ulmus 'Morton Glossy'	Spring/Fall	229	272	314	252	299	345	257	305	352	269	320	369	283	336	388

Apex (Pugsley & LaHale) REGULAR CONTRACT Prices for the Suburban Tree Consortium

Revised 8/15/25

	5' or 1.5"	6' or 2"	7' or 2.5"	8' or 3"	9' or 3.5"	10' or 4"	12' or 4.5"
Ball Size Bid On Tree Installation	20 - 23.5"	24-27.5"	28-31.5"	32-37.5"	38-41.5"	42-47.5"	48-53.5"
2026	103.00	132.00	141.00	182.00	220.00	255.00	295.00
2027	113.00	144.00	154.00	200.00	240.00	278.00	325.00
2028	118.00	151.00	161.00	210.00	252.00	292.00	340.00
2029	125.00	160.00	170.00	222.00	267.00	310.00	360.00
2030	130.00	170.00	176.00	230.00	278.00	325.00	375.00
Delivery from Spring 2026 thru Fall 2026 from Wilson, Klehm & Fiore Nurseries:							
	23.00	25.00	28.25	37.00	42.50	66.50	78.50
Delivery for Spring 2026 thru Fall 2026 from Hinsdale, Breezy Hill, Doty, Goodmark & McHenry County Nurseries:							
	26.00	30.50	33.75	42.50	45.75	73.00	88.25
Delivery for Spring 2026 thru Fall 2026 from Possibility Place Nursery & Spring Grove Nursery:							
	36.00	40.25	43.50	50.25	55.50	78.50	98.00
Delivery from Spring 2027 thru Fall 2027 from Wilson, Klehm & Fiore Nurseries:							
	25.07	27.25	30.79	40.33	48.33	72.49	85.57
Delivery for Spring 2027 thru Fall 2027 from Hinsdale, Breezy Hill, Doty, Goodmark & McHenry County Nurseries:							
	28.34	33.25	36.79	46.33	49.87	79.57	96.19
Delivery for Spring 2027 thru Fall 2027 from Possibility Place Nursery & Spring Grove Nursery:							
	39.24	43.87	47.42	54.77	60.50	85.57	106.82
Delivery from Spring 2028 thru Fall 2028 from Wilson, Klehm & Fiore Nurseries:							
	26.24	28.53	32.23	42.22	48.50	75.89	89.59
Delivery for Spring 2028 thru Fall 2028 from Hinsdale, Breezy Hill, Doty, Goodmark & McHenry County Nurseries:							
	29.67	34.81	38.51	48.51	52.21	83.30	100.42
Delivery for Spring 2028 thru Fall 2028 from Possibility Place Nursery & Spring Grove Nursery:							
	41.08	45.93	49.64	57.34	63.34	89.59	111.84
Delivery from Spring 2029 thru Fall 2029 from Wilson, Klehm & Fiore Nurseries:							
	30.00	32.00	36.10	47.30	54.40	85.00	101.00
Delivery for Spring 2029 thru Fall 2029 from Hinsdale, Breezy Hill, Doty, Goodmark & McHenry County Nurseries:							
	33.25	39.00	43.20	54.30	58.50	93.30	112.50
Delivery for Spring 2029 thru Fall 2029 from Possibility Place Nursery & Spring Grove Nursery:							
	46.00	51.50	55.60	54.25	71	100.4	125.25
Delivery from Spring 2030 thru Fall 2030 from Wilson, Klehm & Fiore Nurseries:							
	31.25	33.25	37.50	49.25	56.50	88.50	105.00
Delivery for Spring 2030 thru Fall 2030 from Hinsdale, Breezy Hill, Doty, Goodmark & McHenry County Nurseries:							
	34.50	40.50	45.00	56.50	61.00	97.00	117.00
Delivery for Spring 2030 thru Fall 2030 from Possibility Place Nursery & Spring Grove Nursery:							
	48.00	53.50	58.00	56.50	74.00	104.50	130.25
Mulch Spring 2026 thru Fall 2026							
	18.00	18.50	19.75	20.75	21.75	23.00	24.00
Mulch Spring 2027 thru Fall 2027							
	19.26	19.80	21.13	22.20	23.27	24.61	25.68
Mulch Spring 2028 thru Fall 2028							
	20.15	20.75	22.15	23.25	24.35	25.75	26.88
Mulch Spring 2029 thru Fall 2029							
	21.60	22.20	23.70	24.90	26.05	27.60	28.80
Mulch Spring 2030 thru Fall 2030							
	22.50	23.00	24.65	25.90	27.10	28.70	30.00

Extra Services 2026 Season:

	1 gal	3 gal/18"	5 gal/24"	7 gal/36"
Shrub Installation	10.00	21.30	30.25	44.20
Shrub Mulching	3.50	7.10	8.50	13.00
Delivery - assumes with trees being delivered at the same time. Shrub only plantings will carry a minimum delivery charge:				
Wilson	3.50	7.10	8.50	13.00
Hinsdale, Doty, Goodmark	4.00	8.10	9.70	14.80
Spring Grove	5.20	10.50	12.60	19.25

Gator Bag Brand Water Bags

40.50

Generic Water Bags

31.20

Tree Diaper

71.75

Price does not include pre-charging of the bag. Pre-charging requires a temporary water pool and space available to charge plus an additional \$9.00 handling fee.

Fold Cage (if not low profile), Cut Twine, Peel Back Burlap

	1.5"-3"	3.5"-4.5"
Per Tree Cost	8.75	11.00
Cut Basket/Remove (In addition to above cost)		
	1.5"-3"	3.5"-4.5"
Per Tree Cost	9.25	10.30

* All sizes move/transplant nearby double planting cost or quote basis

* Optional out of specification planting requests \$1.00 per inch/per tree cost

Delivery Fuel Surcharge

	Per Gallon \$4.00-\$5.00	Per Gallon \$5.01-\$6.00	Per Gallon \$6.01-\$7.00	Per Gallon \$7.01-\$8.00
Per Tree Cost	1.45	2.70	3.95	5.20



CITY OF DARIEN TREE PLANTING PROGRAM SCHEDULE 2026
CITY TREE REPLACEMENTS-50/50 TREE PROGRAM
SPRING GROVE NURSERY & APEX

Exhibit A

50/50 TREE PROGRAM 2 INCH											
50/50 PARTICIPATION TO BE CONFIRMED	DIAMETER	SPECIES	SPRING GROVE TREE COST	SPRING GROVE EXTENDED TREE COST	DELIVERY/PLANTING AND MULCHING APEX	APEX EXTENDED PLANTING COST	SUBTOTAL TREE COST AND PLANTING	CITY COSTS	RESIDENT COST	TOTAL TREE COST	
1	2.00	Heartland Northern Catalpa	\$ 235.00	\$ 235.00	\$190.75	\$ 190.75	\$ 425.75	\$ 212.88	\$ 212.88	\$ 425.75	
1	2.00	Purple Catalpa	\$ 235.00	\$ 235.00	\$190.75	\$ 190.75	\$ 425.75	\$ 212.88	\$ 212.88	\$ 425.75	
0	2.00	Hacky Berry	\$ 251.00	\$ -	\$190.75	\$ -	\$ 441.75	\$ -	\$ -	\$ -	
1	2.00	Skyline Honey Locust	\$ 251.00	\$ 251.00	\$190.75	\$ 190.75	\$ 441.75	\$ 220.88	\$ 220.88	\$ 441.75	
1	2.00	Golden Raindrops Crabapple	\$ 235.00	\$ 235.00	\$190.75	\$ 190.75	\$ 425.75	\$ 212.88	\$ 212.88	\$ 425.75	
1	2.00	Exclamation London Plant tree	\$ 238.00	\$ 238.00	\$190.75	\$ 190.75	\$ 428.75	\$ 214.38	\$ 214.38	\$ 428.75	
0	2.00	Beacon Oak	\$ 287.00	\$ -	\$190.75	\$ -	\$ 477.75	\$ -	\$ -	\$ -	
1	2.00	Dream Oak	\$ 275.00	\$ 275.00	\$190.75	\$ 190.75	\$ 465.75	\$ 232.88	\$ 232.88	\$ 465.75	
1	2.00	Swamp White Oak	\$ 275.00	\$ 275.00	\$190.75	\$ 190.75	\$ 465.75	\$ 232.88	\$ 232.88	\$ 465.75	
1	3.5"	Burr Oak	\$ 287.00	\$ 287.00	\$297.25	\$ 297.25	\$ 584.25	\$ 292.13	\$ 292.13	\$ 584.25	
1	2.00	Regal Prince Oak	\$ 275.00	\$ 275.00	\$190.75	\$ 190.75	\$ 465.75	\$ 232.88	\$ 232.88	\$ 465.75	
1	2.00	Ivory Silk Lilac	\$ 263.00	\$ 263.00	\$190.75	\$ 190.75	\$ 453.75	\$ 226.88	\$ 226.88	\$ 453.75	
1	2.00	Green Spire Linden	\$ 252.00	\$ 252.00	\$190.75	\$ 190.75	\$ 442.75	\$ 221.38	\$ 221.38	\$ 442.75	
1	2.00	Jefferson Elm	\$ 252.00	\$ 252.00	\$190.75	\$ 190.75	\$ 442.75	\$ 221.38	\$ 221.38	\$ 442.75	
1	2.00	Triumph Elm	\$ 252.00	\$ 252.00	\$190.75	\$ 190.75	\$ 442.75	\$ 221.38	\$ 221.38	\$ 442.75	
13	2.5"			\$ 3,325.00		\$ 2,586.25		\$ 2,955.63	\$ 2,955.63	\$ 5,911.25	

