

## AGENDA

### FOR THE REGULAR VILLAGE BOARD MEETING OF THE VILLAGE OF CLARENDON HILLS PRESIDENT AND BOARD OF TRUSTEES

**MONDAY, MAY 16, 2022 AT 6:30 P.M.  
VILLAGE HALL, 1 N. PROSPECT AVENUE**

**Microsoft Teams meeting  
Join on your computer or mobile app**

[Click here to join the meeting](#)

[https://teams.microsoft.com/l/meetup-join/19%3ameeting\\_YWU5YzJjZGEtZjA3MS00MzBiLWlON2U0tOTYyNWU2NDk4Mjc0%40thread.v2/0?context=%7b%22Tid%22%3a%22d8eac355-d86e-464a-b26a-66bffa15f8a0%22%2c%22Oid%22%3a%22e6cf2150-d5c6-450f-ba77-775d1335c20d%22%7d](https://teams.microsoft.com/l/meetup-join/19%3ameeting_YWU5YzJjZGEtZjA3MS00MzBiLWlON2U0tOTYyNWU2NDk4Mjc0%40thread.v2/0?context=%7b%22Tid%22%3a%22d8eac355-d86e-464a-b26a-66bffa15f8a0%22%2c%22Oid%22%3a%22e6cf2150-d5c6-450f-ba77-775d1335c20d%22%7d)

**Or call in (audio only)**

[+1 630-884-8086,,664816964#](tel:+16308848086664816964)

Phone Conference ID: 664 816 964#

**NOTICE:** Public comments can be made during “Addresses from the Audience” as stated on the Agenda (Note separate agenda listing for non-agenda items and agenda items). Comments can be made in person or virtually by dialing into the meeting.

*In light of Public Act 101-0640, which created new Section 7(e) of the Open Meetings Act, and as a Disaster Declaration has been issued by the Governor of the State of Illinois relative to the COVID-19 Pandemic, the Village President has determined that an in-person meeting of the Village Board, or a meeting conducted under the Open Meetings Act requirements, relative to a quorum of the members of the Village Board having to be physically present at a meeting when some members of the Village Board are participating remotely, is not practical or prudent because of the disaster. In this regard, members of the Village Board may be participating in the meeting through a virtual meeting platform.*

### **Call to Order**

- 1 Roll Call**
- 2 Pledge of Allegiance**
- 3 Petitions and Communications/President’s Report**
- 4 Addresses from the Audience**  
Non-Agenda Items
- 5 Recess to Committee Meetings: (Roll Call Vote)**

#### Administrative and Legislative

- 5.1 Closed Meeting Minutes Release (8.2 Consent Agenda)

Community and Intergovernmental Affairs

- 5.2 Class T Liquor License for Daisy Days (8.3 Consent Agenda)
- 5.3 Hinsdale Golf Club Fireworks Permit (8.4 Consent Agenda)

Finance

- 5.4 Audit Presentation (8.7 Consent Agenda)

Land Use

- 5.5 401 55<sup>th</sup> Steet ZBA Recommendation (8.8 Consent Agenda)

Public Safety

- 5.6 Police Surplus Equipment/Bikes (8.9 Consent Agenda)

Public Services

None

**6 Reconvene: (Roll Call Only)**

**7 Addresses from the Audience – Agenda Items**

**8 Consent Agenda/Omnibus Vote: (Roll Call Vote)**

- 8.1 Approval of the Regular Village Board Meeting Minutes of May 2, 2022
- 8.2 Adoption of a Resolution Authorizing the Village Clerk to Make Certain Executive Session Minutes Available for Public Inspection (*Administrative and Legislative*)
- 8.3 Authorization to Issue a Class T-Temporary Special Event Retailer's Liquor License and Waive the Liquor License Fee for the 2022 Daisy Days (*Community and Legislative Affairs*)
- 8.4 Authorization to issue a permit for the Hinsdale Golf Club Fireworks Display to be Held on July 4, 2022 (rain date of July 5, 2022) (*Community and Intergovernmental Affairs*)
- 8.5 Approval of Claims No. 22-04-01M in the amount of \$50,340.75 (*Finance*)
- 8.6 Approval of Claims No. 22-05-02 in the amount of \$351,278.38 (*Finance*)
- 8.7 Acceptance of the Village of Clarendon Hills Comprehensive Annual Financial Report for the Calendar Year Ended December 31, 2021 (*Finance*)
- 8.8 First Consideration of an Ordinance Granting a Conditional Use for a Drive-Through Facility for a Restaurant at 401 55<sup>th</sup> Street in the O-T, Office Transitional District (*Land Use*)
- 8.9 Second Consideration/Adoption of an Ordinance Authorizing the Charitable Donation or sale of Miscellaneous Abandoned Property (*Public Safety*)



- 9 Non-Consent Agenda Items (Roll Call Vote)**
- 10 Report of Officers**
- 11 Other Business**
- 12 Recess to Executive Session**
- 13 Reconvene to Village Board Meeting**
- 14 Adjournment**



TO: Village President and Board of Trustees  
Village Manager Barr

FROM: Dawn Tandle, Village Clerk

DATE: May 10, 2022

RE: Executive Session Minute Review

Pursuant to the Illinois Open Meetings Act, the Board is required to review all minutes from closed Executive Sessions on a semi-annual basis to determine whether minutes should be retained or released for public inspection. On April 18, 2022, the Village Board conducted the first review of Executive Session minutes for calendar year 2022. Attached is a Resolution indicating the Board's direction regarding the retention or release of certain Executive Session minutes.

**ACTION REQUESTED:** Adoption of a Resolution authorizing the Village Clerk to make certain Executive Session meeting minutes available for public inspection at the May 16, 2022 Village Board meeting.

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION AUTHORIZING THE VILLAGE CLERK TO MAKE CERTAIN EXECUTIVE SESSION MINUTES AVAILABLE FOR PUBLIC INSPECTION**

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**WHEREAS**, the Village of Clarendon Hills, DuPage County, Illinois (the "Village"), acting by and through its Village President and Board of Trustees (the "Village Board"), is a municipal corporation operating pursuant to the Illinois Municipal Code; and

**WHEREAS**, the Village Board has met from time to time in executive session for purposes authorized by the Illinois Open Meetings Act (the "Act"), including to review a list of executive session meeting minutes according to 5 ILCS 120/2(c)(21), with the dates being attached hereto as "Exhibit A" and made a part hereof; and

**WHEREAS**, the Village Board has previously made available for public inspection certain executive session minutes, a list of said disclosed executive session minutes being attached hereto as "Exhibit B" and made a part hereof; and

**WHEREAS**, the Village Board has determined that a need for confidentiality still exists as to the executive session minutes from the executive session meetings set forth on "Exhibit C," attached hereto and made a part hereof; and

**WHEREAS**, the Village Board has further determined that the minutes of the executive session meetings listed on "Exhibit D," attached hereto and made a part hereof, no longer require confidential treatment and should be made available for public inspection;

**NOW, THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF CLARENDON HILLS, DUPAGE COUNTY, ILLINOIS,** as follows:

**SECTION 1. Recitals:** The foregoing recitals shall be and are hereby incorporated into, and made a part of, this Resolution as the findings of the Village Board.

**SECTION 2. Minutes to Remain Closed:** The executive session minutes from those meetings set forth on Exhibit C attached hereto are hereby ordered to be kept closed.

**SECTION 3. Minutes to be Released:** The executive session minutes from those meetings set forth on Exhibit D are hereby released.

**SECTION 4. Authorization and Direction:** The Village Clerk is hereby authorized and directed to make the minutes from those meetings set forth on Exhibit D available for inspection and copying in accordance with the standing procedures of the Clerk's office.

**SECTION 5. Acts of Village Officials:** That all past, present and future acts and doings of the officials of the Village that are in conformity with the purpose and intent of this Resolution are hereby, in all respects, ratified, approved, authorized and confirmed.

**SECTION 6.** This Resolution shall be in full force and effect after its passage and approval as required by law.

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2022 pursuant to a roll call vote as follows:

AYES:

NAYS:

ABSENT:

\_\_\_\_\_  
Len Austin, Village President

ATTEST:

\_\_\_\_\_  
Dawn M. Tandle, Village Clerk

**EXHIBIT A**

**(ALL DATES ON WHICH EXECUTIVE SESSIONS HAVE TAKEN PLACE)**

July 15, 1974	May 19, 1980	April 1, 1985
September 16, 1974	June 2, 1980	May 6, 1985
November 18, 1974	August 17, 1981	June 17, 1985
February 17, 1975	November 2, 1981	July 1, 1985
April 21, 1975	November 16, 1981	July 15, 1985
June 16, 1975	December 21, 1981	August 5, 1985
July 7, 1975	January 18, 1982	September 3, 1985
July 14, 1975	February 1, 1982	November 4, 1985
September 8, 1975	March 1, 1982	December 16, 1985
September 15, 1975	April 5, 1982	January 6, 1986
September 28, 1975	May 3, 1982	February 3, 1986
October 20, 1975	May 4, 1982	February 17, 1986
November 3, 1975	May 10, 1982	February 24, 1986
November 17, 1975	October 4, 1982	March 3, 1986
December 1, 1975	January 3, 1983	March 17, 1986
December 15, 1975	January 17, 1983	April 21, 1986
February 2, 1976	March 7, 1983	May 5, 1986
February 16, 1976	April 18, 1983	May 19, 1986
March 1, 1976	May 2, 1983	August 4, 1986
April 19, 1976	May 16, 1983	September 2, 1986
May 3, 1976	June 20, 1983	October 20, 1986
May 17, 1976	July 5, 1983	November 3, 1986
September 7, 1976	August 15, 1983	November 17, 1986
September 13, 1976	October 3, 1983	December 15, 1986
September 20, 1976	December 5, 1983	January 5, 1987
October 4, 1976	December 19, 1983	January 19, 1987
December 6, 1976	January 23, 1984	February 17, 1987
December 20, 1976	February 6, 1984	March 2, 1987
January 3, 1977	March 5, 1984	June 1, 1987
January 17, 1977	April 2, 1984	July 20, 1987
February 21, 1977	April 16, 1984	August 3, 1987
March 7, 1977	May 7, 1984	February 23, 1994
March 21, 1977	June 18, 1984	March 7, 1994
April 4, 1977	July 2, 1984	March 21, 1994
September 6, 1977	August 20, 1984	April 4, 1994
December 19, 1977	October 1, 1984	April 18, 1994
June 4, 1979	October 15, 1984	June 6, 1994
June 18, 1979	November 5, 1984	June 20, 1994
August 6, 1979	November 19, 1984	July 5, 1994
September 4, 1979	December 3, 1984	August 15, 1994
November 19, 1979	December 17, 1984	September 6, 1994
December 3, 1979	January 7, 1985	September 19, 1994
February 11, 1980	January 21, 1985	December 1, 1994
March 17, 1980	February 4, 1985	December 5, 1994
March 24, 1980	February 19, 1985	December 10, 1994

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March 21, 2022  
April 4, 2022

**EXHIBIT B**

**(LIST OF EXECUTIVE SESSION MINUTES  
PREVIOUSLY APPROVED FOR PUBLIC INSPECTION)**

July 15, 1974	March 24, 1980	February 4, 1985
September 16, 1974	May 19, 1980	February 19, 1985
November 18, 1974	June 2, 1980	April 1, 1985
February 17, 1975	August 17, 1981	May 6, 1985
April 21, 1975	November 2, 1981	June 17, 1985
June 16, 1975	November 16, 1981	July 1, 1985
July 7, 1975	December 21, 1981	July 15, 1985
July 14, 1975	January 18, 1982	August 5, 1985
September 8, 1975	February 1, 1982	September 3, 1985
September 15, 1975	March 1, 1982	November 4, 1985
September 28, 1975	April 5, 1982	December 16, 1985
October 20, 1975	May 3, 1982	January 6, 1986
November 3, 1975	May 4, 1982	February 3, 1986
November 17, 1975	May 10, 1982	February 17, 1986
December 1, 1975	October 4, 1982	February 24, 1986
December 15, 1975	January 3, 1983	March 3, 1986
February 2, 1976	January 17, 1983	March 17, 1986
February 16, 1976	March 7, 1983	April 21, 1986
March 1, 1976	April 18, 1983	May 5, 1986
April 19, 1976	May 2, 1983	May 19, 1986
May 3, 1976	May 16, 1983	August 4, 1986
May 17, 1976	June 20, 1983	September 2, 1986
September 7, 1976	July 5, 1983	October 20, 1986
September 13, 1976	August 15, 1983	November 3, 1986
September 20, 1976	October 3, 1983	November 17, 1986
October 4, 1976	December 5, 1983	December 15, 1986
December 6, 1976	December 19, 1983	January 5, 1987
December 20, 1976	January 23, 1984	January 19, 1987
January 3, 1977	February 6, 1984	February 17, 1987
January 17, 1977	March 5, 1984	March 2, 1987
February 21, 1977	April 2, 1984	June 1, 1987
March 7, 1977	April 16, 1984	July 20, 1987
March 21, 1977	May 7, 1984	August 3, 1987
April 4, 1977	June 18, 1984	January 8, 1988
September 6, 1977	July 2, 1984	January 18, 1988
December 19, 1977	August 20, 1984	March 7, 1988
June 4, 1979	October 1, 1984	May 2, 1988
June 18, 1979	October 15, 1984	June 20, 1988
August 6, 1979	November 5, 1984	July 5, 1988
September 4, 1979	November 19, 1984	July 18, 1988
November 19, 1979	December 3, 1984	August 15, 1988
December 3, 1979	December 17, 1984	October 3, 1988
February 11, 1980	January 7, 1985	October 24, 1988
March 17, 1980	January 21, 1985	November 7, 1988

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January 4, 2016  
January 18, 2016  
June 6, 2016  
April 4, 2016  
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March 6, 2017  
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September 5, 2017  
February 5, 2018  
March 19, 2018  
October 15, 2018  
November 5, 2018  
June 3, 2019

**EXHIBIT C**

**(LIST OF EXECUTIVE SESSION MINUTES  
TO REMAIN CONFIDENTIAL)**

July 5, 2000 (2 of 2)  
November 6, 2000  
May 7, 2001  
May 2, 2011  
September 17, 2012  
March 20, 2017  
April 19, 2021  
January 18, 2022  
February 2, 2022  
February 7, 2022  
March 21, 2022  
April 4, 2022

**EXHIBIT D**

**(LIST OF EXECUTIVE SESSION MINUTES NOT PREVIOUSLY APPROVED FOR DISCLOSURE, BUT NOW APPROVED FOR DISCLOSURE)**

June 19, 2000	August 5, 2013	April 20, 2020
October 2, 2006	January 21, 2014	May 4, 2020
December 6, 2010	July 20, 2015	October 5, 2020
December 13, 2010	October 3, 2016	March 1, 2021
December 20, 2010	January 16, 2017	April 5, 2021
January 5, 2011	September 18, 2017	July 19, 2021
January 12, 2011	January 22, 2019	November 1, 2021
January 13, 2011	July 15, 2019	
January 17, 2011	September 16, 2019	
May 16, 2011	April 6, 2020	

**DATE:** May 10, 2022  
**TO:** President and Board of Trustees  
**FROM:** Zachery Creer, Assistant Village Manager  
**SUBJECT:** Daisy Days Liquor License – Waiver of Fee and Issuance of a License

**Issue:** The Chamber of Commerce is requesting a temporary liquor license and waiver of the liquor license fee for the 2022 Daisy Days, to be held on June 17<sup>th</sup> and 18<sup>th</sup>. The fee for this event would be \$50.00

**Analysis:** It is recommended the Village Board authorize waiving the licensing fee and issue a temporary liquor license but establish the following conditions for the issuance:

1. **BASSET Training:** Chamber members responsible for serving alcohol must have been received BASSET training once in the last three years and provide verification of completion prior to Friday, June 17, 2022.
2. **Wristbands:** Wristbands must be affixed to all parties determined to be old enough for the purchase and consumption of alcohol.
3. **Clear Cups:** Clear cups must be used to dispense alcohol to assist the Police Department in their enforcement of alcohol laws.
4. **Certificate of Liquor Liability Insurance:** The Chamber will be required to provide a copy of a certificate of liquor liability insurance naming the Village as the certificate holder for the period June 17 and June 18 in accordance with the Village's Liquor License requirements prior to the issuance of a temporary liquor license.

Previously the liquor license fee has been waived for Daisy Days when the Chamber of Commerce has sold the alcohol. The license fee has been waived for other similar events in the past.

**Action Requested:** Authorization to issue a temporary liquor license for Daisy Days and to waive the liquor license fee.

cc: Clarendon Hills Chamber of Commerce

## MEMORANDUM

To: Village President Austin and Board Trustees  
From: Kevin Barr, Village Manager *KS*  
Date: May 10, 2022  
Subject: Hinsdale Golf Club Fireworks Permit

**Issue:** The Hinsdale Golf Club (HGC) is seeking a permit for their annual fireworks display.

**Analysis:** The Municipal Code requires Village Board authorization before a public display of fireworks may be held (Chapter 44.5). The HGC request letter, a copy of the contract between the HGC and Melrose Pyrotechnics, along with other supporting documents, is attached. The vendor, and other provisions regarding the fireworks are the same as previous years. This has been a cooperative effort for many years without incident. The fire department inspects the site during set-up. Public viewing is all done outside, from backyards and open spaces such as Prospect Park. No public events are scheduled to go along with the event.

Based on the above, staff recommends approval of this permit.

**Action Requested:** Authorization by motion to issue a permit for the Hinsdale Golf Club fireworks display on July 4, 2022 (rain date -July 5, 2022).



Mr. Kevin Barr  
Village Manager  
Clarendon Hills, Illinois, 60514

April 29<sup>th</sup>, 2022

Dear Kevin,

Please consider this letter a formal request for permit to host the fireworks display on Monday, July 4<sup>th</sup>, 2022, with a rain date of Tuesday July 5<sup>th</sup>, 2022. We expect to launch the show at approximately 9:20 pm. Melrose Pyrotechnics, the same contractor who has worked with the Village and the Club in the past, will again conduct the show.

Attached is a copy of the Certificate of Liability Insurance listing the Village of Clarendon Hills as an additional insured. I have included copies of all the necessary licenses and site plans provided by the contractor. The Club appreciates your assistance with the show and is happy to be able to continue to support this community event.

Please do not hesitate to contact me if you have any questions.

Sincerely,

Mark Jablonski, CCM, CFBE, CSW  
General Manager  
Hinsdale Golf Club  
630-455-7173



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

4/7/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> Britton-Gallagher and Associates, Inc. One Cleveland Center, Floor 30 1375 East 9th Street Cleveland OH 44114	<b>CONTACT NAME</b> PHONE (A/C, No, Ext) 216-658-7100		FAX (A/C, No) 216-658-7101
	<b>E-MAIL ADDRESS</b> info@brittongallagher.com		
<b>INSURER(S) AFFORDING COVERAGE</b>			<b>NAIC #</b>
<b>INSURED</b> Pyrotecnico Fireworks Inc. Pyrotecnico F/X LLC P.O. Box 149 299 Wilson Road New Castle PA 16103	2299		<b>INSURER A</b> Everest Indemnity Insurance Co. 10851
			<b>INSURER B</b> Arch Speciality Ins Co 21199
			<b>INSURER C</b> Everest Denali Insurance Company 16044
			<b>INSURER D</b>
			<b>INSURER E</b>
			<b>INSURER F</b>

**COVERAGES**

CERTIFICATE NUMBER: 383998685

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<b>GENERAL LIABILITY</b> <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIAB LTY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE L MIT APPL ES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC	Y		[REDACTED]	1/14/2022	1/14/2023	EACH OCCURRENCE	\$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 500,000
							MED EXP (Any one person)	\$
							PERSONAL & ADV INJURY	\$ 1,000,000
							GENERAL AGGREGATE	\$ 2,000,000
							PRODUCTS - COMP/OP AGG	\$ 2,000,000
								\$
C	<b>AUTOMOBILE LIABILITY</b> <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			[REDACTED]	1/14/2022	1/14/2023	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
B	<b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			[REDACTED]	1/14/2022	1/14/2023	EACH OCCURRENCE	\$ 4,000,000
							AGGREGATE	\$ 4,000,000
								\$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N If yes, describe under DESCR PTION OF OPERATIONS below		N/A				WC STATUTORY LIMITS	OTHER
							E.L. EACH ACC DENT	\$
							E.L. DISEASE - EA EMPLOYEE	\$
							E.L. DISEASE - POLICY LIMIT	\$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

Additional Insured extension of coverage is provided by above referenced General Liability policy where required by written agreement.

DISPLAY DATE; July 4, 2022

LOCATION: Hinsdale Golf Club, Clarendon Hills, IL

ADDITIONAL INSURED: Hinsdale Golf Club, Clarendon Hills, Illinois; Village of Clarendon Hills, Illinois

Cross Suits Exclusion Does Not Apply to Additional Insured

Coverage is Primary &amp; Non Contributory. Waiver of Subrogation in favor of Additional Insured

**CERTIFICATE HOLDER****CANCELLATION**

Hinsdale Golf Club  
 140 Chicago Ave.  
 Clarendon Hills IL 60514

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
04/06/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b>  Applied Risk Services, Inc. 10825 Old Mill Rd Omaha, NE 68154  (877) 234-4420	<b>CONTACT NAME</b> PHONE (A/C, No, Ext) (877) 234-4420      FAX (A/C, No) (877) 234-4421 E-MAIL ADDRESS PRODUCER CUSTOMER ID#	
	<b>INSURER(S) AFFORDING COVERAGE</b> <b>NAIC #</b>	
<b>INSURED</b>  Pyrotecnico 299 Wilson Rd New Castle, PA 16101  CTL 1273 1695172	<b>INSURER A:</b> Continental Indemnity Co.      28258	
	<b>INSURER B</b>	
	<b>INSURER C</b>	
	<b>INSURER D</b>	
	<b>INSURER E</b>	
	<b>INSURER F</b>	

**COVERAGES****CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS		
	<b>GENERAL LIABILITY</b>						EACH OCCURRENCE	\$	
	<input type="checkbox"/> COMMERCIAL GENERAL LIAB LTY <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC						DAMAGE TO RENTED PREMISES (Ea occurrence)	\$	
							MED EXP (any one person)	\$	
							PERSONAL & ADV INJURY	\$	
							GENERAL AGGREGATE	\$	
							PRODUCTS - COMP/OP AGG	\$	
								\$	
	<b>AUTOMOBILE LIABILITY</b>						COMBINED SINGLE L MIT (Ea accident)	\$	
	<input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						BODILY NJURY (Per person)	\$	
							BODILY INJURY (Per accident)	\$	
							PROPERTY DAMAGE (Per accident)	\$	
								\$	
								\$	
	<b>UMBRELLA LIAB</b>						EACH OCCURRENCE	\$	
	<input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> DEDUCTIBLE <input type="checkbox"/> RETENTION \$						AGGREGATE	\$	
								\$	
								\$	
<b>A</b>	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under SPECIAL PROVISIONS below	Y/N <b>N</b>	N/A	████████████████████	06/07/2021	06/07/2022	<input checked="" type="checkbox"/> WC STATUTORY LIMITS	OTHER	
							E.L. EACH ACCIDENT	\$ 1,000,000	
							E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000	
							E.L. DISEASE - POLICY L MIT	\$ 1,000,000	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach Acord 101, Additional Remarks Schedule, if more space is required)

<b>CERTIFICATE HOLDER</b>  Hinsdale Golf Club 140 Chicago Ave. Clarendon Hills, IL 60514	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE  100315706
--	--

Show Name: Hinsdale Golf Club  
Location: 140 West Chicago Ave., Clarendon Hills,  
IL Date Created: 12/09/2021

Fall-Out Radius: 420'  
Distance To Audience: 700'



Launch Location: 

Setup area Dimensions: 50'x50'



**STATE OF ILLINOIS  
OFFICE OF THE STATE FIRE MARSHAL  
DIVISION OF FIRE PREVENTION**

1035 Stevenson Drive • Springfield, IL 62703-4259



***Pyrotechnic Distributor License***

**PYROTECNICO FIREWORKS INC  
299 WILSON ROAD  
NEW CASTLE, PA 16101**

**IL07-OPF-00036**

**License #**

A handwritten signature in black ink, appearing to read "Matt Perez".

**Matt Perez**

**STATE FIRE MARSHAL**

**06/15/2022**

**ISSUE DATE**

**OPF**

**EXPIRATION DATE**

This license may be revoked by the Office of the State Fire Marshal for failure to comply with the lawful rules regulating this program.

In accordance with the provisions of Title XI, Organized Crime Control Act of 1970, and the regulations issued thereunder (27 CFR Part 555), you may engage in the activity specified in this license or permit within the limitations of Chapter 40, Title 18, United States Code and the regulations issued thereunder, until the expiration date shown. **THIS LICENSE IS NOT TRANSFERABLE UNDER 27 CFR 555.53.** See "WARNINGS" and "NOTICES" on reverse.

Direct ATF Correspondence To ATF - Chief, FELC 244 Needy Road Martinsburg, WV 25405-9431	License/Permit Number [REDACTED]
Chief, Federal Explosives Licensing Center (FELC) <i>Mama Howard</i>	Expiration Date <b>September 1, 2024</b>
Name PYROTECNICO	

Premises Address (Changes? Notify the FELC at least 10 days before the move.)

299 WILSON RD  
NEW CASTLE, PA 16101-

Type of License or Permit

23-IMPORTER OF EXPLOSIVES

Purchasing Certification Statement

The licensee or permittee named above shall use a copy of this license or permit to assist a transferor of explosives to verify the identity and the licensed status of the licensee or permittee as provided by 27 CFR Part 555. The signature on each copy must be an original signature. A faxed, scanned or e-mailed copy of the license or permit with a signature intended to be an original signature is acceptable. The signature must be that of the Federal Explosives Licensee (FEL) or a responsible person of the FEL. I certify that this is a true copy of a license or permit issued to the licensee or permittee named above to engage in the business or operations specified above under "Type of License or Permit."

Mailing Address (Changes? Notify the FELC of any changes.)

PYROTECNICO FIREWORKS INC  
PYROTECNICO  
PO BOX 149  
NEW CASTLE, PA 16103-0149

*[Signature]*  
Licensee/Permittee Responsible Person Signature

*President/CEO*  
Position/Title

STEPHEN VITALE  
Printed Name

Nov. 29, 2021  
Date

ATF Form 5400.14/5400.15 Part I  
Revised September 2011

Previous Edition is Obsolete PYROTECNICO FIREWORKS INC:299 WILSON RD:16101-8-PA-073-23-4J-12122:September 1, 2024:23-IMPORTER OF EXPLOSIVES

Federal Explosives License (FEL) Customer Service Information

Federal Explosives Licensing Center (FELC)  
244 Needy Road  
Martinsburg, WV 25405-9431

Toll-free Telephone Number: (877) 283-3352  
Fax Number: (304) 616-4401  
E-mail: FELC@atf.gov

ATF Homepage: www.atf.gov

**Change of Address (27 CFR 555.54(a)(1)).** Licensees or permittees may during the term of their current license or permit remove their business or operations to a new location at which they intend regularly to carry on such business or operations. The licensee or permittee is required to give notification of the new location of the business or operations not less than 10 days prior to such removal with the Chief, Federal Explosives Licensing Center. The license or permit will be valid for the remainder of the term of the original license or permit. **(The Chief, FELC, shall, if the licensee or permittee is not qualified, refer the request for amended license or permit to the Director of Industry Operations for denial in accordance with § 555.54.)**

**Right of Succession (27 CFR 555.59).** (a) Certain persons other than the licensee or permittee may secure the right to carry on the same explosive materials business or operations at the same address shown on, and for the remainder of the term of, a current license or permit. Such persons are: (1) The surviving spouse or child, or executor, administrator, or other legal representative of a deceased licensee or permittee; and (2) A receiver or trustee in bankruptcy, or an assignee for benefit of creditors. (b) In order to secure the right provided by this section, the person or persons continuing the business or operations shall furnish the license or permit for that business or operations for endorsement of such succession to the Chief, FELC, within 30 days from the date on which the successor begins to carry on the business or operations.

(Continued on reverse side)

Cut Here ✂

<b>Federal Explosives License/Permit (FEL) Information Card</b>	
License/Permit Name:	PYROTECNICO FIREWORKS INC
Business Name:	PYROTECNICO
License/Permit Number:	[REDACTED]
License/Permit Type:	23-IMPORTER OF EXPLOSIVES
Expiration:	September 1, 2024
Please Note: Not Valid for the Sale or Other Disposition of Explosives.	

**WARNINGS**

1. As provided in Title XI of the Organized Crime Control Act of 1970 (U.S.C. § 842(i)), it is unlawful for any person who (1) is under indictment for, or has been convicted in any court of, a crime punishable by imprisonment for a term exceeding 1 year, (2) is a fugitive from justice, (3) is an unlawful user of, or addicted to any controlled substance (as defined in section 102 of the Controlled Substances Act (21 U.S.C. 802)), (4) has been adjudicated as a mental defective or has been committed to a mental institution, to ship, transport, or receive any explosive materials in interstate or foreign commerce, (5) is an alien, other than an alien who is lawfully admitted for permanent residence (as that term is defined in section 101(a)(20) of the Immigration and Naturalization Act), or meets any other exception under section 842(i)(5), (6) has been discharged from the armed forces under dishonorable conditions, or (7) having been a citizen of the United States, has renounced the citizenship of that person.
2. **Federal Regulation 27 CFR 555.53 - Licensees and permits issued under this part are not transferable to another person. In the event of the lease, sale, or other transfer of the business or operations covered by the license or permit, the successor must obtain the license or permit required by this part before commencing business or operations.**
3. **Alteration or Changes to the License or Permit. Alterations or changes in the original license or permit or in duplications thereof violates 18 U.S.C. 1001, an offense punishable by imprisonment for not more than 5 years and/or a fine of not more than \$250,000.**

**NOTICES**

1. Any change in trade name or control of this business or operations **MUST** be reported within 30 days of the change to the Chief, Federal Explosives Licensing Center (FELC), 244 Needy Road, Martinsburg, WV 25405-9431. (27 CFR 555.56-555.57). A licensee or permittee who reports a Change of Control must, upon expiration of the license or permit, file an ATF Form 5400.13/5400.16.
2. Under § 555.46, Renewal of License/Permit, if a licensee or permittee intends to continue the business or operations described on a license or permit issued under this part during any portion of the ensuing year, the licensee or permittee shall, unless otherwise notified in writing by the Chief, FELC, execute and file with ATF prior to the expiration of the license or permit an application for a license or permit renewal, ATF Form 5400.14/5400.15 Part III, in accordance with the instructions on the form, and the required fee. In the event the licensee or permittee does not timely file an ATF Form 5400.14/5400.15 Part III, the licensee or permittee must file an ATF Form 5400.13/5400.16 as required by § 555.45, and obtain the required license or permit before continuing business or operations. A renewal application will automatically be mailed by ATF to the "mailing address" on the license or permit approximately 60 days prior to the expiration date of the license or permit. If the application is not received 30 days prior to the expiration date, the licensee or permittee should contact the FELC.  
**Note:** The user-limited permits are not renewable.
3. This license or permit is conditional upon compliance by you with the Clean Water Act (33 U.S.C. § 1341(a)).
4. **THIS LICENSE OR PERMIT MUST BE POSTED AND KEPT AVAILABLE FOR INSPECTION (27 CFR 555.101).**

ATF Form 5400.14/5400.15 Part I  
Revised October 2011

**Federal Explosives License (FEL) Customer Service Information**  
(Continued from front)

**Discontinuance of Business (27 CFR 555.61)(27 CFR 555.128).** Where an explosives materials business or operations is succeeded by a new licensee or permittee, the records prescribed by this subpart shall appropriately reflect such facts and shall be delivered to the successor, or may be, within 30 days following business discontinuance, delivered to the ATF Out-of-Business Records Center, 244 Needy Road, Martinsburg, WV 25405, or to any ATF office in the division in which the business was located. Where discontinuance of the business is absolute, the records shall be delivered within 30 days following the business discontinuance to the ATF Out-of-Business Records Center, 244 Needy Road, Martinsburg, WV 25405, or to any ATF office in the division in which the business was located.

Explosive materials must be stored in conformance with requirements set forth in 27 CFR, Part 55. It is unlawful for any person to store any explosive materials in a manner not in conformity with these regulations.

**TO REPORT LOST OR STOLEN EXPLOSIVES, YOU MUST IMMEDIATELY NOTIFY ATF:  
CALL TOLL FREE - (888) ATF-BOMB**

**✂ Cut Here**

Federal Explosives Licensing Center (FELC) 244 Needy Road Martinsburg, WV 25405-9431	Toll-free number: (877) 283-3352 Fax number: (304) 616-4401 E-mail: FELC@atf.gov
<b>ATF Hotline Numbers</b>	
Arson Hotline: 1-888-ATF-FIRE (1-888-283-3473)	
Bomb Hotline: 1-888-ATF-BOMB (1-888-283-2662)	
Report Illegal Firearms Activity: 1-800-ATF-GUNS (1-800-283-4867)	
Firearms Theft Hotline: 1-888-930-9275	
Report Stolen, Hijacked or Seized Cigarettes: 1-800-659-6242	
Other Criminal Activity: 1-888-ATF-TIPS (1-888-283-8477)	



**Illinois  
Department of  
Natural Resources**

**Office of Mines and Minerals**

Oper #: 1725

PYROTECNICO FIREWORKS, INC.

299 WILSON ROAD

P.O. BOX 149

NEW CASTLE, PA 16103

HAS PAID THE REQUIRED FEE AND IS HEREBY ISSUED A

# STORAGE CERTIFICATE

Not exceeding 10,000 pounds/count of explosives

Under the "Illinois Explosives Act"  
Approved January 1, 2011

Effective Date: 10/1/2021

**Certificate No.: 9989**

Expires: Last day of February, 2022

Office of Mines  
and Minerals

## MEMORANDUM

**To: Village President Austin and Board Trustees  
Kevin Barr, Village Manager**

**From: Maureen B. Potempa, Finance Director**

**Date: May 12, 2022**

**Subject: Audit for the Calendar Year Ended December 31, 2021**

Sikich LLP has completed their audit and issued an unqualified opinion on the basic financial statements of the Village of Clarendon Hills, which means the statements are fairly presented in material respects for the calendar year ended December 31, 2021.

Attached for review is the Comprehensive Annual Financial Report for the Calendar Year Ended December 31, 2021, the report on compliance of the Tax Increment Financing Fund, and the report on allocation of pension amounts for the Illinois Municipal Retirement Fund.

Dan Berg of Sikich LLP will be in attendance at the May 16<sup>th</sup> board meeting for a presentation and discussion of the annual audit.

**Action Requested:**

Acceptance of the Village of Clarendon Hills Comprehensive Annual Financial Report for the Calendar Year Ended December 31, 2021.

# Annual Comprehensive Financial Report

For the Fiscal Year Ended December 31, 2021



Downtown Revitalization Project - Burlington Plaza

**VILLAGE OF CLARENDON HILLS, ILLINOIS**

**ANNUAL COMPREHENSIVE  
FINANCIAL REPORT**

For the Fiscal Year Ended  
December 31, 2021

“We are submitting to you the following draft of your financial statements to expedite your review. As stated in our engagement letter with you, the fair presentation of the financial statements is your responsibility. This draft, or elements within should not be shared with any external parties, nor should any inference be made to any parties that no material adjustments or material disclosure modifications are expected before these statements are submitted as final.”

Prepared by the Finance Department

Maureen B. Potempa  
Finance Director/Treasurer

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Government Finance Officers Association

Certificate of  
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for Excellence  
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Reporting

Presented to

**Village of Clarendon Hills  
Illinois**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

*Christopher P. Morill*

Executive Director/CEO

**VILLAGE OF CLARENDON HILLS, ILLINOIS**

LIST OF VILLAGE OFFICIALS

DECEMBER 31, 2021

PRESIDENT

LEN AUSTIN

BOARD OF TRUSTEES

GREG JORDAN  
MEGAN LAZAR  
MEREDITH LANNERT

CAROL JORISSEN  
ALLYSON RUSSO  
MATT DEDOBBELAERE

VILLAGE CLERK

DAWN M. TANDLE

VILLAGE MANAGER

KEVIN S. BARR

DIRECTOR OF FINANCE

MAUREEN B. POTEPA

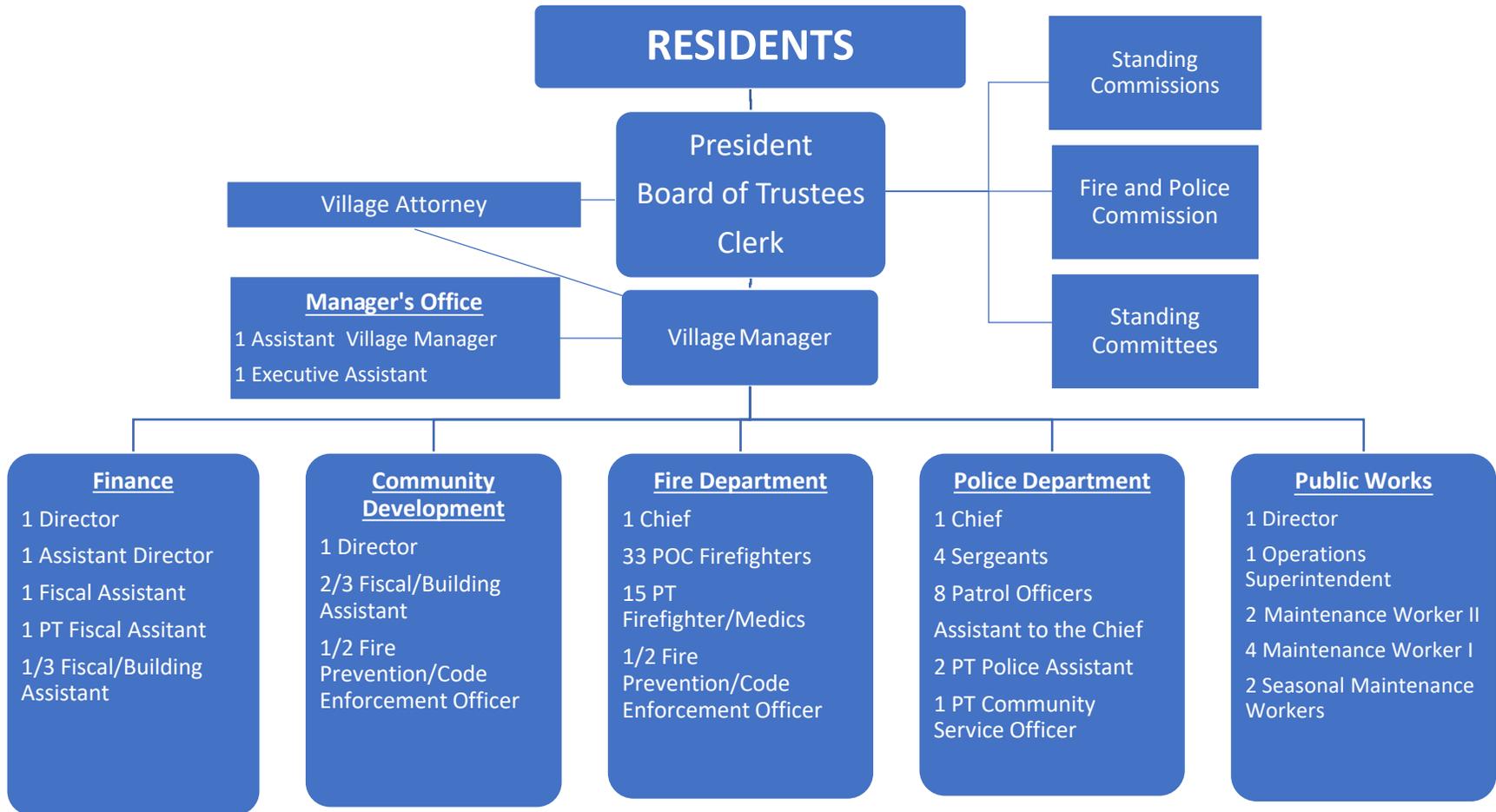
ASSISTANT VILLAGE MANAGER

ZACHERY CREER

OTHER APPOINTED OFFICIALS

PAUL DALEN, POLICE CHIEF  
BRENDAN MCLAUGHLIN, DIRECTOR OF PUBLIC WORKS  
BRIAN D. LEAHY, FIRE CHIEF  
JONATHAN MENDEL DIRECTOR OF COMMUNITY DEVELOPMENT

# VILLAGE OF CLARENDON HILLS ORGANIZATIONAL CHART



May 16, 2022

The Residents of the Village of Clarendon Hills  
Mr. Len Austin, Village President  
The Village Board of Trustees and  
Mr. Kevin S. Barr, Village Manager  
Village of Clarendon Hills, Illinois

I am pleased to present the Annual Comprehensive Financial Report of the Village of Clarendon Hills for the fiscal year ended December 31, 2021 (FY21) is hereby respectfully submitted. The Village is required to issue an annual report on its financial position and activity presented in conformance with accounting principles generally accepted in the United States of America (GAAP) and audited by an independent firm of Certified Public Accountants.

Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the Village. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and changes in the financial position of the various funds of the Village. All disclosures necessary to enable the reader to gain an understanding of the Village's financial activities have been included.

We are pleased to report that the independent audit firm Sikich LLP has issued an unmodified opinion on the Village's financial statements for the twelve months ended December 31, 2021. The goal of the independent audit is to provide reasonable assurance that the financial statements of the Village of Clarendon Hills are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used, and evaluating the overall financial statement presentation. The independent auditor's report is located at the front of the financial section of the Annual Comprehensive Financial Report.

The Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be used in conjunction with it.

Included in the basic financial statements are the government-wide financial statements, fund financial statements, and notes to the financial statements. The required supplementary information presents the budgetary comparison schedules and other schedules.

### ***Profile of the Village of Clarendon Hills***

The Village of Clarendon Hills, incorporated in 1924, is a non-home rule community under the Illinois Constitution. The Village is located approximately 19 miles west of downtown Chicago in DuPage County and encompasses 1.85 square miles. The Village is a residential community with a population of 8,702 people, as certified by the 2020 census. Once again for the fifth year in a row in 2022, the Village of Clarendon Hills was named #1 in Best Places to Live in Illinois, #1 Suburb to live in Illinois and #2 in Best Places to Raise a Family in Illinois by Niche.com. The Village offers a high quality of life for residents, including a low crime rate, top-rated schools, high average home values, and vibrant downtown served by its Metra commuter rail station.

The Village of Clarendon Hills operates under an elected President and appointed Manager Form of government. Policymaking and legislative governance are provided by a six-member Board of Trustees elected at-large, serving staggering four-year terms with three Trustees being elected every two years. The Village Manager, appointed by the President and the Board of Trustees, is responsible for carrying out the policies and ordinances of the Village Board and for overseeing the day-to-day operations of the Village.

The Village of Clarendon Hills management team is responsible for establishing and maintaining a system of internal control that is designed to assure that the assets of the Village are safeguarded against loss, theft, or misuse. A system of internal control also assures that the accounting system compiles reliable financial data for the preparation of financial statements in conformity with GAAP. Internal accounting controls are designed to provide reasonably, but not absolute, assurance that these objectives will be met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and the evaluation of the costs and benefits requires estimates and judgments by management.

The Village of Clarendon Hills provides a full range of services, including public safety, roadway maintenance, public improvements, planning and zoning, and general administrative services. The Village operates a water utility, which distributes water received from Lake Michigan under a joint venture with the DuPage Water Commission, of which the Village is a charter customer.

The Metropolitan Alliance of Police (MAP) Labor Council represents sworn police officers whose collective bargaining agreement with the Village expired December 31, 2021, a new contract was under negotiation at the time of this report. No other employees of the Village are represented by a collective bargaining unit.

The annual budget serves as the foundation for the Village's financial planning and control. All departments of the Village will be required to submit their budget requests to the Village Manager and Finance Director/Treasurer/Budget Officer in August of each year. The Village Manager and staff will use these requests as the starting point for developing a proposed budget that will match anticipated revenues. The Finance Director will then formally present the proposed budget to the Village Board in November of each year.

The Village Board is required to hold a public hearing on the proposed budget and to adopt a final budget no later than December 31<sup>st</sup> of each year, the close of the Village's previous year. The budget is prepared by fund and department (e.g. public works) and budget-to-actual comparisons are provided for each individual fund for which an annual budget has been adopted. The Village's CY22 budget anticipated expenses of \$22.19 million and \$4.07 million in transfers to other funds. Information regarding significant accounting policies may be found in Note 1.

### ***Factors Affecting Financial Condition***

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the Village operates.

#### ***Local Economy***

The Village's experience in the local economy continues to fare better than that of the county and state, as indicated by unemployment rates of 1.8%, 3.4%, and 5.1% respectively for 2021. At the 2020 census, the Village's median household income was 52% of the state median income, and 16% of the county median income. These levels are supported by convenient access to the greater Chicago metropolitan area's employment centers and the surrounding communities.

In addition, a large percentage of the Village's workforce represents leaders of business and professional services with 79.8% categorized as "Management, Professional, and Related Occupations" according to the 2020 census.

The largest single source of revenue for the Village is property taxes, which are extremely stable despite changing property values. Property taxes were \$4,351,691 in FY21 representing 49.0% of total governmental activity revenue. The Village's equalized assessed valuation increased to \$626,662,133 in the levy year 2021. The Village's median value of owner-occupied homes remains 151% greater than the statewide median value, according to the 2020 census, and 60% greater than the county median value.

State-shared income tax revenues combined with the local utility tax and sales tax total \$2,599,524 representing 28.2% of the total governmental activity revenue. State-shared sales tax revenues and intergovernmental revenues (income tax) combined totaled \$2,507,760 for FY21, compared to \$2,083,946 for CY20, for a total increase of \$423,814.

The overall volume for building permits increased 27.4% in FY21 eighty-two new single-family home permits with a construction value of \$13.2 million were issued in CY2, compared with fifty-seven in the prior fiscal year at a construction value of \$10.4 million.

For the twelve months ended December 31, 2020, overall governmental fund expenditures increased from \$14,635,145 to \$12,200,293 for a total decrease of \$2,434,852. The decrease is almost entirely comprised of expenses related to Capital Projects. In 2020 the construction of the new Train Station and downtown revitalization program commenced and in 2021 the project was nearing completion with the costliest of items recorded in 2020.

### ***Debt Administration***

As of December 31, 2021, the Village had twelve outstanding debt issues along with a loan from the Illinois Environmental Protection Agency (IEPA). In 2009, \$360,000 in General Obligation Alternate Revenue Source Bonds were issued to finance the costs of the Special Service Area No. 15 road improvements. The debt is being repaid by the taxes specifically designated in the Special Service Area No. 15 Fund with the public benefit portion funded by a transfer from the Village's Capital Projects Fund.

In 2011, \$500,000 in General Obligation Alternate Revenue Source Bonds were issued to finance road improvements within Special Service Area Nos. 18, 19, 20, 21, 22, and 23. Repayment of the debt is made by taxes specifically designated in the Special Service Area Funds.

The Village issued \$2,360,000 in 2012 Series Debt Certificates in 2012 to refund the 2002 Series Debt Certificates and a portion of the 2005 Series Debt Certificates. The proceeds of the 2012 Certificates were placed in an irrevocable trust to provide for the payment of the old Certificates. Repayment of the 2012 debt is funded by a transfer from the Capital Projects Fund. Resulting from the refunding, the Village achieved a cash flow savings of \$246,405.