PARKWAY TREE REPLACEMENTS - 2 INCH								
QUANTITY	DIAMETER	SPECIES	SPRING GROVE TREE COST	SPRING GROVE EXTENDED TREE COST	DELIVERY/PLANTING AND MULCHING APEX	APEX EXTENDED PLANTING COST	TREE AND PALNTING	CITY COSTS
3	2.00	Heartland Northern Catalpa	\$ 235.00	\$ 705.00	\$ 190.75	\$ 572.25	\$ 1,277.25	\$ 1,277.25
3	2.00	Northern Catalpa	\$ 235.00	\$ 705.00	\$ 190.75	\$ 572.25	\$ 1,277.25	\$ 1,277.25
4	2.00	Hacky Berry	\$ 251.00	\$ 1,004.00	\$ 190.75	\$ 763.00	\$ 1,767.00	\$ 1,767.00
3	2.00	Skyline Honey Locust	\$ 251.00	\$ 753.00	\$ 190.75	\$ 572.25	\$ 1,325.25	\$ 1,325.25
4	2.00	Golden Raindrops Crabapple	\$ 235.00	\$ 940.00	\$ 190.75	\$ 763.00	\$ 1,703.00	\$ 1,703.00
4	2.00	Exclamation London Plant tree	\$ 238.00	\$ 952.00	\$ 190.75	\$ 763.00	\$ 1,715.00	\$ 1,715.00
4	2.00	Beacon Oak	\$ 287.00	\$ 1,148.00	\$ 190.75	\$ 763.00	\$ 1,911.00	\$ 1,911.00
3	2.00	Dream Oak	\$ 275.00	\$ 825.00	\$ 190.75	\$ 572.25	\$ 1,397.25	\$ 1,397.25
4	2.00	Swamp White Oak	\$ 275.00	\$ 1,100.00	\$ 190.75	\$ 763.00	\$ 1,863.00	\$ 1,863.00
4	3.50	Burr Oak	\$ 287.00	\$ 1,148.00	\$ 297.25	\$ 1,189.00	\$ 2,337.00	\$ 2,337.00
3	2.00	Regal Prince Oak	\$ 275.00	\$ 825.00	\$ 190.75	\$ 572.25	\$ 1,397.25	\$ 1,397.25
4	2.00	Ivory Silk Lilac	\$ 263.00	\$ 1,052.00	\$ 190.75	\$ 763.00	\$ 1,815.00	\$ 1,815.00
4	2.00	Green Spire Linden	\$ 252.00	\$ 1,008.00	\$ 190.75	\$ 763.00	\$ 1,771.00	\$ 1,771.00
4	2.00	Jefferson Elm	\$ 252.00	\$ 1,008.00	\$ 190.75	\$ 763.00	\$ 1,771.00	\$ 1,771.00
4	2.00	Triumph Elm	\$ 252.00	\$ 1,008.00	\$ 190.75	\$ 763.00	\$ 1,771.00	\$ 1,771.00
55				\$ 14,181.00		\$ 10,917.25	\$ 25,098.25	\$ 25,098.25

PARKWAY TREE REPLACEMENTS 75th STREET - 3 INCH								
QUANTITY	DIAMETER	SPECIES	SPRING GROVE TREE COST	SPRING GROVE EXTENDED TREE COST	DELIVERY/PLANTING AND MULCHING APEX	APEX EXTENDED PLANTING COST	SUB TOTAL PLANTING COSTS	CITY COSTS
0	3	European Pyramidal Hornbeam	\$ 357.00	\$ -	\$297.25	\$ -	\$ -	\$0.00
1	3	Northern Catalpa	\$ 311.00	\$ 311.00	\$297.25	\$ 297.25	\$ 608.25	\$608.25
1	3	Common Hackberry	\$ 345.00	\$ 345.00	\$297.25	\$ 297.25	\$ 642.25	\$642.25
1	3	Skyline Honeylocust	\$ 345.00	\$ 345.00	\$297.25	\$ 297.25	\$ 642.25	\$642.25
1	3	Swamp White Oak	\$ 380.00	\$ 380.00	\$297.25	\$ 297.25	\$ 677.25	\$677.25
0	3	American Sentry Linden	\$ 345.00	\$ -	\$297.25	\$ -	\$ -	\$0.00
0	3	Redmond Linden	\$ 345.00	\$ -	\$297.25	\$ -	\$ -	\$0.00
1	3	Greenspire Littleleaf Linden	\$ 345.00	\$ 345.00	\$297.25	\$ 297.25	\$ 642.25	\$642.25
1	3	Triumph Elm	\$ 345.00	\$ 345.00	\$297.25	\$ 297.25	\$ 642.25	\$642.25
1	3	Accolade Elm	\$ 345.00	\$ 345.00	\$297.25	\$ 297.25	\$ 642.25	\$642.25
1	3	Princeton Elm	\$ 345.00	\$ 345.00	\$297.25	\$ 297.25	\$ 642.25	\$642.25
8				\$ 2,761.00		\$2,378.00	\$ 5,139.00	\$ 5,139.00
TOTAL COST BREAKDOWN PER VENDOR				\$ 20,267.00		\$ 15,881.50		

TREE PROGRAM COST SCHEDULE					
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 26/27 BUDGET	PROPOSED EXPENDITURE	RESIDENT REIMBURSEMENT	PROPOSED BALANCE
01-30-4350	Forestry-Residential 50/50 Program - Parkway Replacement City Expense	\$ 3,000.00	\$ 2,955.63	N/A	\$ 44.38
01-30-4350	Forestry-Residential 50/50 Program - Resident Reimbursement Expense	\$ 3,000.00	\$ 2,955.63	\$ 2,955.63	\$ 44.38
01-30-4350	Forestry-Parkway Replacement Trees-City Removals	\$ 25,000.00	\$ 25,098.25	N/A	\$ (98.25)
01-30-4350	Forestry-Replacement Trees - 75th Street	\$ 5,000.00	\$ 5,139.00	N/A	\$ (139.00)
TOTALS		\$ 36,000.00	\$ 36,148.50	\$ 2,955.63	\$ (148.50)

Apex-Labor 2"		2026 Cost	Apex-Labor 3"		2026 Cost
2-inch tree planting/installation		\$ 132.00	3-inch tree planting/installation		\$ 220.00
Delivery - Wilson, Klehm & Fiore		\$ 40.25	Delivery - Wilson, Klehm & Fiore		\$ 55.50
Mulch		\$ 18.50	Mulch		\$ 21.75
Total per tree		\$190.75	Total per tree		\$ 297.25

MOTION NO. _____

AGENDA MEMO

**City Council
October 5, 2026**

ISSUE STATEMENT

A motion to extend a contract to Yellowstone Landscape in an amount not to exceed \$190,520.00 for the City's 2026/27 Tree Trimming and Removal Program. See [Exhibit A](#).

AND

A motion for landscape restoration in the amount of \$2,480.

BACKGROUND/HISTORY

The proposed Tree Trimming Program consists of trimming approximately 1,750 parkway trees, along with approximately 45 tree removals and stump grinding. The following subdivisions are scheduled to be trimmed:

- Farmingdale Ridge
- Farmingdale South
- Carriage Greens
- Brookridge Creek
- Rosewood
- Sawmill Creek
- Bailey Park
- Marco Court
- Villas of Carriage Greens
- Norman Court
- Brookhaven Manor
- Pine Parkway
- Knottingham Circle Condos
- Regency Grove South
- Pinehurst
- Smart Oaks Glen
- Westminster Circle
- Carriage Way West

This year's program also includes contract pricing for a Private Property Tree Trimming Program, which will be available to all City residents. The program would allow residents to have trees located on their private property trimmed or removed, including stump grinding, at the resident's expense.

Tree trimming includes the removal of perished, diseased, interfering, and weak branches, as well as the removal of lower branches as requested by the property owner.

The contract provides the following unit pricing for private-property tree services:

Private Property Tree Trimming		
Tree Trimming – Front Yard	Each	\$368.00
Tree Trimming - Back Yard	Each	\$735.00
Tree Removal per BH (Front)	Per Inch	\$153.00
Tree Removal per DBH (Back)	Per Inch	\$204.00
Stump Grinding – Front	Each	\$306.00
Stump Grinding - Back	Each	\$459.00

The contract also calls for unit pricing for emergency tree services through November 30, 2027. Please find the bid results, labeled [Attachment A](#), which were opened on November 12, 2025. The City received two (2) responsive bids. This contract represents optional contract extensions available to the City for the 2026/27 and 2027/28 contract periods. The vendor has acknowledged and agreed to the 2026/27 contract extension. See [Attachment B](#). The final contract extension will be formally considered by the City at a future date as part of the 2027/28 Tree Trimming Program.

DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	COST
Tree Trimming	Each	1,750	\$ 72.00	\$ 126,000.00
Tree Removal per DBH & Ash Borer Removals	Per Inch	375	\$ 82.00	\$ 30,750.00
Stump Removal - (restoration \$5,000 not included)	Each	45	\$ 306.00	\$ 13,770.00
Emergency Storm and Hazards	Lump Sum	1	\$ 15,000.00	\$ 15,000.00
Contingency	Lump Sum	1	\$ 5,000.00	\$ 5,000.00
Total Cost				\$ 190,520.00

The proposed expenditure would be expended from the following accounts:

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 26/27 BUDGET	PROPOSED EXPENDITURE	LANDSCAPE RESTORATION	PROPOSED BALANCE
01-30-4375	Tree Trimming & Removal	\$193,000.00	\$190,520.00	\$2,480	\$0.00

COMMITTEE RECOMMENDATION

The Municipal Services Committee recommends a motion to extend a contract to Yellowstone Landscape in an amount not to exceed \$190,520.00 for the City's 2026/27 Tree Trimming and Removal Program as per the unit prices.

AND

A motion for landscape restoration in the amount of \$2,480.

ALTERNATE DECISION

As directed by the City Council.

DECISION MODE

This item will be placed on the October 5, 2026 City Council agenda for formal consideration.

PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 5th day of October, 2026.

AYES: _____

NAYS: _____

ABSENT: _____



SEALED BID: 2025 Tree Trimming Program

OPENING DATE/TIME: November 12, 2025 11:30 a.m.

City of Darien Parkway			Homer Tree Care, Inc.						Yellowstone Landscape					
			bid bond						bid bond					
Fiscal Year			2025/2026		2026/2027		2027/2028		2025/2026		2026/2027		2027/2028	
DESCRIPTION	UNIT	PROPOSED UNITS	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST
Tree Trimming	Each	1,750	\$ 115.00	\$ 201,250.00	\$ 115.00	\$ 201,250.00	\$ 115.00	\$ 201,250.00	\$ 70.00	\$ 122,500.00	\$ 72.00	\$ 126,000.00	\$ 74.00	\$ 129,500.00
Tree Removal per DBH	Per Inch	100	\$ 35.00	\$ 3,500.00	\$ 35.00	\$ 3,500.00	\$ 35.00	\$ 3,500.00	\$ 80.00	\$ 8,000.00	\$ 82.00	\$ 8,200.00	\$ 84.00	\$ 8,400.00
Misc Stump Removal	Each	20	\$ 200.00	\$ 4,000.00	\$ 200.00	\$ 4,000.00	\$ 200.00	\$ 4,000.00	\$ 300.00	\$ 6,000.00	\$ 306.00	\$ 6,120.00	\$ 313.00	\$ 6,260.00
Subtotal - Section A				\$ 208,750.00		\$ 208,750.00		\$ 208,750.00		\$ 136,500.00		\$ 140,320.00		\$ 144,160.00
DESCRIPTION	UNIT	PROPOSED UNITS	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST
Tree Trimming-Front Yard	Each	1	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 360.00	\$ 360.00	\$ 368.00	\$ 368.00	\$ 376.00	\$ 376.00
Tree Trimming-Back Yard	Each	1	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 720.00	\$ 720.00	\$ 735.00	\$ 735.00	\$ 750.00	\$ 750.00
Tree Removal per DBH (Front)	Per Inch	1	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	\$ 150.00	\$ 150.00	\$ 153.00	\$ 153.00	\$ 157.00	\$ 157.00
Tree Removal per DBH (Back)	Per Inch	1	\$ 65.00	\$ 65.00	\$ 65.00	\$ 65.00	\$ 65.00	\$ 65.00	\$ 200.00	\$ 200.00	\$ 204.00	\$ 204.00	\$ 209.00	\$ 209.00
Stump Grinding-Front	Each	1	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 306.00	\$ 306.00	\$ 313.00	\$ 313.00
Stump Grinding-Back	Each	1	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 450.00	\$ 450.00	\$ 459.00	\$ 459.00	\$ 469.00	\$ 469.00
Subtotal - Section B				\$ 1,801.00		\$ 1,801.00		\$ 1,801.00		\$ 2,180.00		\$ 2,225.00		\$ 2,274.00
Emergency Services	Hourly	40	\$ 800.00	\$ 32,000.00	\$ 800.00	\$ 32,000.00	\$ 800.00	\$ 32,000.00	\$ 450.00	\$ 18,000.00	\$ 450.00	\$ 18,000.00	\$ 450.00	\$ 18,000.00
TOTAL - SECTIONS A, B & C				\$ 242,551.00		\$ 242,551.00		\$ 242,551.00		\$ 156,680.00		\$ 160,545.00		\$ 164,434.00

Regina Kokkinis

From: Marrs, Jeff <jmarrs@yellowstonelandscape.com>
Sent: Wednesday, September 23, 2026 1:09 PM
To: Dan Gombac
Cc: Regina Kokkinis
Subject: Re: 2026-27 Darien tree trimming

Yellowstone Landscape is confirming that we are accepting the contract extension for 2026-2027.

Jeff Marrs**Tree - Business Development Manager**

Certified Arborist IL0948A / CTSP Certified /
 OSHA 30 Certified

23490 W Andrew Road, Plainfield, IL 60585

j.marrs@yellowstonelandscape.com



Visit Us Online

From: Dan Gombac <dgombac@darienil.gov>
Sent: Wednesday, September 23, 2026 1:00 PM
To: Marrs, Jeff <jmarrs@yellowstonelandscape.com>
Cc: Regina Kokkinis <rkokkinis@darienil.gov>
Subject: Re: 2026-27 Darien tree trimming

Correct

From: Marrs, Jeff <jmarrs@yellowstonelandscape.com>
Sent: Wednesday, 23 September 2026 12:18:13
To: Dan Gombac <dgombac@darienil.gov>
Cc: Regina Kokkinis <rkokkinis@darienil.gov>
Subject: Re: 2026-27 Darien tree trimming

Am I correct to assume that everything in the contract is the same as the existing contract that we are currently working under with the exception of the pricing that is listed.

Jeff Marrs

Tree - Business Development Manager

Certified Arborist IL0948A / CTSP Certified / OSHA 30 Certified

[cid:b4f0e3c4bf67b97373c0edbl17f416bce9eac365]

<<https://nam11.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.linkedin.com%2Fcompany%2Fyellowstone-landscape%2F&data=05%7C02%7Cjmarrs%40yellowstonelandscape.com%7C9f85260b980243cf858808df199c893c%7Ca35392bc30794f51a49daacb45871247%7C0%7C0%7C639257832437182489%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIwLjAuMDAwMCIiIAiOiJXaW4zMmIsIklFOIjoiTWFpbGlzIldUIjoyfQ%3D%3D%7C0%7C%7C%7C&sdata=GSCf9W2XqyEiQ4Trhagg6gKWPzNBDhD43PmLEXTJVcY%3D&reserved=0>> [cid:c0c72d3b6d0e65b250aa2a08a59bfce33fa04cf5] <<https://nam11.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.facebook.com%2FyellowstoneLandscapeusa&data=05%7C02%7Cjmarrs%40yellowstonelandscape.com%7C9f85260b980243cf858808df199c893c%7Ca35392bc30794f51a49daacb45871247%7C0%7C0%7C639257832437198383%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIwLjAuMDAwMCIiIAiOiJXaW4zMmIsIklFOIjoiTWFpbGlzIldUIjoyfQ%3D%3D%7C0%7C%7C%7C&sdata=RBbyb5jYyNydlCNcwhJfBgPVi9dDoCc%2BwR8D%2FzPcmUE%3D&reserved=0>> [cid:07e95226b079bd24a20005b373c7f3206659c5ff] <<https://nam11.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.youtube.com%2F%40YellowstoneLandscapeusa&data=05%7C02%7Cjmarrs%40yellowstonelandscape.com%7C9f85260b980243cf858808df199c893c%7Ca35392bc30794f51a49daacb45871247%7C0%7C0%7C639257832437208495%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIwLjAuMDAwMCIiIAiOiJXaW4zMmIsIklFOIjoiTWFpbGlzIldUIjoyfQ%3D%3D%7C0%7C%7C%7C&sdata=RBbyb5jYyNydlCNcwhJfBgPVi9dDoCc%2BwR8D%2FzPcmUE%3D&reserved=0>>

iOiIwLjAuMDAwMCIsIIAiOiJXaW4zMlIsIkFOIjoiTWFpbClldUIjoyfQ%3D%3D%7C0%7C%7C%7C&sdata=2dUS2P%2BTg7kJrtUcmQIVPBhJvJPq5Ey78aQmrJZ6XN8%3D&reserved=0> [cid:45884edfb492fdef2f0ed02549ab48d695e1cc4a] <<https://nam11.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.instagram.com%2Fyellowstonelandscape%2F&data=05%7C02%7Cjmarrs%40yellowstonelandscape.com%7C9f85260b980243cf858808df199c893c%7Ca35392bc30794f51a49daacb45871247%7C0%7C0%7C639257832437218010%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIIYiOiIwLjAuMDAwMCIsIIAiOiJXaW4zMlIsIkFOIjoiTWFpbClldUIjoyfQ%3D%3D%7C0%7C%7C%7C&sdata=zDeP3MmlEkZUsm0iATYF%2FJPV6uVrYbPe8dOqpZ7FB%2F8%3D&reserved=0>>

[cid:f6ebf7b73d46112320286ba5c1a5029948f8ab13] 23490 W Andrew Road, Plainfield, IL 60585

[cid:9293c4574c2dce9607453fad6d30f49974429ea5] jmarrs@yellowstonelandscape.com<mailto:jmarrs@yellowstonelandscape.com>

[cid:20ebb54889964b0d408d327fcb338163abc0007f]
<<https://nam11.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.yellowstonelandscape.com%2F&data=05%7C02%7Cjmarrs%40yellowstonelandscape.com%7C9f85260b980243cf858808df199c893c%7Ca35392bc30794f51a49daacb45871247%7C0%7C0%7C639257832437227902%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIIYiOiIwLjAuMDAwMCIsIIAiOiJXaW4zMlIsIkFOIjoiTWFpbClldUIjoyfQ%3D%3D%7C0%7C%7C%7C&sdata=cwz4qex214cQ3sFB5B1e%2BAAfGalgtJjuKbqyqEwh%2FNA%3D&reserved=0>> [cid:b3b4403dc1a7cbe9b0cea36a92889a3928a2d180] <<https://nam11.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.yellowstonelandscape.com%2F&data=05%7C02%7Cjmarrs%40yellowstonelandscape.com%7C9f85260b980243cf858808df199c893c%7Ca35392bc30794f51a49daacb45871247%7C0%7C0%7C639257832437237344%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIIYiOiIwLjAuMDAwMCIsIIAiOiJXaW4zMlIsIkFOIjoiTWFpbClldUIjoyfQ%3D%3D%7C0%7C%7C%7C&sdata=Csg%2Fq1CeVoE9GlBrkdsZhGU5Kn5rGF%2FVr8jpzhrZhXo%3D&reserved=0>>

From: Dan Gombac <dgombac@darienil.gov>
Sent: Wednesday, September 23, 2026 11:58 AM
To: Marrs, Jeff <jmarrs@yellowstonelandscape.com>
Cc: Regina Kokkinis <rkokkinis@darienil.gov>
Subject: RE: 2026-27 Darien tree trimming

Good morning Jeff,

Thank you for your telephone conversation yesterday regarding the extension of the Tree Trimming Program for the 26/27 season. Through this email, we are confirming yellowstone's acceptance of the contract extension as per the att contract pricing. Again, we look forward to working with Yellowstone.