In 2012, the Village issued \$500,000 in General Obligation Alternate Revenue Source Bonds to finance road improvements within Special Service Area Nos. 17 and 24. Repayment of the debt is made by taxes specifically designated in the Special Service Area Funds.

In 2013, the Village issued \$440,000 in General Obligation Alternate Revenue Source Bonds to finance road improvements within Special Service Area No. 25. Repayment of the debt is made by taxes specifically designated in the Special Service Area Fund.

In 2014, the Village issued \$700,000 in General Obligation Alternate Revenue Source Bonds to finance road improvements within Special Service Area No. 26. Repayment of the debt is made by taxes specifically designated in the Special Service Area Fund.

In 2015 the Village issued \$1,300,000 in General Obligation Alternate Revenue Source Bonds to finance road improvements within Special Service Area No. 27 and No. 28. Repayment of the debt is made by taxes specifically designated in the Special Service Area Fund.

In the stub year 2016 the Village issued \$1,285,000 in General Obligation Alternate Revenue Source Bonds to finance road improvements within Special Service Area No. 29. Repayment of the debt is made by taxes specifically designated in the Special Service Area Fund.

In 2017 the Village issued \$800,000 in General Obligation Alternate Revenue Source Bonds to finance road improvements within Special Service Area No. 30. Repayment of the debt is made by taxes specifically designated in the Special Service Area Fund.

In 2018 the Village issued \$1,100,000 in General Obligation Alternate Revenue Source Bonds to finance road improvements within Special Service Area No. 31. Repayment of the debt is made by taxes specifically designated in the Special Service Area Fund.

In 2019 the Village issued \$700,000 in General Obligation Alternate Revenue Source Bonds to finance road improvements within Special Service Area No. 33 and improvement to Chestnut Alley within SSA 34. Repayment of the debt is made by taxes specifically designated in the Special Service Area Fund.

In 2020 the Village issued \$5,500,000 in General Obligation Alternate Revenue Source Bonds to finance the construction of the new Train Station and the Downtown Revitalization Project.

In 2011, the Village received a \$1,596,892 zero percent interest loan through the Illinois Environmental Protection Agency for the replacement of various water mains within the Village and is being repaid solely from water fees.

The Village did not issue any new debt in FY2021.

### ***Long-term Financial Planning***

The Village utilizes several processes and planning documents to develop its financial plan. As noted above, the Village adopts an annual budget. Additionally, ten-year capital financial plans are prepared for the Village's General and Water Capital Projects Funds with projections for anticipated expenses. The Village also maintains ten-year financial projections for the General, Water, Capital Projects, and Motor Fuel Tax, and TIF Funds for both capital and operating revenues and expenditures. These ten-year plans are updated each year to allow the Village to effectively plan and allocate its resources appropriately while continuing to address long-term revenue policies and strategies.

The Village's General Fund policy targets a minimum unassigned fund balance (working cash balance) equal to 50% of current annual budgeted operating costs. In 2013, staff performed an in-depth analysis of the Village's General Fund balance using a model developed by the Government Finance Officers Association to determine how much reserve the Village should maintain in the General Fund to respond to unexpected issues and afford a buffer against risk, while not being excessive. This analysis suggested a general unrestricted fund balance of 50% of expenditures, based on the most recently audited Annual Comprehensive Financial Report. The 50% minimum fund balance must be represented by cash or investments; other assets are not permitted to be included in the minimum calculation.

### ***Pension Benefits***

The Village contributes to three defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system; the Police Pension Plan, which is a single-employer pension plan; and the Firefighters' Pension Plan, which is also a single-employer pension plan. All three plans are governed by Illinois Compiled Statutes which determine the benefits, benefit levels, employee contributions, and employer contributions. These plans can only be amended by the Illinois General Assembly.

### ***Major Initiatives***

The Village Board meets bi-annually to set forth the Village's Strategic Priorities. The last meeting was held in the summer of 2021. Following are highlights from the major initiatives:

***Downtown Tax Increment Financing District*** - On March 16, 2020, the Village of Clarendon Hills created a Tax Increment Financing (TIF) District to support public and private investment to strengthen the economic viability of Clarendon Hills' downtown business district. In June of 2021; the 1<sup>st</sup> installment of property taxes were received by the Village. Management discussion focused around some of the new proposed business establishments in town and how the utilization of TIF eligible expenses could help new businesses or developments come to the Village

The Redevelopment Project Area is located in downtown Clarendon Hills and includes the Clarendon Hills Metra train station and surrounding area. It is generally bounded by Burlington Avenue on the north, Park and Ann avenues on the south, Gilbert Avenue on the west, and the alley east of Golf Avenue on the east. The downtown area, the subject of the Village's adopted Downtown Master Plan, has faced many challenges that established communities along rail lines have faced, including pedestrian and vehicle safety. In addition, it consists primarily of older single-story commercial structures that are outdated, are incompatible with current development requirements, and in many cases, do not meet current building code requirements for life safety.

The Redevelopment Project Area consists of 89 parcels represented by 117 Permanent Index Numbers (PIN(s)), including adjacent rights-of-way, and encompasses approximately 30 acres (meeting the requirement of the TIF Act that the area must equal or exceed 1.5 acres). The primary land uses are mixed-use, commercial, residential, institutional, and railroad.

***Reevaluate Ogden District*** – The Ogden Ave TIF was established in 2005, currently the TIF district is fully occupied and has completed its initial goals. Staff is exploring potential future opportunities for improvements.

### ***Awards and Acknowledgements***

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Village for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2020. This marks thirty-two consecutive years that the Village has achieved this prestigious award. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report, which must satisfy both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. I believe our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement program's requirements and it is being submitted to the GFOA to determine its eligibility for another certificate.

The preparation of this Annual Comprehensive Financial Report was made possible by the efficient and dedicated service of Kari Krzemkowski, Senior Accountant, and the entire Finance Department staff. My sincere appreciation is extended to each one of them for their contributions made throughout the year and which culminate in the preparation of this report. Further, the entire staff of the Village must also be recognized for their conscious efforts to comply with the control structure and environment and responding to the needs and requests of the Finance Department.

In closing, without the leadership and support of the Village President, Village Board, and Village Manager, preparation of this report would not have been possible.

Respectfully,



Maureen B. Potempa  
Finance Director/Treasurer/Budget Officer

## INDEPENDENT AUDITOR'S REPORT

The Honorable President  
Members of the Board of Trustees  
Village of Clarendon Hills, Illinois

### 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 Village of Clarendon Hills, Illinois (the Village) as of and for the fiscal year ended December 31, 2021, and the related notes to financial statements,

In our opinion based on our audit, the basic 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 Village of Clarendon Hills, Illinois as of December 31, 2021, and the respective changes in financial position and cash flows, where applicable, thereof, for the year then ended in conformity 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) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Village 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; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of basic 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 Village's ability to continue as a going concern for twelve 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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 Village'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 Village'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.

## **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 Village's basic financial statements. The combining and individual fund statements and schedules as listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund 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.

## **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections 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.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated **REPORT DATE**, 2022 on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

Naperville, Illinois  
**REPORT DATE**, 2022

Preliminary and Tentative  
For Discussion Purposes Only

**GENERAL PURPOSE EXTERNAL  
FINANCIAL STATEMENTS**

## VILLAGE OF CLARENDON HILLS, ILLINOIS MANAGEMENT'S DISCUSSION AND ANALYSIS

**December 31, 2021**

As the management of the Village of Clarendon Hills (the "Village"), we offer readers of the Village's financial statements this narrative overview and analysis of the Village's financial activities for the fiscal year ended December 31, 2021. This discussion and analysis are designed to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the Village's financial activities, (3) identify changes in the Village's financial position (its ability to address the next and subsequent year challenges), (4) identify any material deviations from the financial plan (the approved budget), and (5) identify individual fund issues or concerns.

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting from changes and currently known facts, please read it in conjunction with the Letter of Transmittal (beginning on page iv) and the Village's financial statements that begin on page 5.

### **Financial Highlights**

- The assets and deferred outflows of resources of the Village exceeded its liabilities and deferred inflows of resources by \$50.8 million (net position) at the end of Fiscal Year 2021. Of this amount, \$9.7 million (unrestricted net position) may be used to finance the Village's day-to-day obligations.
- The Village's total change in net position increased by \$4,530,436. The Governmental net position increased by \$3,886,866 and the Business-Type net position increased by \$643,570.
- The deferred outflows of resources of the Village overall decreased by \$69,186. The Governmental deferred outflows of resources decreased by \$120,154 and the business-type deferred outflows of resources increased by \$50,968.
- The Village's Governmental Funds reported a combined fund balance of \$16.8 million. Approximately 80% of this amount, \$13.5 million, is available for spending at the Village's discretion (unrestricted fund balance).
- The cash position of the Village remains strong, with Cash and Investments of \$20,854,160 held at fiscal year-end.

## **USING THE FINANCIAL SECTION OF THIS ANNUAL COMPREHENSIVE FINANCIAL REPORT**

The focus of the financial statements is on both the Village as a whole (government-wide) and the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden the basis for comparison (year-to-year or government-to-government) and enhance the Village's accountability.

### **Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the Village's finances, like a private sector business.

The Statement of Net Position presents information on all Village assets, deferred outflows, liabilities, and deferred inflows, and the difference between the two reported as net position. This statement combines and consolidates the governmental funds' current financial resources (short-term, spendable resources) with capital assets and long-term obligations using the accrual basis of accounting, which maintains its measurement focus on economic resources rather than spendable financial resources. Over time, increases or decreases in net position may serve as a useful indicator of the financial position of the Village.

The Statement of Activities presents information on how the Village's net position has changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., earned but unused staff leave time). The Statement of Activities also reports the extent to which various expenses for governmental or business-type functions are dependent upon user charges, grant sources, or general tax, and other revenues.

Both government-wide financial statements distinguish functions of the Village which are principally supported by taxes and intergovernmental revenues (governmental activities) from those functions which are intended to recover all or a significant portion of their costs through user fees (business-type activities). The governmental activities of the Village include general government, public safety, public works, and interest and agency fees on debt. The business-type activities of the Village include the water system and commuter parking operations.

Excluded from the government-wide financial statements are fiduciary fund types (e.g., pension trust funds and agency funds). Fiduciary funds are used to report on the net position held in a trustee or custodial capacity for others and therefore cannot be used to support the Village's programs. The pension trust funds are for the Police and Fire Pensions, which are presented as fiduciary component units. The custodial fund is for the Park/School Donation Escrow Fund.

The government-wide financial statements can be found on pages 5 through 8 of this report.

## USING THE FINANCIAL SECTION OF THIS ANNUAL COMPREHENSIVE FINANCIAL REPORT

### Fund Financial Statements

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 Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the Village can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental Funds.** Governmental funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. This information may be useful in the evaluation of the Village's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By comparing statements, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Village maintains 40 individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Capital Projects Fund, and Special Tax Allocation Fund, which are "major" funds. Information from the other 37 governmental funds is combined into a single, aggregate presentation in these statements. Individual data for each of these nonmajor governmental funds is provided in the form of combining statements located on pages 92 through 140.

The basic governmental fund financial statements can be found on pages 9 through 12 of this report.

## **USING THE FINANCIAL SECTION OF THIS ANNUAL COMPREHENSIVE FINANCIAL REPORT**

Proprietary Funds. The Village maintains one type of proprietary fund, an enterprise fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements and use the economic resources measurement focus and accrual basis of accounting, similar to private-sector businesses. The Village uses enterprise funds to account for its water utility system and the Burlington Northern Commuter Parking Fund.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water Utility and the Burlington Northern Commuter Parking Fund. The Water Utility is a major fund of the Village. The Burlington Northern Fund is a nonmajor fund. Individual fund data for both enterprise funds, including budget compliance is in the combining and individual fund financial statements section of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Village's programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The Village maintains two types of fiduciary funds: pension trust funds and custodial funds. Two pension trust funds account for the resources of the Clarendon Hills Police Pension Fund and Fire Pension Fund, and one custodial fund that accounts for the Park/School Donation Escrow Fund.

The basic fiduciary fund financial statements can be found on pages 18 and 19 of this report.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 20 through 72 of this report.

### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Village's changes in the net pension liability owed to the three employee retirement plans. Required supplementary information can be found on pages 73 through 86 of this report.

The combining and individual fund financial statements and schedules of major and nonmajor governmental funds, major and nonmajor enterprise funds, and fiduciary funds are presented on pages 87 through 149 of this report.

## GOVERNMENT-WIDE STATEMENTS

### Statement of Net Position

Over time, net position may serve as a useful indicator of a government's financial position. The Village's combined net position for Fiscal Year 2021 increased from \$46,277,202 to \$50,807,638, an increase of \$4,530,436 from Fiscal year 2020. The following table reflects the condensed Statement of Net Position compared to Fiscal Year 2020.

	Village of Clarendon Hills Statement of Net Position As of December 31, 2021					
	Governmental Activities		Business-Type Activities		Total Primary Government	
	CY2021	CY2020	CY2021	CY2020	CY2021	CY2020
<b>Assets</b>						
Current and Other Assets	\$ 24,775,571	\$ 25,680,106	\$ 5,250,351	\$ 4,350,223	\$ 30,025,922	\$ 30,030,329
Capital Assets	35,871,604	33,729,415	14,307,367	14,640,075	50,178,971	48,369,490
<b>Total Assets</b>	<b>\$ 60,647,175</b>	<b>\$ 59,409,521</b>	<b>\$ 19,557,718</b>	<b>\$ 18,990,298</b>	<b>\$ 80,204,893</b>	<b>\$ 78,399,819</b>
<b>Deferred Outflows of Resources</b>	<b>\$ 390,047</b>	<b>\$ 510,201</b>	<b>\$ 315,131</b>	<b>\$ 264,163</b>	<b>\$ 705,178</b>	<b>\$ 774,364</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 61,037,222</b>	<b>\$ 59,919,722</b>	<b>\$ 19,872,849</b>	<b>\$ 19,254,461</b>	<b>\$ 80,910,071</b>	<b>\$ 79,174,183</b>
<b>Liabilities</b>						
Current and Other Liabilities	1,824,809	3,209,744	238,358	173,233	2,063,167	3,382,977
Long-Term Liabilities	19,711,116	21,267,586	1,108,920	1,300,223	20,820,036	22,567,809
<b>Total Liabilities</b>	<b>\$ 21,535,925</b>	<b>\$ 24,477,330</b>	<b>\$ 1,347,278</b>	<b>\$ 1,473,456</b>	<b>\$ 22,883,203</b>	<b>\$ 25,950,786</b>
<b>Deferred Inflows of Resources</b>	<b>\$ 6,923,951</b>	<b>\$ 6,751,912</b>	<b>\$ 295,279</b>	<b>\$ 194,283</b>	<b>\$ 7,219,230</b>	<b>\$ 6,946,195</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$ 28,459,876</b>	<b>\$ 31,229,242</b>	<b>\$ 1,642,557</b>	<b>\$ 1,667,739</b>	<b>\$ 30,102,433</b>	<b>\$ 32,896,981</b>
<b>Net Position</b>						
Net Investment in Capital Assets	24,165,799	23,320,012	13,570,339	13,821,155	37,736,138	37,141,167
Restricted	3,323,044	2,925,958			3,323,044	2,925,958
Unrestricted	5,088,503	2,444,510	4,659,953	3,765,567	9,748,456	6,210,077
<b>Total Net Position</b>	<b>\$ 32,577,346</b>	<b>\$ 28,690,480</b>	<b>\$ 18,230,292</b>	<b>\$ 17,586,722</b>	<b>\$ 50,807,638</b>	<b>\$ 46,277,202</b>

## **GOVERNMENT-WIDE STATEMENTS – Continued**

### **Statement of Net Position - Continued**

19.2% of the Village's net position is Unrestricted and may be used to meet the Village's ongoing obligations to citizens and creditors.

The Village's investment in capital assets (land, buildings, equipment, streets, infrastructure, and waterworks), less any related debt used to acquire those assets that are still outstanding, totaled \$37.7 million or 74.3% of the total net position. The Village uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate the debt.

The remaining portion of the Village's net position (\$3.32 million or 6.5% of total net position) represents resources that are subject to restrictions as to their use. 40% of the restricted net position is restricted for street maintenance and construction and 60% will be used for future debt service payments.

### **Current Year Impacts**

The Village's combined net position increased from \$46,277,202 to \$50,807,638. Of this \$4,530,436 increase, \$3,886,866 is attributable to an increase in governmental activities and an increase of \$643,570 to business type activities.

The increase in the net position of governmental activities was a result of an increase of \$973,805 in total assets and deferred outflows of resources with a decrease of \$2,913,061 in total liabilities and deferred inflows of resources. The increase in total assets is due to the decrease of \$1,048,230 in current and other assets and an increase of \$2,142,189 in capital assets. Deferred outflows of resources decreased \$120,154. The decrease in total liabilities was due to a decrease in current liabilities of \$1,384,935 and a decrease of \$1,556,470 in long term Debt. Deferred inflows of resources increased \$28,343 due to changes in deferred revenue – property taxes and pension balances. No new debt was issued in governmental activities. From a more in-depth perspective, the \$3,886,866 increase in governmental activities net position can be attributed to a favorable year in capital assets where capitalized items outpaced depreciation expense by \$2,454,707. Additionally, pension items related to GASB Statement No. 68 and GASB Statement No. 75 impacted the change in net position positively by \$863,635.

The \$643,570 increase in the net position of business activities was a result of an increase of \$618,388 in total assets and deferred outflows offset by a decrease of \$25,182 in liabilities and deferred inflows of resources. Current and other assets and capital assets increased by \$567,420. Deferred outflows of resources increased by \$50,968. Current and other liabilities increased by \$65,125 and long-term liabilities decreased by \$191,303. Deferred inflows of resources increased by \$100,996.

## GOVERNMENT-WIDE STATEMENTS – Continued

No new debt was issued in the business-type activities. From a more in-depth perspective, the \$643,570 increase in business-type activities net position can be attributed to an approved budgetary net income for the year in which the Village executed this plan. As a result, the operating charges for services outpaced operating expenses, resulting in a positive operating income for the fiscal year.

### Changes in Net Position

The following table summarizes the revenue and expenses of the Village's activities for the fiscal year 2021 and fiscal year 2020.

Village of Clarendon Hills Statement of Changes in Net Position For the Calendar Year Ended December 31, 2021						
Revenues	Governmental Activities		Business-Type Activities		Total Primary Government	
	CY2021	CY2020	CY2021	CY2020	CY2021	CY2020
Program Revenues:						
Charges for Services	\$ 1,341,185	\$ 1,372,812	\$ 3,569,056	\$ 3,629,746	\$ 4,910,241	\$ 5,002,558
Operating Grants & Contributions	332,298	777,244	-	-	332,298	777,244
Capital Grants & Contributions	1,166,390	3,358,317	-	-	1,166,390	3,358,317
General Revenues:						
Property Taxes	5,251,440	4,973,466	-	-	5,251,440	4,973,466
Sales Taxes	1,392,530	1,168,193	-	-	1,392,530	1,168,193
Other Taxes	1,978,299	1,703,430	-	-	1,978,299	1,703,430
Contributions	-	-	-	-	-	-
Other Revenues	734,263	460,581	9,690	23,202	743,953	483,783
<b>Total Revenues</b>	<b>12,196,405</b>	<b>13,814,043</b>	<b>3,578,746</b>	<b>3,652,948</b>	<b>15,775,151</b>	<b>17,466,991</b>
Expenses						
General Government	1,667,321	2,030,378	-	-	1,667,321	2,030,378
Public Safety	4,874,688	4,852,980	-	-	4,874,688	4,852,980
Public Works	1,463,444	1,348,132	-	-	1,463,444	1,348,132
Interest and Agency Fees	304,086	321,893	-	-	304,086	321,893
Water Utility	-	-	2,876,749	2,926,865	2,876,749	2,926,865
Parking	-	-	58,427	88,360	58,427	88,360
<b>Total Expenses</b>	<b>\$ 8,309,539</b>	<b>\$ 8,553,383</b>	<b>\$ 2,935,176</b>	<b>\$ 3,015,225</b>	<b>\$ 11,244,715</b>	<b>\$ 11,568,608</b>
<b>Excess or Deficiency Before Transfers</b>	<b>3,886,866</b>	<b>5,260,660</b>	<b>643,570</b>	<b>637,723</b>	<b>4,530,436</b>	<b>5,898,383</b>
<b>Prior Period Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Position, January 1</b>	<b>28,690,480</b>	<b>23,429,820</b>	<b>17,586,722</b>	<b>16,948,999</b>	<b>46,277,202</b>	<b>40,378,819</b>
<b>Net Position, December 31</b>	<b>\$ 32,577,346</b>	<b>\$ 28,690,480</b>	<b>\$ 18,230,292</b>	<b>\$ 17,586,722</b>	<b>\$ 50,807,638</b>	<b>\$ 46,277,202</b>

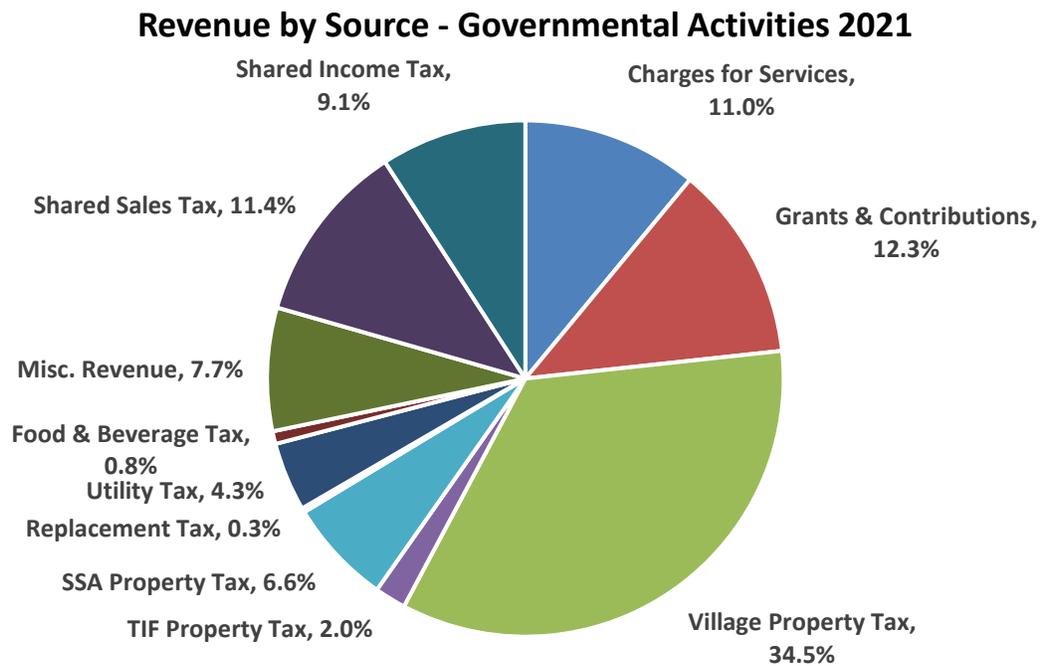
## GOVERNMENT-WIDE STATEMENTS – Continued

### Changes in Net Position – Continued

The Village's total primary government net position increased \$4,530,436 or 9.79% from \$46,277,202 to \$50,807,638. Total revenues decreased \$1,691,840 or 9.7% and total expenses decreased \$323,893 or 2.8%. The revenue decrease is due to the ending of the METRA grant funding for the Train Station. The grant was expended by the end of summer 2021.

### Governmental Activities

The following chart illustrates the revenue sources of the Village's governmental activities. Village Property Taxes of \$4,208,028 are the largest revenue source at 34.5%. Grants and Contributions of \$1,498,688 are the second largest revenue source at 12.3%. Shared Sales Tax and Charges for Services are \$1,392,530, 11.4% and \$1,341,185, 11% respectively.



## GOVERNMENT-WIDE STATEMENTS – Continued

### Governmental Activities - Continued

#### Revenues - Continued

The Village's governmental activities revenues decreased \$1,617,638 or 11.7% from \$13,814,043 to \$12,196,405. The decrease was primarily due to a decrease of \$2,636,873 in capital grants and contributions. An increase in the following taxes helped off-set the grant and contribution decrease; shared sales tax, \$224,337, shared income tax, \$199,477, TIF and SSA tax, \$286,690. An increase in miscellaneous revenue of \$281,333 also helped off-set the decrease. All other governmental revenue sources saw a slight decrease in revenues.

Village Property Taxes collected saw a minimal increase of \$8,716 or less than .3% compared to the prior fiscal year. Property taxes paid to the Village in the fiscal year ending December 31, 2021, represent 11% of the typical total Clarendon Hills property tax bill.

The Village extends a tax on electricity and natural gas consumption as well as on telecommunications services. These utility tax revenues are primarily used to support the maintenance, design, and construction of Village capital infrastructure assets such as roadways, storm sewers, and sidewalks. The Village's utility tax rate is 5%. In the fiscal year 2021 utility tax revenues increased by \$19,563 or 3.88% compared to the fiscal year 2020.

The Village receives a tax equal to 1% of retail sales generated within the Village. Sales taxes received in the fiscal year 2021 increased by \$224,337 compared to the fiscal year 2020. The table below illustrates sales tax collections since the fiscal year 2010 with the fiscal year 2021 is the highest to date.

#### Sales Tax Collections

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
FY2021	\$ 1,392,530	19.20%
FY2020	\$ 1,168,193	0.50%
FY2019	\$ 1,162,424	0.18%
FY2018	\$ 1,160,350	2.09%
FY2017	\$ 1,136,623	44.76%
SY2016	\$ 785,163	-19.21%
FY2016	\$ 971,908	8.30%
FY2015	\$ 897,430	9.70%
FY2014	\$ 818,110	7.85%
FY2013	\$ 758,580	30.60%
FY2012	\$ 580,834	25.24%

## GOVERNMENT-WIDE STATEMENTS – Continued

### Governmental Activities - Continued

#### Revenues – Continued

The Village receives a share of State Income Tax collections that are distributed to Illinois municipalities on a per capita basis. Income Tax receipts of \$1,115,230 for the fiscal year 2021 are a key revenue source for the Village's General Fund and governmental activities. Collections of

income taxes in the fiscal year 2021 increased by \$199,477 or 21.8% compared to the fiscal year 2020.

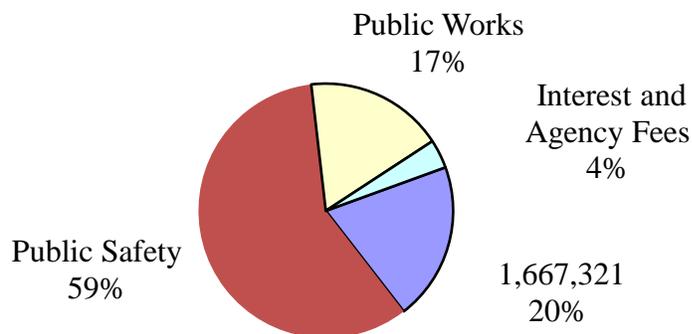
The Village also receives a share of Motor Fuel Tax collections that are distributed to Illinois municipalities on a per capita basis. Collections of these taxes increased from \$491,794 in the fiscal year 2020 to \$515,311 in the fiscal year 2021, an increase of \$23,517 or 4.8%. Motor Fuel Taxes are allocated to support the maintenance and improvement of infrastructure, including roadways, traffic signals, storm sewers, traffic control devices and sidewalks.

In July 2007, the Village implemented a Places for Eating Tax on the sale of prepared food and beverages for immediate consumption within the Village. This tax generated \$97,301 in General Fund revenue during the fiscal year 2021, an increase of \$34,089 or 54% compared to the fiscal year 2020. The increase in revenue of Places for Eating Tax is the result of the easing of Covid-19 capacity mandates.

#### Expenses:

The following pie chart illustrates the percentage of expenses by function. It identifies the largest function of the Village as Public Safety with expenses of \$4,874,688 or 58.7% of government activities functions. Public Works expenses were \$1,463,444 or 17.6% and General Government as \$1,667,321 or 20.1% of expenses by function for governmental activities.

**Expenses by Function - Governmental Activities CY2021**



## **Governmental Activities - Continued**

### **GOVERNMENT-WIDE STATEMENTS – Continued**

#### **Expenses - Continued**

Total expenses for governmental activities were \$8,309,539 for fiscal year 2021, a 2.9% decrease from fiscal year 2020 \$8,553,383. The minor decrease was a result of staff vacancy's and position replacements coming in a lower salaries.

General government function expenses decreased by \$363,057 from \$2,030,378 to \$1,667,321. Public Safety function expenses increased by \$21,708 or .5% from \$4,852,980 to \$4,874,688. Public Works function expenses increased by \$115,312 or 8.6%, from \$1,348,132 to \$1,463,444.

#### **Business-type Activities**

##### **Revenues:**

Total revenues for business-type activities decreased by \$60,690 or 1.7% to \$3,569,056 with water utility charges accounting for 98.5% of this revenue. Charges for Services decreased by \$52,579. Burlington Northern Parking revenue decreased by \$8,111 or 13.5% to \$51,819. The Covid-19 Pandemic continues to affect parking revenues as more people continue to work from home than they did pre-pandemic.

##### **Expenses:**

Total expenses for business-type activities decreased by \$80,049 or 2.7% from \$3,015,225 to \$2,935,176. Water fund expenses decreased by \$50,116 or 1.7% from \$2,926,865 to \$2,876,749 Burlington Northern Parking Fund expenses decreased by \$29,933 or 33.9% from \$88,360 to \$58,427. Another impact of the Covid-19 Pandemic was the unused Burlington Northern Parking lot that is traditionally used by commuters to park while traveling to the city of Chicago. With the parking lot remaining unused for most of the year maintenance costs and projects were reduced.

### **FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS**

As noted earlier, the Village of Clarendon Hills uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the Village's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Village's financing requirements. An unrestricted fund balance may serve as a useful measure of the Village's net resources available for spending at the end of the fiscal year.

## **FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS – Continued**

On December 31, 2021, the governmental funds (as presented on the balance sheet on page 9) reported a combined total governmental fund balance of \$16,836,481. This reflects a decrease of \$144,285 or .85% from the prior fiscal year's \$16,980,766 fund balance. Unrestricted fund balance is \$13,495,505 or 80% of total fund balance. The unrestricted fund balance includes \$8,489,997 assigned for capital purposes, \$642,907 assigned for subsequent year's budget and \$4,362,601 unassigned.

### **General Fund:**

The General Fund is the primary operating fund of the Village. At the end of the fiscal year, the unassigned fund balance of the General Fund was \$4,818,279 while the total fund balance reached \$5,514,421. Of the unrestricted fund balance, 88% are unassigned. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year and as a measure of the General Fund's liquidity. It may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 69.2% while total fund balance represents 79.2% of the total General Fund expenditures. The fund balance in the General Fund increased by 4.3% compared to last fiscal year.

Tax revenues, which include property taxes, places for eating taxes, and personal property replacement taxes, increased \$184,081 or 4.26%, compared to the prior fiscal year. Intergovernmental revenues, which include sales taxes, state income taxes, and grants increased by \$513,265 or 20% from the fiscal year 2020.

License and permit revenues, which include vehicle and business licenses, liquor license fees, and building permit fees received were \$666,812, an increase of 15%.

Service charge revenues, which include parking fees, telecommunication fees, and ambulance fees received were \$262,896. Revenue from fines received was \$56,760.

### **Capital Projects Fund:**

The Capital Projects Fund has a total fund balance of \$8,489,997, all of which is unrestricted. This reflects an increase of \$1,739,323 from the fiscal year 2020. Total revenue received in the fiscal year was \$1,744,517. Investment income for this fiscal year 2021 was \$9,804 which is a decrease of \$25,596 from the fiscal year 2020. The Capital Fund exceeded its budgeted revenue, the fund recorded an additional \$866,054 in revenue, while expenses were over-budget by \$1,080,610 for a net change of (\$214,556). The negative variance to budget was caused by 2020 Train Station and Downtown Revitalization budgeted expenses that were incurred in 2021.

### **Special Tax allocation Fund:**

The Tax Incremental Finance (TIF) Fund is a Special Tax Allocation Fund established in the fiscal year 2005 to allocate a portion of property tax collected from properties within the Ogden Avenue TIF district for use as an incentive to stimulate economic development along Ogden Avenue.

## **FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS – Continued**

The fund has a total fund balance of \$82,904. Total revenue in this fund was \$95,099. Expenditures of \$3,099 were made for legal and audit services. Beginning in the fiscal year 2015, the TIF Fund began repaying the Capital Projects Fund for the \$500,000 loan it received in 2005 as seed money to establish the TIF. This loan will be repaid over 15 years from future incremental revenues.

On March 16, 2020, the Village of Clarendon Hills created a Tax Increment Financing (TIF) District to support public and private investment to strengthen the economic viability of Clarendon Hills' downtown business district. In June of 2021 the 1<sup>st</sup> installment of property taxes were received by the Village. The fund has a total fund balance of (\$536,638). Total revenue in this fund was \$143,692 and expenditures were \$674,720. The majority of expenditures were used to develop a vacant piece of land within the downtown district into a plaza

## **GENERAL FUND BUDGETARY ANALYSIS**

The following chart provides general fund budgetary highlights for the fiscal year 2021. The original and final budget for revenues and expenditures are shown along with actual revenues, expenditures, and variance from the final budget.

General Fund actual revenues were \$1,097,079 or 14.1% greater than the final budgeted amount at fiscal year-end. The largest revenue variance (when comparing final budget to actual) was in intergovernmental revenue which showed an increase of \$1,072,364 or 53.6%.

Actual expenditures in the General Fund were \$127,134 or 1.79% less than the final budgeted amount at fiscal year-end. General government expenditures were \$81,923 or 5.43% under budget. Public works was also favorable, \$82,600 or 9.74% under budget. Public safety was overbudget by \$37,389 or less than 1%.

## CAPITAL ASSETS

The schedule below reflects the Village's capital asset balances at fiscal year-end compared to fiscal year-end for governmental and business-type activities.

	Governmental Activities		Business-Type Activities		Total Primary Government	
	CY2021	CY2020	CY2021	CY2020	CY2021	CY2020
Land	\$ 2,184,059	\$ 2,184,059	\$ 42,788	\$ 42,788	\$ 2,226,847	\$ 2,226,847
Land Right of Way	2,273,783	2,273,783			2,273,783	2,273,783
Buildings	6,065,790	6,266,137	267,660	201,674	6,333,450	6,467,811
Improvements	1,660,864	1,660,864	170,523	170,523	1,831,387	1,831,387
Equipment	4,896,346	4,754,449	1,647,622	1,688,977	6,543,968	6,443,426
Storm Sewer	132,536	132,536	26,810	26,810	159,346	159,346
Streets	20,657,133	19,809,270			20,657,133	19,809,270
Waterworks System			19,980,216	19,985,743	19,980,216	19,985,743
Construction in Progress	8,941,908	7,088,264	23,888	-	8,965,796	7,088,264
Less Accumulated Depreciation	(10,940,815)	(10,439,947)	(7,852,140)	(7,476,440)	(18,792,955)	(17,916,387)
<b>Total</b>	<b>\$ 35,871,604</b>	<b>\$ 33,729,415</b>	<b>\$ 14,307,367</b>	<b>\$ 14,640,075</b>	<b>\$ 50,178,971</b>	<b>\$ 48,369,490</b>

On December 31, 2021, the Village's investment in capital assets for both governmental and business-type activities totaled \$50,178,971 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, the waterworks system, and general infrastructure, on a prospective basis. The total increase in the Village's investment in capital assets for the fiscal year was \$1,809,481 or 3.7%.

### Governmental Activities

The Governmental Activities net capital assets increased from last year by \$2,142,189 or 6.4%. The increase is related to Construction in Progress for both the Train Station and the Village's Downtown Revitalization project, as well as Chestnut alley improvements and the purchase of new public safety equipment. Depreciation expenses totaled \$500,868 for the fiscal year.

## **GOVERNMENTAL ACTIVITIES – Continued**

### **Business-type Activities**

The Business-type activities' net capital assets decreased from the prior year by \$332,708 or 2.3%. Depreciation expenses totaled \$375,700 for the fiscal year.

Additional information on the Village's capital assets may be found in Note 4 to the financial statements.

### **DEBT ADMINISTRATION**

As an Illinois non-home rule community, the Village is subject to a debt limitation of 8.625% of the current assessed value of the Village. The legal debt limit as of December 31, 2021, is \$54,049,609, while the debt applicable to this limit is \$700,000.

The Village's General Obligation Bonds rating by Standard & Poor's remains at AAA. The Debt Certificates ratings were reaffirmed at AA+. These ratings evaluate the credit risk of the Village, and the Standard and Poor's AAA rating is its highest credit rating. It indicates the Village's capacity to meet its financial commitment to the obligation is extremely strong.

### **Governmental Activities**

On December 31, 2021, the Village's long-term debt outstanding payable from governmental activities, including accrued compensated absences, OPEB liability, and net pension liabilities, totaled \$19,711,116. The 2009 General Obligation Alternate Revenue Source Bonds, issued to fund the costs of road improvements in Special Service Area No. 15, have an outstanding balance of \$121,000. This debt is repaid with taxes applied to properties within the Special Service Area and by a transfer from the Village's Capital Projects Fund. The following debts are all repaid with taxes applied to properties within the specified Special Service Areas. The 2011 Series General Obligation Alternate Revenue Source Bonds, issued to finance road improvements in Special Service Areas #18, 19, 20, 21, 22, and 23, have a balance of \$235,000. The 2012A Series General Obligation Alternate Revenue Source bonds, issued to pay the costs of certain road improvements within the Village's Special Service Area Numbers 17 and 24, have a balance of \$260,000. The 2013 Series General Obligation Alternate Revenue Source bonds were issued to pay the costs of certain road improvements within the Village's Special Service Area Number 25 and have a balance of \$260,000. The 2014 Series General Obligation Alternate Revenue Source bonds were issued to pay the costs of certain road improvements within the Village's Special Service Area Number 26, have a balance of \$470,000. The 2015 Series General Obligation Alternate Revenue Source bonds, issued to pay the costs of certain road improvements within the Village's Special Service Area Number 27 and Special Service Area Number 28, have a balance of \$945,000. During the Stub Year the 2016 Series General Obligation Alternate Revenue Source bonds, issued to pay the costs of certain road improvements within the Village's Special Service Area Number 29, has a balance of \$1,010,000. During the Fiscal Year, the 2017 Series General Obligation Alternate Revenue Source bonds, issued to pay the costs of certain road improvements within the Village's Special Service Area Number 30, has a balance of \$640,000.

## **GOVERNMENTAL ACTIVITIES – Continued**

### **Governmental Activities - Continued**

In the Fiscal Year, the 2018 Series General Obligation Alternate Revenue Source bonds, issued to pay the costs of certain road improvements within the Village's Special Service Area Number 31, has a balance of \$1,000,000. During the Fiscal Year, the 2019 Series General Obligation Alternate Revenue Source bonds were issued to pay the costs of certain road improvements within the Village's Special Service Area Number 33 and Special Service Area 34, which has a balance of \$640,000. Lastly, in the Fiscal Year, the 2020 Series General Obligation Alternate Revenue Source bonds were issued to pay the costs of the construction of the Train Station and Downtown Revitalization project.

The 2012 Series Debt Certificates issued to refund the 2002 Series Debt Certificates and to refund a portion of the 2005 Series Debt Certificates have a balance of \$700,000.

### **Business-type Activities**

The Village received a zero percent interest loan through the Illinois Environmental Protection Agency (IEPA) for the construction of various water main replacement projects, which is payable from water fees. The IEPA loan has a balance of \$737,028.

Additional information on the Village's long-term debt and a schedule of debt payments for the fiscal year may be found in note 5 to the financial statements.

## **ECONOMIC FACTORS AND NEXT FISCAL YEARS' BUDGET**

The Village's unemployment rate has decreased to 1.8% in the fiscal year 2021 (the latest rate available for the Village). This compares to the statewide unemployment rate of 5.1% and DuPage County rate of 3.4%. According to the 2020 census, the Village had a per capita personal income of \$67,540.

Water rates have not increased since May 2016. In the spring of 2022, the DuPage Water Commission announced a water increase that the Village will be passing on to the residents with an increase of \$0.63 per thousand gallons. In addition, the Village continues with its commitment to maintaining the essential services and replacing its aging water infrastructure using its ten-year capital improvement plan.

## **CONTACTING THE VILLAGE'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, customers, investors, and creditors with a general overview of the Village's finances and to demonstrate the Village's accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Maureen B. Potempa, Finance Director/Treasurer, Village of Clarendon Hills, 1 North Prospect Street, Clarendon Hills, Illinois 60514.

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

STATEMENT OF NET POSITION

December 31, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and Investments	\$ 16,153,820	\$ 4,700,340	\$ 20,854,160
Cash Held with Paying Agent	1,060,328	-	1,060,328
Receivables (Net, Where Applicable, of Allowance for Uncollectibles)			
Property Taxes	5,179,582	-	5,179,582
Intergovernmental	592,128	-	592,128
Accounts	-	458,372	458,372
IPBC	552,571	62,013	614,584
Other	870,665	-	870,665
Prepaid Expenses	17,932	-	17,932
Deposits	7,876	969	8,845
Net Pension Asset	507,728	28,657	536,385
Capital Assets not Being Depreciated	13,399,750	66,676	13,466,426
Capital Assets Being Depreciated (Net of Accumulated Depreciation)	22,471,854	14,240,691	36,712,545
Total Assets	60,814,234	19,557,718	80,371,952
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Unamortized Charge on Refunding	18,547	-	18,547
OPEB Items	86,546	16,311	102,857
Pension Items - IMRF	87,852	18,196	106,048
Pension Items - Fire	41,638	-	41,638
Pension Items - Police	155,464	-	155,464
Deferred Outflows of Resources - ARO	-	280,624	280,624
Total Deferred Outflows of Resources	390,047	315,131	705,178
Total Assets and Deferred Outflows of Resources	61,204,281	19,872,849	81,077,130
<b>LIABILITIES</b>			
Accounts Payable	816,515	163,920	980,435
Accrued Interest Payable	152,328	-	152,328
Accrued Payroll	176,521	15,581	192,102
Unearned Revenue	118,833	26,740	145,573
Refundable Deposits	552,427	-	552,427
Other Liabilities	8,185	32,117	40,302
Long-Term Liabilities			
Due Within One Year	959,676	85,430	1,045,106
Due in More than One Year	18,751,440	1,023,490	19,774,930
Total Liabilities	21,535,925	1,347,278	22,883,203
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Revenue - Property Taxes	5,179,582	-	5,179,582
OPEB Items	37,177	7,009	44,186
Pension Items - IMRF	1,391,656	288,270	1,679,926
Pension Items - Police	482,595	-	482,595
Total Deferred Inflows of Resources	7,091,010	295,279	7,386,289
Total Liabilities and Deferred Inflows of Resources	28,626,935	1,642,557	30,269,492

(This statement is continued on the following page.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

STATEMENT OF NET POSITION (Continued)

December 31, 2021

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	\$ 24,165,799	\$ 13,570,339	\$ 37,736,138
Restricted for			
Public Safety	35,303	-	35,303
Highways and Streets	1,108,569	-	1,108,569
Debt Service	1,998,598	-	1,998,598
Economic Development	180,574	-	180,574
Unrestricted	5,088,503	4,659,953	9,748,456
<b>TOTAL NET POSITION</b>	<b>\$ 32,577,346</b>	<b>\$ 18,230,292</b>	<b>\$ 50,807,638</b>

See accompanying notes to financial statements.

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2021

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>PRIMARY GOVERNMENT</b>				
Governmental Activities				
General Government	\$ 1,667,321	\$ 1,072,725	\$ -	\$ 146,106
Public Safety	4,874,688	257,992	2,111	-
Public Works	1,463,444	10,468	330,187	1,020,284
Interest and Agency Fees	304,086	-	-	-
Total Governmental Activities	8,309,539	1,341,185	332,298	1,166,390
Business-Type Activities				
Water	2,876,749	3,517,237	-	-
Parking	58,427	51,819	-	-
Total Business-Type Activities	2,935,176	3,569,056	-	-
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 11,244,715</b>	<b>\$ 4,910,241</b>	<b>\$ 332,298</b>	<b>\$ 1,166,390</b>

<b>Net (Expense) Revenue and Change in Net Position</b>			
<b>Primary Government</b>			
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
	\$ (448,490)	\$ -	\$ (448,490)
	(4,614,585)	-	(4,614,585)
	(102,505)	-	(102,505)
	(304,086)	-	(304,086)
	(5,469,666)	-	(5,469,666)
	-	640,488	640,488
	-	(6,608)	(6,608)
	-	633,880	633,880
	(5,469,666)	633,880	(4,835,786)
General Revenues			
Taxes			
Property	5,251,440	-	5,251,440
Utility	525,706	-	525,706
Food and Beverage	97,301	-	97,301
Other	207,069	-	207,069
Intergovernmental			
Shared Sales Taxes	1,392,530	-	1,392,530
Shared Income Taxes	1,115,230	-	1,115,230
Replacement Taxes	32,993	-	32,993
Other	550,730	-	550,730
Investment Income	16,929	9,690	26,619
Miscellaneous	166,604	-	166,604
Total	9,356,532	9,690	9,366,222
CHANGE IN NET POSITION	3,886,866	643,570	4,530,436
NET POSITION, JANUARY 1	28,690,480	17,586,722	46,277,202
<b>NET POSITION, DECEMBER 31</b>	<b>\$ 32,577,346</b>	<b>\$ 18,230,292</b>	<b>\$ 50,807,638</b>

See accompanying notes to financial statements.

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

BALANCE SHEET  
GOVERNMENTAL FUNDS

December 31, 2021

	General	Capital Projects	Special Tax Allocation	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and Investments	\$ 5,421,100	\$ 7,893,756	\$ 264,919	\$ 2,574,045	\$ 16,153,820
Cash Held with Paying Agent	-	-	-	1,060,328	1,060,328
Receivables					
Property Taxes	4,366,793	-	99,884	712,905	5,179,582
Intergovernmental	447,174	113,561	-	31,393	592,128
IPBC	552,571	-	-	-	552,571
Other	804,003	66,662	-	-	870,665
Due from Other Funds	-	287,853	-	-	287,853
Prepaid Items	17,932	-	-	-	17,932
Deposits	7,876	-	-	-	7,876
Advances to Other Funds	-	443,422	-	-	443,422
<b>TOTAL ASSETS</b>	<b>\$ 11,617,449</b>	<b>\$ 8,805,254</b>	<b>\$ 364,803</b>	<b>\$ 4,378,671</b>	<b>\$ 25,166,177</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 244,378	\$ 293,438	\$ 462	\$ 278,237	\$ 816,515
Accrued Payroll	176,521	-	-	-	176,521
Due to Other Funds	-	-	-	287,853	287,853
Unearned Revenue	8,366	21,819	-	88,648	118,833
Advances from Other Funds	-	-	181,553	261,869	443,422
Refundable Deposits	552,427	-	-	-	552,427
Other Liabilities	8,185	-	-	-	8,185
Total Liabilities	989,877	315,257	182,015	916,607	2,403,756
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue - Grants	-	-	-	-	-
Unavailable Revenue - IRMA Excess Surplus	746,358	-	-	-	746,358
Unavailable Revenue - Property Taxes	4,366,793	-	99,884	712,905	5,179,582
Total Deferred Inflows of Resources	5,113,151	-	99,884	712,905	5,925,940
Total Liabilities and Deferred Inflows of Resources	6,103,028	315,257	281,899	1,629,512	8,329,696
<b>FUND BALANCES</b>					
Nonspendable in Form - Prepaid Items	17,932	-	-	-	17,932
Restricted					
Public Safety	35,303	-	-	-	35,303
Highways and Streets	-	-	-	1,108,569	1,108,569
Economic Development	-	-	-	180,574	180,574
Debt Service	-	-	-	1,998,598	1,998,598
Unrestricted					
Assigned for Subsequent Year's Budget	642,907	-	-	-	642,907
Assigned for Capital Purposes	-	8,489,997	-	-	8,489,997
Unassigned (Deficit)	4,818,279	-	82,904	(538,582)	4,362,601
Total Fund Balances	5,514,421	8,489,997	82,904	2,749,159	16,836,481
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 11,617,449</b>	<b>\$ 8,805,254</b>	<b>\$ 364,803</b>	<b>\$ 4,378,671</b>	<b>\$ 25,166,177</b>

See accompanying notes to financial statements.