Sincerely,

Daniel Gombac

Director of Municipal Services

CITY OF DARIEN CONTRACT

This Contract is made this _____ day of _____, 20__ by and between the City of Darien (hereinafter referred to as the "CITY") and _____ (hereinafter referred to as the "CONTRACTOR").

WITNESSETH: In consideration of the promises and covenants made herein by the CITY and the CONTRACTOR (hereinafter referred to collectively as the "PARTIES"), the PARTIES agree as follows:

SECTION 1: THE CONTRACT DOCUMENTS: This Contract shall include the following documents (hereinafter referred to as the "CONTRACT DOCUMENTS") however this Contract takes precedence and controls over any contrary provision in any of the CONTRACT DOCUMENTS. The Contract, including the CONTRACT DOCUMENTS, expresses the entire agreement between the PARTIES and where it modifies, adds to or deletes provisions in other CONTRACT DOCUMENTS; the Contract's provisions shall prevail. Provisions in the CONTRACT DOCUMENTS unmodified by this Contract shall be in full force and effect in their unaltered condition.

The Invitation to Bid

The Instructions to the Bidders

This Contract

The Terms and Conditions

The Bid as it is responsive to the CITY'S bid requirements

All Certifications required by the City

Certificates of insurance

Performance and Payment Bonds as may be required by the CITY

SECTION 2: SCOPE OF THE WORK AND PAYMENT: The CONTRACTOR agrees to provide labor, equipment and materials necessary to provide the services as described in the CONTRACT DOCUMENTS and further described below:

Unit Pricing for Tree Trimming, Removals and Stump Grinding within the City of Darien and Tree Trimming, Removals and Stump Grinding for Private Properties (Hereinafter referred to as the "WORK") and the CITY agrees to pay the CONTRACTOR pursuant to the provisions of the Local Government Prompt Payment Act (50 ILCS 505/1 *et seq.*) the following amount for performance of the described unit prices.

SECTION 3: ASSIGNMENT: CONTRACTOR shall not assign the duties and obligations involved in the performance of the WORK which is the subject matter of this Contract without the written consent of the CITY.

SECTION 4: TERM OF THE CONTRACT: This Contract shall commence on the date of its execution. The WORK shall commence upon receipt of a Notice to Proceed and continue expeditiously for 30 days from that date until final completion. This Contract shall terminate upon completion of the WORK, but may be terminated by either of the PARTIES for default upon failure to cure after ten (10) days prior written notice of said default from the aggrieved PARTY. The CITY, for its convenience, may terminate this Contract with thirty (30) days prior written notice.

SECTION 5: INDEMNIFICATION AND INSURANCE: The CONTRACTOR shall indemnify and hold harmless the CITY, PARK DISTRICT, its officials, officers, directors, agents, employees and representatives and assigns, from lawsuits, actions, costs (including attorneys' fees), claims or liability of any character, incurred due to the alleged negligence of the CONTRACTOR, brought because of any

injuries or damages received or sustained by any person, persons or property on account of any act or omission, neglect or misconduct of said CONTRACTOR, its officers, agents and/or employees arising out of, or in performance of any of the provisions of the CONTRACT DOCUMENTS, including any claims or amounts recovered for any infringements of patent, trademark or copyright; or from any claims or amounts arising or recovered under the "Worker's Compensation Act" or any other law, ordinance, order or decree. In connection with any such claims, lawsuits, actions or liabilities, the CITY, its officials, officers, directors, agents, employees, representatives and their assigns shall have the right to defense counsel of their choice. The CONTRACTOR shall be solely liable for all costs of such defense and for all expenses, fees, judgments, settlements and all other costs arising out of such claims, lawsuits, actions or liabilities. The Contractor shall not make any settlement or compromise of a lawsuit or claim, or fail to pursue any available avenue of appeal of any adverse judgment, without the approval of the City and any other indemnified party. The City or any other indemnified party, in its or their sole discretion, shall have the option of being represented by its or their own counsel. If this option is exercised, then the Contractor shall promptly reimburse the City or other indemnified party, upon written demand, for any expenses, including but not limited to court costs, reasonable attorneys' and witnesses' fees and other expenses of litigation incurred by the City or other indemnified party in connection therewith. Execution of this Contract by the CITY is contingent upon receipt of Insurance Certificates provided by the CONTRACTOR in compliance with the CONTRACT DOCUMENTS.

SECTION 6: COMPLIANCE WITH LAWS: The bidder shall at all times observe and comply with all laws, ordinances and regulations of the federal, state, local and City governments, which may in any manner affect the preparation of bids or the performance of the Contract. Bidder hereby agrees that it will comply with all requirements of the Illinois Human Rights Act, 775 ILCS 5/1-101 et seq., including the provision dealing with sexual harassment and that if awarded the Contract will not engage in any prohibited form of discrimination in employment as defined in that Act and will require that its subcontractors agree to the same restrictions. The contractor shall maintain, and require that its subcontractors maintain, policies of equal employment opportunity which shall prohibit discrimination against any employee or applicant for employment on the basis of race, religion, color, sex, national origin, ancestry, citizenship status, age, marital status, physical or mental disability unrelated to the individual's ability to perform the essential functions of the job, association with a person with a disability, or unfavorable discharge from military service. Contractors and all subcontractors shall comply with all requirements of the Act and of the Rules of the Illinois Department of Human Rights with regard to posting information on employees' rights under the Act. Contractors and all subcontractors shall place appropriate statements identifying their companies as equal opportunity employers in all advertisements for workers to be employed in work to be performed. If awarded the Contract, contractor must comply with all provisions including, but not limited to, providing certified payroll records to the Municipal Services Department. Contractor and subcontractors shall be required to comply with all applicable federal laws, state laws and regulations regarding minimum wages, limit on payment to minors, minimum fair wage standards for minors, payment of wage due employees, and health and safety of employees. Contractor and subcontractor are required to pay employees all rightful salaries, medical benefits, pension and social security benefits pursuant to applicable labor agreements and federal and state statutes and to further require withholdings and deposits therefore. The CONTRACTOR shall obtain all necessary local and state licenses and/or permits that may be required for performance of the WORK and provide those licenses to the CITY prior to commencement of the WORK if applicable.

SECTION 7: NOTICE: Where notice is required by the CONTRACT DOCUMENTS it shall be considered received if it is delivered in person, sent by registered United States mail, return receipt requested, delivered by messenger or mail service with a signed receipt, sent by facsimile or e-mail with an acknowledgment of receipt, to the following:

City of Darien
1702 Plainfield Road
Darien, IL 60561
Attn: Director of Municipal Services

SECTION 8: STANDARD OF SERVICE: Services shall be rendered to the highest professional standards to meet or exceed those standards met by others providing the same or similar services in the Chicagoland area. Sufficient competent personnel shall be provided who with supervision shall complete the services required within the time allowed for performance. The CONTRACTOR'S personnel shall, at all times present a neat appearance and shall be trained to handle all contact with City residents or City employees in a respectful manner. At the request of the City Administrator or a designee, the CONTRACTOR shall replace any incompetent, abusive or disorderly person in its employ.

SECTION 9: PAYMENTS TO OTHER PARTIES: The CONTRACTOR shall not obligate the CITY to make payments to third parties or make promises or representations to third parties on behalf of the CITY without prior written approval of the City Administrator or a designee.

SECTION 10: COMPLIANCE: CONTRACTOR shall comply with all of the requirements of the Contract Documents, including, but not limited to, all other applicable local, state and federal statutes, ordinances, codes, rules and regulations.

SECTION 11: LAW AND VENUE: The laws of the State of Illinois shall govern this Contract and venue for legal disputes shall be DuPage County, Illinois.

SECTION 12: MODIFICATION: This Contract may be modified only by a written amendment signed by both PARTIES.

FOR: THE CITY

By: _____

Print Name: _____

Title: Mayor _____

Date: _____

FOR: THE CONTRACTOR

By: _____

Print Name: _____

Title: _____

Date: _____

SECTION II

BIDDER SUMMARY SHEET

**Unit Pricing for Tree Trimming, Removals and Stump Grinding within the City of Darien Parkways
and Tree Trimming, Removals and Stump Grinding for Private Properties 2025/2026**

IN WITNESS WHEREOF, the parties hereto have executed this Bid as of date shown below.

Firm Name: Yellowstone Landscape

Address: 23940 W. Andrew Rd

City, State, Zip Code: Plainfield IL 60585

Contact Person: Jeff Morris

FEIN #: 80-0144209

Phone: (708) 932-1323 Fax: ()

E-mail Address: jmorris@yellowstonelandscape.com

RECEIPT OF ADDENDA: The receipt of the following addenda is hereby acknowledged:

Addendum No. _____, Dated _____

Addendum No. _____, Dated _____

Schedule of Prices – 2026/27

Item No.	Items	Unit	Quantity	Unit Price	Total
A	City of Darien Program				
A 1	Tree Trimming-Parkways	Each	1750	\$ 72	\$ 126,000
A 2	Tree Removal cost per DBH	Per Inch	100	\$ 82	\$ 8,200
A 3	Stump Removal	Each	20	\$ 306	\$ 6,120
	Sub-Total A1 – A3				\$ 140,320
B	Private Property Program				
B 1	Tree Trimming - Front Yard	Each	1	\$ 368	\$ 368
B 2	Tree Trimming - Back Yard	Each	1	\$ 735	\$ 735
B 3	Tree Removal cost per DBH - Front yard	Per Inch	1	\$ 153	\$ 153
B 4	Tree Removal cost per DBH - Back yard	Per Inch	1	\$ 204	\$ 204
B 5	Stump Grinding – Front Yard	Each	1	\$ 306	\$ 306
B 6	Stump Grinding – Back Yard	Each	1	\$ 459	\$ 459
	Sub-Total B1 – B6				\$ 2,225
C	Emergency Services				
C 1	2 man crew with operating equipment, bucket truck and 15 cubic yard capacity truck with a 100 hp brush chipper	Hourly	40	\$ 450	\$ 18,000
	Sub-Total C1				\$ 18,000
	Total Cost Sections A, B and C				\$ 160,545
	Bid Bond is 5% of Total Costs- Sections A, B and C				

The contract will be awarded on Total Cost – All quantities are subject to decrease or increase.