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

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

December 31, 2021

<b>FUND BALANCES OF GOVERNMENTAL FUNDS</b>	\$ 16,836,481
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	35,871,604
Net pension asset for the Firefighters' Pension Fund is shown as an asset on the statement of net position	369,386
Net pension asset (IMRF) are not financial resources and are not reported in governmental funds	138,342
Differences between expected and actual experiences, assumption changes and net difference 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	(327,131)
Differences between expected and actual experiences, assumption changes and net difference between projected and actual earnings for the Firefighters' Pension Fund are recognized as deferred outflows and inflows of resources on the statement of net position	41,638
Differences between expected and actual experiences, assumption changes and net difference between projected and actual earnings for the Illinois Municipal Retirement Fund are recognized as deferred outflows and inflows of resources on the statement of net position	(1,303,804)
Differences between expected and actual experiences, assumption changes and net difference between projected and actual earnings for the total OPEB liability are recognized as deferred outflows and inflows of resources on the statement of net position	49,369
Certain revenues that are deferred in governmental funds are recognized as revenue on the statement of activities	746,358
Long-term liabilities, including bonds payable and interest payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Total OPEB liability	(407,930)
Net pension liability - Police Pension	(7,249,775)
Interest payable	(152,328)
Compensated absences payable	(329,059)
Unamortized discount on bonds	7,080
Unamortized premium on bonds	(145,432)
Bonds and debt certificates payable	(11,586,000)
The unamortized loss on refunding is not a current financial resource and, therefore, is not reported in the governmental funds	18,547
<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<u><u>\$ 32,577,346</u></u>

See accompanying notes to financial statements.

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

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

For the Year Ended December 31, 2021

	General	Capital Projects	Special Tax Allocation	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Taxes	\$ 4,501,729	\$ 506,911	\$ 95,097	\$ 804,623	\$ 5,908,360
Intergovernmental	3,074,358	981,266	-	515,353	4,570,977
Licenses and Permits	666,812	-	-	-	666,812
Service Charges	262,896	246,536	-	-	509,432
Fines	56,760	-	-	-	56,760
Investment Income	5,386	9,804	2	1,737	16,929
Miscellaneous	311,656	-	-	12,232	323,888
Total Revenues	8,879,597	1,744,517	95,099	1,333,945	12,053,158
<b>EXPENDITURES</b>					
Current					
General Government	1,427,744	634,467	3,099	-	2,065,310
Public Safety	4,768,688	-	-	-	4,768,688
Public Works	765,471	-	-	641,539	1,407,010
Capital Outlay	-	2,558,593	-	192,385	2,750,978
Debt Service					
Principal	-	-	-	887,000	887,000
Interest and Agent Fees	-	-	-	321,307	321,307
Total Expenditures	6,961,903	3,193,060	3,099	2,042,231	12,200,293
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,917,694	(1,448,543)	92,000	(708,286)	(147,135)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	3,884,726	-	1,359,672	5,244,398
Transfers (Out)	(1,692,023)	(696,860)	(1,068)	(2,854,447)	(5,244,398)
Proceeds from Sale of Capital Assets	2,850	-	-	-	2,850
Total Other Financing Sources (Uses)	(1,689,173)	3,187,866	(1,068)	(1,494,775)	2,850
NET CHANGE IN FUND BALANCES	228,521	1,739,323	90,932	(2,203,061)	(144,285)
FUND BALANCES (DEFICIT), JANUARY 1	5,285,900	6,750,674	(8,028)	4,952,220	16,980,766
<b>FUND BALANCES, DECEMBER 31</b>	<b>\$ 5,514,421</b>	<b>\$ 8,489,997</b>	<b>\$ 82,904</b>	<b>\$ 2,749,159</b>	<b>\$ 16,836,481</b>

See accompanying notes to financial statements.

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

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 December 31, 2021

<b>NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS</b>	\$ (144,285)
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	3,663,918
Proceeds from the disposal of capital assets are recognized in governmental funds but the loss is recognized on the statement of activities	(312,518)
The change in the accrual of interest is reported as an increase of interest expense on the statement of activities	10,784
The repayment of the principal portion of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	887,000
Certain revenue recognition is different on the full accrual basis of accounting than on the modified accrual basis of accounting	143,247
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	
Depreciation	(1,209,211)
Amortization of discount on bonds	(1,216)
Amortization of premium on bonds	13,831
Amortization of loss on refunding	(6,178)
The change in the Illinois Municipal Retirement Fund net pension liability and deferred outflows of resources is not a source or use of a financial resource	470,875
The change in the OPEB liability and deferred outflows of resources is not a source or use of a financial resource	(20,866)
The change in the Police Pension Fund net pension liability and deferred outflows/inflows of resources is not a source or use of financial resources	19,405
The change in the Firefighters' Pension Fund net pension liability and deferred outflows of resources is not a source or use of a financial resource	394,221
The change in compensated absences payable is shown as an expense on the statement on activities	(22,141)
<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<u>\$ 3,886,866</u>

See accompanying notes to financial statements.

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

STATEMENT OF NET POSITION  
PROPRIETARY FUNDS

December 31, 2021

	Water Utility	Nonmajor Enterprise Fund	Total
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	\$ 4,491,583	\$ 208,757	\$ 4,700,340
Accounts Receivable	458,372	-	458,372
IPBC	62,013	-	62,013
Deposits	969	-	969
Total Current Assets	5,012,937	208,757	5,221,694
<b>NONCURRENT ASSETS</b>			
Capital Assets			
Capital Assets not Being Depreciated	66,676	-	66,676
Capital Assets Being Depreciated (Net of Accumulated Depreciation)	14,126,782	113,909	14,240,691
Net Capital Assets	14,193,458	113,909	14,307,367
Net pension asset - IMRF	28,657	-	28,657
Total Noncurrent Assets	14,222,115	113,909	14,336,024
Total Assets	19,235,052	322,666	19,557,718
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension Items - IMRF	18,196	-	18,196
OPEB Items	16,311	-	16,311
Deferred Outflows of Resources - ARO	280,624	-	280,624
Total Deferred Outflows of Resources	315,131	-	315,131
Total Assets and Deferred Outflows of Resources	19,550,183	322,666	19,872,849
<b>CURRENT LIABILITIES</b>			
Accounts Payable	160,158	3,762	163,920
Accrued Payroll	15,581	-	15,581
Unearned Revenue	-	26,740	26,740
IEPA Loan Payable	81,892	-	81,892
Total OPEB Liability	3,538	-	3,538
Other Liabilities	32,117	-	32,117
Total Current Liabilities	293,286	30,502	323,788
<b>LONG-TERM LIABILITIES</b>			
IEPA Loan Payable	655,136	-	655,136
Total OPEB Liability	73,354	-	73,354
Asset Retirement Obligation	295,000	-	295,000
Total Long-Term Liabilities	1,023,490	-	1,023,490
Total Liabilities	1,316,776	30,502	1,347,278

(This statement is continued on the following page.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

STATEMENT OF NET POSITION (Continued)  
PROPRIETARY FUNDS

December 31, 2021

	Water Utility	Nonmajor Enterprise Fund	Total
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension Items - IMRF	\$ 288,270	\$ -	\$ 288,270
OPEB Items	7,009	-	7,009
Total Deferred Inflows of Resources	295,279	-	295,279
Total Liabilities and Deferred Inflows of Resources	1,612,055	30,502	1,642,557
<b>NET POSITION</b>			
Net Investment in Capital Assets	13,456,430	113,909	13,570,339
Unrestricted	4,481,698	178,255	4,659,953
<b>TOTAL NET POSITION</b>	<b>\$ 17,938,128</b>	<b>\$ 292,164</b>	<b>\$ 18,230,292</b>

See accompanying notes to financial statements.

**VILLAGE OF CLARENDON HILLS, ILLINOIS**Preliminary and Tentative  
For Discussion Purposes OnlySTATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS

For the Year Ended December 31, 2021

	<b>Water Utility</b>	<b>Nonmajor Enterprise Fund</b>	<b>Total</b>
<b>OPERATING REVENUES</b>			
Charges for Services	\$ 3,429,249	\$ 51,819	\$ 3,481,068
Fees	50,697	-	50,697
Penalties	35,515	-	35,515
Miscellaneous	1,776	-	1,776
Total Operating Revenues	<u>3,517,237</u>	<u>51,819</u>	<u>3,569,056</u>
<b>OPERATING EXPENSES EXCLUDING DEPRECIATION</b>			
General and Administrative	2,292,824	48,829	2,341,653
Distribution	6,180	-	6,180
Total Operating Expenses Excluding Depreciation	<u>2,299,004</u>	<u>48,829</u>	<u>2,347,833</u>
OPERATING INCOME BEFORE DEPRECIATION	1,218,233	2,990	1,221,223
Depreciation	<u>577,745</u>	<u>9,598</u>	<u>587,343</u>
OPERATING INCOME (LOSS)	<u>640,488</u>	<u>(6,608)</u>	<u>633,880</u>
<b>NON-OPERATING REVENUES</b>			
Investment Income	9,665	25	9,690
Total Non-Operating Revenues	<u>9,665</u>	<u>25</u>	<u>9,690</u>
CHANGE IN NET POSITION	650,153	(6,583)	643,570
NET POSITION, JANUARY 1	<u>17,287,975</u>	<u>298,747</u>	<u>17,586,722</u>
<b>NET POSITION, DECEMBER 31</b>	<u>\$ 17,938,128</u>	<u>\$ 292,164</u>	<u>\$ 18,230,292</u>

See accompanying notes to financial statements.

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS

For the Year Ended December 31, 2021

	Water Utility	Nonmajor Enterprise Fund	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from Customers and Users	\$ 3,592,526	\$ 57,629	\$ 3,650,155
Payments to Suppliers	(1,861,160)	(46,263)	(1,907,423)
Payments to Employees	(472,627)	-	(472,627)
Net Cash from Operating Activities	1,258,739	11,366	1,270,105
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
None	-	-	-
Net Cash from Noncapital Financing Activities	-	-	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Purchases of Property, Plant and Equipment	(254,635)	-	(254,635)
Payment of IEPA Loan	(81,892)	-	(81,892)
Net Cash from Capital and Related Financing Activities	(336,527)	-	(336,527)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest on Investments	10,657	25	10,682
Net Cash from Investing Activities	10,657	25	10,682
NET INCREASE IN CASH AND CASH EQUIVALENTS	932,869	11,391	944,260
CASH AND CASH EQUIVALENTS, JANUARY 1	3,558,714	197,366	3,756,080
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31</b>	<b>\$ 4,491,583</b>	<b>\$ 208,757</b>	<b>\$ 4,700,340</b>

(This statement is continued on the following page.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

STATEMENT OF CASH FLOWS (Continued)  
PROPRIETARY FUNDS

For the Year Ended December 31, 2021

	Water Utility	Nonmajor Enterprise Fund	Total
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating Income (Loss)	\$ 640,488	\$ (6,608)	\$ 633,880
Adjustments to Reconcile Operating Income to Net Cash from Operating Activities			
Depreciation	577,745	9,598	587,343
Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows			
Accounts Receivable	73,870	-	73,870
IPBC Terminal Reserve	(1,081)	-	(1,081)
Asset Retirement Obligation	5,566	-	5,566
Net Pension Liability - IMRF	(202,881)	-	(202,881)
Pension Items - IMRF	105,342	-	105,342
Total OPEB Liability	9,814	-	9,814
OPEB Items	(5,881)	-	(5,881)
Accounts Payable	52,550	2,566	55,116
Accrued Payroll	707	-	707
Other Liabilities	2,500	5,810	8,310
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>\$ 1,258,739</b>	<b>\$ 11,366</b>	<b>\$ 1,270,105</b>

See accompanying notes to financial statements.

Preliminary and Tentative  
For Discussion Purposes Only

**VILLAGE OF CLARENDON HILLS, ILLINOIS**

STATEMENT OF FIDUCIARY NET POSITION

December 31, 2021

	<b>Pension Trust Funds</b>	<b>Custodial Fund</b>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 1,339,052	\$ 99,820
Investments, at Fair Value		
U.S. Government and U.S. Agency Obligations	2,540,250	-
Municipal Bonds	215,076	-
Equity Mutual Funds	162,305	-
Corporate Bonds	2,170,079	-
Negotiable Certificates of Deposit	9,984	-
Equities	5,452,289	-
Debt Mutual Funds	1,005,665	-
Accrued Interest	34,417	-
Prepaid Expenses	795	-
	12,929,912	99,820
<b>LIABILITIES</b>		
Accounts Payable	10,615	-
	10,615	-
<b>NET POSITION RESTRICTED</b>		
Restricted		
Pension Benefits	12,919,297	-
Park and School Donations	-	99,820
	\$ 12,919,297	\$ 99,820
<b>TOTAL NET POSITION RESTRICTED</b>	<b>\$ 12,919,297</b>	<b>\$ 99,820</b>

See accompanying notes to financial statements.

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

For the Year Ended December 31, 2021

	<b>Pension Benefit Trust Funds</b>	<b>Custodial Fund</b>
<b>ADDITIONS</b>		
Contributions		
Employer Contributions	\$ 712,167	\$ -
Employee Contributions	135,604	-
Total Contributions	847,771	-
Investment Income		
Net Appreciation in Fair Value of Investments	151,922	-
Interest	520,929	4
Total Investment Income	672,851	4
Less Investment Expense	(39,478)	-
Net Investment Income	633,373	4
Total Additions	1,481,144	4
<b>DEDUCTIONS</b>		
Benefits	863,157	-
Administrative Expenses	43,028	-
Payments to Park and School Districts	-	-
Total Deductions	906,185	-
<b>NET INCREASE</b>	574,959	4
<b>NET POSITION</b>		
January 1	12,344,338	99,816
December 31	\$ 12,919,297	\$ 99,820

See accompanying notes to financial statements.

VILLAGE OF CLARENDON HILLS, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Village of Clarendon Hills, Illinois (the Village) was incorporated in 1924. The Village operates under a Board of Trustees-Manager form of government and provides the following services as authorized by its charter: public safety (police and fire), highways and streets, water, engineering, public improvements, planning and zoning and general administrative services. The boundaries of the Village are within DuPage County.

The financial statements of the Village have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied in 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 accounting policies are described below.

**A. Reporting Entity**

The Village is a municipal corporation governed by an elected seven-member board. As required by GAAP, these financial statements present the Village (the primary government). Management has determined that there are two fiduciary component units that are required to be included in the financial statements of the Village as pension trust funds.

**Police Pension Employees Retirement System**

The Village's police employees participate in 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 Village's Mayor, one elected by pension beneficiaries and two elected police employees constitute the pension board. The Village is obligated to fund all PPERS costs not funded by PPERS participants based upon actuarial valuations, which creates a financial burden on the Village. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels, which results in the PPERS being fiscally dependent upon the Village. PPERS is reported as a pension trust fund. PPERS does not issue a stand-alone financial report.

**Firefighters' Pension Employees Retirement System**

The Village's sworn firefighters participate in Firefighters' Pension Employees Retirement System (FPERS). FPERS functions for the benefit of these employees and is governed by a five-member pension board.

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

A. Reporting Entity (Continued)

Firefighters' Pension Employees Retirement System (Continued)

Two members appointed by the Village's Mayor, one elected pension beneficiary and two elected fire employees constitute the pension board. The Village is obligated to fund all FPERs costs not funded by FPERs participants based upon actuarial valuations, which creates a financial burden on the Village. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels, which results in the FPERs being fiscally dependent upon the Village. FPERs is reported as a pension trust fund. FPERs does not issue a stand-alone financial report.

B. Fund Accounting

The Village 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 government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. The minimum number of funds are maintained consistent with legal and managerial requirements.

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

Governmental funds are used to account for all or most of the Village's general activities, including the collection and disbursement of restricted or committed monies (special revenue funds), the funds committed, restricted or assigned for the acquisition or construction of capital assets (capital projects funds) and the funds committed, restricted or assigned for the servicing of long-term debt (debt service funds). 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 for 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 government (internal service funds).

Fiduciary funds are used to account for fiduciary activities that meet the definition contained in GASB Statement No. 84, *Fiduciary Activities*. The Village utilizes pension trust funds (for its Police and Firefighters' Pension Funds) and a custodial fund (for its Park Donation Escrow Fund), which is generally used to account for assets that the Village holds in a fiduciary capacity.

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Village. The effect of material interfund activity has been eliminated from these statements, except for interfund services. 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. 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 standard revenues 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 Village reports the following major governmental funds:

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

The Capital Projects Fund is used to account for resources restricted, committed or assigned by the Village for acquisition and/or construction of major capital items other than those financed by special service areas.

The Special Tax Allocation Fund is used to account for incremental property taxes and other funds restricted for activities in the Village's Tax Increment Financing District. The Village has chosen to voluntarily report this fund as a major fund.

The Village reports the following major proprietary fund:

The Water Utility Fund is used to account for the provision of water, repair and improvement services to residents. All activities necessary to provide such services are accounted for in this fund.

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Government-Wide and Fund Financial Statements (Continued)**

The Village reports pension trust funds as fiduciary component units to account for the Police Pension Fund and Firefighters' Pension Fund. Furthermore, the Village reports the following custodial fund as fiduciary funds: The Park Donation Escrow Fund, where the Village is acting in an agent capacity.

**D. Measurement Focus, Basis of Accounting and Financial Statement 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 fiduciary fund financial. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. The Village recognizes property taxes when they become both measurable and available in the period the tax is 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/expenses include all revenues/expenses directly related to providing enterprise fund services. Incidental revenues/expenses are reported as non-operating.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Village 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 telecommunication taxes which use a 90-day period. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

Property taxes, sales taxes and telecommunication taxes owed to the state at year end, franchise fees, 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. Fines and permit revenue and miscellaneous revenues are considered to be measurable and available only when cash is received by the Village.

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 guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Village; therefore, revenues are

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)**

recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are generally revocable only for failure to comply with prescribed eligibility requirements, such as equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the availability criterion.

The Village reports unearned and unavailable/deferred revenue on its financial statements. Unearned and unavailable/deferred revenues arise when potential revenue does not meet both the measurable and available or earned criteria for recognition in the current period. Unearned and unavailable/deferred revenues also 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**

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit and other nonparticipating investments are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased and all investments of the pension trust funds 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.

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

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.

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

E. Cash and Investments (Continued)

Illinois Metropolitan Investment Fund (IMET) is a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from the participating members. IMET is not registered with the SEC as an investment company. Investments in IMET are valued at IMET's share price, the price at which the investment could be sold.

F. Receivables

Receivables consist primarily of property taxes, intergovernmental and other miscellaneous amounts due to the Village.

G. Employees' Deferred Compensation Plan

The Village offers employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits deferral of a portion of compensation until future years. The deferred amount is not available to employees until termination, retirement, death or unforeseeable emergency. The assets have been placed in trust for the benefit of the employees and, accordingly, are not reported in these financial statements.

H. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses and are reported using the consumption method.

I. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets on a prospective basis (e.g., roads, bridges and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial, individual cost in excess of \$5,000 and an estimated useful life in excess of one year.

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, including street overlays that do not add to the value of the asset or materially extend asset lives are not capitalized.

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**I. Capital Assets (Continued)**

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

	<u>Years</u>
Buildings and Building Improvements	5-50
Waterworks System	10-40
Equipment	3-30
Infrastructure	10-50

**J. Compensated Absences**

Vested or accumulated employee leave balances are reported as an expenditure and a fund liability of the governmental fund that will pay it once retirement or separation has occurred. Vested or accumulated employee leave balances of proprietary funds and governmental activities are recorded as an expense and liability of those funds as the benefits accrue to employees.

**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.

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. Net Position/Fund Balances**

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

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**L. Net Position/Fund Balances (Continued)**

purpose or externally imposed by outside entities or from enabling legislation adopted by the Village. Committed fund balance is constrained by formal actions of the Village's Board of Trustees, which is considered the Village's highest level of decision-making authority. Formal actions include ordinances approved by the Board of Trustees that can only be modified with similar action by the Board of Trustees. Assigned fund balance represents amounts constrained by the Village's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the Village's Manager and the Finance Director/Treasurer/Budget Officer via the annual budget. Any residual fund balance in the General Fund, including fund balance targets and any deficit fund balance of any other governmental fund is reported as unassigned.

The Village has established a fund balance reserve policy for its general fund. The policy targets a minimum fund balance to be maintained in the General Fund equivalent to 50% of the audited expenditures in the fund. Any fund balance in the General Fund in excess of the 50% can be assigned for future capital purposes and/or transferred to the Capital Projects Fund.

The Village's flow of funds assumption 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 Village considers committed funds to be expended first followed by assigned funds and then unassigned funds.

In the government-wide financial statements, restricted net position are legally restricted by outside parties for a specific purpose. Net investment in capital assets represents the book value of capital assets less any outstanding long-term debt issued to acquire or construct the capital assets.

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

**M. 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. Lastly, deferred outflows are reported related to the asset retirement obligation in the Water Fund.

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

N. 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.

O. 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.”

If applicable, advances between funds, are offset by a fund balance nonspendable account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources, unless the proceeds from the advance are restricted, committed or assigned. Then they are included in the appropriate fund balance category based on the nature of the constraints on the use of resources.

P. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities and deferred inflows 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.

Q. The Annual Comprehensive Financial Report

In accordance with the provisions of GASB Statement No. 98, *The Annual Comprehensive Financial Report*, establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments.

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## 2. CASH AND INVESTMENTS

The Village and pension funds categorizes 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. Cash and investments are held separately and in pools by several of the Village's funds. The Village invests these funds pursuant to an investment policy adopted by the Board of Trustees. The deposits and investments of the Pension Trust Funds are held separately.

The Village's investment policy and state statutes authorize the Village to make deposits/invest 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, local government bonds within the four highest rating classifications, The Illinois Funds and IMET.

It is the policy of the Village 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 Village 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 objective of the policy is safety (preservation of capital and protection of investment principal), liquidity and yield.

### A. Village Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the Village's deposits may not be returned to it. The Village's investment policy requires pledging of collateral with a fair value of 110% of all bank balances in excess of federal depository insurance with the collateral held by an independent third party in the name of the Village and evidenced by a written collateral agreement. As of December 31, 2021, the Village's deposits with a bank balance were fully insured and collateralized.

### B. Village Investments

As of December 31, 2021, the Village had the no investments and maturities in securities subject to interest rate risk.

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**2. CASH AND INVESTMENTS (Continued)**

**B. Village Investments (Continued)**

In accordance with its investment policy, the Village limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a two-year period. The investment policy limits the maximum maturity length of investments to two years from the date of purchase.

The Village has the following recurring fair value measurements as of December 31, 2021: negotiable certificates of deposit of are valued using significant other observable outputs for similar investments and are part of a limited secondary market (Level 2 inputs).

The Village limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in money market mutual funds, negotiable certificates of deposit, U.S. Treasury and U.S. agency obligations. The negotiable certificates of deposit are not rated.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Village will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Village'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 a third party acting as the Village's agent separate from where the investment was purchased or by the trust department of the bank where purchased, in the Village's name.

Concentration of credit risk - The Village's investment policy limits the amount of the portfolio that can be invested in any one investment vehicle to no more than 40% of the portfolio, except for U.S. Treasury obligations.

The Village's investment policy specifically prohibits the use of or the investment in derivatives and tri-party repurchase agreements.

**3. PROPERTY TAXES**

The Village's property tax is levied each calendar year on all taxable real property located in the Village. For governmental funds property taxes are recognized as revenue in the year intended to finance if collected within 60 days subsequent to year end. At the government-wide level, property taxes are recognized as revenue in the year intended to finance, regardless of when collected.

**3. PROPERTY TAXES (Continued)**

The County Assessor is responsible for assessment of all taxable real property within DuPage County (the County), except for certain railroad property which is assessed directly by the state. The Township Assessor is responsible for assessment of all taxable real property. Reassessments occur based on market conditions. The County Clerk computes the annual tax for each parcel of real property and prepares tax books used by the County Collector as the basis for issuing tax bills to all taxpayers in the County.

The Village's property tax becomes a lien on real property on January 1 of the year it is levied. The 2021 levy was adopted in December 2021, and attached as an enforceable lien as of January 1, 2021. The Village does not have a statutory tax rate limit. Property taxes are deposited with the County Treasurer who remit to the Village its respective share of collections. Taxes levied in one year become due and payable in two installments during the following year, on or about June 1 and September 1. The 2021 levy is intended to finance the 2022 fiscal year and, therefore, is reported as deferred/unavailable revenue at December 31, 2021.

**4. CAPITAL ASSETS**

The following is a summary of capital asset activity during the fiscal year:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>GOVERNMENTAL ACTIVITIES</b>				
Capital Assets not Being Depreciated				
Land	\$ 2,184,059	\$ -	\$ -	\$ 2,184,059
Land Right of Way	2,273,783	-	-	2,273,783
Construction in Progress	7,088,264	2,702,809	849,165	8,941,908
Total Capital Assets not Being Depreciated	11,546,106	2,702,809	849,165	13,399,750
Capital Assets Being Depreciated				
Buildings	6,266,137	473,838	674,185	6,065,790
Improvements Other than Buildings	1,660,864	-	-	1,660,864
Equipment	4,754,449	488,573	346,676	4,896,346
Storm Sewers	132,536	-	-	132,536
Streets	19,809,270	847,863	-	20,657,133
Total Capital Assets Being Depreciated	32,623,256	1,810,274	1,020,861	33,412,669
Less Accumulated Depreciation for				
Buildings	2,870,539	134,942	487,010	2,518,471
Improvements Other than Buildings	399,452	94,715	-	494,167
Equipment	3,069,258	304,759	221,333	3,152,684
Storm Sewers	29,205	5,301	-	34,506
Streets	4,071,493	669,494	-	4,740,987
Total Accumulated Depreciation	10,439,947	1,209,211	708,343	10,940,815
Total Capital Assets Being Depreciated, Net	22,183,309	601,063	312,518	22,471,854
<b>GOVERNMENTAL ACTIVITIES</b>				
<b>CAPITAL ASSETS, NET</b>	<b>\$ 33,729,415</b>	<b>\$ 3,303,872</b>	<b>\$ 1,161,683</b>	<b>\$ 35,871,604</b>

4. CAPITAL ASSETS (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
<b>BUSINESS-TYPE ACTIVITIES</b>				
Capital Assets not Being Depreciated				
Land	\$ 42,788	\$ -	\$ -	\$ 42,788
Construction in Progress	-	23,888	-	23,888
Total Capital Assets not Being Depreciated	42,788	23,888	-	66,676
Capital Assets Being Depreciated				
Buildings	201,674	214,847	148,861	267,660
Improvements Other than Buildings	170,523	-	-	170,523
Equipment	1,688,977	-	41,355	1,647,622
Waterworks System	19,985,743	15,900	21,427	19,980,216
Storm Sewer	26,810	-	-	26,810
Total Capital Assets Being Depreciated	22,073,727	230,747	211,643	22,092,831
Less Accumulated Depreciation for				
Buildings	181,418	20,703	148,861	53,260
Improvements Other than Buildings	60,423	8,526	-	68,949
Equipment	1,379,178	53,097	41,355	1,390,920
Waterworks System	5,842,020	503,945	21,427	6,324,538
Storm Sewer	13,401	1,072	-	14,473
Total Accumulated Depreciation	7,476,440	587,343	211,643	7,852,140
Total Capital Assets Being Depreciated, Net	14,597,287	(356,596)	-	14,240,691
<b>BUSINESS-TYPE ACTIVITIES</b>				
CAPITAL ASSETS, NET	\$ 14,640,075	\$ (332,708)	\$ -	\$ 14,307,367

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

GOVERNMENTAL ACTIVITIES

General Government	\$ 754,458
Public Safety	339,154
Public Works, Including Depreciation of General Infrastructure Assets	115,599

TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES \$ 1,209,211

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

BUSINESS-TYPE ACTIVITIES

Water	\$ 577,745
Parking	9,598

TOTAL DEPRECIATION EXPENSE - BUSINESS-TYPE ACTIVITIES \$ 587,343

5. LONG-TERM DEBT

A. Governmental Activities

The following is a summary of long-term debt transactions in the governmental activities for the year ended December 31, 2021:

	Balances January 1	Additions	Maturities and Retirements	Balances December 31	Current Portion
Accrued Compensated Absences	\$ 306,918	\$ 52,833	\$ 30,692	\$ 329,059	\$ 32,906
Net Pension Liability - IMRF*	841,081	-	841,081	-	-
Net Pension Liability - Police	7,139,756	110,019	-	7,249,775	-
OPEB Liability	355,864	52,066	-	407,930	18,770
Unamortized Premium on Bonds	159,263	-	13,831	145,432	-
Unamortized Discount on Bonds	(8,296)	-	(1,216)	(7,080)	-
2009 Series General Obligation Alternate Revenue Source Bonds	148,000	-	27,000	121,000	28,000
2011 Series General Obligation Alternate Revenue Source Bonds	270,000	-	35,000	235,000	35,000
2012 Series Debt Certificates (Direct Placement)	865,000	-	165,000	700,000	170,000
2012A Series General Obligation Alternate Revenue Source Bonds	295,000	-	35,000	260,000	35,000
2013 Series General Obligation Alternate Revenue Source Bonds	290,000	-	30,000	260,000	30,000
2014 Series General Obligation Alternate Revenue Source Bonds	515,000	-	45,000	470,000	45,000
2015 Series General Obligation Alternate Revenue Source Bonds	1,025,000	-	80,000	945,000	80,000
2016 Series General Obligation Alternate Revenue Source Bonds	1,085,000	-	75,000	1,010,000	80,000
2017 Series General Obligation Alternate Revenue Source Bonds	720,000	-	50,000	670,000	50,000
2018 Series General Obligation Alternate Revenue Source Bonds	1,060,000	-	60,000	1,000,000	60,000
2019 Series General Obligation Alternate Revenue Source Bonds	700,000	-	60,000	640,000	65,000
2020 Series General Obligation Alternate Revenue Source Bonds	5,500,000	-	225,000	5,275,000	230,000
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 21,267,586</b>	<b>\$ 214,918</b>	<b>\$ 1,771,388</b>	<b>\$ 19,711,116</b>	<b>\$ 959,676</b>

\*The net pension liability for IMRF is reported as a net pension assets as of December 31, 2021. See Note 6 for additional information and disclosures.

The noncurrent accrued compensated absences, net pension liabilities and OPEB liability are being repaid by the General Fund.

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**5. LONG-TERM DEBT (Continued)**

A. Governmental Activities (Continued)

The 2009 Series General Obligation Alternate Revenue Source Bonds were issued to fund the costs of Special Service Area #15 improvements and are funded by the taxes specifically designated in the Special Service Area Funds with the public benefit portion funded by a transfer from the Village's Capital Projects Fund.

The 2011 Series General Obligation Alternate Revenue Source Bonds were issued to finance certain capital improvements of Special Service Areas #18, #19, #20, #21, #22 and #23 and are funded by the taxes specifically designated in the Special Service Area Funds, motor vehicle license fees and ad valorem taxes levied against all taxable property within the Village.

The 2012 Series Debt Certificates were issued to refund the 2002 Series Debt Certificates and to refund a portion of the 2005 Series Debt Certificates. The proceeds of the 2012 Series Debt Certificates were placed in an irrevocable trust to provide for the payment of the old certificates. The certificates were issued directly to a bank.

The 2012A Series General Obligation Alternate Revenue Source Bonds were issued to pay the costs of certain road improvements within the Village's Special Service Areas #17 and #24 and to pay the costs of issuance of the bonds. Repayment of the debt is funded by the taxes specifically designated in the Special Service Area Funds.

The 2013 Series General Obligation Alternate Revenue Source Bonds were issued to pay the costs of certain road improvements within the Village's Special Service Area #25 and to pay the costs of issuance of the bonds. Repayment of the debt is funded by taxes specifically designated in the Special Service Area Funds.

The 2014 Series General Obligation Alternate Revenue Source Bonds were issued to pay the costs of certain road improvements within the Village's Special Service Area #26 and to pay the costs of issuance of the bonds. Repayment of the debt is funded by taxes specifically designated in the Special Service Area Funds.

The 2015 Series General Obligation Alternate Revenue Source Bonds were issued to pay the costs of certain road improvements within the Village's Special Service Area #27 and to pay the costs of issuance of the bonds. Repayment of the debt is funded by taxes specifically designated in the Special Service Area Funds.

The 2016 Series General Obligation Alternate Revenue Source Bonds were issued to pay the costs of certain road improvements within the Village's Special Service Areas #28 and #29 and to pay the costs of issuance of the bonds. Repayment of the debt is funded by taxes specifically designated in the Special Service Area Funds.

**5. LONG-TERM DEBT (Continued)**

**A. Governmental Activities (Continued)**

The 2017 Series General Obligation Alternate Revenue Source Bonds were issued to pay the costs of certain road improvements within the Village’s Special Service Area #30 and to pay the costs of issuance of the bonds. Repayment of the debt is funded by taxes specifically designated in the Special Service Area Funds.

The 2018 Series General Obligation Alternate Revenue Source Bonds were issued to pay the costs of certain road improvements within the Village’s Special Service Area #31 and to pay the costs of issuance of the bonds. Repayment of the debt is funded by taxes specifically designated in the Special Service Area Funds.

The 2019 Series General Obligation Alternate Revenue Source Bonds were issued to pay the costs of certain road improvements within the Village’s Special Service Areas #33 and 34 and to pay the costs of issuance of the bonds. Repayment of the debt is funded by taxes specifically designated in the Special Service Area Funds.

The 2020 Series General Obligation Alternate Revenue Source Bonds were issued to pay the costs of the local train station improvements and to pay the costs of issuance of the bonds. Repayment of the debt is funded by taxes specifically designated in the Capital Projects Funds.

**B. Business-Type Activities**

The following is a summary of long-term debt transactions of the business-type activities for the year ended December 31, 2021:

	Balances January 1	Additions	Maturities and Retirements	Balances December 31	Current Portion
IEPA Loan	\$ 818,920	\$ -	\$ 81,892	\$ 737,028	\$ 81,892
Net Pension Liability - IMRF*	174,223	-	174,223	-	-
OPEB Liability	67,078	9,814	-	76,892	3,538
Asset Retirement Obligation	240,000	55,000	-	295,000	-
<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>	<b>\$ 1,300,221</b>	<b>\$ 64,814</b>	<b>\$ 256,115</b>	<b>\$ 1,108,920</b>	<b>\$ 85,430</b>

\*The net pension liability for IMRF is reported as a net pension asset as of December 31, 2021. See Note 6 for additional information and disclosures.

5. LONG-TERM DEBT (Continued)

B. Business-Type Activities (Continued)

The Village, through the Illinois Environmental Protection Agency (IEPA), received 0% interest loans for the construction of various water main replacement projects payable from water fees. Debt service to maturity for the IEPA loan is as follows:

Year Ending December 31,	
2022	\$ 81,892
2023	81,892
2024	81,892
2025	81,892
2026	81,892
2027-2030	<u>327,568</u>
<b>TOTAL</b>	<b><u>\$ 737,028</u></b>

C. Long-Term Debt Service to Maturity

Date of Issue Original Amount of Issue Interest Rate(s) Principal Payment Due Interest Payment Due	September 1, 2009		August 1, 2011	
	\$360,000	2.00% to 5.00%	\$500,000	1.25% to 3.50%
Year Ending December 31,	2009 General Obligation Alternate Revenue Source Bonds		2011 Series General Obligation Alternate Revenue Source Bonds	
	Principal	Interest	Principal	Interest
2022	\$ 28,000	\$ 5,254	\$ 35,000	\$ 7,586
2023	30,000	3,862	35,000	6,388
2024	31,000	2,367	40,000	5,075
2025	32,000	800	40,000	3,675
2026	-	-	40,000	2,275
2027-2030	<u>-</u>	<u>-</u>	<u>45,000</u>	<u>788</u>
<b>TOTAL</b>	<b><u>\$ 121,000</u></b>	<b><u>\$ 12,283</u></b>	<b><u>\$ 235,000</u></b>	<b><u>\$ 25,787</u></b>

5. LONG-TERM DEBT (Continued)

C. Long-Term Debt Service to Maturity (Continued)

Date of Issue	February 27, 2012	October 16, 2012		
Original Amount of Issue	\$2,360,000	\$500,000		
Interest Rate(s)	2.00% to 2.75%	1.25% to 2.50%		
Principal Payment Due	January 1	January 1		
Interest Payment Due	January 1 and July 1	January 1 and July 1		
Year Ending	2012 Series Debt Certificates (Direct Placement)		2012A Series General Obligation Alternate Revenue Source Bonds	
December 31,	Principal	Interest	Principal	Interest
2022	\$ 170,000	\$ 15,944	\$ 35,000	\$ 5,853
2023	170,000	11,800	35,000	5,117
2024	180,000	7,312	35,000	4,312
2025	180,000	2,475	35,000	3,438
2026	-	-	40,000	2,500
2027-2030	-	-	80,000	2,000
TOTAL	\$ 700,000	\$ 37,531	\$ 260,000	\$ 23,220
Date of Issue	November 5, 2013	September 17, 2014		
Original Amount of Issue	\$440,000	\$700,000		
Interest Rate(s)	2.50% to 4.50%	1.50% to 4.00%		
Principal Payment Due	January 1	January 1		
Interest Payment Due	January 1 and July 1	January 1 and July 1		
Year Ending	2013 Series General Obligation Alternate Revenue Source Bonds		2014 Series General Obligation Alternate Revenue Source Bonds	
December 31,	Principal	Interest	Principal	Interest
2022	\$ 30,000	\$ 10,500	\$ 45,000	\$ 16,137
2023	30,000	9,300	45,000	15,013
2024	30,000	8,100	50,000	13,825
2025	30,000	6,900	50,000	12,200
2026	35,000	5,512	50,000	10,200
2027-2030	105,000	7,088	230,000	18,800
TOTAL	\$ 260,000	\$ 47,400	\$ 470,000	\$ 86,175

5. LONG-TERM DEBT (Continued)

C. Long-Term Debt Service to Maturity (Continued)

Date of Issue	September 22, 2015	July 6, 2016		
Original Amount of Issue	\$1,300,000	\$1,285,000		
Interest Rate(s)	2.50% to 3.25%	3.00%		
Principal Payment Due	January 1	January 1		
Interest Payment Due	January 1 and July 1	January 1 and July 1		
	2015 Series General Obligation Alternate Revenue Source Bonds	2016 Series General Obligation Alternate Revenue Source Bonds		
Year Ending December 31,	Principal	Interest	Principal	Interest
2022	\$ 80,000	\$ 26,887	\$ 80,000	\$ 29,100
2023	85,000	24,719	80,000	26,700
2024	85,000	22,381	85,000	24,225
2025	90,000	19,975	85,000	21,675
2026	90,000	17,500	90,000	19,050
2027-2031	515,000	42,744	485,000	52,875
2032-2035	-	-	105,000	1,575
TOTAL	\$ 945,000	\$ 154,206	\$ 1,010,000	\$ 175,200
Date of Issue	June 19, 2017	July 2, 2018		
Original Amount of Issue	\$800,000	\$1,100,000		
Interest Rate(s)	1.55% to 4.00%	3.50%		
Principal Payment Due	January 1	January 1		
Interest Payment Due	January 1 and July 1	January 1 and July 1		
	2017 Series General Obligation Alternate Revenue Source Bonds	2018 Series General Obligation Alternate Revenue Source Bonds		
Year Ending December 31,	Principal	Interest	Principal	Interest
2022	\$ 50,000	\$ 20,275	\$ 60,000	\$ 33,950
2023	50,000	19,225	65,000	31,762
2024	50,000	18,175	65,000	29,488
2025	50,000	17,125	70,000	27,125
2026	55,000	15,775	70,000	24,675
2027-2031	285,000	52,625	395,000	83,562
2032-2035	130,000	5,200	275,000	14,613
TOTAL	\$ 670,000	\$ 148,400	\$ 1,000,000	\$ 245,175

**5. LONG-TERM DEBT (Continued)**

C. Long-Term Debt Service to Maturity (Continued)

Date of Issue	September 25, 2019		January 7, 2020	
	Original Amount of Issue		Interest Rate(s)	
Principal	\$700,000		\$5,500,000	
Payment Due	January 1		January 1	
Interest	January 1 and July 1		January 1 and July 1	
Year Ending December 31,	2019 Series General Obligation Alternate Revenue Source Bonds		2020 Series General Obligation Alternate Revenue Source Bonds	
	Principal	Interest	Principal	Interest
2022	\$ 65,000	\$ 12,089	\$ 230,000	\$ 109,558
2023	65,000	10,796	235,000	104,908
2024	65,000	9,502	240,000	100,158
2025	70,000	8,159	245,000	95,308
2026	70,000	6,766	250,000	90,357
2027-2031	305,000	12,288	1,325,000	374,037
2032-2036	-	-	1,460,000	233,237
2037-2040	-	-	1,290,000	63,071
<b>TOTAL</b>	<b>\$ 640,000</b>	<b>\$ 59,600</b>	<b>\$ 5,275,000</b>	<b>\$ 1,170,634</b>

D. Pledged Revenues

The Village has issued Alternate Revenue Source Bonds for which they have pledged future revenue streams. The Series 2020 General Obligation Alternative Revenue Source Bonds, issued for the Metra Train Station Project, are payable from receipts of the Retailer's Occupation Taxes, Service Occupation Taxes, Use Taxes and Service Use Taxes (the Sales Taxes). The 2020 bonds have a remaining total pledge of \$6,455,634, with the bonds maturing January 1, 2040. During the current fiscal year, the pledge of sales tax revenues for the 2020 bonds of \$339,108 was approximately 31.82% of total sales tax revenues.

E. Asset Retirement Obligation

The Village has recognized an asset retirement obligation (ARO) and related deferred outflow of resources in connection with its obligation to seal and abandon various water wells at the end of their estimated useful lives in accordance with federal, state and/or local requirements. The ARO was measured using actual historical costs for similar abandonments, adjusted for inflation by \$55,000 at the end of the year. The estimated remaining useful lives of the water wells range from 53 to 55 years.

**6. DEFINED BENEFIT PENSION PLANS**

The Village contributes to three defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system; the Police Pension Plan which is a single-employer pension plan; and the Firefighters' Pension Plan which is also a single-employer pension plan. The benefits, benefit levels, employee contributions and employer contributions for all three plans are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly. The Village and Clarendon Hills Public Library (the Library) both participate in the IMRF plan and, therefore, the plan is reported as a cost-sharing plan.

None of the pension plans issue separate reports on the pension plans. However, IMRF does issue 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 [www.imrf.org](http://www.imrf.org).

The aggregate net pension liabilities, deferred outflows, deferred inflows and pension expense of the Village is as follows:

	IMRF	Police Pension	Firefighters' Pension	Total
Net Pension Liability (Asset)	\$ (166,999)	\$ 7,249,775	\$ (369,386)	\$ 6,713,390
Deferred Outflows of Resources	106,048	155,464	41,638	303,150
Deferred Inflows of Resources	1,679,926	482,595	-	2,162,521
Pension Expense (Revenue)	(286,638)	637,664	(55,098)	295,928

A. Plan Descriptions

Illinois Municipal Retirement Fund

*Plan Administration*

All employees (other than those covered by the Police and Firefighters' Pension Plans) 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.

**6. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

*Plan Membership*

At December 31, 2021, IMRF membership consisted of:

Inactive Employees or Their Beneficiaries	
Currently Receiving Benefits	44
Inactive Employees Entitled to but not yet	
Receiving Benefits	52
Active Employees	<u>29</u>
 TOTAL	 <u><u>125</u></u>

The IMRF data included in the table above includes membership of both the Village and the Library.

*Benefits Provided*

All employees (other than those covered by the Police or Firefighters' Pension Plans) 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 and all are established by state statute.

**6. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

*Contributions*

Participating members are required to contribute 4.50% of their annual salary to IMRF. The Village is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution for the year ended December 31, 2021, was 16.43% of covered payroll.

*Actuarial Assumptions*

The Village's net pension liability was measured as of December 31, 2021, 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, 2021
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.25%
Salary Increases	2.85% to 13.75%
Interest Rate	7.25%
Cost of Living Adjustments	3.25%
Asset Valuation Method	Fair Value

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables and future mortality improvements projected using scale MP-2020. 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-2020. 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-2020.

6. 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 at December 31, 2021, was 7.25%. 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 employer 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.

*Changes in the Net Pension Liability (Asset)*

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2021	\$ 15,360,260	\$ 14,158,715	\$ 1,201,545
Changes for the Period			
Service Cost	177,476	-	177,476
Interest	1,091,026	-	1,091,026
Difference Between Expected and Actual Experience	217,302	-	217,302
Changes in Assumptions	-	-	-
Employer Contributions	-	333,464	(333,464)
Employee Contributions	-	91,332	(91,332)
Net Investment Income	-	2,433,921	(2,433,921)
Benefit Payments and Refunds	(800,715)	(800,715)	-
Other (Net Transfer)	-	26,264	(26,264)
Net Changes	685,089	2,084,266	(1,399,177)
BALANCES AT DECEMBER 31, 2021	\$ 16,045,349	\$ 16,242,981	\$ (197,632)

**6. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

*Changes in the Net Pension Liability (Asset) (Continued)*

The table presented on the previous page includes amounts for both the Village and the Library. The Village's proportionate share of the net pension liability (asset) at January 1, 2021, the employer contributions and the net pension liability (asset) at December 31, 2021, was \$1,015,306, \$281,552 and \$(166,999), respectively. The Library's proportionate share of the net pension liability (asset) at January 1, 2021, the employer contributions and the net pension liability (asset) at December 31, 2021, was \$186,239, \$51,912 and \$(30,633), respectively.

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

For the year ended December 31, 2021, the Village recognized pension expense (revenue) of \$(286,638), the Library recognized pension expense of \$(52,578).

At December 31, 2021, the Village 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	\$ 106,048	\$ 31,621
Changes in Assumption	-	28,503
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	1,619,802
<b>TOTAL</b>	<u>\$ 106,048</u>	<u>\$ 1,679,926</u>

The deferred outflows and inflows presented in the table above include amounts for the Village. The Village's proportionate share of the deferred outflows and inflows of resources at December 31, 2021 was \$(1,573,878).

**6. 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 (Continued)*

Village amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	
2022	\$ (339,622)
2023	(592,898)
2024	(401,362)
2025	<u>(239,996)</u>
 TOTAL	 <u>\$ (1,573,878)</u>

*Discount Rate Sensitivity*

The following is a sensitive analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the pension liability (asset) of the Village calculated using the discount rate of 7.25% as well as what the Village'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) - Village	\$ 1,457,915	\$ (166,999)	\$ (1,493,838)
Net Pension Liability (Asset) - Library	267,428	(30,633)	(274,018)

**6. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

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 Village accounts for the plan as a pension trust fund.

The Police Pension Plan is governed by a five-member Board of Trustees. Two members of the Board of Trustees are appointed by the Village's President, one member is elected by pension beneficiaries and two members are elected by active police employees.

The Police Pension 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.

At December 31, 2021, the Police Pension Plan membership consisted of:

Inactive Employees or their Beneficiaries	
Currently Receiving Benefits	13
Inactive Employees Entitled to but not yet	
Receiving Benefits	7
Active Employees	<u>12</u>
 TOTAL	 <u><u>32</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

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**6. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

*Benefits Provided* (Continued)

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 greater of the average monthly salary obtaining by dividing the total salary during the 48 consecutive months of service within the last of 60 months in which the total salary was the highest by the number of months in that period; or the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 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 of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1<sup>st</sup> after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or ½ of the change in the Consumer Price Index for the proceeding 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 Village is required to contribute the remaining amounts necessary to finance the plan, including the costs of administering the Police Pension Plan, as actuarially determined by an enrolled actuary. Effective January 1, 2011, the Village has until the year 2040 to fund 90% of the past service cost for the Police Pension Plan. However, the Village has adopted a funding policy to fund 100% of the past service cost by 2040. For the fiscal year ended December 31, 2021, the Village's contribution was 54.17% of covered payroll.

**6. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

*Investment Policy*

ILCS limits the Police Pension Fund's (the Fund) investments to those allowable by ILCS and require the Fund's Board of Trustees to adopt an investment policy which can be amended by a majority vote of the Board of Trustees. The Fund can invest in the same securities as the Village, plus the following: certain non-U.S. obligations (corporate debt securities), Illinois municipal corporations tax anticipation warrants, veteran's loans, obligations of the State of Illinois and its political divisions, Illinois insurance company general and separate accounts, equity mutual funds and equity securities.

The Fund's investment policy limits the amount of the portfolio that can be invested in any investment class as follows but does not limit the investment in any one investment vehicle:

Diversification by Investment Class	Maximum Percent of Portfolio	Targeted Percent of Portfolio
Equities	45%	45%
Fixed Income and Cash	65%	55%

The Fund's investment policy specifically prohibits the use of or the investment in derivatives, tri-party repurchase agreements and reverse repurchase agreements.

During the year ended December 31, 2021, the Board of Trustees did not approve any revisions to the Fund's investment policy.

The Fund's investment manager establishes the following target allocation across asset classes:

Asset Class	Target	Long-Term Expected Real Rate of Return
Cash and Short-Term Investments	1.00%	0.50%
Money Market Mutual Funds	5.00%	0.50%
Fixed Income	34.50%	2.25%
Stock Equities	25.00%	6.00%
Mutual Funds	34.50%	5.00%

**6. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

*Investment Valuations*

All investments in the plan are stated at fair value and are recorded as of the trade date. Fair value is based on quoted market prices at December 31 for debt securities, equity securities and mutual funds and contract values for insurance contracts.

*Investment Rate of Return*

For the fiscal year ended December 31, 2021, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 5.98%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

*Deposits with Financial Institutions*

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the Fund's deposits may not be returned to them. The Fund's investment policy requires pledging of collateral with a fair value of 110% of all bank balances in excess of federal depository insurance with the collateral held by an independent third party in the name of the Fund and evidenced by a written collateral agreement.

*Interest Rate Risk*

The following table presents the investments and maturities of the Fund's debt securities as of December 31, 2021:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury Obligations	\$ 1,016,233	\$ -	\$ 326,895	\$ 689,338	\$ -
U.S. Agency Obligations	649,623	-	340,822	95,058	213,743
Municipal Bonds	37,453	-	-	-	37,453
Corporate Bonds	1,988,526	20,674	1,553,435	410,326	4,091
Debt Mutual Funds	1,005,665	-	-	1,005,665	-
<b>TOTAL</b>	<b>\$ 4,697,500</b>	<b>\$ 20,674</b>	<b>\$ 2,221,152</b>	<b>\$ 2,200,387</b>	<b>\$ 255,287</b>

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**6. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Police Pension Plan (Continued)

*Interest Rate Risk* (Continued)

The Fund has the following recurring fair value measurements as of December 31, 2021: the U.S. Treasury obligations and equity securities are valued using quoted prices in active markets for identical assets (Level 1 inputs). The U.S. agency obligations, municipal bonds, corporate bonds and debt mutual funds are all valued using quoted matrix pricing models (Level 2 inputs).

In accordance with its investment policy, the Fund limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a one-year period. The investment policy does not limit the maximum maturity length of investments in the Fund.

*Credit Risk*

The Fund limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in U.S. Treasury obligations, U.S. agency obligations and requiring that municipal and corporate bonds must be rated as investment grade by one of the two largest rating services at the time of purchase. The U.S. agency obligations are rated AA+ by Standard and Poor's, Municipal Bonds are rated AAA by Standard and Poor's and Corporate Bonds are rated BBB- to A+ by Standard and Poor's. The debt mutual funds are not rated.

*Custodial Credit Risk*

To limit its exposure, the Fund'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 a third party acting as the Fund's agent separate from where the investment was purchased in the Fund's name.

*Discount Rate*

The discount rate used to measure the total pension liability was 6.75%. 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 Village 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.

**6. 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 JANUARY 1, 2021	\$ 17,752,026	\$ 10,612,270	\$ 7,139,756
Changes for the Period			
Service Cost	250,280	-	250,280
Interest	1,186,024	-	1,186,024
Difference Between Expected and Actual Experience	8,244	-	8,244
Changes in Assumptions	40,475	-	40,475
Employer Contributions	-	657,069	(657,069)
Employee Contributions	-	123,407	(123,407)
Net Investment Income	-	629,766	(629,766)
Benefit Payments and Refunds	(863,157)	(863,157)	-
Administrative Expense	-	(35,238)	35,238
Net Changes	621,866	511,847	110,019
BALANCES AT DECEMBER 31, 2021	\$ 18,373,892	\$ 11,124,117	\$ 7,249,775

Changes in assumptions related to the mortality tables were made since the previous measurement period.

The funded status of the plan as of December 31, 2021 is 60.50%.

**6. 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 performed as of December 31, 2021, using the following actuarial methods and assumptions.

Actuarial Valuation Date	December 31, 2021
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.50%
Salary Increases	4.75%
Interest Rate	6.75%
Cost of Living Adjustments	3.00%
Asset Valuation Method	Fair Value

Mortality rates were based on the RP-2014 CHBCA Mortality Table with a blue collar adjustment, with improvement scale MP-2021 applied generationally from 2013.

*Discount Rate Sensitivity*

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the Village calculated using the discount rate of 6.75% as well as what the Village's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.75%) or 1 percentage point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net Pension Liability	\$ 9,779,365	\$ 7,249,775	\$ 5,185,888

**6. 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 December 31, 2021, the Village recognized pension expense of \$637,664. At December 31, 2021, the Village 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	\$ 6,595	\$ 264,764
Changes in Assumptions	148,869	108,374
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	109,457
<b>TOTAL</b>	<u>\$ 155,464</u>	<u>\$ 482,595</u>

Changes in the net pension liability related to the difference in actual and expected experience or changes in assumptions regarding future events, are recognized in pension expense over the expected remaining service life of all employees (active and retired) in the Police Pension Plan. Differences in projected and actual earnings over the measurement period are recognized over a five-year period.

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:

<u>Year Ending December 31,</u>	
2022	\$ (3,636)
2023	(236,686)
2024	(113,070)
2025	26,261
2026	-
Thereafter	-
<b>TOTAL</b>	<u>\$ (327,131)</u>

**6. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Firefighters' Pension Plan

*Plan Administration*

Firefighter sworn personnel are covered by the Firefighters' Pension Plan, a single-employer defined benefit pension plan sponsored by the Village. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/4-101) and may be amended only by the Illinois legislature. The Village accounts for the Firefighters' Pension Plan as a pension trust fund.

The Firefighters' Pension Plan is governed by a five-member Board of Trustees. Two members of the Board of Trustees are appointed by the Village's President, one member is elected by pension beneficiaries and two members are elected by active firefighter employees.

The Firefighters' Pension 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, 2021, the Firefighters' Pension Plan membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits and Terminated Employees Entitled to Benefits but not yet Receiving Them	-
Current Employees	
Vested	1
Nonvested	-
	<hr/>
TOTAL	<u><u>1</u></u>

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**6. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

*Benefits Provided*

The Firefighters' 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 at the date of retirement. 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 ten 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 covered employee 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 greater of the average monthly salary obtaining by dividing the total salary during the 48 consecutive months of service within the last of 60 months in which the total salary was the highest by the number of months in that period; or the average monthly salary obtained by dividing the total salary of the firefighter during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Firefighters' 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 of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% for each month under 55). The monthly benefit of a Tier 2 firefighter shall be increased annually at age 60 on the January 1st after the firefighter retires or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or ½ of the change in the Consumer Price Index for the proceeding calendar year.

**6. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

*Contributions*

Covered employees are required to contribute 9.455% of their base salary to the Firefighters' 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 Village is required to finance the plan, including the cost of administering the Firefighters' Pension Plan, as actuarially determined by an enrolled actuary. Effective January 1, 2011, the Village has until the year 2040 to fund 90% of the past services costs for the Firefighters' Pension Plan. However, the Village has adopted a funding policy to fund 100% of the past service cost by 2040. For the year ended December 31, 2021, the Village's contribution was 38.88% of covered payroll.

*Investment Policy*

ILCS limits the Firefighters' Pension Fund's (the Fund) investments to those allowable by ILCS and require the Fund's Board of Trustees to adopt an investment policy which can be amended by a majority vote of the Board of Trustees. The Fund can invest in the same securities as the Village, plus the following: certain non-U.S. obligations (corporate debt securities), Illinois municipal corporations tax anticipation warrants, veteran's loans, obligations of the State of Illinois and its political divisions, Illinois insurance company general and separate accounts and equity mutual funds. The Fund's investment policy specifically prohibits the use of or the investment in derivatives, repurchase agreements, reverse repurchase agreements and margin account arrangements.

The Fund's investment policy limits the amount of the portfolio that can be invested in any fixed income and equity investment class as follows but does not limit the investment in any one investment vehicle:

Diversification by Fixed Income Investment Class	Normal Allocation	Range of Allocation
U.S. Treasury Bills/Notes/Bonds	30%	0%-100%
U.S. Government Agency Securities (non-MBS)	35%	0%-70%
U.S. Government Agency Securities (Callable)	20%	0%-30%
U.S. Government Agency Securities (MBS)	5%	0%-10%
Taxable Municipal Securities	10%	0%-20%
Certificates of Deposit	0%	0%-20%
Investment Grade Corporate Bonds	0%	0%-30%

**6. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

*Investment Policy (Continued)*

Diversification by Equity Investment Class	Normal Allocation	Range of Allocation (+/-)
U.S. Large Company Stocks	70%	40%-100%
U.S. Small Company Stocks	20%	0%-40%
International Stocks	10%	0%-20%

During the year ended December 31, 2021, no changes to the investment policy were approved by the Board of Trustees.

The Fund's investment manager establishes the following target allocation across asset classes:

Asset Class	Long-Term Expected Real Rate of Return
Equity	
U.S Equity	5.2%
Developed Market Equity (Non-U.S.)	5.1%
Emerging Market Equity	5.5%
Private Equity	8.6%
Fixed Income	
Public Credit	1.8%
Private Credit	7.1%
Cash Equivalents	(0.6%)
Core Investment Grade Bonds	1.6%
Long-Term Treasuries	1.3%
TIPS	0.8%
Real Assets	
Real Estate	4.9%
Infrastructure	5.1%

**6. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

*Investment Valuations*

All investments in the plan are stated at fair value and are recorded as of the trade date. Fair value is based on quoted market prices at December 31 for debt securities, equity securities and mutual funds and contract values for insurance contracts.

*Investment Rate of Return*

For the year ended December 31, 2021, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 0.1%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

*Deposits with Financial Institutions*

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the Fund's deposits may not be returned to them. The Fund's investment policy requires pledging of collateral for the amount by which the Fund's investment exceeds such insurance or guarantee limits is collateralized by the Fund which shall be maintained and credited to the Fund on the records of the custodial bank.

*Interest Rate Risk*

The following table presents the investments and maturities of the Fund's debt securities as of December 31, 2021:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury Obligations	\$ 103,982	\$ 30,066	\$ 57,243	\$ 16,673	\$ -
U.S. Agency Obligations	770,412	42,701	226,657	489,028	12,026
Corporate Bonds	181,553	-	95,501	86,052	-
Municipal Bonds	177,623	25,258	21,718	130,647	-
Negotiable CDs	9,984	-	9,984	-	-
<b>TOTAL</b>	<b>\$ 1,243,554</b>	<b>\$ 98,025</b>	<b>\$ 411,103</b>	<b>\$ 722,400</b>	<b>\$ 12,026</b>

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**6. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

*Interest Rate Risk (Continued)*

The Fund has the following recurring fair value measurements as of December 31, 2021: the U.S. Treasury obligations and equity mutual funds are valued using quoted prices in active markets for identical assets (Level 1 inputs). The U.S. agency obligations, corporate bonds, and municipal bonds are valued using quoted matrix pricing models (Level 2 inputs).

In accordance with its investment policy, the Fund limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a one-year period.

*Credit Risk*

The Fund limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in U.S. Treasury obligations, U.S. agency obligations, and requiring that municipal and corporate bonds must be rated as investment grade by one of the two largest rating services at the time of purchase. The U.S. agency obligations are rated AA+ by Standard and Poor's, Municipal Bonds are rated AA- to AAA by Standard and Poor's and Corporate Bonds are rated BBB+ to AA+ by Standard and Poor's rating.

*Custodial Credit Risk*

To limit its exposure, the Fund'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 a third party acting as the Fund's agent separate from where the investment was purchased in the Fund's name.

*Discount Rate*

The discount rate used to measure the total pension liability was 7.125%. 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 Village 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.

6. DEFINED BENEFIT PENSION PLANS (Continued)

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

*Changes in the Net Pension Liability (Asset)*

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2021	\$ 1,689,915	\$ 1,732,068	\$ (42,153)
Changes for the Period			
Service Cost	52,467	-	52,467
Interest	87,119	-	87,119
Difference Between Expected and Actual Experience	(131,068)	-	(131,068)
Changes in Assumptions	(272,639)	-	(272,639)
Employer Contributions	-	55,098	(55,098)
Employee Contributions	-	12,197	(12,197)
Net Investment Income	-	3,607	(3,607)
Administrative Expense	-	(7,790)	7,790
Net Changes	(264,121)	63,112	(327,233)
BALANCES AT DECEMBER 31, 2021	\$ 1,425,794	\$ 1,795,180	\$ (369,386)

Changes in assumptions related to the discount rate, inflation rate, disability tables and mortality tables were made since the previous measurement period.

The funded status of the plan as of December 31, 2021 is 125.90%.

**6. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Firefighters' 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	December 31, 2021
Actuarial Cost Method	Entry-Age Normal
Assumptions	
Inflation	2.25%
Salary Increases	3.50%
Interest Rate	7.125%
Cost of Living Adjustments	3.00% (Tier 1) 1.125% (Tier 2)
Asset Valuation Method	Fair Value

Mortality rates were based on the Pub-2010 Public Safety Employee Mortality Table without adjustment, with generational improvement scale MP-2020 applied from 2010. Pub-2010 Public Safety Healthy Retiree Mortality Table with 1.081 adjustment for males, with generational improvement scale MP-2020 applied from 2010. The Pub-2010 Public Safety Survivor Mortality Table with 1.098 adjustment for females, with generational improvement scale MP-2020 applied from 2010 is used for survivors.

*Discount Rate Sensitivity*

The following is a sensitive analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the net pension liability (asset) of the Village calculated using the discount rate of 7.125% as well as what the Village's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.125%) or 1 percentage point higher (8.125%) than the current rate:

	1% Decrease (6.125%)	Current Discount Rate (7.125%)	1% Increase (8.125%)
Net Pension Liability (Asset)	\$ (214,913)	\$ (369,386)	\$ (501,745)

**6. DEFINED BENEFIT PENSION PLANS (Continued)**

A. Plan Descriptions (Continued)

Firefighters' Pension Plan (Continued)

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

For the year ended December 31, 2021, the Village recognized pension expense of \$(339,123). At December 31, 2021, the Village reported deferred outflows of resources and deferred inflows of resources related to the firefighters' pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u>          </u>	<u>          </u>
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	\$ 41,638	\$ -
TOTAL	<u>\$ 41,638</u>	<u>\$ -</u>

Changes in the net pension liability related to the difference in actual and expected experience or changes in assumptions regarding future events, are recognized in pension expense over the expected remaining service life of all employees (active and retired) in the plan. Differences in projected and actual earnings over the measurement period are recognized over a five-year period.

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

<u>Year Ending December 31,</u>	
2022	\$ 14,329
2023	1,560
2024	8,853
2025	16,896
2026	-
Thereafter	<u>-</u>
TOTAL	<u>\$ 41,638</u>

6. DEFINED BENEFIT PENSION PLANS (Continued)

B. Summary Financial Information

Following is summary financial information for the Police Pension Fund and the Firefighters' Pension Fund as of and at December 31, 2021:

Statement of Net Position

	Police Pension	Firefighters' Pension	Total
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 958,328	\$ 380,724	\$ 1,339,052
Investments, at Fair Value			
U.S. Government Treasury and U.S. Agency Obligations	1,665,856	874,394	2,540,250
Municipal Bonds	37,453	177,623	215,076
Equity Mutual Funds	-	162,305	162,305
Corporate Bonds	1,988,526	181,553	2,170,079
Negotiable CDs	-	9,984	9,984
Equities	5,452,289	-	5,452,289
Debt Mutual Funds	1,005,665	-	1,005,665
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)			
Accrued Interest	25,820	8,597	34,417
Prepaid Expenses	795	-	795
<b>Total Assets</b>	<b>11,134,732</b>	<b>1,795,180</b>	<b>12,929,912</b>
<b>LIABILITIES</b>			
Accounts Payable	10,615	-	10,615
<b>Total Liabilities</b>	<b>10,615</b>	<b>-</b>	<b>10,615</b>
<b>NET POSITION RESTRICTED FOR PENSIONS</b>	<b>\$ 11,124,117</b>	<b>\$ 1,795,180</b>	<b>\$ 12,919,297</b>

6. DEFINED BENEFIT PENSION PLANS (Continued)

B. Summary Financial Information (Continued)

Changes in Plan Net Position

	Police Pension	Firefighters' Pension	Total
<b>ADDITIONS</b>			
Contributions			
Employer	\$ 657,069	\$ 55,098	\$ 712,167
Employee	123,407	12,197	135,604
Total Contributions	<u>780,476</u>	<u>67,295</u>	<u>847,771</u>
Investment Income			
Net Appreciation (Depreciation) in Fair Value of Investments	152,428	(506)	151,922
Interest	509,672	11,257	520,929
Total Investment Income	<u>662,100</u>	<u>10,751</u>	<u>672,851</u>
Less Investment Expense	<u>(32,334)</u>	<u>(7,144)</u>	<u>(39,478)</u>
Net Investment Income	<u>629,766</u>	<u>3,607</u>	<u>633,373</u>
Total Additions	<u>1,410,242</u>	<u>70,902</u>	<u>1,481,144</u>
<b>DEDUCTIONS</b>			
Pension Benefits	863,157	-	863,157
Administrative Expenses	35,238	7,790	43,028
Total Deductions	<u>898,395</u>	<u>7,790</u>	<u>906,185</u>
NET INCREASE	511,847	63,112	574,959
<b>NET POSITION RESTRICTED FOR PENSIONS</b>			
January 1	<u>10,612,270</u>	<u>1,732,068</u>	<u>12,344,338</u>
December 31	<u>\$ 11,124,117</u>	<u>\$ 1,795,180</u>	<u>\$ 12,919,297</u>

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**7. JOINT VENTURE**

A summary of the Village's joint ventures is as follows:

**DuPage Water Commission**

The Village is a charter customer, along with 24 other municipalities of the DuPage Water Commission (DWC), and has executed a Water Supply Contract (the Contract) with DWC for a term ending in 2024. DWC is empowered to finance, construct, acquire and obtain Lake Michigan water from the City of Chicago and distribute it to customers through a comprehensive distribution system. The Village began receiving Lake Michigan water in 1992. The Contract provides that the Village pay its proportionate share of "fixed costs" (debt service and capital costs) to DWC, such obligation being unconditional and irrevocable. All water purchase costs are expensed by the Village in the period the water was received.

The DWC Board of Trustees consists of 11 board members, six of whom are appointed by the DuPage County Board of Trustees and five of whom are appointed by vote of the mayors of municipalities within the County districts. The Village exercises no significant control over the activities of DWC.

The Village's commitment to DWC was \$1,209,564 during the fiscal year.

In addition, the Contract also provides that each customer is liable for its proportionate share of any costs arising from defaults in payment obligations by other customers.

To obtain DWC's financial statements, contact the administrative office of the DWC at 600 East Butterfield Road, Elmhurst, Illinois 60126.

**8. PUBLIC ENTITY RISK POOLS**

The Village is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; illnesses of employees; and natural disasters.

**Intergovernmental Personnel Benefit Cooperative**

The Intergovernmental Personnel Benefit Cooperative (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 offered by the members to their officers and employees and to the officers and employees of certain other governmental, quasi-governmental and nonprofit public service entities.

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**8. PUBLIC ENTITY RISK POOLS (Continued)**

Intergovernmental Personnel Benefit Cooperative (Continued)

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. All budgeting and finance decisions are approved by the Board of Directors.

IPBC acts as an administrative agency to receive, process, and pay such claims as may come within the benefit program of each member. Through IPBC, the Village offers both a PPO plan and an HMO plan. IPBC maintains stop-loss insurance to cover claims in excess of \$125,000.

The HMO plan is also self-insured through a special arrangement. Members of IPBC pay for fixed costs of capitation and administration and then fund for claims not covered under the capitation fee. This plan is fully pooled and the Village is not individually rated based on claims experience. All members of the IPBC pay the same rates based on plan design choices.

The Village makes payments to IPBC monthly based on its participation in the plan. The rates per individual participant are determined annually based on each member's prior experience within the pool and projected future claims. This rate also includes a provision for the cost of excess insurance purchased by IPBC. The Village makes monthly payments to IPBC for administration of the plan. The Village had terminal reserve net of deficit of other accounts as of June 30, 2021 (most recent available) of \$614,584. This amount was declared as a dividend to the Village and, therefore, has been recorded as a receivable in the General Fund of \$552,571 and in the Water Fund of \$62,013.

The Village does not exercise any control over the activities of the IPBC beyond its representation on the Board of Directors. To obtain IPBC's financial statements, contact the administrative office of the IPBC at 301 East Irving Park Road, Streamwood, Illinois 60107.

Intergovernmental Risk Management Agency

The Village participates in the Intergovernmental Risk Management Agency (IRMA). IRMA is an organization of municipalities and special districts in Northeastern Illinois which have formed an association under the Illinois Intergovernmental Cooperations Statute to pool its 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; extensive risk management/loss control consulting and training programs; and a risk information system and financial reporting service for its members.

**8. PUBLIC ENTITY RISK POOLS (Continued)**

Intergovernmental Risk Management Agency (Continued)

The Village's payments to IRMA are displayed on the financial statements as expenditures/expenses in appropriate funds. The Village assumes the first \$25,000 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 Village 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 Village had no liabilities to IRMA as of December 31, 2021. The Village did not have any claims that exceeded insurance coverage for the last three fiscal years.

**9. INDIVIDUAL FUND DISCLOSURES**

The following funds had a deficit in fund balances at December 31, 2021:

Fund	Deficit
Downtown TIF #2	\$ 536,658
2020 Alternate Bond	1,924

The following is the advance to/from other funds at December 31, 2021:

Advance From	Advance To	Amount
Capital Projects Fund	Special Tax Allocation Fund	\$ 181,553
Capital Projects Fund	Downtown TIF #2	261,869

The Capital Projects Funds loaned funds to Special Tax Allocation Fund as seed money to start the Tax Increment Financing District and will be repaid from future incremental revenues.

The Capital Projects Funds loaned funds to Downtown TIF #2 Fund as seed money to start the Tax Increment Financing District. A repayment plan will be determined when the District starts generating incremental revenues.

**9. INDIVIDUAL FUND DISCLOSURES (Continued)**

The following is the due to/from other funds at December 31, 2021:

Due To	Due From	Amount
Capital Projects Fund	Nonmajor Governmental	\$ 181,553

Amounts due to the Capital Projects Funds from the Nonmajor Governmental (Alternate Bond Fund) to cover cash deficits during the fiscal year. Repayment is expected within one year.

The following are the transfers between funds at December 31, 2021:

Transfer To	Transfer From	Amount
Capital Projects	Special Tax Allocation	\$ 1,068
Capital Projects	General	1,692,023
Capital Projects	Nonmajor Governmental Funds	2,191,635
Nonmajor Governmental Funds	Capital Projects	696,860
Nonmajor Governmental Funds	Nonmajor Governmental Funds	<u>662,812</u>
<b>TOTAL</b>		<u><b>\$ 5,244,398</b></u>

- The transfer of \$662,812 from the Nonmajor Governmental Funds to the Nonmajor Governmental Funds provides for the transfer of property taxes collected in the established SSAs for the payment of debt. These transfers will not be repaid.
- The transfer of \$1,692,023 from the General Fund to Capital Projects Fund relates to the Village sending surplus funds for future capital projects. This transfer will not be repaid.
- The transfer of \$696,860 from the Capital Projects Fund to the Nonmajor Governmental Funds is for the public benefit portion of the annual debt payments of \$561,106. The additional transfer from the Capital Projects Fund to the Nonmajor Governmental Funds relates to the Village sending surplus funds for future projects \$135,754. This transfer will not be repaid.
- The transfer of \$2,191,635 from the Nonmajor Governmental Funds to Capital Projects Fund relates to the Village sending funds for current capital projects. This transfer will not be repaid.

**10. CONTINGENCIES AND COMMITMENTS**

There are several pending lawsuits in which the Village is involved. Management believes that the potential claims against the Village resulting from such litigation would not materially affect the financial statements of the Village.

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**10. CONTINGENCIES AND COMMITMENTS (Continued)**

On November 15, 2010, the Village entered into a redevelopment agreement and a sales tax sharing agreement with a developer to develop a parcel of property in the Village's tax increment financing district (TIF). Pursuant to the redevelopment agreement, the Village reimbursed the developer up to \$500,000, payable from future incremental property taxes for certain development costs, which was paid during the fiscal year ended April 30, 2011. In addition, the Village has entered into a sales tax sharing agreement with the developer whereby the Village and developer will share 50% to 60% of the sales tax revenues generated by the development during the first ten years and 50% in years 11 to 15, up to a maximum of \$4,800,000. The Village expensed \$158,363 under this agreement during the year ended December 31, 2021, of which \$54,984 was payable at December 31, 2021.

**11. OTHER POSTEMPLOYMENT BENEFITS**

A. Plan Description

In addition to providing the pension benefits described, the Village provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the Village and can be amended by the Village through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the Village's governmental and business-type activities.

B. Benefits Provided

The Village provides postemployment health care benefits to its retirees and certain disabled employees. To be eligible for benefits, an employee must qualify for retirement under one of the Village's retirement plans or meet COBRA requirements. All health care benefits are provided through the Village's insured health plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous and substance abuse care; vision care; dental care; and prescriptions. Once reaching Medicare age, retirees are covered by a Medicare supplement plan as opposed to the Village's active employee health plan. For certain disabled employees who qualify for health insurance benefits under the Public Safety Employee Benefits Act (PSEBA), the Village is required to pay 100% of the cost of basic health insurance for the employee and their dependents for their lifetime. All retirees contribute 100% of the actuarially determined premium to the plan to cover the cost of providing the benefits to the current members via the insured plan (pay-as-you-go) which results in an implicit subsidy to the Village.

**11. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

C. Membership

At December 31, 2021, membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits	2
Terminated Employees Entitled to Benefits but not yet Receiving Them	-
Active Employees	<u>32</u>
 TOTAL	 <u><u>34</u></u>
 Participating Employers	 <u><u>1</u></u>

D. Total OPEB Liability

The Village's total OPEB liability of \$484,822 was measured as of December 31, 2021, and was determined by an actuarial valuation as of that date.

E. Actuarial Assumptions and Other Inputs

The total OPEB liability at December 31, 2021, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Actuarial Cost Method	Entry-Age Normal
Actuarial Value of Assets	N/A
Salary Increases	3.25%
Discount Rate	2.25%
Healthcare Cost Trend Rates	8.00% Initial 4.50% Ultimate
Retirees Share of Benefit-Related Costs	100% Regular Plan

**11. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

F. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT JANUARY 1, 2021	\$ 422,942
Changes for the Period	
Service Cost	31,329
Interest	8,553
Difference Between Expected and Actual Experience	36,911
Changes in Assumptions	7,395
Benefit Payments	<u>(22,308)</u>
Net Changes	<u>61,880</u>
BALANCES AT DECEMBER 31, 2021	<u>\$ 484,822</u>

There were changes in assumptions related to the discount rate.

G. 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 Village calculated using the discount rate of 2.25% as well as what the Village total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.25%) or 1 percentage point higher (3.25%) than the current rate:

	1% Decrease (1.25%)	Current Discount Rate (2.25%)	1% Increase (3.25%)
Total OPEB Liability	\$ 520,284	\$ 484,822	\$ 451,817

**11. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

G. Rate Sensitivity (Continued)

The table below presents the total OPEB liability of the Village calculated using the healthcare rate of 4.50% to 8.00% as well as what the Village's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (3.50% to 7.00%) or 1 percentage point higher (5.50% to 9.00%) than the current rate:

	1% Decrease (3.50% to 7.00%)	Current Healthcare Rate (4.50% to 8.00%)	1% Increase (5.50% to 9.00%)
Total OPEB Liability	\$ 440,056	\$ 484,822	\$ 537,017

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

For the year ended December 31, 2021, the Village recognized OPEB expense of \$47,107. At December 31, 2021, the Village 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
Differences Between Expected and Actual Experience	\$ 32,810	\$ 33,611
Changes in Assumptions	70,047	10,575
<b>TOTAL</b>	<b>\$ 102,857</b>	<b>\$ 44,186</b>

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

<u>Year Ending December 31,</u>	
2022	\$ 7,225
2023	7,225
2024	7,225
2025	7,225
2026	7,225
Thereafter	22,546
<b>TOTAL</b>	<b>\$ 58,671</b>

**REQUIRED SUPPLEMENTARY INFORMATION**

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

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

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>REVENUES</b>				
Taxes	\$ 4,347,754	\$ 4,347,754	\$ 4,501,729	\$ 153,975
Intergovernmental	2,001,994	2,001,994	3,074,358	1,072,364
Licenses and Permits	584,800	584,800	666,812	82,012
Service Charges	326,000	326,000	262,896	(63,104)
Fines	138,100	138,100	56,760	(81,340)
Investment Income	68,000	68,000	5,386	(62,614)
Miscellaneous	315,870	315,870	311,656	(4,214)
Total Revenues	<u>7,782,518</u>	<u>7,782,518</u>	<u>8,879,597</u>	<u>1,097,079</u>
<b>EXPENDITURES</b>				
General Government	1,509,667	1,509,667	1,427,744	(81,923)
Public Safety	4,731,299	4,731,299	4,768,688	37,389
Public Works	848,071	848,071	765,471	(82,600)
Total Expenditures	<u>7,089,037</u>	<u>7,089,037</u>	<u>6,961,903</u>	<u>(127,134)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>693,481</u>	<u>693,481</u>	<u>1,917,694</u>	<u>1,224,213</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Out)	(500,000)	(500,000)	(1,692,023)	(1,192,023)
Proceeds from Sale of Capital Assets	28,000	28,000	2,850	(25,150)
Total Other Financing Sources (Uses)	<u>(472,000)</u>	<u>(472,000)</u>	<u>(1,689,173)</u>	<u>(1,217,173)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 221,481</u>	<u>\$ 221,481</u>	<u>228,521</u>	<u>\$ 7,040</u>
FUND BALANCE, JANUARY 1			<u>5,285,900</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 5,514,421</u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL TAX ALLOCATION FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>REVENUES</b>				
Taxes	\$ 91,730	\$ 91,730	\$ 95,097	\$ 3,367
Investment Income	25	25	2	(23)
Total Revenues	<u>91,755</u>	<u>91,755</u>	<u>95,099</u>	<u>3,344</u>
<b>EXPENDITURES</b>				
General Government				
Contractual Services				
Legal	1,300	1,300	1,039	(261)
Other Professional	62,060	62,060	2,060	(60,000)
Total Expenditures	<u>63,360</u>	<u>63,360</u>	<u>3,099</u>	<u>(60,261)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>28,395</u>	<u>28,395</u>	<u>92,000</u>	<u>63,605</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Out)	<u>(1,068)</u>	<u>(1,068)</u>	<u>(1,068)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(1,068)</u>	<u>(1,068)</u>	<u>(1,068)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ 27,327</u>	<u>\$ 27,327</u>	<u>90,932</u>	<u>\$ 63,605</u>
FUND BALANCE (DEFICIT), JANUARY 1			<u>(8,028)</u>	
<b>FUND BALANCE, DECEMBER 31</b>			<u>\$ 82,904</u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

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

Last Four Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2018	2019	2020	2021
<b>TOTAL OPEB LIABILITY</b>				
Service Cost	\$ 19,662	\$ 18,039	\$ 21,533	\$ 31,329
Interest	12,716	14,859	12,667	8,553
Changes of Assumptions	(19,035)	24,343	60,746	7,395
Difference Between Expected and Actual Experience	-	(14,868)	(30,471)	36,911
Benefit Payments	(19,107)	(20,636)	(16,982)	(22,308)
Net Change in Total Pension Liability	(5,764)	21,737	47,493	61,880
Total OPEB Liability - Beginning	359,476	353,712	375,449	422,942
<b>TOTAL OPEB LIABILITY - ENDING</b>	<b>\$ 353,712</b>	<b>\$ 375,449</b>	<b>\$ 422,942</b>	<b>\$ 484,822</b>
Covered Employee Payroll	\$ 2,539,991	\$ 2,436,999	\$ 2,783,484	\$ 2,990,783
Employer's Total OPEB Liability as a Percentage of Covered Employee Payroll	13.93%	15.41%	15.19%	16.21%

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

2018, 2019, 2020, 2021: Changes in assumptions related to the discount rate were made since the previous measurement date.

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.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF EMPLOYER CONTRIBUTIONS  
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Seven Fiscal Years

<b>FISCAL YEAR ENDED</b>	<b>April 30, 2016</b>	<b>December 31, 2016*</b>	<b>December 31, 2017</b>	<b>December 31, 2018</b>	<b>December 31, 2019</b>	<b>December 31, 2020</b>	<b>December 31, 2021</b>
Actuarially Determined Contribution	\$ 240,932	\$ 239,676	\$ 234,787	\$ 244,091	\$ 239,153	\$ 286,904	\$ 281,552
Contributions in Relation to the Actuarially Determined Contribution	240,932	239,676	234,787	244,091	239,153	286,904	281,552
<b>CONTRIBUTION DEFICIENCY (Excess)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Covered Payroll	\$ 1,601,944	\$ 1,591,476	\$ 1,635,006	\$ 1,637,093	\$ 1,636,913	\$ 1,666,109	\$ 1,713,646
Contributions as a Percentage of Covered Payroll	15.04%	15.06%	14.36%	14.91%	14.61%	17.22%	16.43%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the preceding 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 22 years; the asset valuation method was at five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 3.35% to 14.25% compounded annually and postretirement benefit increases of 3.25% compounded annually.

\*The Village changed fiscal year ends from April 30 to December 31, effective December 31, 2016.

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.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF EMPLOYER CONTRIBUTIONS  
POLICE PENSION FUND

Last Ten Fiscal Years

<b>FISCAL YEAR ENDED</b>	<b>April 30, 2013</b>	<b>April 30, 2014</b>	<b>April 30, 2015</b>	<b>April 30, 2016</b>	<b>December 31, 2016*</b>	<b>December 31, 2017</b>	<b>December 31, 2018</b>	<b>December 31, 2019</b>	<b>December 31, 2020</b>	<b>December 31, 2021</b>
Actuarially Determined Contribution	\$ 342,870	\$ 350,342	\$ 395,192	\$ 435,524	\$ 461,989	\$ 461,989	\$ 472,365	\$ 509,851	\$ 537,363	\$ 608,505
Contributions in Relation to the Actuarially Determined Contribution	342,516	349,114	392,771	447,880	534,977	462,461	471,591	510,892	555,848	657,069
<b>CONTRIBUTION DEFICIENCY (EXCESS)</b>	<b>\$ 354</b>	<b>\$ 1,228</b>	<b>\$ 2,421</b>	<b>\$ (12,356)</b>	<b>\$ (72,988)</b>	<b>\$ (472)</b>	<b>\$ 774</b>	<b>\$ (1,041)</b>	<b>\$ (18,485)</b>	<b>\$ (48,564)</b>
Covered Payroll	\$ 1,096,900	\$ 1,136,482	\$ 1,228,224	\$ 1,138,965	\$ 1,222,461	\$ 1,253,744	\$ 1,064,856	\$ 1,094,413	\$ 1,225,835	\$ 1,212,917
Contributions as a Percentage of Covered Payroll	31.23%	30.72%	31.98%	39.32%	43.76%	36.89%	44.29%	46.68%	45.34%	54.17%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January of the prior fiscal 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 20 years; the asset valuation method was five-year smoothing of asset gains and losses; and the significant actuarial assumptions were an investment rate of return at 6.75% annually, projected salary increases assumption of 4.75% compounded annually and postretirement benefit increases of 3.00% compounded annually.

\*The Village changed fiscal year ends from April 30 to December 31, effective December 31, 2016.

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF EMPLOYER CONTRIBUTIONS  
FIREFIGHTERS' PENSION FUND

Last Ten Fiscal Years

<b>FISCAL YEAR ENDED</b>	<b>April 30, 2013</b>	<b>April 30, 2014</b>	<b>April 30, 2015</b>	<b>April 30, 2016</b>	<b>December 31, 2016*</b>	<b>December 31, 2017</b>	<b>December 31, 2018</b>	<b>December 31, 2019</b>	<b>December 31, 2020</b>	<b>December 31, 2021</b>
Actuarially Determined Contribution	\$ 21,333	\$ 19,011	\$ 31,386	\$ 48,029	\$ 38,393	\$ 38,393	\$ 46,596	\$ 47,761	\$ 48,564	\$ 50,905
Contributions in Relation to the Actuarially Determined Contribution	33,099	31,438	31,523	47,826	48,259	39,083	46,825	47,406	50,840	55,098
<b>CONTRIBUTION DEFICIENCY (EXCESS)</b>	<b>\$ (11,766)</b>	<b>\$ (12,427)</b>	<b>\$ (137)</b>	<b>\$ 203</b>	<b>\$ (9,866)</b>	<b>\$ (690)</b>	<b>\$ (229)</b>	<b>\$ 355</b>	<b>\$ (2,276)</b>	<b>\$ (4,193)</b>
Covered Payroll	\$ 120,000	\$ 122,400	\$ 122,400	\$ 127,296	\$ 130,604	\$ 132,237	\$ 134,882	\$ 137,579	\$ 137,571	\$ 141,706
Contributions as a Percentage of Covered Payroll	27.58%	25.68%	25.75%	37.57%	36.95%	29.56%	34.72%	34.46%	36.96%	38.88%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January of the prior fiscal 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 20 years; the asset valuation method was five-year smoothing of asset gains and losses; and the significant actuarial assumptions were an investment rate of return at 5.00% annually, projected salary increases assumption of 3.50% compounded annually and postretirement benefit increases of 3.00% compounded annually.

\*The Village changed fiscal year ends from April 30 to December 31, effective December 31, 2016.

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF THE VILLAGE'S PROPORTIONATE  
SHARE OF THE NET PENSION LIABILITY (ASSET)  
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Seven Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016*	2017	2018	2019	2020	2021
Employer's Proportion of Net Pension Liability (Asset)	84.50%	84.50%	84.50%	84.50%	84.50%	84.50%	84.50%
Employer's Proportionate Share of Net Pension Liability (Asset)	\$ 2,082,561	\$ 2,138,716	\$ 1,463,773	\$ 2,825,126	\$ 1,989,822	\$ 1,015,306	\$ (166,999)
Employer's Covered Payroll	1,601,944	1,591,476	1,635,006	1,637,093	1,636,913	1,666,109	1,713,646
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	130.00%	134.39%	89.53%	172.57%	121.56%	60.94%	(9.75%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	79.98%	80.56%	87.16%	76.58%	84.43%	92.18%	101.23%

The information presented is as of December 31, 2020.

\*The Village changed fiscal year ends from April 30 to December 31, effective December 31, 2016.

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.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

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

Last Eight Fiscal Years

MEASUREMENT DATE	April 30, 2015	April 30, 2016	December 31, 2016*	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021
<b>TOTAL PENSION LIABILITY</b>								
Service Cost	\$ 253,399	\$ 253,957	\$ 168,401	\$ 257,402	\$ 250,318	\$ 206,010	\$ 227,874	\$ 250,280
Interest	868,539	978,028	688,860	1,045,146	1,107,551	1,148,330	1,178,074	1,186,024
Changes of Benefit Terms	-	-	-	-	-	85,863	-	-
Differences Between Expected and Actual Experience	(175,221)	(138,380)	(223,570)	386,959	(368,762)	(11,183)	(310,898)	8,244
Changes of Assumptions	1,007,342	345,729	27,051	29,431	582,441	(78,156)	(128,519)	40,475
Benefit Payments, Including Refunds of Member Contributions	(536,461)	(635,479)	(434,679)	(713,501)	(861,186)	(985,019)	(879,147)	(863,157)
Net Change in Total Pension Liability	1,417,598	803,855	226,063	1,005,437	710,362	365,845	87,384	621,866
Total Pension Liability - Beginning	13,135,482	14,553,080	15,356,935	15,582,998	16,588,435	17,298,797	17,664,642	17,752,026
<b>TOTAL PENSION LIABILITY - ENDING</b>	<b>\$ 14,553,080</b>	<b>\$ 15,356,935</b>	<b>\$ 15,582,998</b>	<b>\$ 16,588,435</b>	<b>\$ 17,298,797</b>	<b>\$ 17,664,642</b>	<b>\$ 17,752,026</b>	<b>\$ 18,373,892</b>
<b>PLAN FIDUCIARY NET POSITION</b>								
Contributions - Employer	\$ 392,771	\$ 447,880	\$ 534,977	\$ 462,461	\$ 471,591	\$ 510,892	\$ 555,848	\$ 657,069
Contributions - Member	115,446	114,365	80,405	112,640	119,587	114,785	117,106	123,407
Net Investment Income	568,605	(44,756)	246,182	835,265	(301,067)	1,135,532	919,497	629,766
Benefit Payments, Including Refunds of Member Contributions	(536,461)	(635,479)	(434,679)	(713,501)	(861,186)	(985,019)	(879,147)	(863,157)
Administrative Expense	(14,289)	(17,020)	(14,415)	(36,042)	(31,407)	(32,121)	(30,550)	(35,238)
Net Change in Plan Fiduciary Net Position	526,072	(135,010)	412,470	660,823	(602,482)	744,069	682,754	511,847
Plan Fiduciary Net Position - Beginning	8,323,574	8,849,646	8,714,636	9,127,106	9,787,929	9,185,447	9,929,516	10,612,270
<b>PLAN FIDUCIARY NET POSITION - ENDING</b>	<b>\$ 8,849,646</b>	<b>\$ 8,714,636</b>	<b>\$ 9,127,106</b>	<b>\$ 9,787,929</b>	<b>\$ 9,185,447</b>	<b>\$ 9,929,516</b>	<b>\$ 10,612,270</b>	<b>\$ 11,124,117</b>
<b>EMPLOYER'S NET PENSION LIABILITY</b>	<b>\$ 5,703,434</b>	<b>\$ 6,642,299</b>	<b>\$ 6,455,892</b>	<b>\$ 6,800,506</b>	<b>\$ 8,113,350</b>	<b>\$ 7,735,126</b>	<b>\$ 7,139,756</b>	<b>\$ 7,249,775</b>

<b>MEASUREMENT DATE</b>	<b>April 30, 2015</b>	<b>April 30, 2016</b>	<b>December 31, 2016*</b>	<b>December 31, 2017</b>	<b>December 31, 2018</b>	<b>December 31, 2019</b>	<b>December 31, 2020</b>	<b>December 31, 2021</b>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	60.80%	56.70%	58.60%	59.00%	53.10%	56.20%	59.80%	60.50%
Covered Payroll	\$ 1,228,224	\$ 1,138,965	\$ 1,222,461	\$ 1,253,744	\$ 1,064,856	\$ 1,094,413	\$ 1,225,835	\$ 1,212,917
Employer's Net Pension Liability as a Percentage of Covered Payroll	464.40%	583.20%	528.10%	542.40%	761.90%	706.80%	582.40%	597.70%

Assumption changes during December 31, 2021 included changes to the mortality tables.

\*The Village changed fiscal year ends from April 30 to December 31, effective December 31, 2016.

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.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

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

Last Eight Fiscal Years

MEASUREMENT DATE	April 30, 2015	April 30, 2016	December 31, 2016*	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021
<b>TOTAL PENSION LIABILITY</b>								
Service Cost	\$ 27,078	\$ 50,132	\$ 30,033	\$ 46,378	\$ 46,666	\$ 48,530	\$ 50,695	\$ 52,467
Interest	70,646	74,573	46,212	73,630	76,328	81,776	88,011	87,119
Changes of Benefit Terms	-	-	-	-	-	-	-	-
Differences Between Expected and Actual Experience	(90,584)	(46,957)	(9,786)	(62,496)	(45,372)	(31,458)	(140,951)	(131,068)
Changes of Assumptions	21,269	(162,749)	3,432	(3,834)	29,465	23,698	(17,368)	(272,639)
Benefit Payments, Including Refunds of Member Contributions	-	-	-	-	-	-	-	-
Net Change in Total Pension Liability	28,409	(85,001)	69,891	53,678	107,087	122,546	(19,613)	(264,121)
Total Pension Liability - Beginning	1,412,918	1,441,327	1,356,326	1,426,217	1,479,895	1,586,982	1,709,528	1,689,915
<b>TOTAL PENSION LIABILITY - ENDING</b>	<b>\$ 1,441,327</b>	<b>\$ 1,356,326</b>	<b>\$ 1,426,217</b>	<b>\$ 1,479,895</b>	<b>\$ 1,586,982</b>	<b>\$ 1,709,528</b>	<b>\$ 1,689,915</b>	<b>\$ 1,425,794</b>
<b>PLAN FIDUCIARY NET POSITION</b>								
Contributions - Employer	\$ 31,523	\$ 47,826	\$ 48,259	\$ 39,083	\$ 46,825	\$ 47,406	\$ 50,840	\$ 55,098
Contributions - Member	11,573	12,020	8,438	12,197	12,191	12,605	12,197	12,197
Net Investment Income	42,356	31,458	(3,385)	47,464	4,252	107,485	119,422	3,607
Benefit Payments, Including Refunds of Member Contributions	-	-	-	-	-	-	-	-
Administrative Expense	(4,908)	(6,637)	(6,076)	(6,882)	(6,084)	(4,862)	(5,774)	(7,790)
Net Change in Plan Fiduciary Net Position	80,544	84,667	47,236	91,862	57,184	162,634	176,685	63,112
Plan Fiduciary Net Position - Beginning	1,031,256	1,111,800	1,196,467	1,243,703	1,335,565	1,392,749	1,555,383	1,732,068
<b>PLAN FIDUCIARY NET POSITION - ENDING</b>	<b>\$ 1,111,800</b>	<b>\$ 1,196,467</b>	<b>\$ 1,243,703</b>	<b>\$ 1,335,565</b>	<b>\$ 1,392,749</b>	<b>\$ 1,555,383</b>	<b>\$ 1,732,068</b>	<b>\$ 1,795,180</b>
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>	<b>\$ 329,527</b>	<b>\$ 159,859</b>	<b>\$ 182,514</b>	<b>\$ 144,330</b>	<b>\$ 194,233</b>	<b>\$ 154,145</b>	<b>\$ (42,153)</b>	<b>\$ (369,386)</b>

MEASUREMENT DATE	April 30, 2015	April 30, 2016	December 31, 2016*	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.1%	88.2%	87.2%	90.2%	87.8%	91.0%	102.5%	125.9%
Covered Payroll	\$ 122,400	\$ 127,296	\$ 130,604	\$ 132,237	\$ 134,882	\$ 137,579	\$ 137,571	\$ 141,706
Employer's Net Pension Liability as a Percentage of Covered Payroll	269.20%	125.60%	139.70%	109.10%	144.00%	112.00%	(30.60%)	(260.70%)

Assumption changes during December 31, 2021 included changes to the discount rate, inflation rate, disability tables, and mortality tables.