AGENDA MEMO

City Council
October 5, 2026

ISSUE STATEMENT

A motion approving a transfer from the General Fund to the Capital Projects Fund of \$2,500,000.

BACKGROUND/HISTORY

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. 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 4-30-26 original budget
- 3 the 4-30-26 audited revenues and expenditure line items
- 4 the 4-30-26 estimated actual numbers used for the FYE 4-30-27 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 4-30-27 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, the staff and 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.

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 \$2,500,000.

ALTERNATE CONSIDERATION

As directed by council.

DECISION MODE

This item will be scheduled for the October 5, 2026 City Council meeting.

PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 5^h day of October 2026.

AYES: _____

NAYS: _____

ABSENT: _____



City of Darien
Comparison of Estimated Actual
Fund Balance to Audited Fund Balance
4/30/2026

Working Session Report

General Fund
Fund Balance

			Difference between
			Estimated Actual and
Original Budget	Audited	Estimated Actual	Audited
\$ 4,476,764	\$ 9,094,958	\$ 6,607,760	\$ 2,487,197.93

Water Fund
Cash Balance

			Difference between
			Estimated Actual and
Original Budget	Audited	Estimated Actual	Audited
\$ 2,226,032	\$ 2,184,010	\$ 2,902,916	\$ (718,906.00)

Motor Fuel Tax Fund
Fund Balance

			Difference between
			Estimated Actual and
Original Budget	Audited	Estimated Actual	Audited
\$ 524,463	\$ 841,292	\$ 792,672	\$ 48,620.00

**Water Depreciation Fund
Cash Balance**

<u>Original Budget</u>	<u>Audited</u>	<u>Estimated Actual</u>	<u>Difference between Estimated Actual and Audited</u>
\$ -	\$ -	\$ -	\$ -

**Capital Improvement Fund
Fund Balance**

<u>Original Budget</u>	<u>Audited</u>	<u>Estimated Actual</u>	<u>Difference between Estimated Actual and Audited</u>
\$ 19,217,323	\$ 21,607,902	\$ 21,318,108	\$ 289,794.42

1	2	3	4	5
City of Darien				
General Fund Reconciliation	FYE 4/30/26 Original	FYE 4/30/26	FYE 4/30/26	
For the FYE 4/30/26	Budget	Audited	Estimated Actual	Difference
Beginning Fund Balance	7,056,227	8,549,986	8,549,986	-
Prior Period Adjustment	-	-	-	-
Total Revenue	18,292,407	21,263,707	19,824,352	1,439,355
Total Expenses	18,121,870	16,268,735	17,316,578	(1,047,843)
Transfer In from Debt Fund/Sale of Equipment	-	-	-	-
Transfer out	2,750,000	4,450,000	4,450,000	-
Ending Fund Balance	4,476,764	9,094,958	6,607,760	2,487,198
	FYE 4/30/26 Original	FYE 4/30/26	FYE 4/30/25	
	Budget	Audited Revenue	Estimated Revenue	Difference
Taxes				
Real Estate Taxes - Current	3110 2,511,961	2,515,279	2,519,824	(4,545)
Real Estate Taxes - Prior	3111 -	-	-	-
Road and Bridge Tax	3120 220,000	282,866	281,041	1,825
Municipal Utility Tax	3130 832,962	1,146,199	1,013,000	133,199
Amusement Tax	3140 77,098	93,137	76,707	16,430
Hotel/Motel Tax	3150 67,722	82,763	75,120	7,643
Auto Rental Tax	3421 -	-	-	-
Personal Property Tax	3425 4,693	10,349	8,938	1,411
Local Gas Tax	3151 213,970	208,698	213,784	(5,086)
Food & Beverage Tax	3152 737,765	751,307	728,018	23,289
Cannabis Use Tax	3435 32,448	33,918	33,096	822
Total Taxes	4,698,619	5,124,516	4,949,528	174,988
License, Permits, Fees				
Business Licenses	3210 35,000	53,775	32,000	21,775
Liquor License	3212 80,150	76,050	75,950	100
Contractor Licenses	3214 13,000	22,620	13,110	9,510
Court Fines	3216 120,000	122,139	121,137	1,002
Towing Fees	3217 50,400	55,600	47,600	8,000
Ordinance Fines	3230 16,000	54,509	69,119	(14,610)
Building Permits and Fees	3240 35,000	135,552	109,000	26,552
Telecommunication Taxes	3242 200,000	216,151	179,411	36,740
Cable T.V. Franchise Fee	3244 341,800	317,076	315,837	1,239
PEG - Fees - AT&T	3245 3,000	4,283	3,700	583
NICOR Franchise Fee	3246 33,000	39,408	39,000	408
Public Hearing Fees	3250 2,000	6,958	2,715	4,243
Elevator Inspections	3255 3,500	6,085	3,485	2,600
Public Improvement Permit Fee	3260 -	-	-	-
NSF Check Fee	3261 -	185	-	185
Engineering/Prof Fee Reimb	3265 99,500	159,633	130,585	29,048

% Difference

TRANSFER

amounts are typical - est did not included ye
adjustment

fund 26

payments came in prior FY

1		2	3	4	5
City of Darien General Fund Reconciliation For the FYE 4/30/26		FYE 4/30/26 Original Budget	FYE 4/30/26 Audited	FYE 4/30/26 Estimated Actual	Difference
Legal Fee Reimb.	3266	-	651	-	651
Police Special Service	3268	114,606	196,827	163,466	33,361
D.U.I. Technology Fines	3267	3,500	18,423	10,519	7,904
Stormwater Management Fees	3270	-	-	-	-
Dev. Contib./Impact	3275	-	-	-	-
Total License, Permits, Fees		1,150,456	1,485,925	1,316,634	169,291
Charges for Services			-		
Inspections/Tap on/Permits	3320	-	-	-	-
Total Charges for Services		-	-	-	-
Intergovernmental					
State Income Tax	3410	3,191,595	4,035,882	3,797,903	237,979
Local Use Tax	3420	782,396	210,453	132,066	78,387
Sales Taxes	3430	7,141,480	8,663,804	8,060,216	603,588
Video Gaming Revenue	3432	326,378	378,034	389,412	(11,378)
Total Intergovernmental		11,441,849	13,288,173	12,379,597	908,576
Other Revenue					
Interest Income	3510	185,000	216,958	125,000	91,958
Gain/Loss on Investment	3515	-	-	-	-
Water Share Expense	3520	350,000	350,000	350,000	-
NSF Check Fee	3261	-	-	-	-
Police Report/Prints	3534	5,000	4,130	3,175	955
Impact Fee Revenue	3570	-	375	-	375
Grants	3560	100,000	137,212	105,405	31,807
Rents	3561	223,483	205,475	234,141	(28,666)
Reimbursement - Work Comp	3577	-	96,054	56,202	39,852
Other Reimbursements	3562	50,000	110,224	110,000	224
Other Reimbursements	3562	-	-	-	-
Reimbursement - Rear Yard	3541	-	27,856	16,300	11,556
Residential Concrete Reimb	3563	-	16,480	16,330	150
Maintenance - Reimbursement	3567	-	-	-	-
Mail Box Reimbursement	3569	-	2,753	2,455	298
Drug Seizures	3537	-	-	-	-
Drug Forfeiture Receipts	3538	-	2,627	-	2,627
E-Citation Fees	3219	-	1,823	-	1,823
Sales of Wood Chips	3572	3,000	3,435	3,125	310
Sale of Meters	3325	-	-	-	-
Miscellaneous Revenue	3580	20,000	57,866	12,612	45,254
Community Events - DBA	3585	60,000	131,825	104,296	27,529
Transfer from Other Funds	3612	-	-	-	-
Sale of Equipment	3575	5,000	-	39,552	(39,552)
Total Other Income		1,001,483	1,365,093	1,178,593	186,500
Total General Fund Revenue		18,292,407	21,263,707	19,824,352	1,439,355

% Difference

FUND 23

FUND 01, 11, 23, 24, 26 & LEASE INTEREST

FUND 26

FUND 17

FUND 24

1	2	3	4	5
City of Darien General Fund Reconciliation For the FYE 4/30/26	FYE 4/30/26 Original Budget	FYE 4/30/26 Audited	FYE 4/30/26 Estimated Actual	Difference
Total Revenue per Audit	<u>18,292,407</u>	<u>21,263,707</u>	<u>19,824,352</u>	<u>1,439,355</u>

% Difference

1	2	3	4	5
City of Darien General Fund Expenditures For the FYE 4/30/26	FYE 4/30/26 Original Budget	FYE 4/30/26 Audited Expenditures	FYE 4/30/26 Estimated Expenditures	Difference
Administrative Department				
Salaries		-	-	-
Salaries	4010	479,503	528,565	533,597
Overtime	4030	-	5,852	5,000
Total Salaries		479,503	534,417	538,597
Benefits				
Social Security	4110	29,729	32,592	33,393
Medicare	4111	6,953	7,622	7,810
I.M.R.F.	4115	31,455	33,080	32,283
Medical/Life Insurance	4120	76,337	83,764	76,337
State Unemployment Benefits	4050	-	-	-
Supplemental Pensions	4135	4,800	5,539	4,800
Total Benefits		149,274	162,597	154,623
Materials and Supplies				
Dues and Subscriptions	4213	2,181	2,793	2,600
Liability Insurance	4219	309,540	420,121	415,000
Legal Notices	4221	2,500	1,408	2,000
Maintenance - Building	4223	-	-	-
Maintenance - Equipment	4225	10,850	9,933	10,000
Maintenance - Vehicles	4229	2,000	985	1,600
Misc. Expenditures	4232	-	-	-
Postage/Mailings	4233	3,350	2,322	3,200
Printing and Forms	4235	4,500	1,496	3,500
Public Relations	4239	79,700	72,036	72,700
Rent - Equipment	4243	3,040	1,684	1,800
Supplies - Office	4253	8,000	7,675	9,500
Supplies - Other	4257	500	-	100
Training and Education	4263	1,500	-	250
Travel/Meetings	4265	550	230	300
Telephone	4267	43,600	27,289	30,000
Utilities (Elec, Gas, Wtr, Sewer)	4271	4,500	3,211	3,000
Vehicle (Gas and Oil)	4273	1,500	1,342	1,800
ESDA	4279	-	-	-
Cannabis Fund	4232	-	60,100	-
Total Materials and Supplies		477,811	612,625	557,350
Contractual				
Audit	4320	19,000	18,600	18,600
Consulting/Professional	4325	439,671	403,343	430,000
Conslt/Prof Reimbursable	4328	-	-	-
Contingency	4330	10,000	5,704	10,000
Janitorial Service	4345	26,100	23,929	25,000
Total Contractual		494,771	451,576	483,600
Other Charges				
Equipment	4815	5,000	1,192	500
Total Other Charges		5,000	1,192	500
Total Expenditures - Administrative		1,606,359	1,762,407	1,734,670