Assumption changes during December 31, 2020 included changes to the mortality tables.

\*The Village changed fiscal year ends from April 30 to December 31, effective December 31, 2016.

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.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF INVESTMENT RETURNS  
POLICE PENSION FUND

Last Eight Fiscal Years

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<b>FISCAL YEAR ENDED</b>	<b>April 30, 2015</b>	<b>April 30, 2016</b>	<b>December 31, 2016*</b>	<b>December 31, 2017</b>	<b>December 31, 2018</b>	<b>December 31, 2019</b>	<b>December 31, 2020</b>	<b>December 31, 2021</b>
Annual Money-Weighted Rate of Return, Net of Investment Expense	5.49%	(0.51%)	2.80%	9.26%	(3.13%)	12.65%	9.44%	5.98%

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(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF INVESTMENT RETURNS  
FIREFIGHTERS' PENSION FUND

Last Eight Fiscal Years

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<b>FISCAL YEAR ENDED</b>	<b>April 30, 2015</b>	<b>April 30, 2016</b>	<b>December 31, 2016*</b>	<b>December 31, 2017</b>	<b>December 31, 2018</b>	<b>December 31, 2019</b>	<b>December 31, 2020</b>	<b>December 31, 2021</b>
Annual Money-Weighted Rate of Return, Net of Investment Expense	4.25%	2.77%	(0.37%)	4.02%	0.03%	8.55%	8.96%	0.10%

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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.)

**VILLAGE OF CLARENDON HILLS, ILLINOIS**

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2021

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**BUDGETS AND BUDGETARY ACCOUNTING**

The Village Board of Trustees operates in accordance with the Budget Officer System under Illinois State Statute. The Finance Director serves as the Budget Officer.

The Village follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Village submits a proposed operating budget for the fiscal year commencing the following January 1 is prepared by the department heads, reviewed by the Village Manager and Village Finance Director/Budget Officer and submitted to the Board of Trustees for their review. The operating budget includes proposed expenditures for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Enterprise Funds and Pension Trust Funds. The operating budget does not include proposed revenues and expenditures for funds established in the current fiscal year: American Rescue Plan Act Fund.
2. Public hearings are conducted to obtain taxpayer comments.
3. The budget is approved by the Board of Trustees prior to December 31.
4. The adopted budget is forwarded to the DuPage County Clerk as required by law.
5. The level of budgetary control (that is, the level at which changes or amendments must be approved by the Board of Trustees) is established at the department level. Any changes or amendments to the budget of any department must be approved by the Board of Trustees. Budget changes within a department may be made upon the approval of the Budget Officer and Village Manager.
6. Expenditures may not legally exceed budgeted appropriations at the department level.

The Village budgets are prepared on a basis of accounting consistent with GAAP, except for the Burlington Northern Commuter Parking Fund (Enterprise Fund), which does not budget amortization of leasehold improvements. All amounts not spent at year end lapse; however, they may be included in the budget in the following year.

Expenditures exceeded budget in the Capital Project Fund by \$1,080,610, the 2012A Alternate Bond Fund by \$550, the 2018 Alternate Bond Fund by \$750, the 2020 Alternate Bond Fund by \$1,210 and the Police Pension Fund by \$59,926.

Preliminary and Tentative  
For Discussion Purposes Only

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

## **MAJOR GOVERNMENTAL FUNDS**

### **GENERAL FUND**

The General Fund is used to account for all financial resources except those accounted for in another fund.

### **CAPITAL PROJECTS FUND**

The Capital Projects Fund is a fund which accounts for financial resources restricted, committed or assigned for the acquisition or construction of major capital items other than the Special Service Area Funds.

### **SPECIAL REVENUE FUND**

Special Tax Allocation Fund is used to account for incremental property taxes and other funds restricted for activities in the Village's Tax Increment Financing District.

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

BALANCE SHEET  
GENERAL FUND

December 31, 2021

<b>ASSETS</b>	
Cash and Investments	\$ 5,421,100
Receivables	
Property Taxes	4,366,793
Intergovernmental	447,174
IPBC	552,571
Other	804,003
Deposits	7,876
Prepaid Items	<u>17,932</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 11,617,449</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	
<b>LIABILITIES</b>	
Accounts Payable	\$ 244,378
Accrued Payroll	176,521
Unearned Revenue	8,366
Refundable Deposits	552,427
Other Liabilities	<u>8,185</u>
Total Liabilities	<u>989,877</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable Revenue - IRMA Excess Surplus	746,358
Unavailable Revenue - Property Taxes	<u>4,366,793</u>
Total Deferred Inflows of Resources	<u>5,113,151</u>
Total Liabilities and Deferred Inflows of Resources	<u>6,103,028</u>
<b>FUND BALANCES</b>	
Nonspendable in Form - Prepaid Items	17,932
Restricted for Public Safety	35,303
Unrestricted	
Assigned for Subsequent Year's Budget	642,907
Unassigned	<u>4,818,279</u>
Total Fund Balances	<u>5,514,421</u>
<b>TOTAL LIABILITITES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ 11,617,449</u></b>

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES - BUDGET AND ACTUAL  
GENERAL FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>TAXES</b>				
Property Taxes				
General Corporate	\$ 1,094,740	\$ 1,094,740	\$ 1,133,420	\$ 38,680
Police Protection	607,714	607,714	603,307	(4,407)
Fire Protection	826,350	826,350	817,520	(8,830)
Street and Bridge	418,402	418,402	420,560	2,158
Liability Insurance	126,338	126,338	126,471	133
IMRF	209,440	209,440	249,310	39,870
FICA	274,410	274,410	277,146	2,736
Police and Fire Pension	659,410	659,410	711,278	51,868
Street Light	11,450	11,450	12,708	1,258
Total Property Taxes	4,228,254	4,228,254	4,351,720	123,466
Places for Eating Taxes	85,000	85,000	97,301	12,301
Personal Property Replacement Tax	19,500	19,500	32,993	13,493
2% Fire Insurance Tax	15,000	15,000	19,715	4,715
Total Taxes	4,347,754	4,347,754	4,501,729	153,975
<b>INTERGOVERNMENTAL</b>				
Miscellaneous Grants	44,474	44,474	566,598	522,124
Sales and Use Tax	1,182,520	1,182,520	1,392,530	210,010
State Income Tax	775,000	775,000	1,115,230	340,230
Total Intergovernmental	2,001,994	2,001,994	3,074,358	1,072,364
<b>LICENSES AND PERMITS</b>				
Business Licenses	7,250	7,250	6,318	(932)
Animal Licenses	3,900	3,900	2,340	(1,560)
Liquor Licenses	20,000	20,000	25,139	5,139
Contractor's Business Licenses	20,000	20,000	32,384	12,384
Vehicle Licenses	203,150	203,150	167,725	(35,425)
Building Permits	210,000	210,000	246,299	36,299
Plan Review Fees	70,000	70,000	120,288	50,288
DuPage Waterstorm Permits	15,000	15,000	8,750	(6,250)
Engineering Review Fees	9,500	9,500	8,529	(971)
Sidewalk Construction Permit	500	500	466	(34)
Demolition Permits	18,000	18,000	34,747	16,747
Miscellaneous Permits	6,000	6,000	8,252	2,252
Overweight Permits	1,500	1,500	5,575	4,075
Total Licenses and Permits	584,800	584,800	666,812	82,012

(This schedule is continued on the following page.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

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

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>SERVICE CHARGES</b>				
Zoning and Subdivision Fees	\$ 2,000	\$ 2,000	\$ 1,400	\$ (600)
Police Insurance Report Fees	500	500	571	71
Parking Fees	59,000	59,000	22,083	(36,917)
Park Ave Parking	2,500	2,500	15,963	13,463
Parking Meter Collections	8,000	8,000	4,167	(3,833)
Business District Parking Permit Fees	11,000	11,000	9,273	(1,727)
Driveway Permit Fee	3,200	3,200	6,365	3,165
Refuse and Waste Stickers	3,000	3,000	2,393	(607)
Fire Inspection and Review Fees	19,000	19,000	20,213	1,213
Alarm Response Fees	25,800	25,800	25,540	(260)
Elevator Fees	9,000	9,000	5,789	(3,211)
Infrastructure Maintenance Fees	23,000	23,000	18,795	(4,205)
Ambulance Fees	160,000	160,000	130,344	(29,656)
Total Service Charges	326,000	326,000	262,896	(63,104)
<b>FINES</b>	138,100	138,100	56,760	(81,340)
<b>INVESTMENT INCOME</b>	68,000	68,000	5,386	(62,614)
<b>MISCELLANEOUS</b>				
Damage to Village Property	500	500	9,449	8,949
Other Miscellaneous Income	15,370	15,370	23,390	8,020
Concert Beverage	18,000	18,000	16,177	(1,823)
Concert Reimbursements	12,000	12,000	9,670	(2,330)
Employee Insurance Contribution	80,000	80,000	74,242	(5,758)
Reimbursements - Other	15,000	15,000	5,130	(9,870)
Gas Franchise Fees	15,000	15,000	13,940	(1,060)
Cable TV Franchise Fees	160,000	160,000	159,658	(342)
Total Miscellaneous	315,870	315,870	311,656	(4,214)
<b>TOTAL REVENUES</b>	\$ 7,782,518	\$ 7,782,518	\$ 8,879,597	\$ 1,097,079

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND

For the Year Ended December 31, 2021

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>GENERAL GOVERNMENT</b>				
Legislative	\$ 22,493	\$ 22,493	\$ 17,293	\$ (5,200)
General Management	377,972	377,972	415,520	37,548
Legal Services	35,880	35,880	47,411	11,531
Financial Administration	529,384	529,384	454,119	(75,265)
Data Processing	74,506	74,506	83,936	9,430
Community Development	469,432	469,432	409,465	(59,967)
Total General Government	1,509,667	1,509,667	1,427,744	(81,923)
<b>PUBLIC SAFETY</b>				
Police Department	3,137,990	3,137,990	3,083,262	(54,728)
Fire Department	1,593,309	1,593,309	1,685,426	92,117
Total Public Safety	4,731,299	4,731,299	4,768,688	37,389
<b>PUBLIC WORKS DEPARTMENT</b>				
Village Hall Maintenance	28,750	28,750	28,132	(618)
Public Works Administration	745,681	745,681	664,955	(80,726)
Public Works Building Maintenance	20,175	20,175	22,463	2,288
Central Business District	53,465	53,465	49,921	(3,544)
Total Public Works Department	848,071	848,071	765,471	(82,600)
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,089,037</b>	<b>\$ 7,089,037</b>	<b>\$ 6,961,903</b>	<b>\$ (127,134)</b>

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

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

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>REVENUES</b>				
Utility Tax	\$ 426,400	\$ 426,400	\$ 506,911	\$ 80,511
Intergovernmental	194,000	194,000	981,266	787,266
Service Charges	222,713	222,713	246,536	23,823
Investment Income	35,350	35,350	9,804	(25,546)
Total Revenues	878,463	878,463	1,744,517	866,054
<b>EXPENDITURES</b>				
Contractual Services				
Other Professional	185,000	185,000	310,206	125,206
Materials and Supplies	-	-	224,686	224,686
Total Contractual Services	185,000	185,000	534,892	349,892
Supplies	84,200	84,200	99,575	15,375
Capital Outlay				
Machinery and Equipment	537,250	537,250	403,333	(133,917)
Roadway Improvements	390,000	390,000	74,656	(315,344)
Facility and Building Improvements	561,000	561,000	472,138	(88,862)
Other Improvements	255,000	255,000	81,270	(173,730)
Materials and Supplies	-	-	1,527,196	1,527,196
Contingency	100,000	100,000	-	(100,000)
Total Capital Outlay	1,843,250	1,843,250	2,558,593	715,343
Total Expenditures	2,112,450	2,112,450	3,193,060	1,080,610
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,233,987)	(1,233,987)	(1,448,543)	(214,556)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	501,068	501,068	3,884,726	3,383,658
Transfers (Out)	(577,094)	(577,094)	(696,860)	119,766
Total Other Financing Sources (Uses)	(76,026)	(76,026)	3,187,866	3,263,892
NET CHANGE IN FUND BALANCE	\$ (1,310,013)	\$ (1,310,013)	1,739,323	\$ (3,049,336)
FUND BALANCE, JANUARY 1			6,750,674	
FUND BALANCE, DECEMBER 31			\$ 8,489,997	

(See independent auditor's report.)

**SPECIAL REVENUE FUNDS**

The Motor Fuel Tax Fund is used to account for the motor fuel tax revenues restricted by the State of Illinois for road repairs and improvements.

The Economic Development Fund is used to account for proceeds from fees in lieu of parking obligations restricted to fund the development of additional parking in the Central Business District.

The Richmond Garden Fund is used to account for the donation revenue, from private and/or public sources, that is restricted to the Richmond Community Garden.

The Downtown TIF Fund is used to account for the incremental property taxes and other funds restricted for activities in the Village's Downtown Tax Increment Financing District.

The American Rescue Fund is used to account for the American Rescue Plan Act to account for economic impacts caused by COVID-19 for activities in the Village.

**DEBT SERVICE FUNDS**

The 2009 General Obligation Alternate Revenue Source Bond Fund is used to account for funds restricted, committed or assigned for payment of interest and principal on debt used to finance improvements in Special Service Area #15.

The 2011 General Obligation Alternate Revenue Source Bond Fund is used to account for funds restricted, committed or assigned for payment of interest and principal on debt used to finance improvements in Special Service Areas #18, #19, #20, #21, #22 and #23.

The 2012 Debt Certificates Fund is used to account for funds restricted, committed or assigned for the payment of interest and principal on debt used to refund the 2002 Series Debt Certificates and advance refund a portion of the 2005 Series Debt Certificates.

The 2012A General Obligation Alternate Revenue Source Bond Fund is used to account for funds restricted, committed or assigned for the payment of interest and principal on debt used to pay the costs of certain road improvements within the Village's Special Service Areas #17 and #24 and to pay the cost of issuance of the bonds.

The 2013 General Obligation Alternate Revenue Source Bond Fund is used to account for funds restricted, committed or assigned for the payment of interest and principal on debt used to pay the costs of certain road improvements within the Village's Special Service Areas #25 and to pay the cost of issuance of the bonds.

The 2014 General Obligation Alternate Revenue Source Bond Fund is used to account for funds restricted, committed or assigned for payment of interest and principal on debt used to finance improvements in Special Service Area #26.

The 2015 General Obligation Alternate Revenue Source Bond Fund is used to account for funds restricted, committed or assigned for payment of interest and principal on debt used to finance improvements in Special Service Area #27.

**DEBT SERVICE FUNDS (Continued)**

The 2016 General Obligation Alternate Revenue Source Bond Fund is used to account for funds restricted, committed or assigned for payment of interest and principal on debt used to finance improvements in Special Service Area #28 and Special Service Area #29.

The 2017 General Obligation Alternate Revenue Source Bond Fund is used to account for funds restricted, committed or assigned for payment of interest and principal on debt used to finance improvements in Special Service Area #30.

The 2018 General Obligation Alternate Revenue Source Bond Fund is used to account for funds restricted, committed or assigned for payment of interest and principal on debt used to finance improvements in Special Service Area #31.

The 2019A General Obligation Alternate Revenue Source Bond Fund is used to account for funds restricted, committed or assigned for payment of interest and principal on debt used to finance improvements in Special Service Areas #33 and #34.

The 2019B General Obligation Alternate Revenue Source Bond Fund is used to account for funds restricted, committed or assigned for payment of interest and principal on debt used to finance improvements in Special Service Areas #33 and #34.

The 2019C General Obligation Alternate Revenue Source Bond Fund is used to account for funds restricted, committed or assigned for payment of interest and principal on debt used to finance improvements in Special Service Areas #33 and #34.

The 2020 General Obligation Alternate Revenue Source Bond Fund is used to account for funds restricted, committed or assigned for payment of interest and principal on debt used to pay the costs of certain capital improvements within the Village.

**CAPITAL PROJECTS FUNDS**

Special Service Area #14 Fund is a special taxing district established to account for the funding of fee in lieu of parking in a defined geographic area.

Special Service Area #15 Fund is a special taxing district established to account for the funding of road improvements by a defined geographic area.

Special Service Area #17 Fund is a special taxing district established to account for the funding of road improvements by a defined geographic area.

Special Service Area #18 Fund is a special taxing district established to account for the funding of road improvements by a defined geographic area.

Special Service Area #19 Fund is a special taxing district established to account for the funding of road improvements by a defined geographic area.

**CAPITAL PROJECTS FUNDS (Continued)**

Special Service Area #20 Fund is a special taxing district established to account for the funding of road improvements by a defined geographic area.

Special Service Area #21 Fund is a special taxing district established to account for the funding of road improvements by a defined geographic area.

Special Service Area #22 Fund is a special taxing district established to account for the funding of road improvements by a defined geographic area.

Special Service Area #23 Fund is a special taxing district established to account for the funding of road improvements by a defined geographic area.

Special Service Area #24 Fund is a special taxing district established to account for the funding of road improvements by a defined geographic area.

Special Service Area #25 Fund is a special taxing district established to account for the funding of road improvements by a defined geographic area.

Special Service Area #26 Fund is a special taxing district established to account for the funding of road improvements by a defined geographic area.

Special Service Area #27 Fund is a special taxing district established to account for the funding of road improvements by a defined geographic area.

Special Service Area #28 Fund is a special taxing district established to account for the funding of road improvements by a defined geographic area.

Special Service Area #29 Fund is a special taxing district established to account for the funding of road improvements by a defined geographic area.

Special Service Area #30 Fund is a special taxing district established to account for the funding of road improvements by a defined geographic area.

Special Service Area #31 Fund is a special taxing district established to account for the funding of road improvements by a defined geographic area.

Special Service Area #32 Fund is a special taxing district established to account for the funding of road improvements by a defined geographic area.

Special Service Area #33 Fund is a special taxing district established to account for the funding of road improvements by a defined geographic area.

Special Service Area #34 Fund is a special taxing district established to account for the funding of road improvements by a defined geographic area.

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2021

	Special Revenue				
	Motor Fuel Tax	Economic Development	Richmond Community Gardens	Downtown TIF	American Rescue Plan Act
<b>ASSETS</b>					
Cash and Investments	\$ 1,077,862	\$ 161,673	\$ 19,069	\$ -	\$ 88,648
Cash Held with Paying Agent	-	-	-	-	-
Property Taxes Receivable	-	-	-	157,739	-
Accounts receivable	31,337	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,109,199</b>	<b>\$ 161,673</b>	<b>\$ 19,069</b>	<b>\$ 157,739</b>	<b>\$ 88,648</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 630	\$ -	\$ 168	\$ 274,789	\$ -
Due to Other Funds	-	-	-	-	-
Unearned Revenue	-	-	-	-	88,648
Advances from Other Funds	-	-	-	261,869	-
Total Liabilities	630	-	168	536,658	88,648
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue - Property Taxes	-	-	-	157,739	-
Total Deferred Inflows of Resources	-	-	-	157,739	-
Total Liabilities and Deferred Inflows of Resources	630	-	168	694,397	88,648
<b>FUND BALANCES</b>					
Restricted					
Highways and Streets	1,108,569	-	-	-	-
Economic Development	-	161,673	18,901	-	-
Debt Service	-	-	-	-	-
Unrestricted					
Unassigned (Deficit)	-	-	-	(536,658)	-
Total Fund Balances (Deficit)	1,108,569	161,673	18,901	(536,658)	-
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 1,109,199</b>	<b>\$ 161,673</b>	<b>\$ 19,069</b>	<b>\$ 157,739</b>	<b>\$ 88,648</b>

Debt Service								
2009 General Obligation Alternate Revenue Source Bond	2011 General Obligation Alternate Revenue Source Bond	2012 Debt Certificates	2012A General Obligation Alternate Revenue Source Bond	2013 General Obligation Alternate Revenue Source Bond	2014 General Obligation Alternate Revenue Source Bond	2015 General Obligation Alternate Revenue Source Bond	2016 General Obligation Alternate Revenue Source Bond	
\$ 22,903	\$ 134,811	\$ 4,905	\$ 13,181	\$ 103,885	\$ 134,513	\$ 274,384	\$ 417,763	
30,960	39,086	178,981	38,110	35,550	53,350	93,944	95,150	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
\$ 53,863	\$ 173,897	\$ 183,886	\$ 51,291	\$ 139,435	\$ 187,863	\$ 368,328	\$ 512,913	
\$ -	\$ 550	\$ -	\$ 550	\$ 550	\$ 550	\$ 450	\$ -	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	550	-	550	550	550	450	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	550	-	550	550	550	450	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
53,863	173,347	183,886	50,741	138,885	187,313	367,878	512,913	
-	-	-	-	-	-	-	-	
53,863	173,347	183,886	50,741	138,885	187,313	367,878	512,913	
\$ 53,863	\$ 173,897	\$ 183,886	\$ 51,291	\$ 139,435	\$ 187,863	\$ 368,328	\$ 512,913	

(This statement is continued on the following pages.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

COMBINING BALANCE SHEET (Continued)  
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2021

	Debt Service				
	2017 General Obligation Alternate Revenue Source Bond	2018 General Obligation Alternate Revenue Source Bond	2019A General Obligation Alternate Revenue Source Bond	2019B General Obligation Alternate Revenue Source Bond	2019C General Obligation Alternate Revenue Source Bond
<b>ASSETS</b>					
Cash and Investments	\$ 55,834	\$ 60,139	\$ -	\$ 1,493	\$ 2,982
Cash Held with Paying Agent	60,400	77,500	-	65,416	5,952
Property Taxes Receivable	-	-	-	-	-
Accounts receivable	56	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 116,290</b>	<b>\$ 137,639</b>	<b>\$ -</b>	<b>\$ 66,909</b>	<b>\$ 8,934</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Total Liabilities	-	-	-	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue - Property Taxes	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Total Liabilities and Deferred Inflows of Resources	-	-	-	-	-
<b>FUND BALANCES</b>					
Restricted					
Highways and Streets	-	-	-	-	-
Economic Development	-	-	-	-	-
Debt Service	116,290	137,639	-	66,909	8,934
Unrestricted					
Unassigned (Deficit)	-	-	-	-	-
Total Fund Balances (Deficit)	116,290	137,639	-	66,909	8,934
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 116,290</b>	<b>\$ 137,639</b>	<b>\$ -</b>	<b>\$ 66,909</b>	<b>\$ 8,934</b>

Debt Service		Capital Projects					
2020 General Obligation							
Alternate Revenue Source Bond	Special Service Area #14	Special Service Area #15	Special Service Area #17	Special Service Area #18	Special Service Area #19	Special Service Area #20	Special Service Area #21
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
285,929	-	-	-	-	-	-	-
-	8,877	20,754	5,263	3,780	13,020	8,820	4,200
-	-	-	-	-	-	-	-
\$ 285,929	\$ 8,877	\$ 20,754	\$ 5,263	\$ 3,780	\$ 13,020	\$ 8,820	\$ 4,200
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
287,853	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
287,853	-	-	-	-	-	-	-
-	8,877	20,754	5,263	3,780	13,020	8,820	4,200
-	8,877	20,754	5,263	3,780	13,020	8,820	4,200
287,853	8,877	20,754	5,263	3,780	13,020	8,820	4,200
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(1,924)	-	-	-	-	-	-	-
(1,924)	-	-	-	-	-	-	-
\$ 285,929	\$ 8,877	\$ 20,754	\$ 5,263	\$ 3,780	\$ 13,020	\$ 8,820	\$ 4,200

(This statement is continued on the following pages.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

COMBINING BALANCE SHEET (Continued)  
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2021

	<b>Capital Projects</b>				
	<b>Special Service Area #22</b>	<b>Special Service Area #23</b>	<b>Special Service Area #24</b>	<b>Special Service Area #25</b>	<b>Special Service Area #26</b>
<b>ASSETS</b>					
Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Held with Paying Agent	-	-	-	-	-
Property Taxes Receivable	8,400	3,780	35,222	39,900	60,575
Accounts receivable	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 8,400</b>	<b>\$ 3,780</b>	<b>\$ 35,222</b>	<b>\$ 39,900</b>	<b>\$ 60,575</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Total Liabilities	-	-	-	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue - Property Taxes	8,400	3,780	35,222	39,900	60,575
Total Deferred Inflows of Resources	8,400	3,780	35,222	39,900	60,575
Total Liabilities and Deferred Inflows of Resources	8,400	3,780	35,222	39,900	60,575
<b>FUND BALANCES</b>					
Restricted					
Highways and Streets	-	-	-	-	-
Economic Development	-	-	-	-	-
Debt Service	-	-	-	-	-
Unrestricted					
Unassigned (Deficit)	-	-	-	-	-
Total Fund Balances (Deficit)	-	-	-	-	-
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 8,400</b>	<b>\$ 3,780</b>	<b>\$ 35,222</b>	<b>\$ 39,900</b>	<b>\$ 60,575</b>

**Capital Projects**

Special Service Area #27	Special Service Area #28	Special Service Area #29	Special Service Area #30	Special Service Area #31	Special Service Area #33	Special Service Area #34	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,574,045
-	-	-	-	-	-	-	1,060,328
107,561	3,237	107,900	69,750	-	49,534	4,593	712,905
-	-	-	-	-	-	-	31,393
<u>\$ 107,561</u>	<u>\$ 3,237</u>	<u>\$ 107,900</u>	<u>\$ 69,750</u>	<u>\$ -</u>	<u>\$ 49,534</u>	<u>\$ 4,593</u>	<u>\$ 4,378,671</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 278,237
-	-	-	-	-	-	-	287,853
-	-	-	-	-	-	-	88,648
-	-	-	-	-	-	-	261,869
-	-	-	-	-	-	-	916,607
107,561	3,237	107,900	69,750	-	49,534	4,593	712,905
107,561	3,237	107,900	69,750	-	49,534	4,593	712,905
107,561	3,237	107,900	69,750	-	49,534	4,593	1,629,512
-	-	-	-	-	-	-	1,108,569
-	-	-	-	-	-	-	180,574
-	-	-	-	-	-	-	1,998,598
-	-	-	-	-	-	-	(538,582)
-	-	-	-	-	-	-	2,749,159
<u>\$ 107,561</u>	<u>\$ 3,237</u>	<u>\$ 107,900</u>	<u>\$ 69,750</u>	<u>\$ -</u>	<u>\$ 49,534</u>	<u>\$ 4,593</u>	<u>\$ 4,378,671</u>

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

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

For the Year Ended December 31, 2021

	Special Revenue				
	Motor Fuel Tax	Economic Development	Richmond Community Gardens	Downtown TIF #2	American Rescue Plan Act
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ 143,692	\$ -
Intergovernmental	515,311	-	42	-	-
Investment Income	658	2	-	-	-
Miscellaneous	12,232	-	-	-	-
Total Revenues	528,201	2	42	143,692	-
<b>EXPENDITURES</b>					
Public Works					
Contractual Services	44,503	-	11,579	-	-
Supplies	100,812	-	-	-	-
Outside Services and Miscellaneous	-	-	-	482,335	-
Capital Outlay	-	-	-	192,385	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Agent Fees/Issuance Costs	-	-	-	-	-
Total Expenditures	145,315	-	11,579	674,720	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	382,886	2	(11,537)	(531,028)	-
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	7,699	8,966	-	-	-
Transfers (Out)	-	-	-	-	-
Total Other Financing Sources (Uses)	7,699	8,966	-	-	-
NET CHANGE IN FUND BALANCE	390,585	8,968	(11,537)	(531,028)	-
FUND BALANCES (DEFICIT), JANUARY 1	717,984	152,705	30,438	(5,630)	-
<b>FUND BALANCES (DEFICIT), DECEMBER 31</b>	<b>\$ 1,108,569</b>	<b>\$ 161,673</b>	<b>\$ 18,901</b>	<b>\$ (536,658)</b>	<b>\$ -</b>

Debt Service							
2009 General Obligation Alternate Revenue Source Bond	2011 General Obligation Alternate Revenue Source Bond	2012 Debt Certificates	2012A General Obligation Alternate Revenue Source Bond	2013 General Obligation Alternate Revenue Source Bond	2014 General Obligation Alternate Revenue Source Bond	2015 General Obligation Alternate Revenue Source Bond	2016 General Obligation Alternate Revenue Source Bond
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
7	124	1	10	168	269	3	-
-	-	-	-	-	-	-	-
7	124	1	10	168	269	3	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
27,000	35,000	165,000	35,000	30,000	45,000	80,000	75,000
6,527	8,741	19,819	6,588	11,513	17,263	28,888	31,425
-	550	550	1,100	550	550	450	750
33,527	44,291	185,369	42,688	42,063	62,813	109,338	107,175
(33,520)	(44,167)	(185,368)	(42,678)	(41,895)	(62,544)	(109,335)	(107,175)
34,133	43,622	184,819	41,475	41,520	62,305	108,914	111,407
-	-	-	-	-	-	-	-
34,133	43,622	184,819	41,475	41,520	62,305	108,914	111,407
613	(545)	(549)	(1,203)	(375)	(239)	(421)	4,232
53,250	173,892	184,435	51,944	139,260	187,552	368,299	508,681
\$ 53,863	\$ 173,347	\$ 183,886	\$ 50,741	\$ 138,885	\$ 187,313	\$ 367,878	\$ 512,913

(This statement is continued on the following pages.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

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

For the Year Ended December 31, 2021

	Debt Service				
	2017 General Obligation Alternate Revenue Source Bond	2018 General Obligation Alternate Revenue Source Bond	2019A General Obligation Alternate Revenue Source Bond	2019B General Obligation Alternate Revenue Source Bond	2019C General Obligation Alternate Revenue Source Bond
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Investment Income	141	122	-	1	7
Miscellaneous	-	-	-	-	-
Total Revenues	141	122	-	1	7
<b>EXPENDITURES</b>					
Public Works					
Contractual Services	-	-	-	-	-
Supplies	-	-	-	-	-
Outside Services and Miscellaneous	-	-	-	-	-
Capital Outlay					
-	-	-	-	-	-
Debt Service					
Principal	50,000	60,000	-	54,996	5,004
Interest	21,188	36,050	-	12,141	1,056
Agent Fees/Issuance Costs	750	750	-	-	-
Total Expenditures	71,938	96,800	-	67,137	6,060
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>					
	(71,797)	(96,678)	-	(67,136)	(6,053)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	73,410	95,958	-	71,752	6,529
Transfers (Out)	-	-	-	-	-
Total Other Financing Sources (Uses)	73,410	95,958	-	71,752	6,529
<b>NET CHANGE IN FUND BALANCE</b>	1,613	(720)	-	4,616	476
<b>FUND BALANCES (DEFICIT), JANUARY 1</b>	114,677	138,359	-	62,293	8,458
<b>FUND BALANCES (DEFICIT), DECEMBER 31</b>	\$ 116,290	\$ 137,639	\$ -	\$ 66,909	\$ 8,934

Debt Service		Capital Projects						
2020 General Obligation Alternate Revenue Source Bond	Special Service Area #14	Special Service Area #15	Special Service Area #17	Special Service Area #18	Special Service Area #19	Special Service Area #20	Special Service Area #21	
\$ -	\$ 8,966	\$ 20,563	\$ 5,412	\$ 3,925	\$ 13,525	\$ 9,163	\$ 4,364	
-	-	-	-	-	-	-	-	
224	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
224	8,966	20,563	5,412	3,925	13,525	9,163	4,364	
2,310	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
225,000	-	-	-	-	-	-	-	
114,108	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
341,418	-	-	-	-	-	-	-	
(341,194)	8,966	20,563	5,412	3,925	13,525	9,163	4,364	
467,163	-	-	-	-	-	-	-	
(2,191,635)	(8,966)	(20,563)	(5,412)	(3,925)	(13,525)	(9,163)	(4,364)	
(1,724,472)	(8,966)	(20,563)	(5,412)	(3,925)	(13,525)	(9,163)	(4,364)	
(2,065,666)	-	-	-	-	-	-	-	
2,063,742	-	-	-	-	-	-	-	
\$ (1,924)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

(This statement is continued on the following pages.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

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

For the Year Ended December 31, 2021

	Capital Projects				
	Special Service Area #22	Special Service Area #23	Special Service Area #24	Special Service Area #25	Special Service Area #26
<b>REVENUES</b>					
Taxes	\$ 8,721	\$ 3,924	\$ 36,063	\$ 41,520	\$ 62,305
Intergovernmental	-	-	-	-	-
Investment Income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	8,721	3,924	36,063	41,520	62,305
<b>EXPENDITURES</b>					
Public Works					
Contractual Services	-	-	-	-	-
Supplies	-	-	-	-	-
Outside Services and Miscellaneous	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Agent Fees/Issuance Costs	-	-	-	-	-
Total Expenditures	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,721	3,924	36,063	41,520	62,305
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers (Out)	(8,721)	(3,924)	(36,063)	(41,520)	(62,305)
Total Other Financing Sources (Uses)	(8,721)	(3,924)	(36,063)	(41,520)	(62,305)
NET CHANGE IN FUND BALANCE	-	-	-	-	-
FUND BALANCES (DEFICIT), JANUARY 1	-	-	-	-	-
<b>FUND BALANCES (DEFICIT), DECEMBER 31</b>	<b>\$ -</b>				

Capital Projects							
Special Service Area #27	Special Service Area #28	Special Service Area #29	Special Service Area #30	Special Service Area #31	Special Service Area #33	Special Service Area #34	Total
\$ 105,644	\$ 3,270	\$ 111,407	\$ 71,529	\$ 95,958	\$ 50,032	\$ 4,640	\$ 804,623
-	-	-	-	-	-	-	515,353
-	-	-	-	-	-	-	1,737
-	-	-	-	-	-	-	12,232
105,644	3,270	111,407	71,529	95,958	50,032	4,640	1,333,945
-	-	-	-	-	-	-	58,392
-	-	-	-	-	-	-	100,812
-	-	-	-	-	-	-	482,335
-	-	-	-	-	-	-	192,385
-	-	-	-	-	-	-	887,000
-	-	-	-	-	-	-	315,307
-	-	-	-	-	-	-	6,000
-	-	-	-	-	-	-	2,042,231
105,644	3,270	111,407	71,529	95,958	50,032	4,640	(708,286)
-	-	-	-	-	-	-	1,359,672
(105,644)	(3,270)	(111,407)	(73,410)	(95,958)	(50,032)	(4,640)	(2,854,447)
(105,644)	(3,270)	(111,407)	(73,410)	(95,958)	(50,032)	(4,640)	(1,494,775)
-	-	-	(1,881)	-	-	-	(2,203,061)
-	-	-	1,881	-	-	-	4,952,220
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,749,159

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

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

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>REVENUES</b>				
Intergovernmental	\$ 513,936	\$ 513,936	\$ 515,311	\$ 1,375
Investment Income	10,000	10,000	658	(9,342)
Miscellaneous	-	-	12,232	12,232
Total Revenues	<u>523,936</u>	<u>523,936</u>	<u>528,201</u>	<u>4,265</u>
<b>EXPENDITURES</b>				
Public Works				
Street Maintenance				
Other Contractual	213,060	213,060	44,503	(168,557)
Operating Supplies	108,350	108,350	100,812	(7,538)
Total Expenditures	<u>321,410</u>	<u>321,410</u>	<u>145,315</u>	<u>(176,095)</u>
EXCESS (DEFICIENCY) OF REVENUES ' OVER EXPENDITURES	<u>202,526</u>	<u>202,526</u>	<u>382,886</u>	<u>180,360</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	7,699	7,699
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>7,699</u>	<u>7,699</u>
NET CHANGE IN FUND BALANCE	<u>\$ 202,526</u>	<u>\$ 202,526</u>	<u>390,585</u>	<u>\$ 188,059</u>
FUND BALANCE, JANUARY 1			<u>717,984</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 1,108,569</u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

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

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>REVENUES</b>				
Investment Income	\$ 800	\$ 800	\$ 2	\$ (798)
Total Revenues	800	800	2	(798)
<b>EXPENDITURES</b>				
None	-	-	-	-
Total Expenditures	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	800	800	2	(798)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	8,966	8,966	8,966	-
Total Other Financing Sources (Uses)	8,966	8,966	8,966	-
NET CHANGE IN FUND BALANCE	<u>\$ 9,766</u>	<u>\$ 9,766</u>	8,968	<u>\$ (798)</u>
FUND BALANCE, JANUARY 1			<u>152,705</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 161,673</u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
RICHMOND COMMUNITY GARDENS FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>REVENUES</b>				
Intergovernmental	\$ 500	\$ 500	\$ 42	\$ (458)
Total Revenues	500	500	42	(458)
<b>EXPENDITURES</b>				
Contractual Services	30,000	30,000	11,579	(18,421)
Total Expenditures	30,000	30,000	11,579	(18,421)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(29,500)	(29,500)	(11,537)	17,963
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	15,988	15,988	-	(15,988)
Total Other Financing Sources (Uses)	15,988	15,988	-	(15,988)
NET CHANGE IN FUND BALANCE	<u>\$ (13,512)</u>	<u>\$ (13,512)</u>	(11,537)	<u>\$ 1,975</u>
FUND BALANCE, JANUARY 1			<u>30,438</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 18,901</u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DOWNTOWN TIF #2 FUND

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ 143,692	\$ 143,692
Miscellaneous	200,000	200,000	-	(200,000)
Total Revenues	<u>200,000</u>	<u>200,000</u>	143,692	(56,308)
<b>EXPENDITURES</b>				
Contractual Services	2,060	2,060	482,335	480,275
Capital Outlay	1,795,000	1,795,000	192,385	(1,602,615)
Total Expenditures	<u>1,797,060</u>	<u>1,797,060</u>	674,720	(1,122,340)
NET CHANGE IN FUND BALANCE	<u>\$ (1,597,060)</u>	<u>\$ (1,597,060)</u>	(531,028)	<u>\$ 1,066,032</u>
FUND BALANCE (DEFICIT), JANUARY 1			<u>(5,630)</u>	
<b>FUND BALANCE (DEFICIT), DECEMBER 31</b>			<u><u>\$ (536,658)</u></u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
2009 GENERAL OBLIGATION ALTERNATE REVENUE SOURCE BOND FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>REVENUES</b>				
Investment Income	\$ 150	\$ 150	\$ 7	\$ (143)
Total Revenues	150	150	7	(143)
<b>EXPENDITURES</b>				
Debt Service				
Principal	27,000	27,000	27,000	-
Interest	6,527	6,527	6,527	-
Total Expenditures	33,527	33,527	33,527	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(33,377)	(33,377)	(33,520)	(143)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	33,922	33,922	34,133	211
Total Other Financing Sources (Uses)	33,922	33,922	34,133	211
NET CHANGE IN FUND BALANCE	\$ 545	\$ 545	613	\$ 68
FUND BALANCE, JANUARY 1			53,250	
<b>FUND BALANCE, DECEMBER 31</b>			<b>\$ 53,863</b>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
2011 GENERAL OBLIGATION ALTERNATE REVNEUE SOURCE BOND FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>REVENUES</b>				
Investment Income	\$ 680	\$ 680	\$ 124	\$ (556)
Total Revenues	680	680	124	(556)
<b>EXPENDITURES</b>				
Debt Service				
Principal	35,000	35,000	35,000	-
Interest	8,741	8,741	8,741	-
Agent Fees	550	550	550	-
Total Expenditures	44,291	44,291	44,291	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(43,611)	(43,611)	(44,167)	(556)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	43,173	43,173	43,622	449
Total Other Financing Sources (Uses)	43,173	43,173	43,622	449
NET CHANGE IN FUND BALANCE	\$ (438)	\$ (438)	(545)	\$ (107)
FUND BALANCE, JANUARY 1			173,892	
FUND BALANCE, DECEMBER 31			\$ 173,347	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
2012 DEBT CERTIFICATES FUND

For the Year Ended December 31, 2021

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Investment Income	\$ 317	\$ 317	\$ 1	\$ (316)
Total Revenues	317	317	1	(316)
<b>EXPENDITURES</b>				
Debt Service				
Principal	165,000	165,000	165,000	-
Interest	19,819	19,819	19,819	-
Agent Fees	550	550	550	-
Total Expenditures	185,369	185,369	185,369	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(185,052)	(185,052)	(185,368)	(316)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	184,819	184,819	184,819	-
Total Other Financing Sources (Uses)	184,819	184,819	184,819	-
NET CHANGE IN FUND BALANCE	<u>\$ (233)</u>	<u>\$ (233)</u>	(549)	<u>\$ (316)</u>
FUND BALANCE, JANUARY 1			<u>184,435</u>	
<b>FUND BALANCE, DECEMBER 31</b>			<u>\$ 183,886</u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
2012A GENERAL OBLIGATION ALTERNATE REVENUE SOURCE BOND FUND

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<b>REVENUES</b>				
Investment Income	\$ 88	\$ 88	\$ 10	\$ (78)
Total Revenues	<u>88</u>	<u>88</u>	<u>10</u>	<u>(78)</u>
<b>EXPENDITURES</b>				
Debt Service				
Principal	35,000	35,000	35,000	-
Interest	6,588	6,588	6,588	-
Agent Fees	550	550	1,100	550
Total Expenditures	<u>42,138</u>	<u>42,138</u>	<u>42,688</u>	<u>550</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(42,050)</u>	<u>(42,050)</u>	<u>(42,678)</u>	<u>(628)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	<u>41,220</u>	<u>41,220</u>	<u>41,475</u>	<u>255</u>
Total Other Financing Sources (Uses)	<u>41,220</u>	<u>41,220</u>	<u>41,475</u>	<u>255</u>
NET CHANGE IN FUND BALANCE	<u>\$ (830)</u>	<u>\$ (830)</u>	<u>(1,203)</u>	<u>\$ (373)</u>
FUND BALANCE, JANUARY 1			<u>51,944</u>	
<b>FUND BALANCE, DECEMBER 31</b>			<u>\$ 50,741</u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
2013 GENERAL OBLIGATION ALTERNATE REVENUE SOURCE BOND FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>REVENUES</b>				
Investment Income	\$ 835	\$ 835	\$ 168	\$ (667)
Total Revenues	835	835	168	(667)
<b>EXPENDITURES</b>				
Debt Service				
Principal	30,000	30,000	30,000	-
Interest	11,513	11,513	11,513	-
Agent Fees	550	550	550	-
Total Expenditures	42,063	42,063	42,063	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(41,228)	(41,228)	(41,895)	(667)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	41,100	41,100	41,520	420
Total Other Financing Sources (Uses)	41,100	41,100	41,520	420
NET CHANGE IN FUND BALANCE	<u>\$ (128)</u>	<u>\$ (128)</u>	(375)	<u>\$ (247)</u>
FUND BALANCE, JANUARY 1			<u>139,260</u>	
<b>FUND BALANCE, DECEMBER 31</b>			<u><u>\$ 138,885</u></u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
2014 GENERAL OBLIGATION ALTERNATE REVENUE SOURCE BOND FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>REVENUES</b>				
Investment Income	\$ 1,151	\$ 1,151	\$ 269	\$ (882)
Total Revenues	1,151	1,151	269	(882)
<b>EXPENDITURES</b>				
Debt Service				
Principal	45,000	45,000	45,000	-
Interest	17,263	17,263	17,263	-
Agent Fees	550	550	550	-
Total Expenditures	62,813	62,813	62,813	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(61,662)	(61,662)	(62,544)	(882)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	61,700	61,700	62,305	605
Total Other Financing Sources (Uses)	61,700	61,700	62,305	605
NET CHANGE IN FUND BALANCE	\$ 38	\$ 38	(239)	\$ (277)
FUND BALANCE, JANUARY 1			187,552	
FUND BALANCE, DECEMBER 31			\$ 187,313	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
2015 GENERAL OBLIGATION ALTERNATE REVENUE SOURCE BOND FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>REVENUES</b>				
Investment Income	\$ 1,472	\$ 1,472	\$ 3	\$ (1,469)
Total Revenues	1,472	1,472	3	(1,469)
<b>EXPENDITURES</b>				
Debt Service				
Principal	80,000	80,000	80,000	-
Interest	28,888	28,888	28,888	-
Agent Fees	450	450	450	-
Total Expenditures	109,338	109,338	109,338	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(107,866)	(107,866)	(109,335)	(1,469)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	107,888	107,888	108,914	1,026
Total Other Financing Sources (Uses)	107,888	107,888	108,914	1,026
NET CHANGE IN FUND BALANCE	\$ 22	\$ 22	(421)	\$ (443)
FUND BALANCE, JANUARY 1			368,299	
FUND BALANCE, DECEMBER 31			\$ 367,878	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
2016 GENERAL OBLIGATION ALTERNATE REVENUE SOURCE BOND FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>REVENUES</b>				
Investment Income	\$ 1,658	\$ 1,658	\$ -	\$ (1,658)
Total Revenues	1,658	1,658	-	(1,658)
<b>EXPENDITURES</b>				
Debt Service				
Principal	75,000	75,000	75,000	-
Interest	31,425	31,425	31,425	-
Agent Fees	750	750	750	-
Total Expenditures	107,175	107,175	107,175	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(105,517)	(105,517)	(107,175)	(1,658)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	110,300	110,300	111,407	1,107
Total Other Financing Sources (Uses)	110,300	110,300	111,407	1,107
NET CHANGE IN FUND BALANCE	\$ 4,783	\$ 4,783	4,232	\$ (551)
FUND BALANCE, JANUARY 1			508,681	
FUND BALANCE, DECEMBER 31			\$ 512,913	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
2017 GENERAL OBLIGATION ALTERNATE REVENUE SOURCE BOND FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>REVENUES</b>				
Investment Income	\$ 364	\$ 364	\$ 141	\$ (223)
Total Revenues	364	364	141	(223)
<b>EXPENDITURES</b>				
Debt Service				
Principal	50,000	50,000	50,000	-
Interest	21,188	21,188	21,188	-
Agent Fees/Issuance Costs	750	750	750	-
Total Expenditures	71,938	71,938	71,938	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(71,574)	(71,574)	(71,797)	(223)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	70,800	70,800	73,410	2,610
Total Other Financing Sources (Uses)	70,800	70,800	73,410	2,610
NET CHANGE IN FUND BALANCE	\$ (774)	\$ (774)	1,613	\$ 2,387
FUND BALANCE, JANUARY 1			114,677	
FUND BALANCE, DECEMBER 31			\$ 116,290	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
2018 GENERAL OBLIGATION ALTERNATE REVENUE SOURCE BOND FUND

For the Year Ended December 31, 2021

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Investment Income	\$ 520	\$ 520	\$ 122	\$ (398)
Total Revenues	<u>520</u>	<u>520</u>	<u>122</u>	<u>(398)</u>
<b>EXPENDITURES</b>				
Debt Service				
Principal	60,000	60,000	60,000	-
Interest	36,050	36,050	36,050	-
Agent Fees/Issuance Costs	-	-	750	750
Total Expenditures	<u>96,050</u>	<u>96,050</u>	<u>96,800</u>	<u>750</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(95,530)</u>	<u>(95,530)</u>	<u>(96,678)</u>	<u>(1,148)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	<u>95,000</u>	<u>95,000</u>	<u>95,958</u>	<u>958</u>
Total Other Financing Sources (Uses)	<u>95,000</u>	<u>95,000</u>	<u>95,958</u>	<u>958</u>
NET CHANGE IN FUND BALANCE	<u>\$ (530)</u>	<u>\$ (530)</u>	<u>(720)</u>	<u>\$ (190)</u>
FUND BALANCE, JANUARY 1			<u>138,359</u>	
<b>FUND BALANCE, DECEMBER 31</b>			<u><u>\$ 137,639</u></u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
2019A GENERAL OBLIGATION ALTERNATE BOND FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>REVENUES</b>				
None	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
<b>EXPENDITURES</b>				
None	-	-	-	-
Total Expenditures	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	23,609	23,609	-	(23,609)
Total Other Financing Sources (Uses)	23,609	23,609	-	(23,609)
NET CHANGE IN FUND BALANCE	<u>\$ 23,609</u>	<u>\$ 23,609</u>	-	<u>\$ (23,609)</u>
FUND BALANCE, JANUARY 1			-	
FUND BALANCE, DECEMBER 31			<u>\$ -</u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
2019B GENERAL OBLIGATION ALTERNATE BOND FUND

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
<b>REVENUES</b>				
Investment Income	\$ 2	\$ 2	\$ 1	\$ (1)
Total Revenues	<u>2</u>	<u>2</u>	<u>1</u>	<u>(1)</u>
<b>EXPENDITURES</b>				
Contractual Services	1,100	1,100	-	(1,100)
Debt Service				
Principal	54,996	54,996	54,996	-
Interest	12,221	12,221	12,141	(80)
Total Expenditures	<u>68,317</u>	<u>68,317</u>	<u>67,137</u>	<u>(1,180)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(68,315)</u>	<u>(68,315)</u>	<u>(67,136)</u>	<u>1,179</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	59,534	59,534	71,752	12,218
Total Other Financing Sources (Uses)	<u>59,534</u>	<u>59,534</u>	<u>71,752</u>	<u>12,218</u>
NET CHANGE IN FUND BALANCE	<u>\$ (8,781)</u>	<u>\$ (8,781)</u>	4,616	<u>\$ 13,397</u>
FUND BALANCE, JANUARY 1			<u>62,293</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 66,909</u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
2019C GENERAL OBLIGATION ALTERNATE BOND FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>REVENUES</b>				
Investment Income	\$ 7	\$ 7	\$ 7	\$ -
Total Revenues	7	7	7	-
<b>EXPENDITURES</b>				
Debt Service				
Principal	5,004	5,004	5,004	-
Interest	1,112	1,112	1,056	(56)
Total Expenditures	6,116	6,116	6,060	(56)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,109)	(6,109)	(6,053)	56
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	4,593	4,593	6,529	1,936
Total Other Financing Sources (Uses)	4,593	4,593	6,529	1,936
NET CHANGE IN FUND BALANCE	<u>\$ (1,516)</u>	<u>\$ (1,516)</u>	476	<u>\$ 1,992</u>
FUND BALANCE, JANUARY 1			<u>8,458</u>	
<b>FUND BALANCE, DECEMBER 31</b>			<u>\$ 8,934</u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
2020 GENERAL OBLIGATION ALTERNATE BOND FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>REVENUES</b>				
Investment Income	\$ -	\$ -	\$ 224	\$ 224
Total Revenues	-	-	224	224
<b>EXPENDITURES</b>				
Contractual Services	1,100	1,100	2,310	1,210
Debt Service				
Principal	225,000	225,000	225,000	-
Interest	114,108	114,108	114,108	-
Total Expenditures	340,208	340,208	341,418	1,210
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(340,208)	(340,208)	(341,194)	(986)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	339,108	339,108	467,163	128,055
Transfers (Out)	-	-	(2,191,635)	(2,191,635)
Total Other Financing Sources (Uses)	339,108	339,108	(1,724,472)	(2,063,580)
NET CHANGE IN FUND BALANCE	<u>\$ (1,100)</u>	<u>\$ (1,100)</u>	(2,065,666)	<u>\$ (2,064,566)</u>
FUND BALANCE, JANUARY 1			<u>2,063,742</u>	
<b>FUND BALANCE (DEFICIT), DECEMBER 31</b>			<u>\$ (1,924)</u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL SERVICE AREA #14 FUND

For the Year Ended December 31, 2021

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Property Taxes	\$ 8,966	\$ 8,966	\$ 8,966	\$ -
Total Revenues	8,966	8,966	8,966	-
<b>EXPENDITURES</b>				
None	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,966	8,966	8,966	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Out)	(8,966)	(8,966)	(8,966)	-
Total Other Financing Sources (Uses)	(8,966)	(8,966)	(8,966)	-
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
FUND BALANCE, JANUARY 1			-	
FUND BALANCE, DECEMBER 31			<u>\$ -</u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL SERVICE AREA #15 FUND

For the Year Ended December 31, 2021

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Property Taxes	\$ 20,352	\$ 20,352	\$ 20,563	\$ 211
Total Revenues	20,352	20,352	20,563	211
<b>EXPENDITURES</b>				
None	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	20,352	20,352	20,563	211
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Out)	(20,352)	(20,352)	(20,563)	211
Total Other Financing Sources (Uses)	(20,352)	(20,352)	(20,563)	211
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
FUND BALANCE, JANUARY 1			-	
FUND BALANCE, DECEMBER 31			<u>\$ -</u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL SERVICE AREA #17 FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>REVENUES</b>				
Property Taxes	\$ 5,359	\$ 5,359	\$ 5,412	\$ 53
Total Revenues	5,359	5,359	5,412	53
<b>EXPENDITURES</b>				
None	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,359	5,359	5,412	53
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Out)	(5,359)	(5,359)	(5,412)	53
Total Other Financing Sources (Uses)	(5,359)	(5,359)	(5,412)	53
NET CHANGE IN FUND BALANCE	\$ -	\$ -	-	\$ -
FUND BALANCE, JANUARY 1			-	
<b>FUND BALANCE, DECEMBER 31</b>			<b>\$ -</b>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL SERVICE AREA #18 FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>REVENUES</b>				
Property Taxes	\$ 3,886	\$ 3,886	\$ 3,925	\$ 39
Total Revenues	3,886	3,886	3,925	39
<b>EXPENDITURES</b>				
None	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,886	3,886	3,925	39
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Out)	(3,886)	(3,886)	(3,925)	39
Total Other Financing Sources (Uses)	(3,886)	(3,886)	(3,925)	39
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
FUND BALANCE, JANUARY 1			-	
FUND BALANCE, DECEMBER 31			<u>\$ -</u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL SERVICE AREA #19 FUND

For the Year Ended December 31, 2021

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Property Taxes	\$ 13,383	\$ 13,383	\$ 13,525	\$ 142
Total Revenues	13,383	13,383	13,525	142
<b>EXPENDITURES</b>				
None	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	13,383	13,383	13,525	142
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Out)	(13,383)	(13,383)	(13,525)	142
Total Other Financing Sources (Uses)	(13,383)	(13,383)	(13,525)	142
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
FUND BALANCE, JANUARY 1			-	
<b>FUND BALANCE, DECEMBER 31</b>			<b>\$ -</b>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL SERVICE AREA #20 FUND

For the Year Ended December 31, 2021

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Property Taxes	\$ 9,066	\$ 9,066	\$ 9,163	\$ 97
Total Revenues	9,066	9,066	9,163	97
<b>EXPENDITURES</b>				
None	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	9,066	9,066	9,163	97
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Out)	(9,066)	(9,066)	(9,163)	97
Total Other Financing Sources (Uses)	(9,066)	(9,066)	(9,163)	97
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
FUND BALANCE, JANUARY 1			-	
FUND BALANCE, DECEMBER 31			<u>\$ -</u>	

(See independent auditor's report.)

**VILLAGE OF CLARENDON HILLS, ILLINOIS**

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL SERVICE AREA #21 FUND

For the Year Ended December 31, 2021

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Property Taxes	\$ 4,317	\$ 4,317	\$ 4,364	\$ 47
Total Revenues	4,317	4,317	4,364	47
<b>EXPENDITURES</b>				
None	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,317	4,317	4,364	47
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Out)	(4,317)	(4,317)	(4,364)	47
Total Other Financing Sources (Uses)	(4,317)	(4,317)	(4,364)	47
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
FUND BALANCE, JANUARY 1			-	
FUND BALANCE, DECEMBER 31			<u>\$ -</u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL SERVICE AREA #22 FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>REVENUES</b>				
Property Taxes	\$ 8,635	\$ 8,635	\$ 8,721	\$ 86
Total Revenues	8,635	8,635	8,721	86
<b>EXPENDITURES</b>				
None	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,635	8,635	8,721	86
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Out)	(8,635)	(8,635)	(8,721)	86
Total Other Financing Sources (Uses)	(8,635)	(8,635)	(8,721)	86
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
FUND BALANCE, JANUARY 1			-	
FUND BALANCE, DECEMBER 31			<u>\$ -</u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL SERVICE AREA #23 FUND

For the Year Ended December 31, 2021

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Property Taxes	\$ 3,886	\$ 3,886	\$ 3,924	\$ 38
Total Revenues	3,886	3,886	3,924	38
<b>EXPENDITURES</b>				
None	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	3,886	3,886	3,924	38
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Out)	(3,886)	(3,886)	(3,924)	38
Total Other Financing Sources (Uses)	(3,886)	(3,886)	(3,924)	38
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
FUND BALANCE, JANUARY 1			-	
<b>FUND BALANCE, DECEMBER 31</b>			<b>\$ -</b>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL SERVICE AREA #24 FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>REVENUES</b>				
Property Taxes	\$ 35,861	\$ 35,861	\$ 36,063	\$ 202
Total Revenues	35,861	35,861	36,063	202
<b>EXPENDITURES</b>				
None	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	35,861	35,861	36,063	202
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Out)	(35,861)	(35,861)	(36,063)	202
Total Other Financing Sources (Uses)	(35,861)	(35,861)	(36,063)	202
NET CHANGE IN FUND BALANCE	\$ -	\$ -	-	\$ -
FUND BALANCE, JANUARY 1			-	
<b>FUND BALANCE, DECEMBER 31</b>			<u>\$ -</u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL SERVICE AREA #25 FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>REVENUES</b>				
Property Taxes	\$ 41,100	\$ 41,100	\$ 41,520	\$ 420
Total Revenues	41,100	41,100	41,520	420
<b>EXPENDITURES</b>				
None	-	-	-	-
Total Expenditures	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	41,100	41,100	41,520	420
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Out)	(41,100)	(41,100)	(41,520)	420
Total Other Financing Sources (Uses)	(41,100)	(41,100)	(41,520)	420
NET CHANGE IN FUND BALANCE	\$ -	\$ -	-	\$ -
FUND BALANCE, JANUARY 1			-	
FUND BALANCE, DECEMBER 31			\$ -	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL SERVICE AREA #26 FUND

For the Year Ended December 31, 2021

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Property Taxes	\$ 61,700	\$ 61,700	\$ 62,305	\$ 605
Total Revenues	61,700	61,700	62,305	605
<b>EXPENDITURES</b>				
None	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	61,700	61,700	62,305	605
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Out)	(61,700)	(61,700)	(62,305)	605
Total Other Financing Sources (Uses)	(61,700)	(61,700)	(62,305)	605
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
FUND BALANCE, JANUARY 1			-	
FUND BALANCE, DECEMBER 31			<u>\$ -</u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL SERVICE AREA #27 FUND

For the Year Ended December 31, 2021

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Property Taxes	\$ 104,651	\$ 104,651	\$ 105,644	\$ 993
Total Revenues	104,651	104,651	105,644	993
<b>EXPENDITURES</b>				
None	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	104,651	104,651	105,644	993
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Out)	(104,651)	(104,651)	(105,644)	(993)
Total Other Financing Sources (Uses)	(104,651)	(104,651)	(105,644)	(993)
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
FUND BALANCE, JANUARY 1			-	
FUND BALANCE, DECEMBER 31			<u>\$ -</u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL SERVICE AREA #28 FUND

For the Year Ended December 31, 2021

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Property Taxes	\$ 3,237	\$ 3,237	\$ 3,270	\$ 33
Total Revenues	<u>3,237</u>	<u>3,237</u>	<u>3,270</u>	<u>33</u>
<b>EXPENDITURES</b>				
None	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	<u>3,237</u>	<u>3,237</u>	<u>3,270</u>	<u>33</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Out)	<u>(3,237)</u>	<u>(3,237)</u>	<u>(3,270)</u>	<u>(33)</u>
Total Other Financing Sources (Uses)	<u>(3,237)</u>	<u>(3,237)</u>	<u>(3,270)</u>	<u>(33)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
FUND BALANCE, JANUARY 1			<u>-</u>	
<b>FUND BALANCE, DECEMBER 31</b>			<u>\$ -</u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL SERVICE AREA #29 FUND

For the Year Ended December 31, 2021

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Property Taxes	\$ 110,300	\$ 110,300	\$ 111,407	\$ 1,107
Total Revenues	110,300	110,300	111,407	1,107
<b>EXPENDITURES</b>				
None	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	110,300	110,300	111,407	1,107
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Out)	(110,300)	(110,300)	(111,407)	(1,107)
Total Other Financing Sources (Uses)	(110,300)	(110,300)	(111,407)	(1,107)
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
FUND BALANCE, JANUARY 1			-	
FUND BALANCE, DECEMBER 31			<u>\$ -</u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL SERVICE AREA #30 FUND

For the Year Ended December 31, 2021

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Property taxes	\$ 70,800	\$ 70,800	\$ 71,529	\$ 729
Total Revenues	70,800	70,800	71,529	729
<b>EXPENDITURES</b>				
None	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	70,800	70,800	71,529	729
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Out)	(70,800)	(70,800)	(73,410)	(2,610)
Total Other Financing Sources (Uses)	(70,800)	(70,800)	(73,410)	(2,610)
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(1,881)	<u>\$ (1,881)</u>
FUND BALANCE, JANUARY 1			<u>1,881</u>	
FUND BALANCE, DECEMBER 31			<u>\$ -</u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL SERVICE AREA #31 FUND

For the Year Ended December 31, 2021

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Property taxes	\$ 95,000	\$ 95,000	\$ 95,958	\$ 958
Total Revenues	95,000	95,000	95,958	958
<b>EXPENDITURES</b>				
None	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	95,000	95,000	95,958	958
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Out)	(95,000)	(95,000)	(95,958)	(958)
Total Other Financing Sources (Uses)	(95,000)	(95,000)	(95,958)	(958)
<b>NET CHANGE IN FUND BALANCE</b>				
	\$ -	\$ -	-	\$ -
<b>FUND BALANCE, JANUARY 1</b>			-	
<b>FUND BALANCE, DECEMBER 31</b>			\$ -	

(See independent auditor's report.)

**VILLAGE OF CLARENDON HILLS, ILLINOIS**

**Preliminary and Tentative  
For Discussion Purposes Only**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL SERVICE AREA #33 FUND**

For the Year Ended December 31, 2021

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Property taxes	\$ 59,534	\$ 59,534	\$ 50,032	\$ (9,502)
Total Revenues	59,534	59,534	50,032	(9,502)
<b>EXPENDITURES</b>				
None	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	59,534	59,534	50,032	(9,502)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Out)	(59,534)	(59,534)	(50,032)	9,502
Total Other Financing Sources (Uses)	(59,534)	(59,534)	(50,032)	9,502
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
FUND BALANCE, JANUARY 1			-	
<b>FUND BALANCE, DECEMBER 31</b>			<u>\$ -</u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL SERVICE AREA #34 FUND

For the Year Ended December 31, 2021

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Property taxes	\$ 4,593	\$ 4,593	\$ 4,640	\$ 47
Total Revenues	4,593	4,593	4,640	47
<b>EXPENDITURES</b>				
None	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	4,593	4,593	4,640	47
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (Out)	(4,593)	(4,593)	(4,640)	(47)
Total Other Financing Sources (Uses)	(4,593)	(4,593)	(4,640)	(47)
<b>NET CHANGE IN FUND BALANCE</b>				
	\$ -	\$ -	-	\$ -
<b>FUND BALANCE, JANUARY 1</b>			-	
<b>FUND BALANCE, DECEMBER 31</b>			\$ -	

(See independent auditor's report.)

**PROPRIETARY FUNDS**

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

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

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>OPERATING REVENUES</b>				
Charges for Services				
Water Sales	\$ 3,100,000	\$ 3,100,000	\$ 3,404,445	\$ 304,445
New Services	20,000	20,000	24,804	4,804
Fees	59,050	59,050	50,697	(8,353)
Penalties	25,000	25,000	35,515	10,515
Miscellaneous	900	900	1,776	876
	<hr/>			
Total Operating Revenues	3,204,950	3,204,950	3,517,237	312,287
<hr/>				
<b>OPERATING EXPENSES</b>				
General and Administrative				
Personal Services and Benefits				
Salaries	285,000	285,000	300,062	15,062
Overtime	30,000	30,000	26,115	(3,885)
IMRF	46,500	46,500	51,835	5,335
IMRF Pension Expense	-	-	(97,539)	(97,539)
FICA/Medicare	21,803	21,803	24,128	2,325
Health/Dental Insurance	56,500	56,500	50,957	(5,543)
IRMA Deductible	19,995	19,995	19,995	-
Employee Health and Safety	1,000	1,000	241	(759)
OPEB Pension Expense	-	-	3,933	3,933
Overhead Costs Allocated from General Fund	518,947	518,947	529,436	10,489
	<hr/>			
Total Personal Services and Benefits	979,745	979,745	909,163	(70,582)
	<hr/>			
Outside Services and Miscellaneous				
Other Professional Services	20,000	20,000	7,861	(12,139)
Other Contractual Services	57,450	57,450	57,682	232
Postage	9,000	9,000	6,587	(2,413)
Telephone	2,300	2,300	3,565	1,265
Advertising/Printing/Copying	1,000	1,000	-	(1,000)
DuPage Water Commission	1,150,000	1,150,000	1,209,564	59,564
Utilities	12,000	12,000	13,804	1,804
Maintenance - Building	7,000	7,000	7,241	241
Maintenance - Equipment	3,150	3,150	-	(3,150)
Waste Removal	2,500	2,500	1,435	(1,065)
Maintenance - Land	200	200	302	102
Conferences/Training/Meeting	2,500	2,500	450	(2,050)
Memberships and Subscriptions	3,000	3,000	2,644	(356)
Amortization of Asset Retirement Obligation	-	-	5,566	5,566
Contingency	100,000	100,000	-	(100,000)
	<hr/>			
Total Outside Services and Miscellaneous	1,370,100	1,370,100	1,316,701	(53,399)

(This schedule is continued on the following page.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

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

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>OPERATING EXPENSES (Continued)</b>				
General and Administrative (Continued)				
Supplies and Miscellaneous				
Office Supplies	\$ 800	\$ 800	\$ 249	\$ (551)
Water Meters	14,000	14,000	16,436	2,436
Uniforms/Clothing/Equipment	2,000	2,000	1,845	(155)
Operating Supplies	32,050	32,050	27,687	(4,363)
Minor Tools and Equipment	4,000	4,000	3,041	(959)
Contract Labor	7,000	7,000	1,324	(5,676)
Vehicle Fuel	7,500	7,500	7,714	214
Vehicle Supplies	4,900	4,900	3,259	(1,641)
Bad Debt Expense	-	-	5,405	5,405
	<hr/>			
Total Supplies and Miscellaneous	72,250	72,250	66,960	(5,290)
	<hr/>			
Total General and Administrative	2,422,095	2,422,095	2,292,824	(129,271)
	<hr/>			
Distribution				
Capital Outlay				
Other Improvements	416,050	416,050	260,815	(155,235)
	<hr/>			
Total Capital Outlay	416,050	416,050	260,815	(155,235)
	<hr/>			
Less Capital Assets Capitalized	410,550	410,550	254,635	(155,915)
	<hr/>			
Total Distribution	5,500	5,500	6,180	680
	<hr/>			
Total Operating Expenses	2,427,595	2,427,595	2,299,004	(128,591)
	<hr/>			
OPERATING INCOME BEFORE DEPRECIATION	777,355	777,355	1,218,233	440,878
	<hr/>			
Depreciation	460,000	460,000	577,745	117,745
	<hr/>			
OPERATING INCOME	317,355	317,355	640,488	323,133
	<hr/>			
<b>NON-OPERATING REVENUES</b>				
Investment Income	22,250	22,250	9,665	(12,585)
	<hr/>			
Total Non-Operating Revenues	22,250	22,250	9,665	(12,585)
	<hr/>			
CHANGE IN NET POSITION	\$ 339,605	\$ 339,605	650,153	\$ 310,548
	<hr/>			
NET POSITION, JANUARY 1			17,287,975	
	<hr/>			
NET POSITION, DECEMBER 31			\$ 17,938,128	
	<hr/>			

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF REVENUES, EXPENSES AND CHANGES  
IN NET POSITION - BUDGET AND ACTUAL  
BURLINGTON NORTHERN COMMUTER PARKING FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>OPERATING REVENUES</b>				
Charges for Services	\$ 63,800	\$ 63,800	\$ 51,819	\$ (11,981)
Total Operating Revenues	63,800	63,800	51,819	(11,981)
<b>OPERATING EXPENSES - ADMINISTRATION</b>				
Personal Services and Benefits				
Salaries	25,450	25,450	25,450	-
Total Personal Services and Benefits	25,450	25,450	25,450	-
Outside Services and Miscellaneous				
Utilities	2,415	2,415	9,124	6,709
Maintenance Buildings	5,466	5,466	-	(5,466)
Maintenance Land	13,000	13,000	13,040	40
Total Outside Services and Miscellaneous	20,881	20,881	22,164	1,283
Supplies	500	500	1,215	715
Total Operating Expenses - Administration	46,831	46,831	48,829	1,998
OPERATING INCOME (LOSS) BEFORE DEPRECIATION				
	16,969	16,969	2,990	(13,979)
Depreciation	20,000	20,000	9,598	(10,402)
OPERATING INCOME (LOSS)	(3,031)	(3,031)	(6,608)	(3,577)
<b>NON-OPERATING REVENUES</b>				
Investment Income	800	800	25	(775)
Total Non-Operating Revenues	800	800	25	(775)
CHANGE IN NET POSITION	\$ (2,231)	\$ (2,231)	(6,583)	\$ (4,352)
NET POSITION, JANUARY 1			298,747	
<b>NET POSITION, DECEMBER 31</b>			<u>\$ 292,164</u>	

(See independent auditor's report.)

## **FIDUCIARY FUNDS**

### **PENSION TRUST FUNDS**

The Police Pension Fund is used to account for the accumulation of resources to be used for retirement annuity payments to uniformed police department personnel at appropriate amounts and times in the future. Resources are contributed by employees at rates fixed by law and by the Village at amounts determined by an annual actuarial study.

The Firefighters' Pension Fund is used to account for the accumulation of resources to be used for retirement annuity payments to uniformed fire department personnel at appropriate amounts and times in the future. Resources are contributed by employees at rates fixed by law and by the Village at amounts determined by an annual actuarial study.

### **CUSTODIAL FUND**

The Park and School Donation Escrow Fund is used to account for the collection of park and school impact fees from developments that are collected on behalf of the park district and school district.

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

COMBINING STATEMENT OF NET POSITION  
PENSION TRUST FUNDS

December 31, 2021

	<b>Police Pension</b>	<b>Firefighters' Pension</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and Short-Term Investments	\$ 958,328	\$ 380,724	\$ 1,339,052
Investments, at Fair Value			
U.S. Government and U.S. Agency Obligations	1,665,856	874,394	2,540,250
Municipal Bonds	37,453	177,623	215,076
Equity Mutual Funds	-	162,305	162,305
Corporate Bonds	1,988,526	181,553	2,170,079
Negotiable Certificates of Deposit	-	9,984	9,984
Equities	5,452,289	-	5,452,289
Debt Mutual Funds	1,005,665	-	1,005,665
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)			
Accrued Interest	25,820	8,597	34,417
Prepaid Expenses	795	-	795
 Total Assets	 11,134,732	 1,795,180	 12,929,912
<b>LIABILITIES</b>			
Accounts Payable	10,615	-	10,615
 Total Liabilities	 10,615	 -	 10,615
<b>NET POSITION RESTRICTED FOR PENSIONS</b>			
	\$ 11,124,117	\$ 1,795,180	\$ 12,919,297

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

COMBINING STATEMENT OF CHANGES IN PLAN NET POSITION  
PENSION TRUST FUNDS

For the Year Ended December 31, 2021

	<b>Police Pension</b>	<b>Firefighters' Pension</b>	<b>Total</b>
<b>ADDITIONS</b>			
Contributions			
Employer	\$ 657,069	\$ 55,098	\$ 712,167
Employee	123,407	12,197	135,604
Total Contributions	780,476	67,295	847,771
Investment Income			
Net Appreciation (Depreciation) in Fair Value of Investments	152,428	(506)	151,922
Interest	509,672	11,257	520,929
Total Investment Income	662,100	10,751	672,851
Less Investment Expense	(32,334)	(7,144)	(39,478)
Net Investment Income	629,766	3,607	633,373
Total Additions	1,410,242	70,902	1,481,144
<b>DEDUCTIONS</b>			
Pension Benefits	863,157	-	863,157
Administrative Expenses	35,238	7,790	43,028
Total Deductions	898,395	7,790	906,185
NET INCREASE	511,847	63,112	574,959
<b>NET POSITION RESTRICTED FOR PENSIONS</b>			
January 1	10,612,270	1,732,068	12,344,338
December 31	\$ 11,124,117	\$ 1,795,180	\$ 12,919,297

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF CHANGES IN PLAN NET POSITION -  
BUDGET AND ACTUAL  
POLICE PENSION FUND

For the Year Ended December 31, 2021

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>ADDITIONS</b>				
Contributions				
Employer	\$ 608,505	\$ 608,505	\$ 657,069	\$ 48,564
Employee	117,072	117,072	123,407	6,335
Total Contributions	<u>725,577</u>	<u>725,577</u>	<u>780,476</u>	<u>54,899</u>
Investment Income				
Net Appreciation (Depreciation) in Fair Value of Investments	512,395	512,395	152,428	(359,967)
Interest	221,673	221,673	509,672	287,999
Total Investment Income	<u>734,068</u>	<u>734,068</u>	<u>662,100</u>	<u>(71,968)</u>
Less Investment Expense	<u>(34,630)</u>	<u>(34,630)</u>	<u>(32,334)</u>	<u>(2,296)</u>
Net Investment Income	<u>699,438</u>	<u>699,438</u>	<u>629,766</u>	<u>(69,672)</u>
Total Additions	<u>1,425,015</u>	<u>1,425,015</u>	<u>1,410,242</u>	<u>(14,773)</u>
<b>DEDUCTIONS</b>				
Pension Benefits	803,575	803,575	863,157	59,582
Administrative Expenses	32,598	32,598	35,238	2,640
Total Deductions	<u>836,173</u>	<u>836,173</u>	<u>898,395</u>	<u>62,222</u>
NET INCREASE	<u>\$ 588,842</u>	<u>\$ 588,842</u>	511,847	<u>\$ (76,995)</u>
<b>NET POSITION RESTRICTED FOR PENSIONS</b>				
January 1			<u>10,612,270</u>	
December 31			<u>\$ 11,124,117</u>	

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF CHANGES IN PLAN NET POSITION -  
BUDGET AND ACTUAL  
FIREFIGHTERS' PENSION FUND

For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>ADDITIONS</b>				
Contributions				
Employer	\$ 50,905	\$ 50,905	\$ 55,098	\$ 4,193
Employee	12,197	12,197	12,197	-
Total Contributions	63,102	63,102	67,295	4,193
Investment Income				
Net Appreciation (Depreciation) in Fair Value of Investments	58,906	58,906	(506)	(59,412)
Interest	22,557	22,557	11,257	(11,300)
Total Investment Income	81,463	81,463	10,751	(70,712)
Less Investment Expense	(5,423)	(5,423)	(7,144)	1,721
Net Investment Income	76,040	76,040	3,607	(68,991)
Total Additions	139,142	139,142	70,902	(64,798)
<b>DEDUCTIONS</b>				
Administrative Expenses	8,840	8,840	7,790	(1,050)
Total Deductions	8,840	8,840	7,790	(1,050)
NET INCREASE	\$ 130,302	\$ 130,302	63,112	\$ (63,748)
<b>NET POSITION RESTRICTED FOR PENSIONS</b>				
January 1			1,732,068	
December 31			\$ 1,795,180	

(See independent auditor's report.)

**VILLAGE OF CLARENDON HILLS, ILLINOIS**

Preliminary and Tentative  
For Discussion Purposes Only

**STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUND**

December 31, 2021

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	<b>Park Donation Escrow</b>
	<u>                    </u>
<b>ASSETS</b>	
Cash and Short-Term Investments	\$ 99,820
	<u>                    </u>
Total Assets	<u>99,820</u>
<b>LIABILITIES</b>	
None	<u>-</u>
	<u>                    </u>
Total Liabilities	<u>-</u>
<b>NET POSITION RESTRICTED FOR PARK AND SCHOOL DONATIONS</b>	<u><u>\$ 99,820</u></u>

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS **Preliminary and Tentative  
For Discussion Purposes Only**

STATEMENT OF CHANGES IN PLAN NET POSITION  
CUSTODIAL FUND

For the Year Ended December 31, 2021

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	<b>Park Donation Escrow</b>
	<u>                    </u>
<b>ADDITIONS</b>	
Investment income	\$          4
	<u>                    </u>
Total Additions	4
	<u>                    </u>
<b>DEDUCTIONS</b>	
None	-
	<u>                    </u>
Total Deductions	-
	<u>                    </u>
<b>NET INCREASE</b>	4
<b>NET POSITION RESTRICTED</b>	
January 1	<u>99,816</u>
December 31	<u><u>\$ 99,820</u></u>

(See independent auditor's report.)

## STATISTICAL SECTION (Unaudited)

This part of the Village of Clarendon Hills, Illinois' annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information displays about the Village's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have been changed over time.	150-159
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the Village's most significant local revenue source, the property tax.	160-166
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the Village's ability to issue additional debt in the future.	167-170
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.	171-172
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.	173-176

*Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.*

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

NET POSITION BY COMPONENT

Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
<b>GOVERNMENTAL ACTIVITIES</b>				
Net Investment in Capital Assets	\$ 24,165,799	\$ 23,320,012	\$ 20,655,436	\$ 19,764,808
Restricted	3,323,044	2,925,958	2,505,010	2,000,467
Unrestricted	5,088,503	2,444,510	269,374	(551,198)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 32,577,346</b>	<b>\$ 28,690,480</b>	<b>\$ 23,429,820</b>	<b>\$ 21,214,077</b>
<b>BUSINESS-TYPE ACTIVITIES</b>				
Net Investment in Capital Assets	\$ 13,570,339	\$ 13,821,155	\$ 14,378,131	\$ 12,235,981
Unrestricted	4,659,953	3,765,567	2,570,868	4,087,700
<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>	<b>\$ 18,230,292</b>	<b>\$ 17,586,722</b>	<b>\$ 16,948,999</b>	<b>\$ 16,323,681</b>
<b>PRIMARY GOVERNMENT</b>				
Net Investment in Capital Assets	\$ 37,736,138	\$ 37,141,167	\$ 35,033,567	\$ 32,000,789
Restricted	3,323,044	2,925,958	2,505,010	2,000,467
Unrestricted	9,748,456	6,210,077	2,840,242	3,536,502
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 50,807,638</b>	<b>\$ 46,277,202</b>	<b>\$ 40,378,819</b>	<b>\$ 37,537,758</b>

\*The Village implemented GASB Statement No. 68 for the fiscal year ended April 30, 2016.

\*\*The Village changed fiscal year ends from April 30 to December 31, effective December 31, 2016.

Data Source

Audited Financial Statements

<b>2017</b>	<b>2016**</b>	<b>2016*</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
\$ 17,698,316	\$ 16,153,531	\$ 15,165,984	\$ 13,119,069	\$ 11,966,457	\$ 11,517,354
2,026,534	1,392,425	1,059,644	963,326	882,130	721,980
295,982	1,204,700	1,051,535	9,337,944	9,337,767	8,561,879
<b>\$ 20,020,832</b>	<b>\$ 18,750,656</b>	<b>\$ 17,277,163</b>	<b>\$ 23,420,339</b>	<b>\$ 22,186,354</b>	<b>\$ 20,801,213</b>
\$ 10,649,103	\$ 10,318,605	\$ 9,787,663	\$ 7,591,810	\$ 6,669,402	\$ 6,054,743
4,870,935	4,186,887	4,028,391	5,716,323	6,200,858	5,859,232
<b>\$ 15,520,038</b>	<b>\$ 14,505,492</b>	<b>\$ 13,816,054</b>	<b>\$ 13,308,133</b>	<b>\$ 12,870,260</b>	<b>\$ 11,913,975</b>
\$ 28,347,419	\$ 26,472,136	\$ 24,953,647	\$ 20,710,879	\$ 18,635,859	\$ 17,572,097
2,026,534	1,392,425	1,059,644	963,326	882,130	721,980
5,166,917	5,391,587	5,079,926	15,054,267	15,538,625	14,421,111
<b>\$ 35,540,870</b>	<b>\$ 33,256,148</b>	<b>\$ 31,093,217</b>	<b>\$ 36,728,472</b>	<b>\$ 35,056,614</b>	<b>\$ 32,715,188</b>

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

CHANGE IN NET POSITION

Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
<b>EXPENSES</b>				
Governmental Activities				
General Government	\$ 1,667,321	\$ 2,030,378	\$ 2,024,278	\$ 116,317
Public Safety	4,874,688	4,852,980	5,287,588	4,843,049
Public Works	1,463,444	1,348,132	1,437,520	3,339,514
Interest and Agency Fees	304,086	321,893	214,411	273,457
Total Governmental Activities Expenses	8,309,539	8,553,383	8,963,797	8,572,337
Business-Type Activities				
Water	2,876,749	2,926,865	2,709,465	2,667,050
Commuter Parking	58,427	88,360	59,669	62,806
Total Business-Type Activities Expenses	2,935,176	3,015,225	2,769,134	2,729,856
<b>TOTAL PRIMARY GOVERNMENT EXPENSES</b>	<b>\$ 11,244,715</b>	<b>\$ 11,568,608</b>	<b>\$ 11,732,931</b>	<b>\$ 11,302,193</b>
<b>PROGRAM REVENUES</b>				
Governmental Activities				
Charges for Services				
General Government	\$ 1,072,725	\$ 988,442	\$ 1,219,697	\$ 1,071,571
Public Safety	257,992	335,010	459,364	476,445
Public Works	10,468	49,360	21,433	20,027
Operating Grants and Contributions	332,298	777,244	316,522	237,496
Capital Grants and Contributions	1,166,390	3,358,317	322,441	53,806
Total Governmental Activities Program Revenues	2,839,873	5,508,373	2,339,457	1,859,345
Business-Type Activities				
Charges for Services				
Water	3,517,237	3,569,816	3,219,772	3,438,509
Commuter Parking	51,819	59,930	63,924	58,916
Operating Grants and Contributions	-	-	-	-
Capital Grants and Contributions	-	-	-	-
Total Business-Type Activities Program Revenues	3,569,056	3,629,746	3,283,696	3,497,425
<b>TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES</b>	<b>\$ 6,408,929</b>	<b>\$ 9,138,119</b>	<b>\$ 5,623,153</b>	<b>\$ 5,356,770</b>
<b>NET (EXPENSE) REVENUE</b>				
Governmental Activities	\$ (5,469,666)	\$ (3,045,010)	\$ (6,624,340)	\$ (6,712,992)
Business-Type Activities	633,880	614,521	514,562	767,569
<b>TOTAL PRIMARY GOVERNMENT NET (EXPENSE) REVENUE</b>	<b>\$ (4,835,786)</b>	<b>\$ (2,430,489)</b>	<b>\$ (6,109,778)</b>	<b>\$ (5,945,423)</b>

Preliminary and Tentative  
For Discussion Purposes Only

	2017	2016*	2016	2015	2014	2013
\$	1,646,933	\$ 1,362,375	\$ 1,817,484	\$ 1,786,484	\$ 1,328,683	\$ 1,165,684
	5,022,698	3,394,131	4,842,910	4,145,517	3,964,732	3,814,411
	1,537,137	1,252,808	1,343,672	1,356,272	1,532,965	1,419,333
	181,863	124,445	137,331	115,872	99,552	69,859
	8,388,631	6,133,759	8,141,397	7,404,145	6,925,932	6,469,287
	2,635,659	1,792,229	2,478,175	2,452,195	2,250,493	2,295,025
	70,370	47,083	70,787	69,598	64,136	53,947
	2,706,029	1,839,312	2,548,962	2,521,793	2,314,629	2,348,972
\$	11,094,660	\$ 7,973,071	\$ 10,690,359	\$ 9,925,938	\$ 9,240,561	\$ 8,818,259
\$	1,413,169	\$ 791,748	\$ 1,145,909	\$ 1,006,349	\$ 921,871	\$ 821,925
	451,480	310,714	426,817	466,696	478,588	505,404
	17,226	6,446	5,222	32,110	11,982	13,889
	223,328	187,184	229,124	331,863	268,221	290,820
	67	48,255	75,700	112,784	-	268,908
	2,105,270	1,344,347	1,882,772	1,949,802	1,680,662	1,900,946
	3,624,347	2,468,177	3,178,078	2,980,606	3,095,233	3,019,554
	76,870	41,790	68,917	60,680	57,640	61,676
	-	-	-	5,823	-	-
	-	-	-	-	101,781	32,516
	3,701,217	2,509,967	3,246,995	3,047,109	3,254,654	3,113,746
\$	5,806,487	\$ 3,854,314	\$ 5,129,767	\$ 4,996,911	\$ 4,935,316	\$ 5,014,692
\$	(6,283,361)	\$ (4,789,412)	\$ (6,258,625)	\$ (5,454,343)	\$ (5,245,270)	\$ (4,568,341)
	995,188	670,655	698,033	525,316	940,025	764,774
\$	(5,288,173)	\$ (4,118,757)	\$ (5,560,592)	\$ (4,929,027)	\$ (4,305,245)	\$ (3,803,567)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
<b>GENERAL REVENUES AND OTHER</b>				
<b>CHANGES IN NET POSITION</b>				
Governmental Activities				
Taxes				
Property	\$ 5,251,440	\$ 4,973,466	\$ 4,761,922	\$ 4,568,487
Sales	1,392,530	1,168,193	1,162,424	1,160,350
Utility	525,706	506,143	544,429	590,196
Food and Beverage	97,301	63,212	95,858	102,855
Other	207,069	199,418	201,689	200,272
Shared Income taxes	1,115,230	915,753	896,962	807,021
Replacement taxes	32,993	18,904	21,124	-
Investment Earnings	16,929	130,290	336,459	220,510
Miscellaneous	166,604	330,291	129,937	169,049
Gain on Sale of Capital Assets	-	-	24,132	16,264
Transfers	-	-	(2,944)	-
Total Governmental Activities	8,805,802	8,305,670	8,171,992	7,835,004
Business-Type Activities				
Investment Earnings	9,690	23,202	107,812	51,678
Gain on Sale of Capital Assets	-	-	-	-
Transfers	-	-	2,944	-
Total Business-Type Activities	9,690	23,202	110,756	51,678
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 8,815,492</b>	<b>\$ 8,328,872</b>	<b>\$ 8,282,748</b>	<b>\$ 7,886,682</b>
<b>CHANGE IN NET POSITION</b>				
Governmental Activities	\$ 3,886,866	\$ 5,260,660	\$ 1,547,652	\$ 1,122,012
Business-Type Activities	643,570	637,723	625,318	819,247
<b>TOTAL PRIMARY GOVERNMENT</b>				
<b>CHANGE IN NET POSITION</b>	<b>\$ 4,530,436</b>	<b>\$ 5,898,383</b>	<b>\$ 2,172,970</b>	<b>\$ 1,941,259</b>

\*The Village changed fiscal year ends from April 30 to December 31, effective December 31, 2016.

Data Source

Audited Financial Statements

	<b>2017</b>	<b>2016*</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
\$	4,352,333	\$ 4,148,919	\$ 3,976,328	\$ 3,810,253	\$ 3,679,686	\$ 3,463,975
	1,136,623	785,163	1,144,699	1,071,239	965,958	893,816
	587,988	395,892	602,016	674,761	723,385	709,675
	99,585	60,009	91,681	94,122	91,793	88,864
	207,190	155,324	202,696	174,998	166,190	163,265
	774,013	511,836	898,086	825,295	821,179	759,446
	-	-	-	-	-	-
	80,169	31,672	43,393	(93,851)	41,670	41,080
	275,224	163,690	73,330	112,421	125,666	378,357
	40,412	10,400	17,017	19,788	14,885	75,435
	-	-	-	-	-	-
	<u>7,553,537</u>	<u>6,262,905</u>	<u>7,049,246</u>	<u>6,689,026</u>	<u>6,630,412</u>	<u>6,573,913</u>
	19,358	18,783	16,493	(87,443)	16,260	17,856
	-	-	7,502	-	-	3,794
	-	-	-	-	-	-
	<u>19,358</u>	<u>18,783</u>	<u>23,995</u>	<u>(87,443)</u>	<u>16,260</u>	<u>21,650</u>
\$	<u>7,572,895</u>	\$ <u>6,281,688</u>	\$ <u>7,073,241</u>	\$ <u>6,601,583</u>	\$ <u>6,646,672</u>	\$ <u>6,595,563</u>
\$	1,270,176	\$ 1,473,493	\$ 790,621	\$ 1,234,683	\$ 1,385,142	\$ 2,005,572
	1,014,546	689,438	722,028	437,873	956,285	786,424
\$	<u>2,284,722</u>	\$ <u>2,162,931</u>	\$ <u>1,512,649</u>	\$ <u>1,672,556</u>	\$ <u>2,341,427</u>	\$ <u>2,791,996</u>

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
<b>GENERAL FUND</b>				
Nondisposable in Form - Prepaid Items	\$ 17,932	\$ 17,509	\$ 18,786	\$ 17,301
Restricted				
Public Safety	35,303	31,850	24,434	16,849
Unrestricted				
Assigned for Subsequent Year's Budget	642,907	-	850,593	619,822
Assigned for Capital Purposes	-	-	-	-
Unassigned	4,818,279	5,236,541	4,410,902	4,694,091
<b>TOTAL GENERAL FUND</b>	<b>\$ 5,514,421</b>	<b>\$ 5,285,900</b>	<b>\$ 5,304,715</b>	<b>\$ 5,348,063</b>
<b>ALL OTHER GOVERNMENTAL FUNDS</b>				
Nondisposable in Form - Prepaid Items	\$ -	\$ -	\$ -	\$ -
Nondisposable in Form - Advances	-	-	-	-
Restricted				
Highways and Streets	1,108,569	717,984	429,833	285,958
Economic Development	180,574	183,143	187,242	213,836
Debt Service	1,998,598	1,991,100	1,993,727	1,681,373
Special Service Areas	-	1,881	1,318	18,333
Unrestricted				
Assigned for Capital Purposes	8,489,997	6,750,674	4,703,334	3,602,297
Unassigned (Deficit)	(455,678)	(13,658)	(147,989)	(189,449)
<b>TOTAL ALL OTHER GOVERNMENTAL FUNDS</b>	<b>\$ 11,322,060</b>	<b>\$ 9,631,124</b>	<b>\$ 7,167,465</b>	<b>\$ 5,612,348</b>

\*The Village changed fiscal year ends from April 30 to December 31, effective December 31, 2016.

Data Source

Audited Financial Statements

Preliminary and Tentative  
For Discussion Purposes Only

<b>2017</b>	<b>2016*</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
\$ 16,934	\$ 16,139	\$ 114,147	\$ 73,075	\$ 74,291	\$ 76,272
17,691	16,415	25,979	30,334	37,305	33,795
3,495,081	-	-	-	-	-
-	-	-	-	-	1,000,000
2,936,963	5,953,012	4,218,040	4,084,158	4,473,172	3,583,482
<b>\$ 6,466,669</b>	<b>\$ 5,985,566</b>	<b>\$ 4,358,166</b>	<b>\$ 4,187,567</b>	<b>\$ 4,584,768</b>	<b>\$ 4,693,549</b>
\$ -	\$ 310,000	\$ 310,000	\$ -	\$ -	\$ -
-	-	-	402,261	500,000	500,000
305,412	304,854	406,653	452,145	497,344	449,453
249,449	11,474	2,505	96,745	87,571	78,589
1,562,908	1,545,285	624,507	384,102	259,910	138,908
17,822	390	-	698	-	21,235
2,522,817	3,031,895	4,757,492	5,732,817	5,304,030	4,346,439
(290,041)	(301,723)	(497,996)	(393,605)	(436,419)	(488,345)
<b>\$ 4,368,367</b>	<b>\$ 4,902,175</b>	<b>\$ 5,603,161</b>	<b>\$ 6,675,163</b>	<b>\$ 6,212,436</b>	<b>\$ 5,046,279</b>

**VILLAGE OF CLARENDON HILLS, ILLINOIS**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**

**Preliminary and Tentative  
For Discussion Purposes Only**

Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
<b>REVENUES</b>				
Taxes	\$ 5,908,360	\$ 5,558,205	\$ 5,411,268	\$ 5,241,933
Intergovernmental	4,570,977	6,260,299	2,733,376	2,415,565
Licenses and Permits	666,812	580,042	607,577	635,465
Service Charges	509,432	590,276	651,982	653,141
Fines	56,760	74,756	158,294	160,553
Investment Income	16,929	130,290	336,459	220,510
Miscellaneous	323,888	403,535	511,347	350,918
<b>Total Revenues</b>	<b>12,053,158</b>	<b>13,597,403</b>	<b>10,410,303</b>	<b>9,678,085</b>
<b>EXPENDITURES</b>				
General Government	2,065,310	2,042,286	1,987,155	1,984,408
Public Safety	4,768,688	4,431,163	4,344,484	4,144,030
Public Works	1,407,010	1,224,843	1,299,037	1,319,114
Capital Outlay	2,750,978	6,107,184	1,654,270	2,923,452
Debt Service				
Principal	887,000	556,000	495,000	424,000
Interest	321,307	273,669	221,326	265,866
Other Charges	-	-	-	-
<b>Total Expenditures</b>	<b>12,200,293</b>	<b>14,635,145</b>	<b>10,001,272</b>	<b>11,060,870</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(147,135)</b>	<b>(1,037,742)</b>	<b>409,031</b>	<b>(1,382,785)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	5,244,398	6,033,983	3,179,647	4,799,835
Transfers (Out)	(5,244,398)	(6,033,983)	(3,182,591)	(4,799,835)
Bonds Issued	-	5,500,000	700,000	1,100,000
Proceeds from Sale of Capital Assets	2,850	15,825	44,104	16,264
Premium on Issuance of Bonds	-	30,503	-	18,200
Discount on Issuance of Bonds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>2,850</b>	<b>5,546,328</b>	<b>741,160</b>	<b>1,134,464</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (144,285)</b>	<b>\$ 4,508,586</b>	<b>\$ 1,150,191</b>	<b>\$ (248,321)</b>
<b>NONCAPITAL EXPENDITURES</b>				
Total Expenditures	\$ 12,200,293	\$ 14,635,145	\$ 10,001,272	\$ 11,060,870
Less Capital Outlay	(3,663,918)	(6,821,466)	(2,365,120)	(3,717,694)
<b>NET NONCAPITAL EXPENDITURES</b>	<b>\$ 8,536,375</b>	<b>\$ 7,813,679</b>	<b>\$ 7,636,152</b>	<b>\$ 7,343,176</b>
<b>TOTAL DEBT SERVICE</b>	<b>\$ 1,208,307</b>	<b>\$ 829,669</b>	<b>\$ 716,326</b>	<b>\$ 689,866</b>
<b>PERCENTAGE OF DEBT SERVICE TO NONCAPITAL EXPENDITURES</b>	<b>14.15%</b>	<b>10.62%</b>	<b>9.38%</b>	<b>9.39%</b>

\*The Village changed fiscal year ends from April 30 to December 31, effective December 31, 2016.