FUND 26

1	2	3	4	5
City of Darien General Fund Expenditures For the FYE 4/30/26	FYE 4/30/26 Original Budget	FYE 4/30/26 Audited Expenditures	FYE 4/30/26 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	2,000	1,064	1,200
Cable Operations	4206	7,200	5,128	6,600
Dues and Subscriptions	4213	27,350	13,060	21,000
Liability Insurance	4219	-	-	-
Printing and Forms	4235	-	-	-
Public Relations	4239	1,700	540	1,000
Supplies - Other	4257	-	-	-
Training and Education	4263	3,500	358	1,000
Travel/Meetings	4265	50	40	50
Total Materials and Supplies		41,800	20,190	30,850
Contractual				
Consulting/Professional	4325	3,000	2,694	3,500
Trolley Contracts	4366	-	-	-
Rear Yard Drainage Proj Reimburse		-	-	-
Total Contractual		3,000	2,694	3,500
Capital Outlay				
Equipment	4815	-	-	-
Total Capital Outlay		-	-	-
Total Expenditures - City Council		90,821	68,905	80,371

1	2	3	4	5
City of Darien General Fund Expenditures For the FYE 4/30/26	FYE 4/30/26 Original Budget	FYE 4/30/26 Audited Expenditures	FYE 4/30/26 Estimated Expenditures	Difference
Darien Business Alliance/Community Events				
Salaries				
Salaries	4010	80,000	81,920	80,000 (1,920)
Overtime		-	-	- -
Total Salaries		80,000	81,920	80,000 (1,920)
Benefits				
Social Security	4110	5,580	5,093	4,960 (133)
Medicare	4111	1,305	1,191	1,160 (31)
I.M.R.F.	4115	3,375	5,248	5,248 0
Medical/Life Insurance	4120	6,000	6,486	6,000 (486)
Supplemental Pensions	4135	1,200	-	- -
Total Benefits		17,460	18,018	17,368 (650)
Materials and Supplies				
Dues and Subscriptions	4213	2,400	2,745	2,400 (345)
Postage & Mailings	4233	200	-	200 200
Printing and Forms	4235	250	-	250 250
Public Relations	4239	63,700	74,334	63,700 (10,634)
Supplies - Office	4253	300	177	100 (77)
Supplies - Other	4257	100	-	100 100
Travel/Meetings	4265	500	-	500 500
Total Materials and Supplies		67,450	77,256	67,250 (10,006)
Contractual				
Consulting/Professional	4325	-	-	- -
Contingency	4330	20,000	5,394	20,000 14,606
Total Contractual		20,000	5,394	20,000 14,606
Capital Outlay				
Equipment	4815	-	-	- -
Total Capital Outlay		-	-	- -
Total Expenditures - DBA/Community Events		184,910	182,588	184,618 2,030
Community Development Department				
Salaries				
Salaries	4010	371,380	385,125	386,227 1,102
Overtime		1,000	-	1,000 1,000
Total Salaries		372,380	385,125	387,227 2,102
Benefits				
Social Security	4110	21,742	22,740	23,946 1,206
Medicare	4111	5,385	5,562	5,600 38
I.M.R.F.	4115	11,616	11,641	11,425 (216)
Medical/Life Insurance	4120	33,969	38,158	33,969 (4,189)
Supplemental Pensions	4135	2,400	1,200	2,400 1,200
Total Benefits		75,112	79,301	77,340 (1,961)

1		2	3	4	5
City of Darien General Fund Expenditures For the FYE 4/30/26		FYE 4/30/26 Original Budget	FYE 4/30/26 Audited Expenditures	FYE 4/30/26 Estimated Expenditures	Difference
Materials and Supplies					
Boards and Commissions	4205	1,200	2,400	2,400	-
Dues and Subscriptions	4213	74,545	69,738	74,000	4,262
Liability Insurance	4219	20,000	18,511	35,000	16,489
Maintenance - Vehicles	4229	500	2,353	2,500	147
Miscellaneous Expenditures	4232	-	-	-	-
Postage & Mailings	4233	475	375	475	100
Printing and Forms	4235	565	350	500	150
Economic Incentive	4240	379,000	274,253	420,036	145,783
Supplies - Office	4253	500	482	450	(32)
Training and Education	4263	500	-	500	500
Travel/Meetings	4265	200	-	200	200
Vehicle (Gas and Oil)	4273	500	1,290	2,500	1,210
Total Materials and Supplies		477,985	369,753	538,561	168,808
Contractual					
Bad Debt Expense	4300	-	1,058	-	(1,058)
Consulting/Professional	4325	178,300	84,479	178,300	93,821
Conslt/Prof Reimbursable	4328	103,700	185,750	113,234	(72,516)
Total Contractual		282,000	271,287	291,534	20,247
Capital Outlay					
Equipment	4815	-	-	-	-
Total Capital Outlay		-	-	-	-
Total Expenditures - Community Development		1,207,477	1,105,467	1,294,662	189,195
Streets Department					
Salaries					
Salaries	4010	895,668	935,466	950,762	15,296
Overtime	4030	103,000	34,843	88,407	53,564
Total Salaries		998,668	970,309	1,039,169	68,860
Benefits					
Social Security	4110	65,017	60,267	64,428	4,161
Medicare	4111	15,206	14,092	15,068	976
I.M.R.F.	4115	66,169	53,669	56,380	2,711
Unemployment	4050	-	-	-	-
Medical/Life Insurance	4120	176,137	175,827	153,716	(22,111)
Supplemental Pensions	4135	2,400	2,400	2,400	-
Total Benefits		324,929	306,255	291,992	(14,263)
Materials and Supplies					
Dues and Subscriptions	4213	14,440	11,495	14,440	2,945
Liability Insurance	4219	42,790	16,457	42,000	25,543
Maintenance - Building	4223	838,823	625,759	450,000	(175,759)
Maintenance - Equipment	4225	54,800	37,919	43,000	5,081
Maintenance - Vehicles	4229	117,500	57,678	110,000	52,322
Postage/Mailings	4233	500	725	500	(225)
Rent - Equipment	4243	9,000	5,948	8,000	2,052
Supplies - Office	4253	2,553	3,020	2,500	(520)
Supplies - Operations	4255	-	-	-	-
Supplies - Other	4257	291,900	224,530	240,000	15,470
Small Tools & Equipment	4259	21,800	18,666	20,000	1,334

due to home rule sales tax change & no Home Depot

1		2	3	4	5
City of Darien General Fund Expenditures For the FYE 4/30/26		FYE 4/30/26 Original Budget	FYE 4/30/26 Audited Expenditures	FYE 4/30/26 Estimated Expenditures	Difference
Training and Education	4263	12,450	4,795	5,000	205
Travel	4265	-	-	-	-
Telephone	4267	25,800	-	25,000	25,000
Uniforms	4269	15,650	11,891	15,000	3,109
Utilities (Elec,Gas,Wtr,Sewer)	4271	7,200	16,403	7,200	(9,203)
Vehicle (Gas and Oil)	4273	96,790	58,492	77,000	18,508
Total Materials and Supplies		1,551,996	1,093,778	1,059,640	(34,138)
Contractual					
Bad Debt Expense	4300	-	212	-	(212)
Consulting/Professional	4325	45,450	12,457	55,000	42,543
Consulting/Professional Reimb	4328	-	-	-	-
Contingency	4330	-	-	-	-
Janitorial Service	4345	4,750	3,129	3,500	371
Forestry	4350	373,484	326,394	373,000	46,606
Street Light Oper & Maint.	4359	92,000	78,011	75,000	(3,011)
Residential Concrete Program	4381	-	12,947	12,947	-
Mosquito Abatement	4365	42,500	39,900	42,500	2,600
Street Sweeping	4373	49,700	25,575	44,000	18,425
Drainage Projects	4374	130,000	44,160	64,385	20,225
Tree Trim/Removal	4375	192,648	123,207	198,000	74,793
Total Contractual		930,532	665,992	868,332	202,340
Capital Outlay					
Rear Yard Drain Proj-Reimb	4378	-	-	-	-
Residential Concrete Program	4381	-	-	-	-
Capital Improvements	4810	-	-	-	-
Equipment	4815	373,810	158,086	201,213	43,127
Debt Retire	4905	-	-	-	-
Total Capital Outlay		373,810	158,086	201,213	43,127
Total Expenditures - Streets		4,179,935	3,194,420	3,460,346	265,926
Police Department					
Salaries					
Salaries	4010	548,689	518,163	532,704	14,541
Salaries - Officers	4020	4,772,126	4,302,236	4,456,763	154,527
Overtime	4030	550,626	707,517	709,418	1,901
Total Salaries		5,871,441	5,527,916	5,698,885	170,969
Benefits					
Social Security	4110	34,019	32,234	34,019	1,785
Medicare	4111	74,378	77,675	79,142	1,467
I.M.R.F.	4115	30,366	31,284	29,159	(2,125)
State Unemployment Insurance	4050	-	-	-	-
Medical/Life Insurance	4120	504,079	471,488	448,577	(22,911)
Police Pension	4130	2,972,000	2,966,676	2,972,000	5,324
Supplemental Pensions	4135	48,000	41,769	42,124	355
Total Benefits		3,662,842	3,621,126	3,605,021	(16,105)
Materials and Supplies					
Animal Control	4201	2,000	490	645	155
Auxiliary Police	4203	-	-	-	-
Boards and Commissions	4205	13,250	51,601	34,524	(17,077)
Dues and Subscriptions	4213	2,950	2,699	2,979	280

1		2	3	4	5
City of Darien General Fund Expenditures For the FYE 4/30/26		FYE 4/30/26 Original Budget	FYE 4/30/26 Audited Expenditures	FYE 4/30/26 Estimated Expenditures	Difference
Investigation and Equipment	4217	92,055	91,999	87,983	(4,016)
Liability Insurance	4219	72,200	49,929	51,315	1,386
Maintenance - Building	4223	-	-	-	-
Maintenance - Equipment	4225	32,450	31,173	30,510	(663)
Maintenance - Vehicles	4229	24,800	21,583	23,131	1,548
Postage/Mailings	4233	3,500	970	1,640	670
Printing and Forms	4235	1,500	491	1,270	779
Public Relations	4239	5,000	5,040	4,628	(412)
Rent - Equipment	4243	5,800	700	3,100	2,400
Supplies - Office	4253	7,000	7,332	7,403	71
Supplies - Other	4257	-	-	-	-
Training and Education	4263	68,245	63,297	66,851	3,554
Travel/Meetings	4265	38,865	12,335	25,249	12,914
Telephone	4267	18,100	14,598	17,586	2,988
Uniforms	4269	59,500	65,650	62,343	(3,307)
Utilities (Elec,Gas,Wtr,Sewer)	4271	21,000	11,540	19,272	7,732
Vehicle (Gas and Oil)	4273	90,000	70,749	60,274	(10,475)
Total Materials and Supplies		558,215	502,176	500,703	(1,473)

1		2	3	4	5
City of Darien General Fund Expenditures For the FYE 4/30/26		FYE 4/30/26 Original Budget	FYE 4/30/26 Audited Expenditures	FYE 4/30/26 Estimated Expenditures	Difference
Contractual					
Bad Debt Expense	4400	-	878	-	(878)
Consulting/Professional	4325	597,650	543,509	585,239	41,730
Contractual Services	4335	-	-	-	-
Dumeg/Fiat/Child Center	4337	113,720	65,159	82,196	17,037
Total Contractual		711,370	609,546	667,435	57,889
Capital Outlay					
Equipment	4815	48,500	44,184	89,867	45,683
Total Capital Outlay		48,500	44,184	89,867	363
Interest					
Interest	4244	-	-	-	-
Total Interest		-	-	-	-
Total Expenditures - Police		10,852,368	10,304,948	10,561,911	256,963
Debt Service					
Principal	4906	-	-	-	-
Total Debt Service		-	-	-	-
Reduction in expenditures for Water Share			350,000		(350,000)
Total General Fund Expenditures		18,121,870	16,268,735	17,316,578	1,047,843

INCLUDES \$40,672 FOR FUND 23

Budgeted in the revenue section but auditors place in the expenditure section of the Financials.

1

2

3

4

5

6

City of Darien Water Fund Reconciliation For the FYE 4/30/26		FYE 4/30/26 Original Budget	FYE 4/30/26 Audited	FYE 4/30/26 Estimated Actual	Difference
Beginning Cash Balance		3,124,848	2,917,464	3,210,068	(292,604)
Total Revenue		8,479,746	8,944,002	8,682,849	261,153
Total Expenses		9,378,562	9,677,456	8,990,001	687,455
Ending Cash Balance		2,226,032	2,184,010	2,902,916	(718,906)
		FYE 4/30/26 Original Budget	FYE 4/30/26 Audited Revenue	FYE 4/30/26 Estimated Revenue	Difference
Charges for Services					
Water Sales	3310	8,352,746	8,606,827	8,476,227	130,600
Inspections/Tap on/Permits	3320	5,000	30,059	15,556	14,503
Front Footage Fees	3322	-	-	-	-
Sale of Meters	3325	1,000	7,870	2,549	5,321
Other Water Sales	3390	1,000	13,609	4,119	9,490
Total Charges for Services		8,359,746	8,658,365	8,498,451	159,914
Other Revenue					
Interest Income	3510	120,000	107,484	105,000	2,484
Other Reimbursements	3562	-	-	-	-
Misc Revenue	3580	-	178,153	79,398	98,755
Total Other Revenue		120,000	285,637	184,398	101,239
Total Water Fund Revenue		8,479,746	8,944,002	8,682,849	261,153
		FYE 4/30/26 Original Budget	FYE 4/30/26 Audited Expenditures	FYE 4/30/26 Estimated Expenditures	Difference
Water Department					
Salaries					
Salaries	4010	789,144	813,621	779,883	(33,738)
Overtime	4030	150,000	192,874	190,627	(2,247)
Total Salaries		939,144	1,006,495	970,510	(35,985)
Benefits					
Social Security	4110	54,507	61,005	60,172	(833)
Medicare	4111	12,748	14,267	14,072	(195)
I.M.R.F.	4115	52,133	65,563	74,161	8,598

INCLUDED DEPRECIATION

1

2

3

4

5

6

City of Darien Water Fund Reconciliation For the FYE 4/30/26		FYE 4/30/26 Original Budget	FYE 4/30/26 Audited	FYE 4/30/26 Estimated Actual	Difference
Chang in I.M.R.F. Pension & OPEB	4116 & 4117	-	-	-	-
Medical/Life Insurance	4120	91,032	102,260	91,032	(11,228)
Supplemental Pensions	4135	2,400	2,400	2,400	-
Total Benefits		212,820	245,495	241,837	(3,658)
Materials and Supplies					
Dues and Subscriptions	4213	37,940	16,287	37,900	21,613
Liability Insurance	4219	226,145	276,948	290,000	13,052
Maintenance - Building	4223	444,415	266,554	155,000	(111,554)
Maintenance - Equipment	4225	7,500	1,794	7,500	5,706
Maintenance - Vehicles	4229	29,500	26,946	29,000	2,054
Maintenance - Water System	4231	377,300	410,058	350,000	(60,058)
Postage/Mailings	4233	1,000	-	1,000	1,000
Printing and Forms	4235	-	-	-	-
Quality Control	4241	29,850	15,030	15,000	(30)
Rent - Equipment	4243	-	-	-	-
Water Charge	4251	350,000	350,000	350,000	-
Supplies - Office	4253	1,200	-	1,100	1,100
Supplies - Operation	4255	4,500	4,305	4,000	(305)
Training and Education	4263	5,900	3,202	4,500	1,298
Telephone	4267	21,550	16,388	14,000	(2,388)
Uniforms	4269	12,450	8,908	11,000	2,092
Utilities (Elec,Gas,Wtr,Sewer)	4271	40,000	49,219	38,000	(11,219)
Vehicle (Gas and Oil)	4273	25,100	25,468	25,000	(468)
Total Materials and Supplies		1,614,350	1,471,107	1,333,000	(138,107)
Contractual					
Audit	4320	13,500	20,500	13,250	(7,250)
Consulting/Professional	4325	19,550	12,851	13,000	149
Leak Detection	4326	2,800	-	1,500	1,500
Data Processing	4336	162,837	167,893	162,837	(5,056)
DuPage Water Commission	4340	5,337,842	5,067,653	5,235,167	167,514
Janitorial Service	4345	8,050	6,656	7,500	844
Forestry	4350	4,534	3,044	2,500	(544)
Total Contractual		5,549,113	5,278,597	5,435,754	157,157

projects started early

1		2	3	4	5
City of Darien Water Fund Reconciliation For the FYE 4/30/26		FYE 4/30/26 Original Budget	FYE 4/30/26 Audited	FYE 4/30/26 Estimated Actual	Difference
Other Charges					
Transfer to Other Funds	4605	-	-	-	-
Depreciation	4620	-	625,785	-	(625,785)
Total Other Charges		-	625,785	-	(625,785)
Capital Outlay					
Equipment	4815	363,310	360,638	310,000	(50,638)
Street Reconstruction	4855	-	-	-	-
Water Meter Purchases	4880	5,000	-	5,000	5,000
Pumping Station	4940	-	-	-	-
Total Capital Outlay		368,310	360,638	315,000	(45,638)
Debt Service					
Debt Retire	4905	694,825	689,339	693,900	4,561
Debt Retire-Water Refunding	4950	-	-	-	-
Purchases	5600	-	-	-	-
Total Debt Service		694,825	689,339	693,900	4,561
Total Expenditures - Water		9,378,562	9,677,456	8,990,001	(687,455)

1

2

3

4

5

6

City of Darien MFT Fund Reconciliation For the FYE 4/30/26		FYE 4/30/26 Original Budget	FYE 4/30/26 Audited	FYE 4/30/26 Estimated Actual	Difference
Beginning Fund Balance		352,749	599,956	599,955	1
Total Revenue		968,476	1,036,084	985,864	50,220
Total Expenses		796,762	794,748	793,147	1,601
Ending Fund Balance		524,463	841,292	792,672	48,620
		FYE 4/30/26 Original Budget	FYE 4/30/26 Audited Revenue	FYE 4/30/26 Estimated Revenue	Difference
<u>Intergovernmental</u>					
Motor Fuel Tax	3440	946,476	1,009,630	968,484	41,146
Total Intergovernmental		946,476	1,009,630	968,484	41,146
<u>Other Revenue</u>					
Interest Income	3510	22,000	26,454	17,380	9,074
Grants	3560	-	-	-	-
Miscellaneous Revenue	3580	-	-	-	-
Total Other Revenue		22,000	26,454	17,380	9,074
Total MFT Fund Revenue		968,476	1,036,084	985,864	50,220
		FYE 4/30/26 Original Budget	FYE 4/30/26 Audited Revenue	FYE 4/30/26 Estimated Revenue	Difference
<u>MFT Expenditures</u>					
<u>Salaries</u>					
Salaries	4010	335,000	314,458	335,000	20,542
Overtime	4030	50,000	100,673	50,000	(50,673)
Total Salaries		385,000	415,131	385,000	(30,131)
<u>Benefits</u>					
Social Security	4110	20,770	25,738	18,475	(7,263)
Medicare	4111	4,858	6,019	4,321	(1,698)
I.M.R.F.	4115	16,072	26,856	16,851	(10,005)
Total Benefits		41,700	58,613	39,647	(18,966)
<u>Materials and Supplies</u>					
Road Material	4245	185,000	120,926	185,000	64,074