Data Source

Audited Financial Statements

	2017	2016*	2016	2015	2014	2013
\$	5,017,630	\$ 4,592,446	\$ 4,640,460	\$ 4,831,620	\$ 4,705,955	\$ 4,459,841
	2,492,054	1,574,114	2,378,055	2,074,642	1,883,092	2,161,622
	578,004	516,828	650,878	576,816	606,117	551,712
	894,657	386,935	651,579	649,088	504,258	507,727
	118,211	79,654	122,400	146,764	177,540	194,171
	80,169	31,672	43,393	(93,851)	41,670	41,080
	437,670	415,203	462,481	399,716	377,557	483,271
	9,618,395	7,596,852	8,949,246	8,584,795	8,296,189	8,399,424
	1,355,756	1,188,798	1,985,352	1,680,259	1,424,433	1,436,943
	4,276,421	3,147,847	4,255,393	3,898,354	3,668,940	3,596,874
	1,417,933	1,125,073	1,305,496	1,255,727	1,166,264	970,278
	2,878,566	2,478,956	3,160,231	1,993,361	1,044,297	1,417,898
	433,000	-	367,000	326,000	295,000	270,000
	178,040	91,143	120,625	102,324	90,369	84,152
	-	-	875	875	875	875
	10,539,716	8,031,817	11,194,972	9,256,900	7,690,178	7,777,020
	(921,321)	(434,965)	(2,245,726)	(672,105)	606,011	622,404
	2,024,835	1,642,492	2,333,382	2,446,881	1,982,511	982,505
	(2,024,835)	(1,642,492)	(2,333,382)	(2,446,881)	(1,982,511)	(982,505)
	800,000	1,285,000	1,300,000	700,000	440,000	500,000
	40,412	10,400	17,017	19,788	14,885	75,435
	28,204	65,979	27,306	17,843	-	-
	-	-	-	-	(3,520)	(8,000)
	868,616	1,361,379	1,344,323	737,631	451,365	567,435
\$	(52,705)	\$ 926,414	\$ (901,403)	\$ 65,526	\$ 1,057,376	\$ 1,189,839
\$	10,539,716	\$ 8,031,817	\$ 11,194,972	\$ 9,256,900	\$ 7,690,178	\$ 7,777,020
	(3,230,363)	(2,671,463)	(3,611,342)	(2,148,707)	(1,078,458)	(1,536,540)
\$	7,309,353	\$ 5,360,354	\$ 7,583,630	\$ 7,108,193	\$ 6,611,720	\$ 6,240,480
\$	611,040	\$ 91,143	\$ 487,625	\$ 428,324	\$ 385,369	\$ 354,152
	8.36%	1.70%	6.43%	6.03%	5.83%	5.68%

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Levy Year	Residential Property	Commercial Property	Industrial Property	Railroad Property	Total Taxable Assessed Value	Village Property Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value
2021	\$ 597,824,307	\$ 27,975,772	\$ 123,510	\$ 738,544	\$ 626,662,133	\$ 0.6726	\$ 1,879,986,399	33.33%
2020	584,403,378	28,173,900	156,660	618,541	613,352,479	0.6857	1,840,057,437	33.33%
2019	563,497,555	30,087,130	178,410	511,276	594,274,371	0.6863	1,782,823,113	33.33%
2018	560,475,454	28,813,950	156,660	440,717	589,886,781	0.6701	1,769,660,343	33.33%
2017	539,093,638	26,982,644	163,510	410,164	566,649,956	0.6764	1,699,949,868	33.33%
2016*	504,521,305	25,793,620	142,110	368,010	530,825,045	0.6989	1,592,475,135	33.33%
2015	469,768,657	25,054,633	144,868	323,979	495,292,137	0.7354	1,485,876,411	33.33%
2014	431,967,162	25,151,458	149,910	310,352	457,578,882	0.7809	1,372,736,646	33.33%
2013	428,025,170	24,948,146	157,390	306,295	453,437,001	0.7687	1,360,311,003	33.33%
2012	436,963,681	25,907,912	187,750	281,639	463,340,982	0.7309	1,390,022,946	33.33%

Property in the Village is reassessed by the Downers Grove Township Assessor on a quadrennial basis. Property is assessed at 33% of actual value.

Refer to the Property Tax Rates - Direct and Overlapping Governments schedule for additional property tax rate information.

\*The Village changed fiscal year ends from April 30 to December 31, effective December 31, 2016.

Data Source

Office of the DuPage County Clerk

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Tax Levy Year	2021	2020	2019	2018	2017	2016*	2015	2014	2013	2012
<b>VILLAGE DIRECT RATES</b>										
Village of Clarendon Hills										
Corporate	0.1824	0.1873	0.1906	0.1887	0.1923	0.1987	0.1777	0.1937	0.1908	0.1854
IMRF	0.0419	0.0412	0.0412	0.0350	0.0353	0.0364	0.0383	0.0406	0.0386	0.0298
Fire Protection	0.1316	0.1351	0.1375	0.1361	0.1391	0.1438	0.1632	0.1779	0.1751	0.1702
Firefighters' Pension	0.0073	0.0084	0.0083	0.0081	0.0083	0.0074	0.0098	0.0105	0.0070	0.0068
Police Protection	0.0972	0.0997	0.1015	0.1004	0.1022	0.1056	0.1112	0.1214	0.1299	0.1253
Police Pension	0.1018	0.1000	0.0909	0.0873	0.0836	0.0876	0.1086	0.0983	0.0872	0.0755
Tort Judgments/Liability	0.0204	0.0209	0.0213	0.0210	0.0211	0.0217	0.0239	0.0266	0.0286	0.0280
Street Lighting	0.0021	0.0021	0.0021	0.0020	0.0020	0.0020	0.0020	0.0032	0.0044	0.0054
Social Security	0.0446	0.0458	0.0466	0.0460	0.0464	0.0479	0.0504	0.0542	0.0533	0.0521
Street and Bridge	0.0433	0.0452	0.0463	0.0455	0.0461	0.0478	0.0503	0.0545	0.0538	0.0524
Total Direct Rate	0.6726	0.6857	0.6863	0.6701	0.6764	0.6989	0.7354	0.7809	0.7687	0.7309
<b>OVERLAPPING RATES</b>										
Clarendon Hills Public Library	0.1305	0.1330	0.1329	0.1298	0.1309	0.1350	0.1420	0.1505	0.1481	0.1408
DuPage County	0.1587	0.1609	0.1655	0.1673	0.1749	0.1848	0.1971	0.2057	0.2040	0.1929
DuPage County Forest Preserve	0.1177	0.1205	0.1242	0.1278	0.1306	0.1514	0.1622	0.1691	0.1657	0.1542
DuPage Water Commission	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
DuPage Airport Authority	0.0144	0.0148	0.0141	0.0146	0.0166	0.0176	0.0188	0.0196	0.0178	0.0168
Downers Grove Township	0.0310	0.0309	0.0318	0.0318	0.0331	0.0368	0.0368	0.0378	0.0368	0.0343
Downers Grove Township Road District	0.0508	0.0507	0.0510	0.0510	0.0512	0.0506	0.0550	0.0564	0.0549	0.0512
Clarendon Hills Park District	0.3482	0.3490	0.3464	0.3397	0.3747	0.3615	0.3767	0.3967	0.3984	0.3860
Clarendon Blackhawk Mosquito District	0.0043	0.0041	0.0041	0.0039	0.0041	0.0043	0.0045	0.0047	0.0047	0.0046
High School District #86	1.6132	1.6142	1.6110	1.4415	1.4380	1.4731	1.5592	1.5921	1.5681	1.4984
Grade School District #60	2.9942	2.9922	3.0390	3.1443	3.0291	3.1078	3.2726	3.2133	3.1285	2.8900
Grade School District #181	2.3904	2.3641	2.5796	2.5406	2.5456	2.5828	2.7350	2.8455	2.8094	2.6965
Unit School District #201	4.5103	4.4978	4.5332	4.8883	4.9916	4.8256	5.0566	5.2246	4.8983	4.5510
Community College #502	0.2037	0.2114	0.2112	0.2317	0.2431	0.2626	0.2786	0.2975	0.2956	0.2681
Clarendon Hills SSA #7	N/A	N/A	N/A	N/A	N/A	N/A	0.6613	1.3741	1.5112	0.8315
Clarendon Hills SSA #13	N/A	N/A	N/A	N/A	0.5782	0.6344	0.7019	0.7307	0.6584	0.6524
Clarendon Hills SSA #14	1.4797	1.4945	0.9530	1.0007	1.1403	1.1948	1.1581	1.1911	1.1967	1.2759
Clarendon Hills SSA #15	0.1521	0.1528	0.1589	0.1592	0.1657	0.1743	0.1838	0.1970	0.2008	0.1929
Clarendon Hills SSA #17	0.1319	0.1325	0.1350	0.1187	0.1214	0.1354	0.1506	0.1721	0.1815	0.1664
Clarendon Hills SSA #18	0.1203	0.1275	0.1357	0.1381	0.1290	0.1308	0.1415	0.1565	0.1587	0.1367
Clarendon Hills SSA #19	0.1495	0.1607	0.1718	0.1738	0.1650	0.1761	0.1923	0.2132	0.2194	0.1864
Clarendon Hills SSA #20	0.0575	0.0600	0.0617	0.0638	0.0591	0.0653	0.0728	0.0761	0.0786	0.0685

Tax Levy Year	2021	2020	2019	2018	2017	2016*	2015	2014	2013	2012
<b>OVERLAPPING RATES (Continued)</b>										
Clarendon Hills SSA #21	0.1111	0.1185	0.1265	0.1285	0.1214	0.1321	0.1431	0.1623	0.1655	0.1466
Clarendon Hills SSA #22	0.1468	0.1542	0.1604	0.1709	0.1665	0.1829	0.1969	0.2198	0.2247	0.1918
Clarendon Hills SSA #23	0.0742	0.0800	0.0837	0.0851	0.0854	0.0891	0.0979	0.1071	0.1070	0.0958
Clarendon Hills SSA #24	0.1617	0.1688	0.1794	0.1575	0.1666	0.1754	0.1890	0.2081	0.2128	0.1898
Clarendon Hills SSA #25	0.1656	0.1747	0.1792	0.1832	0.1678	0.1813	0.1973	0.2149	0.2029	0.0000
Clarendon Hills SSA #26	0.1507	0.1579	0.1651	0.1586	0.1679	0.1827	0.1807	0.1960	0.0000	0.0000
Clarendon Hills SSA #27	0.1024	0.1026	0.1091	0.1056	0.1120	0.1156	0.1207	0.0000	0.0000	0.0000
Clarendon Hills SSA #28	0.1066	0.1084	0.1126	0.1080	0.1180	0.1205	0.1254	0.0000	0.0000	0.0000
Clarendon Hills SSA #29	0.1220	0.1291	0.1297	0.1329	0.1374	0.1396	0.0000	0.0000	0.0000	0.0000
Clarendon Hills SSA #30	0.2451	0.2609	0.2812	0.2644	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Clarendon Hills SSA #31	0.1135	0.1129	0.1193	0.1187	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Clarendon Hills SSA #33	0.1746	0.1845	0.1938	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Clarendon Hills SSA #34	0.0995	0.1012	0.1022	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

Rates are per \$100 of assessed valuation.

The purpose of this overlapping property tax rates schedule is to present comparative rate data for other governmental bodies that extend rates against the Village's revenue base, so that a sense of "overall" property tax burden on the Village's taxpayers may be determined. However, different overlapping governmental rates may apply for individual parcels, dependent upon each individual parcel location.

N/A - Not applicable

\*The Village changed fiscal year ends from April 30 to December 31, effective December 31, 2016.

Data Source

DuPage County Clerk

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

PRINCIPAL PROPERTY TAXPAYERS

Current Fiscal Year and Nine Years Ago

Assessed Valuation Year		2021			2012		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
Hinsdale Golf Club	\$ 8,855,780	1	1.41%	Hinsdale Golf Club	\$ 6,333,530	1	1.37%
FLT Clarendon Woodchase	2,456,840	2	0.39%	Mid-America Bank	2,073,330	2	0.45%
The Birches LLC	2,128,390	3	0.34%	The Birches LLC	2,029,880	3	0.44%
Ogden Clarendon LLC - Infiniti	1,965,300	4	0.31%	Clarendon Arms Apartments	1,768,720	4	0.38%
Jewel Osco	1,469,550	5	0.23%	Jewel Osco	1,266,460	5	0.27%
Holmes Hills LLC	1,012,040	6	0.16%	Mayflower Ltd., Partnership	712,810	7	0.15%
PNC Bank	830,640	7	0.13%	Walker Hall	629,170	6	0.14%
Individual	811,350	8	0.13%	Van Male Realty	570,310	8	0.12%
Richmen LLC	810,000	9	0.13%	Sheffield Management Company	447,270	9	0.10%
Individual	787,700	10	0.13%	Clarendon Hills Partnership	420,920	10	0.09%
<b>TOTAL</b>	<u>\$ 21,127,590</u>		<u>3.36%</u>		<u>\$ 16,252,400</u>		<u>3.51%</u>
<b>VILLAGE EQUALIZED ASSESSED VALUE</b>	<u>\$ 626,662,133</u>				<u>\$ 463,340,982</u>		

Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels and it is possible that some parcels and their valuations have been overlooked.

Data Source

Downers Grove Township Offices

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Levy Year	Fiscal Year	Tax Levied	Collected within the Fiscal Year		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2021	2022	\$ 4,366,792	*	0.00%	\$ -	*	0.00%
2020	2021	4,354,803	\$ 4,351,691	99.93%	-	4,351,691	99.93%
2019	2020	4,223,508	4,216,744	99.84%	-	4,216,744	99.84%
2018	2019	4,097,354	4,083,548	99.66%	-	4,083,548	99.66%
2017	2018	3,971,650	3,970,614	99.97%	-	3,970,614	99.97%
2016	2017	3,843,173	3,839,547	99.91%	-	3,839,547	99.91%
2015	SY2016**	3,773,135	3,769,689	99.91%	-	3,769,689	99.91%
2014	2016	3,695,865	3,691,360	99.88%	-	3,691,360	99.88%
2013	2015	3,604,371	3,590,366	99.61%	18	3,590,384	99.61%
2012	2014	3,502,858	3,499,346	99.90%	-	3,499,346	99.90%
2011	2013	3,363,416	3,353,398	99.70%	549	3,353,947	99.72%

\*2020 tax levy to be collected in fiscal year 2021.

\*\*The Village changed fiscal year ends from April 30 to December 31, effective December 31, 2016.

Property in the Village is reassessed each year. Property is assessed at 33% of actual value.

Data Source

Office of DuPage County Clerk

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

TAXABLE SALES BY CATEGORY

Last Ten Calendar Years

Calendar Year	2021	2020	2019	2018	2017	2016*	2015	2014	2013	2012
Food	\$ 220,151	\$ 235,508	\$ 201,372	\$ 209,246	\$ 205,071	\$ 199,152	\$ 233,964	\$ 250,004	\$ 192,612	\$ 193,856
Drinking and Eating Places	74,443	55,733	74,967	82,284	68,085	69,466	74,263	62,833	68,861	60,089
Apparel	6,577	1,136	910	164	238	106	130	531	635	-
Furniture and Household and Radio	8,542	3,400	3,208	1,430	2,929	3,024	3,442	3,242	3,476	2,940
Lumber, Building Hardware	9,190	9,891	7,464	6,261	9,038	7,918	7,169	7,518	7,142	7,406
Automobile and Filling Stations	333,804	285,673	390,298	400,059	407,696	415,851	409,798	346,172	338,110	-
Drugs and Miscellaneous Retail	314,404	135,503	134,995	152,589	162,276	167,337	160,231	130,639	115,214	106,312
Agriculture and All Others	95,876	64,597	62,770	59,331	62,457	63,245	68,077	61,180	64,394	72,678
Manufacturers	1,881	459	801	551	858	962	3,629	4,555	4,136	3,648
Unknown	539	-	-	-	-	-	-	-	-	278,678
<b>TOTAL</b>	<b>\$ 1,065,407</b>	<b>\$ 791,900</b>	<b>\$ 876,785</b>	<b>\$ 911,915</b>	<b>\$ 918,648</b>	<b>\$ 927,061</b>	<b>\$ 960,703</b>	<b>\$ 866,674</b>	<b>\$ 794,580</b>	<b>\$ 725,607</b>

**VILLAGE DIRECT SALES**

**TAX RATES**

2021	2020	2019	2018	2017	2016*	2015	2014	2013	2012
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

This schedule reflects the Village's 1% share of the statewide tax on general merchandise and 1% of taxable sales on qualifying food, drugs and medical appliances made at businesses located within the corporate limits of the Village. The above referenced sales tax categories are determined by the State of Illinois. Blank categories have less than four taxpayers; therefore, no category is shown to protect the confidentiality of the individual taxpayer, totals include censored data.

\*The Village changed fiscal year ends from April 30 to December 31, effective December 31, 2016.

Data Source

Illinois Department of Revenue

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

OTHER GOVERNMENTAL REVENUE

Last Ten Fiscal Years

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<b>Fiscal Year</b>	<b>Income Tax</b>	<b>Sales Tax</b>	<b>Local Use Tax</b>	<b>Personal Property Tax</b>	<b>Motor Fuel Tax</b>	<b>Utility Tax</b>	<b>Cannabis Tax</b>
2021	\$ 1,115,230	\$ 1,065,408	\$ 327,122	\$ 32,993	\$ 330,187	\$ 506,911	\$ 13,756
2020	915,753	791,900	376,293	18,904	306,670	483,835	6,573
2019	896,961	878,083	284,341	21,124	278,262	544,430	-
2018	807,021	912,803	247,547	16,991	215,695	590,196	-
2017	774,013	918,646	217,977	18,690	218,605	587,677	-
2016*	511,836	547,585	115,691	10,367	149,996	268,624	-
2016	898,086	877,826	178,959	19,000	203,786	581,592	-
2015	825,295	897,430	173,809	18,754	282,241	674,761	-
2014	821,179	818,110	147,848	19,220	249,603	723,385	-
2013	759,446	758,580	135,236	16,796	240,449	709,674	-

\*The Village changed fiscal year ends from April 30 to December 31, effective December 31, 2016.

Data Sources

Illinois Department of Revenue  
Illinois Department of Transportation

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year	Governmental Activities		Business-Type	Total Outstanding Debt of Primary Government	Total Outstanding Debt as a Percentage of Personal Income**	Total Outstanding Debt Per Capita**
	General Obligation	Debt	Activities			
	Alternate Revenue Source	Bonds	Installment Notes Payable			
2021	\$ 11,024,352	\$ 700,000	\$ 737,028	\$ 12,461,380	2.12%	\$ 1,432
2020	11,745,776	878,191	818,920	13,442,887	2.66%	1,595
2019	6,620,591	1,041,488	900,810	8,562,889	1.69%	1,016
2018	6,241,825	1,227,869	982,702	8,452,396	1.67%	1,003
2017	5,423,780	1,363,084	1,064,594	7,851,458	1.55%	932
2016*	4,692,840	1,705,310	1,146,487	7,544,637	1.49%	895
2016	3,406,624	1,648,639	1,187,432	6,242,695	1.23%	741
2015	2,260,251	1,837,977	1,269,324	5,367,552	1.06%	637
2014	1,642,192	2,066,274	1,351,216	5,059,682	1.00%	600
2013	1,274,731	2,294,572	1,433,108	5,002,411	0.99%	594

Details of the Village's outstanding debt can be found in the notes to financial statements.

\*The Village changed fiscal year ends from April 30 to December 31, effective December 31, 2016.

\*\*Refer to the schedule of Demographic and Economic Information for personal income and population data.

Data Sources

Village Records

U.S. Department of Commerce, Bureau of Census, 2010 and 2000 Census.

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>General Obligation Bonds and Debt Certificates</b>	<b>Less: Amounts Available In Debt Service Fund</b>	<b>Total</b>	<b>Percentage of Estimated Actual Taxable Value of Property**</b>	<b>General Bonded Debt Outstanding Per Capita</b>	<b>Population</b>
2021	\$ 11,724,352	\$ 1,998,598	\$ 9,725,754	0.52%	\$ 1,117.65	8,702
2020	12,623,967	1,991,100	10,632,867	0.58%	1,261.76	8,427
2019	7,662,079	1,862,183	5,799,896	0.33%	688.25	8,427
2018	7,469,694	1,465,491	6,004,203	0.34%	712.50	8,427
2017	6,786,864	1,436,160	5,350,704	0.31%	619.91	8,427
2016*	6,401,150	138,515	6,262,635	0.39%	576.19	8,427
2016	5,055,263	624,507	4,430,756	0.30%	525.78	8,427
2015	4,098,228	384,102	3,714,126	0.27%	440.74	8,427
2014	3,708,466	259,910	3,448,556	0.25%	409.23	8,427
2013	3,569,303	138,908	3,430,395	0.23%	407.07	8,427

Details of the Village's outstanding debt can be found in the notes to financial statements.

\*The Village changed fiscal year ends from April 30 to December 31, effective December 31, 2016.

\*\*Refer to the schedule of Assessed Value and Actual Value of Taxable Property for property value data.

Data Sources

Village Records

U.S. Department of Commerce, Bureau of Census, 2010 and 2000 Census.

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

DIRECT AND OVERLAPPING GOVERNMENTAL BONDED DEBT

December 31, 2021

Governmental Unit	Gross Outstanding Debt	Percentage Applicable to Village*	Amount Applicable to Village
<b>DIRECT</b>			
Village of Clarendon Hills	\$ 11,724,352	100.00%	\$ 11,724,352
<b>OVERLAPPING</b>			
DuPage County	115,538,149	1.47%	1,698,411
DuPage County Forest Preserve District	81,465,000	1.47%	1,197,536
Clarendon Hills Park District	4,109,091	100.00%	4,109,091
School District No. 60	35,845,000	5.92%	2,122,024
School District No. 181	72,340,513	18.92%	13,686,825
High School District No. 86	152,160,000	9.45%	14,379,120
Unit School District No. 201	8,800,000	5.92%	520,960
Community College District No. 502	153,185,000	1.32%	2,022,042
Total Overlapping Debt	<u>623,442,753</u>		<u>39,736,009</u>
<b>TOTAL DIRECT AND OVERLAPPING DEBT</b>	<u>\$ 635,167,105</u>		<u>\$ 51,460,361</u>
<b>2021 EQUALIZED ASSESSED VALUATION</b>	<u>\$ 626,662,133</u>		

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the Village. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the Village. This process recognizes that, when considering the Village's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and, therefore, responsible for repaying the debt of each overlapping government.

\*The percentage of overlapping general obligation debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the Village's boundaries and dividing it by each unit's total taxable

Data Source

DuPage County Clerk

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

	2021	2020	2019	2018	2017	2016*	2016	2015	2014	2013
Legal Debt Limit	\$ 54,049,609	\$ 52,901,651	\$ 51,256,164	\$ 50,877,735	\$ 48,873,559	\$ 45,783,660	\$ 42,718,947	\$ 39,466,179	\$ 39,108,941	\$ 39,963,160
Total Net Debt Applicable to Limit	700,000	878,191	1,041,488	1,227,869	1,363,084	1,705,310	1,648,639	1,837,977	2,066,274	2,291,572
<b>LEGAL DEBT MARGIN</b>	<b>\$ 53,349,609</b>	<b>\$ 52,023,460</b>	<b>\$ 50,214,676</b>	<b>\$ 49,649,866</b>	<b>\$ 47,510,475</b>	<b>\$ 44,078,350</b>	<b>\$ 37,628,202</b>	<b>\$ 37,042,667</b>	<b>\$ 37,708,160</b>	<b>\$ 40,195,940</b>
<b>TOTAL NET DEBT APPLICABLE TO THE LIMIT AS A PERCENTAGE DEBT MARGIN</b>	1.30%	2.03%	2.41%	2.41%	2.79%	3.72%	3.86%	4.66%	5.28%	5.73%
Legal Debt Margin Calculation for Fiscal 2020										
Assessed Value	\$ 626,662,133									
Legal Debt Margin	<u>8.625%</u>									
Debt Limit	54,049,609									
Debt Applicable to Limit General Obligation Debt Certificates	<u>700,000</u>									
<b>LEGAL DEBT MARGIN</b>	<b><u>\$ 53,349,609</u></b>									

\*The Village changed fiscal year ends from April 30 to December 31, effective December 31, 2016.

Data Source

Audited Financial Statements

**VILLAGE OF CLARENDON HILLS, ILLINOIS**

Preliminary and Tentative  
For Discussion Purposes Only

**DEMOGRAPHIC AND ECONOMIC INFORMATION**

Last Ten Fiscal Years

Fiscal Year	Population (1)	Estimated Total Personal Income of Population (2)	Per Capita Personal Income (2)	Unemployment Rates (3)		
				Village of Clarendon Hills	DuPage County	State of Illinois
2021	8,702	\$ 587,733,080	\$ 67,540	1.8%	3.4%	5.1%
2020	8,427	505,586,292	59,996	7.1%	7.9%	9.5%
2019	8,427	505,586,292	59,996	2.9%	2.9%	4.0%
2018	8,427	505,586,292	59,996	3.6%	4.4%	4.3%
2017	8,427	505,586,292	59,996	3.6%	4.1%	5.0%
2016*	8,427	505,586,292	59,996	4.3%	4.8%	5.9%
2016	8,427	505,586,292	59,996	4.3%	4.8%	5.9%
2015	8,427	505,586,292	59,996	4.2%	4.7%	5.9%
2014	8,427	505,586,292	59,996	4.9%	5.6%	7.1%
2013	8,427	505,586,292	59,996	6.5%	7.5%	9.2%

\*The Village changed fiscal year ends from April 30 to December 31, effective December 31, 2016.

N/A - Information not available

Data Sources

- (1) U.S. Department of Commerce, Bureau of Census, 2020 and 2010 Census
- (2) The U.S. Department of Commerce, Bureau of Census defines personal income as a measure of income received from all sources by residents of the Village during a calendar year.
- (3) Illinois Department of Employment Security

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

PRINCIPAL EMPLOYERS

Current Fiscal Year and Nine Years Ago

2021				2012			
Employer	Number of Employees (1)	Rank	% of Total Village Population 8,702	Employer	Number of Employees (1)	Rank	% of Total Village Population 8,427
Jewel/Osco Food Store	114	1	1.31%	Jewel/Osco Store	200	1	2.37%
Village of Clarendon Hills	91	2	1.05%	Hinsdale Golf Club	133	2	1.58%
Infiniti of Clarendon Hills	90	3	1.03%	Village of Clarendon Hills	91	3	1.08%
The Birches	74	4	0.85%	Country House	45	4	0.53%
Hinsdale Golf Club	70	5	0.80%	Scapa Italian Kitchen	35	5	0.42%
Country House	45	6	0.52%	Buke's Saloon	35	6	0.42%
Seton Montessori	31	7	0.36%	Redd Herring Restaurant	25	7	0.30%
The George	30	8	0.34%	Tower Travel Management Corp	20	8	0.24%
PNC Bank	25	9	0.29%	PNC Bank	20	9	0.24%
Starbucks	24	10	0.28%	Village Veterinary Practice	16	10	0.19%
	<u>594</u>		<u>6.83%</u>		<u>620</u>		<u>7.37%</u>

Data Source

(1) Clarendon Hills Business License Applications

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	2021	2020	2019	2018	2017	2016*	2016	2015	2014	2013
<b>GENERAL GOVERNMENT</b>										
Management Services	2.70	2.70	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Finance	4.04	4.04	4.04	4.04	4.04	4.04	4.04	4.04	4.04	4.04
Community Development	2.18	2.18	2.18	2.72	2.72	2.72	2.72	2.72	2.18	2.18
<b>PUBLIC SAFETY</b>										
Police										
Officers	13.00	13.00	13.00	13.00	13.00	14.00	14.00	14.00	13.00	13.00
Civilians	2.94	2.38	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.94
Fire										
Firefighters and Officers	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Paid on Call	unavailable									
<b>PUBLIC WORKS</b>	8.30	8.30	9.00	9.00	9.00	9.00	9.00	9.00	8.00	9.00

\*The Village changed fiscal year ends from April 30 to December 31, effective December 31, 2016.

Data Source

Village Budget Office

**VILLAGE OF CLARENDON HILLS, ILLINOIS**  
OPERATING INDICATORS

Preliminary and Tentative  
For Discussion Purposes Only

Last Ten Fiscal Years

Function/Program	2021	2020	2019	2018	2017	2016*	2016	2015	2014	2013
<b>GENERAL GOVERNMENT</b>										
Community Development										
Building Permits Issued	277	226	200	231	217	205	253	238	250	219
<b>PUBLIC SAFETY**</b>										
Police (per calendar year)										
Parking Violations	559	737	1,699	1,978	1,330	753	871	1,451	1,229	1,282
Ordinance Violations	382	291	1,083	1,274	879	503	580	580	592	982
Traffic Violations	360	335	1,281	1,549	1,098	810	1,312	1,395	1,445	1,461
Criminal Matters	263	370	374	453	n/a	n/a	n/a	n/a	n/a	n/a
Traffic Accidents	95	78	158	155	155	111	168	165	137	136
Criminal Arrests***	22	55	130	213	87	56	198	220	241	214
Calls for Service****	11,414	13,143	14,528	14,994	11,320	7,696	10,639	8,208	7,817	8,143
Fire (per calendar year)										
Fire Rescue Calls	501	532	580	489	484	unavailable	489	602	701	728
Ambulance Calls	522	458	533	542	533	unavailable	428	512	459	488
Fire Inspection Violations	80	77	78	98	148	unavailable	131	206	170	177
<b>PUBLIC WORKS</b>										
Miles of Streets	25.3	25.3	25.3	25.3	25.4	25.4	25.4	25.4	25.4	25.4
Number of Street Lights	108	108	108	108	110	110	110	110	110	108
Number of Traffic Signals	3	3	3	3	3	3	3	3	3	3
<b>WATER</b>										
Number of Customers	2,819,000	2,823	2,814	2,820	2,794	2,800	2,800	2,798	2,797	2,796
Miles of Water Mains	29.73	29.73	29.73	29.73	29.73	29.73	29.73	29.73	29.73	29.73
Total Water Pumped Annually - Gallons	240,543	239,041	226,235	237,698	253,227,000	153,549,000	210,255,000	219,082,000	232,806,000	251,352,000
Average Daily Consumption - Gallons	659	654,000	620,000	651,000	693,773	280,455	576,041	600,225	637,825	688,636

n/a - information not available.

\*The Village changed fiscal year ends from April 30 to December 31, effective December 31, 2016.

\*\*Information for Public Safety is from the last calendar year.

\*\*\*Criminal arrests information is from the Criminal Justice Information System (CJIS).

\*\*\*\*Calls for service are documented by Southwest Central Dispatch.

Data Source

Various Village Departments

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

CAPITAL ASSETS STATISTICS

Last Ten Fiscal Years

Function/Program	2021	2020	2019	2018	2017	2016*	2016	2015	2014	2013
<b>GENERAL GOVERNMENT</b>										
Buildings	1	1	1	1	1	1	1	1	1	1
<b>PUBLIC SAFETY</b>										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Vehicles	10	9	10	10	9	9	9	10	10	10
Fire										
Fire Stations	1	1	1	1	1	1	1	1	1	1
Storage Buildings	1	1	1	1	1	1	1	1	1	1
Fire/Rescue Vehicles	3	3	3	3	3	3	3	3	3	3
Ambulances	2	2	2	2	2	2	2	2	1	1
Other Vehicles	3	3	3	3	3	3	3	3	3	3
<b>PUBLIC WORKS</b>										
Buildings	1	1	1	1	1	1	1	1	1	1
Trucks and Automobiles	13	13	12	11	11	11	11	11	11	11
Other Vehicles	7	7	4	7	8	8	8	8	8	8

\*The Village changed fiscal year ends from April 30 to December 31, effective December 31, 2016.

Data Source

Village Records

BUILDING PERMITS BY TYPE

Last Ten Fiscal Years

Fiscal Year	Single Family		Multi-Family		All Construction	
	Number of Permits	Value	Number of Permits	Value	All Other Value	Total Value
2021	82	\$ 13,233,527	8	\$ 642,316	\$ 5,946,013	\$ 19,821,856
2020	57	10,391,836	1	30,312	10,466,180	20,888,328
2019	65	12,036,792	-	-	9,001,404	21,038,196
2018	58	7,622,000	9	1,222,500	6,818,022	15,662,522
2017	47	6,414,829	1	8,700,000	4,747,045	19,861,874
2016*	55	6,710,688	2	2,500,000	3,322,710	12,533,398
2016	90	15,306,440	2	1,200	3,472,753	18,780,393
2015	76	9,572,311	1	10,000	3,981,717	13,564,028
2014	79	11,596,245	-	-	4,918,091	16,514,336
2013	68	11,143,098	-	-	2,277,520	13,420,618

\*The Village changed fiscal year ends from April 30 to December 31, effective December 31,

Data Source

Village Records



**VILLAGE OF CLARENDON HILLS, ILLINOIS**

**TAX INCREMENT FINANCING DISTRICT FUNDS**

**REPORT ON COMPLIANCE  
WITH PUBLIC ACT 85-1142**

**For the Year Ended December 31, 2021**

“We are submitting to you the following draft of your financial statements to expedite your review. As stated in our engagement letter with you, the fair presentation of the financial statements is your responsibility. This draft, or elements within should not be shared with any external parties, nor should any inference be made to any parties that no material adjustments or material disclosure modifications are expected before these statements are submitted as final.”

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VILLAGE OF CLARENDON HILLS, ILLINOIS  
TAX INCREMENT FINANCING DISTRICT FUNDS  
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## INDEPENDENT ACCOUNTANT'S REPORT

The Honorable President  
Members of the Board of Trustees  
Village of Clarendon Hills, Illinois

We have examined management's assertion, included in its representation letter dated **REPORT DATE**, 2022 that the Village of Clarendon Hills, Illinois (the Village) complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) during the year ended December 31, 2021. Management is responsible for the Village's assertion and for compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the Village compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Village of Clarendon Hills compliance with the specified requirements.

In our opinion, management's assertion that the Village of Clarendon Hills complied with the aforementioned requirements for the year ended December 31, 2021, is fairly stated, in all material respects.

This report is intended solely for the information and use of the President, the Board of Trustees, management of the Village, Illinois State Comptroller's Office and the joint review boards and is not intended to be and should not be used by anyone other than these specified parties.

Naperville, Illinois  
**REPORT DATE**, 2022

**INDEPENDENT AUDITOR'S REPORT  
ON SUPPLEMENTARY INFORMATION**

The Honorable President  
Members of the Board of Trustees  
Village of Clarendon Hills, Illinois

We have audited the basic financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Clarendon Hills, Illinois (the Village) as of and for the year ended December 31, 2021, which collectively comprise the basic financial statements of the Village and have issued our report thereon dated **REPORT DATE**, 2022, which expressed an unmodified opinion on those statements.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The supplementary information (balance sheet and schedule of revenues, expenditures, and changes in fund balance) is presented for purposes of additional analysis and is not a required part of the basic 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 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 financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Naperville, Illinois  
**REPORT DATE**, 2022

Preliminary and Tentative  
For Discussion Purposes Only

**VILLAGE OF CLARENDON HILLS, ILLINOIS**

TAX INCREMENT FINANCING DISTRICT FUNDS

BALANCE SHEET

December 31, 2021

	Special Tax Allocation	Downtown TIF
<b>ASSETS</b>		
Cash and investments	\$ 264,919	\$ -
Receivables		
Property Taxes	99,884	157,739
<b>TOTAL ASSETS</b>	<b>364,803</b>	<b>157,739</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accounts payable	462	274,789
Advances from Other Funds	181,553	261,869
Total Liabilities	182,015	536,658
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable Revenue - Property Taxes	99,884	157,739
Total Deferred Inflows of Resources	99,884	157,739
Total Liabilities and Deferred Inflows of Resources	281,899	694,397
<b>FUND BALANCES</b>		
Unrestricted		
Unassigned (Deficit)	82,904	(536,658)
Total Fund Balances (Deficit)	82,904	(536,658)
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 364,803</b>	<b>\$ 157,739</b>

(See independent auditor's report.)

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

TAX INCREMENT FINANCING DISTRICT FUNDS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES

For the Year Ended December 31, 2021

	<b>Special Tax Allocation</b>	<b>Downtown TIF</b>
<b>REVENUES</b>		
Taxes		
Incremental Property Taxes	\$ 95,097	\$ 143,692
Investment income	2	-
	<hr/>	<hr/>
Total Revenues	95,099	143,692
	<hr/>	<hr/>
<b>EXPENDITURES</b>		
General Government		
Contractual Services	3,099	482,335
Capital Outlay	-	192,385
	<hr/>	<hr/>
Total Expenditures	3,099	674,720
	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	92,000	(531,028)
	<hr/>	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfer (Out)	(1,068)	-
	<hr/>	<hr/>
Total Other Financing Sources (Uses)	(1,068)	-
	<hr/>	<hr/>
NET CHANGE IN FUND BALANCES	90,932	(531,028)
	<hr/>	<hr/>
FUND BALANCES (DEFICIT), JANUARY 1	(8,028)	(5,630)
	<hr/>	<hr/>
<b>FUND BALANCES (DEFICIT), DECEMBER 31</b>	<b>\$ 82,904</b>	<b>\$ (536,658)</b>
	<hr/> <hr/>	<hr/> <hr/>

(See independent auditor's report.)

**VILLAGE OF CLARENDON HILLS, ILLINOIS**

REPORT ON ALLOCATION OF PENSION  
AMOUNTS FOR THE ILLINOIS MUNICIPAL  
RETIREMENT FUND

For the Fiscal Year Ended December 31, 2021

“We are submitting to you the following draft of your financial statements to expedite your review. As stated in our engagement letter with you, the fair presentation of the financial statements is your responsibility. This draft, or elements within should not be shared with any external parties, nor should any inference be made to any parties that no material adjustments or material disclosure modifications are expected before these statements are submitted as final.”

**VILLAGE OF CLARENDON HILLS, ILLINOIS**  
**REPORT ON ALLOCATION OF PENSION AMOUNTS**  
**FOR THE ILLINOIS MUNICIPAL RETIREMENT FUND**  
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For Discussion Purposes Only

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## INDEPENDENT AUDITOR'S REPORT

The Honorable President  
Members of the Board of Trustees  
Village of Clarendon Hills, Illinois

### Opinions

We have audited the accompanying schedule of employer allocations of the Village of Clarendon Hills, Illinois (the Village) as of and for the fiscal year ended December 31, 2021 and the related notes to the schedule of employer allocations and pension amounts by employer. We have also audited the total for all entities of the columns net pension liability (asset) as of December 31, 2021, total deferred outflows of resources, total deferred inflows of resources and total pension expense subject to allocation (specified column totals) included in the accompanying schedule of pension amounts by employer (schedules) of the Village for the fiscal year ended December 31, 2021.

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations as of and for the fiscal year ended December 31, 2021 and the total of all participating entities of the Village of Clarendon Hills, Illinois for net pension liability as of December 31, 2021, and total deferred outflows of resources, total deferred inflows of resources and total pension expense subjected to allocation for the total of all participating entities for the Village's participation in the Illinois Municipal Retirement Fund (IMRF) as of and for the fiscal year ended December 31, 2021.

### 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 schedule of employer allocations and the specified column totals included in the schedules section of our report. We are required to be independent of the Village 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 Schedule of Employer Allocations

Management is responsible for the preparation and fair presentation of these schedules 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 the Schedules that are free from material misstatement, whether due to fraud or error.

## Auditor's Responsibility for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedules 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 schedules.

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 Village'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 Village'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.

## Restriction on Use

Our report is intended solely for the information and use of the Village of Clarendon Hills and the Clarendon Hills Public Library and is not intended to be, and should not be, used by anyone other than these specified parties.

Naperville, Illinois  
**REPORT DATE**, 2022

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF EMPLOYER ALLOCATIONS  
ILLINOIS MUNICIPAL RETIREMENT FUND

For the Fiscal Year Ended December 31, 2021

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	<u>Contributions*</u>	<u>Average**</u>
<b>Employer</b>		
Village of Clarendon Hills	\$ 281,552	84.5%
Clarendon Hills Public Library	51,912	15.5%
	<hr/>	<hr/>
<b>TOTAL</b>	<u>\$ 333,464</u>	<u>100.0%</u>

\*Contributions based on the fiscal year end 2021

\*\*Allocation percentage is based on the 2016 contributions

VILLAGE OF CLARENDON HILLS, ILLINOIS

Preliminary and Tentative  
For Discussion Purposes Only

SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

For the Fiscal Year Ended December 31, 2021

Entity	Deferred Outflows of Resources					Deferred Inflows of Resources				
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Revenue)
Village	\$ (166,999)	\$ 106,048	\$ -	\$ -	\$ 106,048	\$ 31,621	\$ 28,503	\$ 1,619,802	\$ 1,679,926	\$ (286,638)
Library	(30,633)	19,453	-	-	19,453	5,800	5,227	297,124	308,151	(52,578)
<b>TOTAL</b>	<b>\$ (197,632)</b>	<b>\$ 125,501</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,501</b>	<b>\$ 37,421</b>	<b>\$ 33,730</b>	<b>\$ 1,916,926</b>	<b>\$ 1,988,077</b>	<b>\$ (339,216)</b>

**VILLAGE OF CLARENDON HILLS, ILLINOIS**

**NOTES TO THE SCHEDULE OF EMPLOYER ALLOCATIONS  
AND PENSION AMOUNTS BY EMPLOYER**

December 31, 2021

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Village of Clarendon Hills, Illinois (the Village) contributes to the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for all three plans are governed by Illinois Compiled Statutes (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 the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523 or at [www.imrf.org](http://www.imrf.org). As noted above, IMRF is an agent multiple-employer defined benefit pension plan. The Village and the Clarendon Hills Public Library (the Library), a non-employer contributing entity, both participate in the plan and, therefore, the plan is treated as a cost-sharing plan.

All employees (other than those covered by the Police Pension Plan and Firefighters' Pension Plan, single employer defined benefit plans administered by the Village) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

a. Nature of Schedules

Employers participating in a cost-sharing pension plan are required to recognize their proportionate share of the collective pension amounts for pension benefits provided to members through the IMRF plan.

GASB Statement No. 68, paragraph 92, states that in determining the employer's portion of the collective net pension liability (NPL), the basis should be consistent with the manner in which contributions to the pension plan, excluding those to separately finance specific liabilities of the individual employer to the plan, are determined, which is consistent with paragraphs 48-51. GASB Statement No. 68, paragraph 92, further states that in determining the nonemployer's proportion of the collective NPL and corresponding pension amounts, the Village should follow the terms to determine the specific relationship of the contribution requirements of the nonemployer contributing entity (the Library) to those of the employer (the Village).

The schedule of employer allocations presents the actual fiscal year ending December 31, 2021 contributions used within the proportionate share calculation for the Village and the Library and respective allocation percentage.

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

a. Nature of Schedules (Continued)

The schedule of pension amounts by employer presents the proportionate share of total net pension liability, total deferred outflows of resources, total deferred inflows of resources and total pension expense. The pension expense includes the amortization of the differences between expected and actual economic and demographic experience, differences between actual and projected investment earnings (net) on investments and the impact of changes of assumptions and future economic or demographic factors or other inputs.

b. Measurement Focus and Basis of Accounting

The financial transactions are recorded using the economic resources measurement focus and the accrual basis of accounting.

c. Use of Estimates in the Preparation of the Schedules

The preparation of the IMRF schedules in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts, and the changes therein, and disclosures. Actual results could differ from those estimates and differences could be material. IMRF uses an actuary to determine the total pension liability for the defined benefit plan and to calculate the actuarially determined contributions of the Village and Library.

d. Basis of Allocation

In determining the proportionate share of the net pension liability and corresponding employer pension amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions to IMRF are determined. The Village has determined that the actual contributions made to IMRF during the Village's fiscal year ended December 31, 2021 are appropriate as the basis because they are representative of future contributions.

The NPL is the Village's total pension liability less the fiduciary net position. The NPL was determined by an actuarial valuation measured as of December 31, 2021. The Village allocates a portion of the NPL to the Library based on the allocation percentage calculated within the Schedule of Employer Allocations.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. Pension Expense and Amortization of Expense

Pension expense, as well as deferred outflows of resources and deferred inflows of resources related to pensions, should be recognized for the Village and the Library's proportionate shares of collective pension expense and collective deferred outflows of resources and deferred inflows of resources related to pensions.

Deferred outflows of resources are the consumption/acquisition of net assets that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position. Deferred inflows of resources are the acquisition of net position that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position. Other than differences between projected and actual investment earnings, deferred inflows and outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average expected remaining service lives of all employees that are provided with pensions through IMRF (active or inactive), determined as of the beginning of the measurement period.

Net deferred inflows (or outflows) of resources pertaining to differences between projected and actual investment earnings are similarly recognized over a closed five-year period.

The components of pension expense for the year ended December 31, 2021 are:

Service Cost	\$ 177,476
Interest	1,091,026
Difference Between Expected and Actual Experience	217,302
Changes in Assumptions	-
Employee Contributions	(91,332)
Net Investment Income	(2,433,921)
Other (Net Transfer)	(26,264)
Recognition of Deferred Inflows	704,354
Recognition of Deferred Outflows	22,143
<b>TOTAL</b>	<b>\$ (339,216)</b>

The average of the expected remaining service lives of all members for year ended December 31, 2021 is 2.3671 years.