1

2

3

4

5

6

City of Darien MFT Fund Reconciliation For the FYE 4/30/26		FYE 4/30/26 Original Budget	FYE 4/30/26 Audited	FYE 4/30/26 Estimated Actual	Difference
Salt	4249	111,562	106,210	112,000	5,790
Supplies - Other	4257	18,500	15,704	18,500	2,796
Pavement Striping	4261	16,000	5,664	17,000	11,336
Consulting/Professional	4325	-	-	-	-
Tree Trim/Removal	4375	19,000	18,305	19,000	695
Street Lights	4840	20,000	54,195	17,000	(37,195)
Street Maintenance	4855	-	-	-	-
Total Materials and Supplies		370,062	321,004	368,500	47,496
Total Expenditures - MFT		796,762	794,748	793,147	(1,601)

1

2

3

4

5

6

City of Darien					
Capital Projects Fund Reconciliation		FYE 4/30/26	FYE 4/30/26	FYE 4/30/26	
For the FYE 4/30/26		Original Budget	Audited	Estimated Actual	Difference
Beginning Fund Balance		19,062,468	19,019,930	19,019,930	-
Total Revenue		4,137,000	5,458,295	5,325,092	133,203
Total Expenses		3,982,145	2,870,323	3,026,914	(156,591)
Ending Fund Balance		19,217,323	21,607,902	21,318,108	289,794
		FYE 4/30/26	FYE 4/30/26	FYE 4/30/26	
		Original Budget	Audited Revenue	Estimated Revenue	Difference
Taxes					
Real Estate Taxes	3110	-	-	-	-
Total Intergovernmental		-	-	-	-
Other Revenue					
Interest Income	3510	800,000	811,583	720,000	91,583
Reimbursement-Street Recon.	3550	-	-	-	-
Bond Issued, At Par	3559	-	-	-	-
Residential Conc. Reimb	3563	-	-	-	-
Sale of Property	3900	-	-	-	-
Transfer from Other Funds	3612	2,750,000	4,450,000	4,450,000	-
Grants	3560	587,000	195,092	155,092	40,000
Other Reimbursements	3562	-	1,620	-	1,620
Misc Reimbursable	3568	-	-	-	-
Misc Revenue	3580	-	-	-	-
Total Other Revenue		4,137,000	5,458,295	5,325,092	133,203
Total Capital Projects Fund Revenue		4,137,000	5,458,295	5,325,092	133,203
		FYE 4/30/26	FYE 4/30/26	FYE 4/30/26	
		Original Budget	Audited Expenditures	Estimated Expenditures	Difference
Capital Projects Expenditures					
Contractual					
Consulting/Professional	4325	52,000	40,258	48,000	7,742
Consulting/Prof Reimb	4328	-	-	-	-
Total Contractual		52,000	40,258	48,000	7,742
Capital Outlay					

1

2

3

4

5

6

City of Darien Capital Projects Fund Reconciliation For the FYE 4/30/26		FYE 4/30/26 Original Budget	FYE 4/30/26 Audited	FYE 4/30/26 Estimated Actual	Difference
Miscellaneous Expense	4232	-	-	-	-
Maintenance-Vehicles	4229	-	-	-	-
Ditch Projects	4376	105,000	72,175	180,119	107,944
Sidewalk Replacement	4380	466,000	421,636	421,637	1
Crack Seal Program	4382	-	-	-	-
Curb & Gutter Replacement	4383	774,600	756,815	756,815	-
Capital Improvements-Infrast.	4390	920,045	109,760	145,000	35,240
Economic Incentive	4400	-	-	-	-
Capital Improvements	4810	-	-	-	-
Equipment	4815	-	-	-	-
Street Recon/Rehab-Reimb	4856	-	-	-	-
Street Reconstruction/Rehab	4855	1,664,500	1,469,679	1,475,343	5,664
Total Capital Outlay		3,930,145	2,830,065	2,978,914	148,849
Debt Service					
Debt Issuance costs	4900	-	-	-	-
Debt Retire	4905	-	-	-	-
Debt Retire - Property	4945	-	-	-	-
Total Debt Service		-	-	-	-
Total Expenditures - Capital Projects		3,982,145	2,870,323	3,026,914	156,591

MOTION NO. _____

AGENDA MEMO**City Council
October 5, 2026****ISSUE STATEMENT**

A motion authorizing the purchase of two (2) Solar Speed Alert 18 Speed Limit Signs from All Traffic Solutions Incorporated in an amount not to exceed \$11,000.00. See [Exhibit A](#).

BACKGROUND/HISTORY

The proposed flashing speed limit signs are a traffic-calming measure designed to reinforce the posted speed limit and enhance driver awareness. The signs will display the applicable speed limit and feature a flashing vehicle display when an approaching vehicle is detected. This proactive measure is intended to increase driver awareness and help address potential speeding concerns along the corridor.

Residents adjacent to Hinsdale South High School have expressed concerns regarding vehicular traffic and parking generated by the school, including potential safety concerns for pedestrians walking within or along the roadway. These concerns are particularly relevant given the limited sidewalk facilities along portions of the Elm Street corridor. In addition, Elm Street serves as a thoroughfare for traffic traveling to and from Clarendon Hills Road and Route 83.

The FY26-27 Budget allocated funds for the purchase for up to two-speed radar signs to be implemented as identified within the City. The equipment would be purchased through the Sourcewell Purchasing Cooperative, under Contract No 090122-ATS. The proposed expenditure would be expended from the following FY26/27 Budget line account:

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY26/27 BUDGET	PROPOSED EXPENDITURE	PROPOSED BALANCE
01-30-4257	SUPPLIES-OTHER	\$ 15,000.00	\$ 11,000.00	\$ 4,000.00

STAFF RECOMMENDATION

Staff recommends approving the motion authorizing the purchase of two (2) Solar Speed Alert 18 Speed Limit Signs from All Traffic Solutions Incorporated in an amount not to exceed \$11,000.00

COMMITTEE RECOMMENDATION

Due to agenda timing constraints, this item will be forwarded to the City Council October 5, 2026 agenda, under New Business. The item was presented at the September 28, 2026 Municipal Services under the Director's Report.

ALTERNATE DECISION

As recommended by the City Council.

DECISION MODE

This item will be placed on the October 5, 2026 City Council New Business agenda for formal consideration.

**PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE
COUNTY, ILLINOIS, this 5th day of October 2026.**

AYES: _____

NAYS: _____

ABSENT: _____



All Traffic Solutions, LLC
 5100 W Brown Deer Rd
 Brown Deer, WI 53223
 Phone: 814-237-9005
 Fax: 814-237-9006
 DUNS #: 02-344-3864
 Tax ID: 39-0983658
 CAGE Code: 0GWV8

QUOTE Q-112766

DATE: 09/30/2026

PAGE
NO: 1

Mail Purchase

Orders to:

5100 W Brown Deer
 Rd
 Brown Deer, WI
 53223

Contract:
Sourcewell 090122-ATS
 Sourcewell Account #:
110530

Questions contact:
MANUFACTURER:
All Traffic Solutions

Owen Lauerman
 (571) 549-3766
 x
 olauerman@alltrafficsolutions.co
 m

Independent Sales Rep:

BILL TO:

City of Darien
 1710 Plainfield Road
 Darien, IL 60561

Billing Contact:

SHIP TO:

City of Darien
 1710 Plainfield Road
 Darien, IL 60561
 Attn: Kris Throm

PAYMENT**TERMS:**

Net 30

CUSTOMER: City of
 Darien

CONTACT:(630) 514-3453**ITEM NO:****DESCRIPTION:****QTY:****EACH:****EXT.
PRICE:**

4000741	SpeedAlert 18 Radar Message Sign (RMS); base unit w/ mounting bracket	2	\$3,892.32	\$7,784.64
4001299	3 Year Warranty	2	\$0.00	\$0.00
4001626	VZW communications prep	2	\$0.00	\$0.00
4000631	Bluetooth: allows wireless control from supported Bluetooth enabled devices (purchased separately)	2	\$420.24	\$840.48
4000519	Traffic Data Collection; stores vehicle statistics locally for later analysis	2	\$525.30	\$1,050.60
4001820	Integrated Solar pole mount battery kit (iA/SA18) 33Ah batt, LFP charger & solar controller	2	\$1,029.18	\$2,058.36
4000913	Solar panel, 100W; includes bracket for pole and harness	2	\$900.00	\$1,800.00
4000641	Shipping and Handling Common Carrier	1	\$494.50	\$494.50
4001190	Discount - New Purchase	1	(\$3,028.58)	(\$3,028.58)

Special Notes:

**SALES
AMOUNT:**

\$11,000.00

**TOTAL
USD:**

\$11,000.00

Duration: This quote is good for 60 days from date of issue.

Shipping Notes: All shipments shall be FOB shipper. Shipping charges shall be additional unless listed on quote.

Taxes: Taxes are not included in quote. Please provide a tax-exempt certificate or sales tax will be applied.

Warranty: Unless otherwise indicated, all products have a one year warranty from date of sale. Warranty extensions are a component of some applications that are available at time of purchase. A Finance Charge of 1.5% per month will be applied to overdue balances. GSA GS-07F-6092R

I am authorized to commit my organization to this order. If your organization will be creating a purchase order for this order, please submit purchase order to either of the following: Email: sales@alltrafficsolutions.com or Physical Address: Listed at top of quote.

Signature: _____ Date: _____

Print Name: _____ Title: _____

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 Darien event, person, organization, or cause with direct local implications at determined by the city.
 - a. Examples of acceptable recognition include, but is not limited to:

- 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 impacts Darien 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 corporate limits 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 the city

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