**VILLAGE OF CLARENDON HILLS, ILLINOIS**  
**NOTES TO THE SCHEDULE OF EMPLOYER ALLOCATIONS**  
**AND PENSION AMOUNTS BY EMPLOYER (Continued)**

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Preliminary and Tentative  
For Discussion Purposes Only

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

f. Net Pension Liability

The net pension liability, measured as of December 31, 2021, is set forth in the following table:

NET PENSION LIABILITY - BEGINNING	\$ 1,201,545
Total Pension Expense	(339,216)
Deferred Outflows of Resources	(22,143)
Deferred Inflows of Resources	(704,354)
Employer Contributions	<u>(333,464)</u>
NET PENSION LIABILITY (ASSET) -ENDING	<u>\$ (197,632)</u>

**MEMORANDUM**

TO: Village Board President and Trustees  
Kevin Barr, Village Manager

FROM: Jonathan Mendel, Community Development Director 

DATE: May 16, 2022

RE: **Case Z503**  
**Request for a Conditional Use for a Drive-Through Facility for a Restaurant at 401 55<sup>th</sup> Street in the O-T, Office Transitional District**

On March 17, 2022 and April 21, 2022, the Zoning Board of Appeals/Plan Commission heard a request for a Conditional Use for a restaurant drive-through facility in the O-T Office Transitional District at 401 55<sup>th</sup> Street submitted by KrohVan LLC (applicant).

The proposal is to redevelop the subject property, which currently is occupied by a former tavern and a single family residence and currently all vacant, with an approximately 6,300 sqft, one story multi-tenant commercial building with an accessory parking lot accessed from the north by a right-in/right-out drive to 55<sup>th</sup> Street and a right-in only drive from Western Avenue. Exhibit A includes the agenda packets from both meetings.

At the conclusion of the April 21, 2022 meeting and after extensive public comments over two meetings, the ZBA/PC, in a 4-3 vote, recommended **APPROVAL** of the requested Conditional Use for a Drive-Through Facility for a Restaurant at 401 55<sup>th</sup> Street in the O-T, Office Transitional District with conditions of approval. The draft minutes from the 3/17/22 & 4/21/22 ZBA/PC meetings and 4/21/22 ZBA/PC recommendation, findings of act and conditions are attached (Exhibit B).

**Requested Action:** First consideration of an ordinance granting a Conditional Use for a Drive-Through Facility for a Restaurant at 401 55<sup>th</sup> Street in the O-T, Office Transitional District based on the findings and conditions of approval outlined in the attached draft ordinance (Exhibit C).

Attachment: Exhibit A – 4/21/22 ZBA/PC agenda packet (includes the 3/17/22 ZBA/PC agenda packet  
Exhibit B – Draft Minutes from the 3/17/22 & 4/21/22 ZBA/PC meetings and 4/21/22 ZBA/PC recommendation, findings of act and conditions  
Exhibit C – Draft Ordinance

**EXHIBIT A**

**4/21/22 ZBA/PC agenda packet (includes the 3/17/22 ZBA/PC agenda packet  
(SEE ATTACHED)**

**MEETING AGENDA**

**ZONING BOARD OF APPEALS/PLAN COMMISSION**

**April 21, 2022 at 7:30 pm  
Village Hall, 1 N Prospect Avenue**

In addition to the in-person meeting and to provide more accessibility, remote access will be available through the following link:

**Microsoft Teams meeting**

**Join on your computer or mobile app**

[Click here to join the meeting](#)

**Or call in (audio only)**

[+1 630-884-8086, 633790391#](#) United States, Big Rock

Phone Conference ID: 633 790 391#

[Find a local number](#) | [Reset PIN](#)

[Learn More](#) | [Meeting options](#)

- 
- I. **CALL TO ORDER**
  - II. **ROLL CALL**
  - III. **APPROVAL OF MINUTES – None**
  - V. **NEW BUSINESS – None**
  - VI. **OLD BUSINESS**
    - a. **Continued from March 17, 2022 – Case Z503 / Request for a Conditional Use for a restaurant drive-through facility at 401 55<sup>th</sup> Street**
  - VII. **COMMENTS FROM THE AUDIENCE**
  - VIII. **DISCUSSION ITEMS**
  - IX. **ADJOURNMENT**



1 N. Prospect Avenue  
Clarendon Hills, Illinois 60514  
630.286.5412

## MEMORANDUM

Date: April 21, 2022, continued from March 17, 2022

To: Chairman and Members of the Zoning Board of Appeals/Plan Commission

From: Jonathan Mendel, Community Development Director 

Subject: Case No Z503: 401 55<sup>th</sup> Street - PUBLIC HEARING  
Request for Conditional Use for Drive-Through Facility for a Restaurant

### GENERAL INFORMATION:

Applicant & Developer	Mike Kaspar 36 S. Washington Street Hinsdale, IL 60521
Owner	Danny D. Aleksic 12920 W 184th PL Mokena IL 60448
Request	Drive-Through Facility for a Restaurant
Property Location	Southwest Corner of 55 <sup>th</sup> Street and Western Avenue
Existing Zoning	O-T, Office Transitional District
Adjacent Zoning	North: R-1 Single Family Residential & P-I Public Institutional Districts South: R-3 Multi-Family Residential District East: R-3 Multi-Family Residential District West: R-3 Multi-Family Residential District

**Background** On March 17, 2022, a public hearing was held by the ZBA/PC to review the proposed request for the redevelopment of 401 55<sup>th</sup> Street.

The hearing involved staff outlining the request, it's applicable regulatory framework, no formal presentation by the applicant, lengthy commentary from the public and ample discussion by the ZBA/PC members. The outcome of the hearing was a continuance to April 21, 2022 in order for the ZBA/PC, the applicant and staff to further analyze the following items:

- Further elaborate on the five standards of approval for Conditional Uses with particular focus on approval standard #1 related to public safety for pedestrian/vehicle, vehicle/vehicle and bus stop conflicts

- Applicant revise their traffic study to further address concerns regarding safety as related to the difference between a permitted use and the addition of the proposed conditional use drive-through facility.

**Analysis**

**Conditional Use Analysis** After the March 17, 2022 meeting and direction from the ZBA/PC, staff has compiled data related to the desire for further analysis of 'safety' as it relates to the below five conditional use approval standards of Section 20.14.3E.

*Preamble to Section 20.14.3E:*

*The listing of a use as a conditional use within a zoning district does not constitute an assurance or presumption that such conditional use will be approved. Rather, each conditional use must be evaluated on an individual basis, in relation to all applicable standards of this Chapter. Such evaluation will determine whether approval of the conditional use is appropriate at the particular location and in the particular manner proposed. The recommendation of the Zoning Board of Appeals and Plan Commission and decision of the Village Board must make findings to support each of the following conclusions:*

- (1) *The proposed conditional use will not endanger the public health, safety, or welfare.*

The Village of Clarendon Hills Police Department has provided the following vehicle-on-vehicle or single vehicle crash data related to the intersection of 55<sup>th</sup> Street and Western Ave. Additionally, DuPage County Department of Transportation (DuDOT) has traffic counts from 2017 for the intersection of 55<sup>th</sup> and Clarendon Hills Road totaling about 22,000 cars split about evenly between eastbound and westbound 55<sup>th</sup> Street. These numbers can be presumed to include the vehicles passing through the 55<sup>th</sup> St/Western Ave intersection and are a likely safe equivalency for traffic volumes in 2022.

Given the number of crashes in the below chart and using the DuDOT 2017 traffic volumes counts as a reliably useful factor for the below years, here are the following number of crashes per 1000 vehicles:

Entire Year	#crashes	#crashes/1000 vehs
2014	6 (Tracys operating)	0.27 / 365
2015	11 (Tracys operating)	0.5 "
2016	8 (Tracys operating)	0.36 "
2017	7 (Tracys operating)	0.32 "
2018	8 (Tracys operating)	0.36 "
2019	5 (Tracys operating)	0.23 "
2020	1 Covid (site vacant)	0.045 "
2021	3 (site vacant)	0.14 "
2022 (as of end of March)	2 (site vacant)	0.09 "

*Five input - really great -*

These above statistics includes a timeframe when the subject site had an operating restaurant/bar tavern, which is a permitted use, and a timeframe when the subject property is vacant and not generating any traffic volumes. The above chart provides minuscule numbers given the low number of absolute crashes during Tracys operation and during the subject site's current vacancy. These small number of occurrences should not be substantively increased with the operation of this drive-through, since the applicant's traffic study shows low volumes in the drive-through during the AM peak period. Additionally with the proposed staff recommendation

to prevent site exiting to Western Ave., the northbound Western Ave. traffic delay south of 55<sup>th</sup> St. increases from 45.5 s/veh to 69.5 s/veh. Although, this is classified as LOS F, the absolute delay increase is only an estimated 24 seconds per vehicle. Therefore, there doesn't appear to be any evidence that the proposed restaurant drive-through facility could be considered to create unsafe conditions in its immediate vicinity.

In relation to a presumed school bus stop in near proximity to the proposed site, I have not found or received any specific information or data regarding this with which to analyze.

*(2) The proposed conditional use is compatible with the general land use of adjacent properties and other property within the immediate vicinity.*

The subject site is zoned O-T and O-T district allows drive-through facilities as a conditional use under the presumption that such land use is generally appropriate and consistent with the district's purpose statement in Section 20.5.1E of the zoning code (below):

20.5.1E. O-T Office Transitional District: The O-T Office Transitional District is intended to serve as a transitional area between the B-3 Highway Business District and residential uses along arterial streets. The O-T Office Transitional District is not appropriate for high intensity commercial uses, but rather for lower intensity office, healthcare, institutional and governmental uses.

Although, as a conditional use there is case-by-case review and approval discretion provided to the ZBA/PC (as a recommending body) and the Village Board as delineated generally throughout Section 20.14.3 and specifically in the purpose statement Section 20.14.3A:

20.14.3A. Purpose: This Chapter is based upon the division of the Village into districts. Within each district the use of land and structures are substantially uniform. It is recognized, however, that there are certain uses which, because of their unique characteristics, cannot be properly classified in a particular district or districts without consideration of the impact of those uses upon neighboring land and of the public need for the particular use at the particular location.

In reviewing the impact of the proposed use in this particular location, staff does not see the proposal as incompatible with the adjacent properties and immediate vicinity as it is a decades long pre-existing commercially zoned and developed property adjacent to a regional 4-lane arterial road, the proposed restaurant drive-through facility vehicle entering and existing is adequately minimized and primarily exiting traffic is directed to the adjacent regional 4-lane arterial. Additionally, the required buffer yard and parking lot perimeter landscaping improvements of Section 20.11.5 and 20.11.8 of the zoning code will reduce the escape of vehicle sound and light from the property, in addition to any additional buffering the applicant may wish to add and/or is required to provide as a condition of approval through the process.

*(3) Adequate utilities, access roads, drainage and/or necessary facilities have been, or are being provided.*

Adequate provision of the site or site related infrastructure will be required as part of all applicable regulations during the construction permit review process.

*(4) Adequate measures have been, or will be, taken to provide safe ingress and egress so designed to promote the smooth flow of traffic in the public streets.*

Compliance with this standard continues as the staff recommendation and condition of approval outlined in the March 17, 2022 staff report still stands. Limiting the site's exiting to eastbound 55<sup>th</sup> St. only removes the potential for direct impact on the current traffic flow on Western Ave south of 55<sup>th</sup> St., which should greatly reduce traffic flow and impact to Western Ave.

(5) *The conditional use in the specific location proposed is consistent with the spirit and intent of this Chapter and adopted Village land use policies.*

The above discussions regarding the conditional use approval standards are consistent with the spirit and intent of the purpose statement for Chapter 20 (Zoning Regulations) of the Village of Clarendon Hills municipal code outlined in Section 20.1.2. As part of developing a zoning code consistent with the Section 20.1.2 purpose statements, plentiful and various required site development and conditional use regulations and procedures are created to implement the community's specific land use management and control desires. Therefore, since the proposed development is and will be made to comply with the applicable ministerial and quasi-judicial conditional use regulations and procedures of Chapter 20, it is presumed to be compliant and consistent with the spirit and intent of Chapter 20 (Zoning Regulations) of the Village's municipal code.

Additionally, it is consistent with the explicit intent of the Land Use & Zoning recommendations in the **Commercial Development Opportunities** section on page 2-3 of the 55<sup>th</sup> Street Sub-Area Plan (adopted November 6, 2017). This plan is a policy document to guide legislative decision-making and public infrastructure/general investment within the designated area. Specifically, this section on page 2-3 begins by saying:

There is little to no expectation for additional commercial development in the study area. However, adjusting the existing zoning on commercial properties within the sub-area can help stabilize those uses and confirm that business uses can replace them should they move.

The first statement relates to the literal expansion of the number of properties zoned commercial (legislative action) beyond what amount are already zoned commercial, which is not the case with the proposed conditional use (quasi-judicial action). The second statement implies that existing commercially zoned and/or developed properties, such as 401 55<sup>th</sup> Street, should remain and be permitted to redevelop/be reused within their existing regulatory framework, which is the process occurring now.

#### **RECOMMENDED ACTION:**

After the further discussion above, Staff continues to recommend **APPROVAL** of the Conditional Use for a Drive-Through facility at 401 55<sup>th</sup> Street as substantively depicted on the plans already part of the record with the following condition of approval:

- The access drive on the subject site's Western Avenue frontage shall be limited to right-in only for southbound Western Avenue traffic.

#### Attached:

- Applicant's revised site plan dated March 21, 2022 and traffic study received March 31, 2022
- Required regulations in Sections 20.11.5 (Parking Lot Perimeter Landscape Yard) & 20.11.8 (Buffer Yards)
- Section 20.1.2 (Purpose Statement) for Chapter 20 (Zoning Regulations) of the Village of Clarendon Hills municipal code
- Page 2-3 of the 55<sup>th</sup> Street Sub-Area Plan (adopted November 6, 2017)
- March 17, 2022 agenda packet
- Public comment from Attorney Michael Martin dated and received April 13, 2022

Applicant's revised site  
plan dated March 21, 2022  
and traffic study received  
March 31, 2022





# ARTISAN

CONSULTING ENGINEERS, LLC

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March 31, 2022

Village of Clarendon Hills  
1 North Prospect Avenue  
Clarendon Hills, Illinois 60514

**Re: CASE Z503 – 401 55<sup>th</sup> Street – Conditional Use Review request for Drive-Through Facility**

Attention: Jonathan Mendel, AICP  
Community Development Director  
(630) 286-5412  
[jmendel@clarendonhills.us](mailto:jmendel@clarendonhills.us)

CC: Mike Kaspar  
Oak Lane Property Services  
708-310-0077

Thank you for the review of the 55<sup>th</sup> Street and Western Avenue Traffic Study dated February 4, 2022. Please see our responses to the traffic related review comments from the Village dated March 1, 2022, and the Christopher B. Burke Engineering comments dated February 25, 2022, below:

### Community Development Comments

- 1) This use standard coupled with the projected deleterious increase in northbound Western traffic exiting the subject site waiting at the Western/55<sup>th</sup> intersection requires the restriction of the subject site's Western Ave access drive to right-in only. All traffic exiting the subject site must use the proposed 55<sup>th</sup> Street right-in/right-out access drive.

**Response: The Western Avenue access has been changed to a right-in only, routing all exiting site traffic to the 55<sup>th</sup> Street access.**

### Christopher B. Burke Engineering Comments

- 1) Due to this being CBBEL's initial review and the additional info. needed to better understand the impact of this development, the analysis is not approved at this time.

**Response: Noted.**

- 2) A copy of this report will need to be submitted to DuPage County Division of Transportation (DuDOT) as this agency has jurisdiction of 55<sup>th</sup> Street.

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**Response: A copy of the report was submitted to DuDot in December of 2021 and a revised report addressing their comments was submitted on February 10, 2022.**

- 3) A new traffic signal is proposed for the intersection of 55th Street and Western Avenue. A traffic warrant study was performed but only warrants 3 (Peak Hour) and 7 (Crash Experience) were analyzed. Warrant 3 meets MUTCD requirements without a right turn adjustment factor but does not meet the warrant using an adjustment factor for right turns. Only peak hour traffic counts were collected eliminating evaluations for Warrants 1 (Eight Hour) and 2 (Four Hour) of being performed. Warrant 7 appears to not be met. DuPage County Division of Transportation requirements for signal warrants will need to be considered in further signal warrant evaluation to determine if a traffic signal is appropriate at this location.

**Response: It is correct that Warrant 3 is met without an adjustment factor and not met with an adjustment factor. It is correct that Warrant 7 is not met. DuDOT has not requested eight-hour or four-hour traffic counts for Warrants 1 and 2.**

- 4) The side street legs of the 55th Street and Western Avenue are offset by approximately Ninety (90) feet requiring a nonconventional traffic signal layout and associated phasing that may not be desirable to DuDOT.

**Response: DuDOT requested split phases for northbound and southbound traffic because of the offset. This was added and then removed upon the Village's request of no traffic signals being mentioned in the report.**

- 5) Two-hour counts were collected for the weekday (AM and PM) peak periods. Additional (12 hour) traffic counts may be required depending on DuDOT signal warrant criteria.

**Response: DuDOT has not requested 12-hour traffic counts.**

- 6) A site diagram showing existing, site generated, and total build out traffic will need to be provided better understand traffic distributions at the site.

**Response: These diagrams are present in Appendix C.**

- 7) Determine design/build out year projected volumes and CMAP concurrence as needed.

**Response: Build out year volumes have been added for 2027 at 3% annual growth. CMAP has been contacted and we are awaiting actual percentages.**

- 
- 9) Projected traffic volumes and proposed trip generations are consistent with the 11th Edition of the ITE Trip Generation Manual for the type and size of proposed land uses.

**Response: Noted.**

- 10) Methodology and calculations performed to determine future queuing associated with the Dunkin Donuts drive thru seems reasonable but reference information from where the formula used are derived will need to be provided for further review.

**Response: Queuing calculations come from the Civil Engineering Reference Manual Thirteenth Edition Chapter 73, Page 26, Section 31 (Queuing Models) and 32 (M/M/1 Single-Server Model).**

If you have any additional questions or comments, please let me know. I can be reached at [AJHess@artisancivil.com](mailto:AJHess@artisancivil.com) or (815) 519-9645.

Sincerely,



Andrew Hess, P.E.

# TRAFFIC ANALYSIS FOR 55th STREET AND WESTERN AVENUE

West 55<sup>th</sup> Street and Western Avenue  
Clarendon Hills, Illinois  
DuPage County

Date: March 31, 2022



Expires: November 30, 2023



## Prepared For:



KrohVan RE Services  
36 South Washington Street  
Hinsdale, Illinois 60521

**Telephone:** (708) 310-0077

**Contact:** Mike Kaspar

## Prepared By:



Artisan Consulting Engineers, LLC.  
5702 Elaine Drive, Suite 103  
Rockford, Illinois 61108

**Telephone:** (815) 519-9645

**Engineer:** Andrew Hess, PE

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## Introduction

KrohVan RE Services intends to develop the existing site located on the southwest corner of 55<sup>th</sup> Street and Western Avenue into a strip mall with an attached Dunkin Donuts. A driving force for the success of any commercial development is safe and efficient access. It is recognized that the development of this site will increase local traffic volumes, especially at the intersection of 55<sup>th</sup> Street and Western Avenue. Therefore, the primary purpose of this report is to document the impacts of the generated traffic at the 55<sup>th</sup> Street and Western Avenue intersection. This report will also document potential safety concerns on 55<sup>th</sup> Street as a result of the proposed drive thru's queue length.

## Methodology

Existing traffic volumes are taken from physical peak hour traffic counts conducted by Artisan Consulting Engineers, LLC on October 20, 2021, from 6:45 AM to 9:00 AM and 4:00 PM to 6:00 PM for the intersection of 55<sup>th</sup> Street and Western Avenue. Traffic projections are derived from the ITE Trip Generation Manual, 11<sup>th</sup> Edition. Traffic data was analyzed using McTrans HCS 2010 Streets software.

Dunkin Donut service times are taken from three physical counts conducted by Artisan Consulting Engineers, LLC. The first count was conducted on November 1, 2021, from 7:00 AM to 8:15 AM at the Dunkin Donuts located at 8058 North Second Street, Machesney Park, Illinois, 61115. A second count was conducted on January 20, 2022, from 6:45 AM to 9:15 AM at the Dunkin Donuts located at 522 Ogden Avenue, Downers Grove, Illinois, 60515. A third count was conducted on January 26, 2022, from 6:45 AM to 9:00 AM at the Dunkin Donuts located at 19 West 63<sup>rd</sup> Street, Westmont, Illinois, 60559. Additionally, the percentages of customers using the drive thru versus entering the store were counted at this location.

## Site Conditions

### Existing Conditions

The existing site is approximately 1.64 acres of land southwest of the 55<sup>th</sup> Street and Western Avenue intersection in Clarendon Hills, Illinois. The former Tracy's Tavern resides on the northern half of the property consisting of a 2,100 square foot building, a small garage, and 70 stall parking lot. An access to this property is present 130 feet south of 55<sup>th</sup> Street on Western Avenue. A residential property is located in the southeast corner of the site while an undeveloped grass field is present in the southwest corner. Residential properties surround the area on both 55<sup>th</sup> Street and Western Avenue. 55<sup>th</sup> Street is a four-lane roadway with a 35-mph speed limit while Western Avenue is a two-lane roadway with a 25-mph speed limit. There is a jog of 90 feet along 55<sup>th</sup> Street which separates the



Figure 1: Existing Conditions

northern and southern legs of Western Avenue. The intersection of 55<sup>th</sup> Street and Western Avenue is a two way stop controlled intersection with stop signs present for Western Avenue traffic.

### Proposed Conditions

The proposed site will be divided into a 1.07 acre northern property and a 0.57 acre southern property. A 5,359 square foot strip mall facing 55<sup>th</sup> Street will be centrally located on the northern property with a 936 square foot Dunkin Donuts attached to the east. A dual-lane drive thru accommodating 22 vehicles will wrap around the building for Dunkin Donuts customers. Thirty parking stalls will be located north of the building with twenty facing 55<sup>th</sup> Street and ten facing the storefront. An additional eleven parking stalls will be located on the western side of the property. Landscape buffers and sound fencing will surround the southern and western sides of the northern property while sidewalk and trees will be present on the northern and eastern sides. For access into the northern property, a new right-in/right-out access will be constructed for eastbound traffic on 55<sup>th</sup> Street. Additionally, the existing access on Western Avenue will be reconstructed as a new right-in only entrance which will route all traffic exiting the site to 55<sup>th</sup> Street. In order to estimate full potential generated traffic, it will be assumed that the southern property will feature a 6,800 square foot office building located on the western half of the property with a twenty-two stall parking lot to the east. For access into the southern property, a new entrance will be assumed off of Western Avenue. There are no plans to build on the southern property and all assumptions are for generated traffic purposes only.

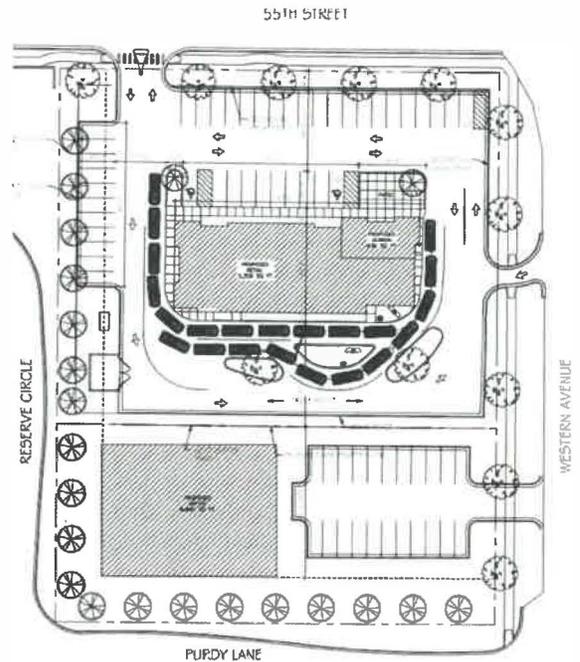


Figure 2: Proposed Conditions

### Existing Traffic Volumes

#### Existing AM Peak

A morning traffic count was conducted on Wednesday, October 20, 2021, at the intersection of 55<sup>th</sup> Street and Western Avenue from 6:45 AM to 9:00 AM. From the count, the hour of 7:15 AM to 8:15 AM was determined to be the peak hour of traffic for the intersection. Under the current conditions, eastbound traffic operates at level of service (LOS) A with an 8.8 second per vehicle (s/veh) delay and westbound traffic operates at LOS B with a 10.6 s/veh delay. Both northbound and southbound traffic operates at LOS E with a 45.4 s/veh and 44.1 s/veh delay respectively. (See Appendix A1 and C1)

#### Existing PM Peak

A morning traffic count was conducted on Wednesday, October 20, 2021, at the intersection of 55<sup>th</sup> Street and Western Avenue from 4:00 PM to 6:00 PM. From the count, the hour of 4:45 PM to 5:45 PM was determined to be the peak hour of traffic for the intersection. Under the current conditions, westbound traffic operates at LOS A with a 9.8 s/veh delay, eastbound traffic operates at LOS B with a 10.8 s/veh delay, northbound traffic operates at LOS E with a 47.1 s/veh delay, and southbound traffic operates at LOS F with a 137.3 s/veh delay. (See Appendix A2 and C2)

## Development Traffic Volumes

Trips for the proposed strip mall, Dunkin Donuts, and office building were generated by the Institute of Transportation Engineer's Trip Generation Manual, 11<sup>th</sup> Edition. Results for the AM peak hour are summarized in Table 1 below while results for the PM peak hour can be found in Table 2. A full distribution of traffic entering and exiting the site can be found in Appendix B.

Land Use	Trips Generated	Proposed	Total Trips	Trips Entering	Trips Leaving
Strip Retail Plaza	7.60 trips per 1,000 SF GLA	5,359 SF	41	21	20
Coffee/Donut Shop with Drive-Through	101.27 trips per 1,000 SF GFA	936 SF	95	48	47
Small Office Building	2.61 trips per 1,000 SF GFA	6,800 SF	18	11	7
<b>Totals</b>			<b>154</b>	<b>80</b>	<b>74</b>

Table 1: AM Peak Trip Generation Table

Land Use	Trips Generated	Proposed	Total Trips	Trips Entering	Trips Leaving
Strip Retail Plaza	13.24 trips per 1,000 SF GLA	5,359 SF	71	38	33
Coffee/Donut Shop with Drive-Through	43.65 trips per 1,000 SF GFA	936 SF	41	21	20
Small Office Building	3.15 trips per 1,000 SF GFA	6,800 SF	22	9	13
<b>Totals</b>			<b>134</b>	<b>68</b>	<b>66</b>

Table 2: PM Peak Trip Generation Table

### Proposed AM Peak

The proposed AM peak was first analyzed using the proposed site geometry and generated traffic. Despite routing all traffic exiting the site to 55<sup>th</sup> Street, the traffic generated has the largest impact on Western Avenue northbound and southbound traffic. The generated traffic increases northbound traffic from LOS E to LOS F with a 69.5 s/veh delay. Southbound traffic also increases to LOS F with a 69.9 second delay per vehicle. Eastbound traffic remains at LOS A and an 8.8 s/veh delay while westbound traffic remains at LOS B, slightly increasing to a 11.2 s/veh delay. A full distribution of traffic entering and exiting the site can be found in Appendix C3 while a HCS traffic summary can be found in Appendix A3.

### Proposed PM Peak

The proposed PM peak was then analyzed using the proposed site geometry and generated traffic. As with the AM Peak hour, the traffic generated has the largest impact on Western Avenue northbound and southbound traffic. The generated traffic increases northbound traffic from LOS E to LOS F with a 82.4 s/veh delay. Southbound traffic also increases to LOS F with a 308.3 second delay per vehicle. Eastbound traffic remains at LOS B increasing to a 10.9 s/veh delay while westbound traffic increased to LOS B and a 10.4 s/veh delay. A full distribution of traffic entering and exiting the site can be found in Appendix C4 while a HCS traffic summary can be found in Appendix A4.

### 2027 Growth AM Peak

Next, the proposed AM peak was first analyzed for a 2027 design year at a rate of 3% traffic growth each year. Once again, the traffic growth has the largest impact on Western Avenue northbound and southbound traffic. The generated traffic increases northbound traffic to a 302.0 s/veh delay and southbound traffic increases to a 490 second delay per vehicle. Eastbound traffic remains at LOS A and a 9.1 s/veh delay while westbound traffic remains at LOS B, slightly increasing to a 12.5 s/veh delay. A full distribution of traffic entering and exiting the site can be found in Appendix C5 while a HCS traffic summary can be found in Appendix A5.

### 2027 Growth PM Peak

Next, the proposed PM peak was first analyzed for a 2027 design year at a rate of 3% traffic growth each year. Again, the traffic growth has the largest impact on Western Avenue northbound and southbound traffic. The generated traffic increases northbound traffic to a 1,193.0 s/veh delay and southbound traffic increases to a 4,505.0 second delay per vehicle. Eastbound traffic increases to LOS B and a 11.0 s/veh delay while westbound traffic remains at LOS B, slightly increasing to a 11.3 s/veh delay. A full distribution of traffic entering and exiting the site can be found in Appendix C6 while a HCS traffic summary can be found in Appendix A6.

### Summary of Findings

The addition of traffic generated from the strip mall, Dunkin Donuts, and office building creates increased delays for northbound and southbound Western Avenue traffic with the proposed site geometry. Routing all exiting site traffic to 55<sup>th</sup> Street results in fewer gaps for northbound and southbound traffic to complete left or through movements resulting in increased delays. Eastbound and westbound 55<sup>th</sup> Street traffic sees no significant changes to the peak hour delays with the addition of generated traffic.

	Northbound	Southbound	Eastbound	Westbound
Existing Conditions (AM Peak)	LOS E 45.5 s/veh	LOS E 44.1 s/veh	LOS A 8.8 s/veh	LOS B 10.6 s/veh
Proposed (AM Peak)	LOS F 69.5 s/veh	LOS F 69.9 s/veh	LOS A 8.8 s/veh	LOS B 11.2 s/veh
2027 Growth (AM Peak)	LOS F 302.0 s/veh	LOS F 490.0 s/veh	LOS A 9.1 s/veh	LOS B 12.5 s/veh
Existing Conditions (PM Peak)	LOS E 47.1 s/veh	LOS F 137.3 s/veh	LOS B 10.8 s/veh	LOS A 9.8 s/veh
Proposed (PM Peak)	LOS F 82.4 s/veh	LOS F 308.3 s/veh	LOS B 10.9 s/veh	LOS B 10.4 s/veh
2027 Growth (PM Peak)	LOS F 1193.0 s/veh	LOS F 4505.0 s/veh	LOS B 11.9 s/veh	LOS B 11.3 s/veh

Table 3: Peak Hour Delays

## Drive Thru Queue Analysis

### Service Rate

In order to determine queue lengths for the proposed Dunkin Donuts, the M/M/1 single-server model was used which utilizes the average arrival rate in relation to the average service rate. To determine the average service rate for a Dunkin Donuts drive through, three drive thru counts were conducted. The first count was conducted on November 1, 2021, from 7:00 AM to 8:15 AM at the Dunkin Donuts located at 8058 North Second Street, Machesney Park, Illinois, 61115. A second count was conducted on January 20, 2022, from 6:45 AM to 9:15 AM at the Dunkin Donuts located at 522 Ogden Avenue, Downers Grove, Illinois, 60515. A third count was conducted on January 26, 2022, from 6:45 AM to 9:00 AM at the Dunkin Donuts located at 19 West 63<sup>rd</sup> Street, Westmont, Illinois, 60559. The second and third count locations are the closest operating Dunkin Donuts to the proposed site which have drive thru service. The three counts resulted in peak hour service times of 1.39 veh/min, 1.20 veh/min, and 1.37 veh/min respectively, coming to an average service time of 1.32 veh/min or one vehicle served every 45.5 seconds. See Appendix D2 for full count data.

### Arrival Rate

From the Institute of Transportation Engineer's Trip Generation Manual, 11<sup>th</sup> Edition, we estimate 48 AM peak hour trips arriving at the proposed Dunkin Donuts site. (See Table 1) Due to Covid limitations, the lobbies of the first two count locations were closed, forcing all customers to use the drive thru. The third location's lobby was open and used to determine the percentage of trips using the drive thru versus entering the store. From 6:45 AM to 9:00 AM, 147 of 173 trips (85%) utilized the drive thru for service. Generally, drive thrus see around 70%-75% of trips use the drive through rather than enter the store. During the count, temperatures reached as low as -5°F possibly causing more trips than usual to use the drive thru. To be conservative due to the small sample size, the field measured 85% was used to determine drive thru trips despite it likely being high due to conditions. With 48 vehicles arriving during the peak hour, 41 trips can be assumed to use the drive thru. This comes to an arrival rate of 0.68 vehicles per minute or one vehicle arriving every 88.2 seconds.

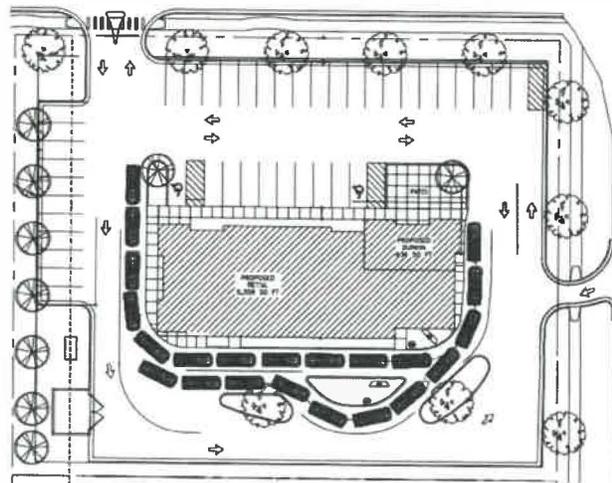


Figure 3: Drive Through Queue

## Analysis

By using the equation  $L_q = (\rho\lambda)/(\mu-\lambda)$ , where  $\mu$  equals the service rate of 1.32 veh/min, where  $\lambda$  equals the arrival rate of 0.68 veh/min, and where  $\rho$  equals  $\lambda/\mu$ , we can determine the average queue length ( $L_q$ ) of 1 vehicle in the queue.

By using the equation  $P = (\lambda/\mu)^X$ , where  $\mu$  equals the service rate of 1.39 veh/min, where  $\lambda$  equals the arrival rate of 1.28 veh/min, and where  $X$  equals the number of vehicles in the queue, we can determine the probability ( $P$ ) that  $X$  amount of vehicles will be present in the queue. See Table 6 for drive thru probabilities.

Vehicles In Queue (X)	Probability (P)	Vehicles in Queue (X)	Probability (P)
1	51.8%	7	1.0%
2	26.8%	8	0.5%
3	13.9%	9	0.3%
4	7.2%	10	0.1%
5	3.7%	11	0.1%
6	1.9%	12	0.0%

Table 5: Drive Thru Queue Probability

The primary safety concern of the proposed drive thru is having queued vehicles back up on to 55<sup>th</sup> Street. During the AM Peak Hour, there is not projected to be more than 12 vehicles queued at a single time. The proposed dual lane drive thru has storage for 22 vehicles and space for 25 vehicles before 55<sup>th</sup> Street is impacted. As a result, even under extreme conditions, no impact is expected on 55<sup>th</sup> Street.

## Conclusions

The addition of traffic generated from the proposed strip mall, Dunkin Donuts, and assumed office building creates increased delays for northbound and southbound Western Avenue traffic with the proposed site geometry. Routing all exiting site traffic to 55<sup>th</sup> Street results in fewer gaps for northbound and southbound traffic to complete left or through movements creating longer delays. Eastbound and westbound 55<sup>th</sup> Street traffic sees no significant changes to the peak hour delays with the addition of the generated traffic. Additionally, no safety impact is expected on 55<sup>th</sup> Street as a result of drive thru queue backups due to the amount of vehicle storage provided which more than doubles the expected maximum queue length.

# Appendix A – HCS 2010 Summaries

## A1 - Existing AM Peak Hour HCS Summary

<b>TWO-WAY STOP CONTROL SUMMARY</b>								
<b>General Information</b>				<b>Site Information</b>				
Analyst:		Andrew Hess			Intersection:		55th & Western	
Agency/Co.:		Artisan Consulting			Jurisdiction:		Clarendon Hills	
Date Performed:		10/21/2021			Analysis Year:		2021	
Analysis Time Period:		7:15 AM to 8:15 AM			Peak Hour Factor:			
Project Description:								
East/West Street: 55th Street				North/South Street: Western Avenue				
Intersection Orientation: East-West				Study Period (hrs): 0.25				
<b>Vehicle Volumes and Adjustments</b>								
<b>Major Street</b>		Eastbound			Westbound			
Movement	1U	1	2	3	4U	4	5	6
	U	L	T	R	U	L	T	R
Volume (veh/h)		16	1013	6		18	562	28
Percent Heavy Vehicles		2	0	0		2	0	0
Median Type	Undivided							
Storage	1							
RT Channelized				0				0
Lanes		0	2	0		0	2	0
Configuration		LT		TR		LT		TR
Proportion Time Blocked								
<b>Minor Street</b>		Northbound			Southbound			
Movement	7	8	9	10	11	12		
	L	T	R	L	T	R		
Volume (veh/h)	9	27	69	16	9	15		
Percent Heavy Vehicles	2	2	2	2	2	2		
Left-Turn Lane Storage								
Percent Grade (%)		0			0			
Flared Approach				N				N
Storage				0				0
Lanes		0	1	0		0	1	0
Configuration		LTR			LTR			
Proportion Time Blocked								
<b>Delay, Queue Length, and Level of Service</b>								
Approach	Eastbound	Westbound	Northbound			Southbound		
Movement	1	4	7	8	9	10	11	12
Lane Configuration	LT	LT	LTR			LTR		
v (veh/h)	16	18	106			40		
C (m) (veh/h)	972	665	190			131		
v/c Ratio	0.02	0.03	0.56			0.31		
95% Queue Length	0.05	0.08	2.95			1.19		
Control Delay (s/veh)	8.8	10.6	45.5			44.1		
Movement LOS	A	B	E			E		
Approach Delay (s/veh)			45.5			44.1		
Approach LOS			E			E		

## A2 - Existing PM Peak Hour HCS Summary

<b>TWO-WAY STOP CONTROL SUMMARY</b>								
<b>General Information</b>				<b>Site Information</b>				
Analyst:		Andrew Hess			Intersection:		55th & Western	
Agency/Co.:		Artisan Consulting			Jurisdiction:		Clarendon Hills	
Date Performed:		10/21/2021			Analysis Year:		2021	
Analysis Time Period:		4:45 PM to 5:45 PM			Peak Hour Factor:			
Project Description:								
East/West Street: 55th Street				North/South Street: Western Avenue				
Intersection Orientation: East-West				Study Period (hrs): 0.25				
<b>Vehicle Volumes and Adjustments</b>								
<b>Major Street</b>		Eastbound			Westbound			
Movement	1U	1	2	3	4U	4	5	6
	U	L	T	R	U	L	T	R
Volume (veh/h)		17	811	11		41	1047	28
Percent Heavy Vehicles		2	0	0		2	0	0
Median Type	Undivided							
Storage	1							
RT Channelized				0				0
Lanes		0	2	0		0	2	0
Configuration		LT		TR		LT		TR
Proportion Time Blocked								
<b>Minor Street</b>		Northbound			Southbound			
Movement	7	8	9	10	11	12		
	L	T	R	L	T	R		
Volume (veh/h)	7	9	30	28	6	24		
Percent Heavy Vehicles	2	2	2	2	2	2		
Left-Turn Lane Storage								
Percent Grade (%)		0			0			
Flared Approach			N					N
Storage			0					0
Lanes	0	1	0	0	1	0		
Configuration		LTR			LTR			
Proportion Time Blocked								
<b>Delay, Queue Length, and Level of Service</b>								
Approach	Eastbound	Westbound	Northbound			Southbound		
Movement	1	4	7	8	9	10	11	12
Lane Configuration	LT	LT	LTR			LTR		
v (veh/h)	17	41	46			58		
C (m) (veh/h)	633	792	130			76		
v/c Ratio	0.03	0.05	0.35			0.76		
95% Queue Length	0.08	0.16	1.44			3.67		
Control Delay (s/veh)	10.8	9.8	47.1			137.3		
Movement LOS	B	A	E			F		
Approach Delay (s/veh)			47.1			137.3		
Approach LOS			E			F		

### A3 - Proposed AM Peak Hour HCS Summary

TWO-WAY STOP CONTROL SUMMARY								
General Information					Site Information			
Analyst:	Andrew Hess				Intersection:	55th & Western		
Agency/Co.:	Artisan Consulting				Jurisdiction:	Clarendon Hills		
Date Performed:	10/21/2021				Analysis Year:	2021		
Analysis Time Period:	7:15 AM to 8:15 AM				Peak Hour Factor:			
Project Description:								
East/West Street: 55th Street					North/South Street: Western Avenue			
Intersection Orientation: East-West					Study Period (hrs): 0.25			
Vehicle Volumes and Adjustments								
Major Street Movement	Eastbound				Westbound			
	1U	1	2	3	4U	4	5	6
	U	L	T	R	U	L	T	R
Volume (veh/h)		20	1053	36		44	562	28
Percent Heavy Vehicles		2	0	0		2	0	0
Median Type	Undivided							
Storage	1							
RT Channelized			0					0
Lanes	0	2	0	0	0	2	0	
Configuration	LT			TR	LT			TR
Proportion Time Blocked								
Minor Street Movement	Northbound			Southbound				
	7	8	9	10	11	12		
	L	T	R	L	T	R		
Volume (veh/h)	9	27	69	16	12	15		
Percent Heavy Vehicles	2	2	2	2	2	2		
Left-Turn Lane Storage								
Percent Grade (%)	0			0				
Flared Approach			N			N		
Storage			0			0		
Lanes	0	1	0	0	1	0		
Configuration		LTR			LTR			
Proportion Time Blocked								
Delay, Queue Length, and Level of Service								
Approach	Eastbound	Westbound	Northbound			Southbound		
Movement	1	4	7	8	9	10	11	12
Lane Configuration	LT	LT	LTR			LTR		
v (veh/h)	20	44	106			43		
IC (m) (veh/h)	972	625	153			96		
v/c Ratio	0.02	0.07	0.69			0.45		
95% Queue Length	0.06	0.23	4.02			1.89		
Control Delay (s/veh)	8.8	11.2	69.5			69.9		
Movement LOS	A	B	F			F		
Approach Delay (s/veh)			69.5			69.9		
Approach LOS			F			F		

## A4 - Proposed PM Peak Hour HCS Summary

<b>TWO-WAY STOP CONTROL SUMMARY</b>								
<b>General Information</b>				<b>Site Information</b>				
Analyst:		Andrew Hess			Intersection:		55th & Western	
Agency/Co.:		Artisan Consulting			Jurisdiction:		Clarendon Hills	
Date Performed:		10/21/2021			Analysis Year:		2021	
Analysis Time Period:		4:45 PM to 5:45 PM			Peak Hour Factor:			
Project Description:								
East/West Street: 55th Street				North/South Street: Western Avenue				
Intersection Orientation: East-West				Study Period (hrs): 0.25				
<b>Vehicle Volumes and Adjustments</b>								
Major Street		Eastbound				Westbound		
Movement	1U	1	2	3	4U	4	5	6
	U	L	T	R	U	L	T	R
Volume (veh/h)		20	838	47		76	1047	28
Percent Heavy Vehicles		2	0	0		2	0	0
Median Type	Undivided							
Storage	1							
RT Channelized				0				0
Lanes		0	2	0		0	2	0
Configuration		LT		TR		LT		TR
Proportion Time Blocked								
Minor Street		Northbound			Southbound			
Movement	7	8	9	10	11	12		
	L	T	R	L	T	R		
Volume (veh/h)	7	9	30	28	9	24		
Percent Heavy Vehicles	2	2	2	2	2	2		
Left-Turn Lane Storage								
Percent Grade (%)	0			0				
Flared Approach			N				N	
Storage			0				0	
Lanes	0	1	0	0	1	0		
Configuration		LTR			LTR			
Proportion Time Blocked								
<b>Delay, Queue Length, and Level of Service</b>								
Approach	Eastbound	Westbound	Northbound			Southbound		
Movement	1	4	7	8	9	10	11	12
Lane Configuration	LT	LT		LTR			LTR	
v (veh/h)	20	77		46			61	
C (m) (veh/h)	633	749		89			52	
v/c Ratio	0.03	0.10		0.52			1.17	
95% Queue Length	0.10	0.34		2.26			5.38	
Control Delay (s/veh)	10.9	10.4		82.4			308.3	
Movement LOS	B	B		F			F	
Approach Delay (s/veh)				82.4			308.3	
Approach LOS				F			F	

## A5 – 2027 Growth AM Peak Hour HCS Summary

<b>TWO-WAY STOP CONTROL SUMMARY</b>								
<b>General Information</b>				<b>Site Information</b>				
Analyst:	Andrew Hess			Intersection:	55th & Western			
Agency/Co.:	Artisan Consulting			Jurisdiction:	Clarendon Hills			
Date Performed:	10/21/2021			Analysis Year:	2021			
Analysis Time Period:	7:15 AM to 8:15 AM			Peak Hour Factor:				
<b>Project Description:</b>								
East/West Street: 55th Street				North/South Street: Western Avenue				
Intersection Orientation: East-West				Study Period (hrs): 0.25				
<b>Vehicle Volumes and Adjustments</b>								
Major Street	Eastbound				Westbound			
Movement	1U	1	2	3	4U	4	5	6
	U	L	T	R	U	L	T	R
Volume (veh/h)		24	1221	42		51	652	33
Percent Heavy Vehicles		2	0	0		2	0	0
Median Type	Undivided							
Storage	1							
RT Channelized				0				0
Lanes		0	2	0		0	2	0
Configuration		LT		TR		LT		TR
Proportion Time Blocked								
Minor Street	Northbound			Southbound				
Movement	7	8	9	10	11	12		
	L	T	R	L	T	R		
Volume (veh/h)	11	32	80	19	14	18		
Percent Heavy Vehicles	2	2	2	2	2	2		
Left-Turn Lane Storage								
Percent Grade (%)	0			0				
Flared Approach			N			N		
Storage			0			0		
Lanes	0	1	0	0	1	0		
Configuration		LTR			LTR			
Proportion Time Blocked								
<b>Delay, Queue Length, and Level of Service</b>								
Approach	Eastbound	Westbound	Northbound			Southbound		
Movement	1	4	7	8	9	10	11	12
Lane Configuration	LT	LT	LTR			LTR		
v (veh/h)	24	52	124			51		
C (m) (veh/h)	894	535	91			35		
v/c Ratio	0.03	0.10	1.36			1.46		
95% Queue Length	0.08	0.32	9.19			5.49		
Control Delay (s/veh)	9.1	12.5	302.0			490.0		
Movement LOS	A	B	F			F		
Approach Delay (s/veh)			302.0			490.0		
Approach LOS			F			F		

## A6 – 2027 Growth PM Peak Hour HCS Summary

<b>TWO-WAY STOP CONTROL SUMMARY</b>								
<b>General Information</b>					<b>Site Information</b>			
Analyst:	Andrew Hess				Intersection:	55th & Western		
Agency/Co.:	Artisan Consulting				Jurisdiction:	Clarendon Hills		
Date Performed:	10/21/2021				Analysis Year:	2021		
Analysis Time Period:	4:45 PM to 5:45 PM				Peak Hour Factor:			
<b>Project Description:</b>								
East/West Street: 55th Street					North/South Street: Western Avenue			
Intersection Orientation: East-West					Study Period (hrs): 0.25			
<b>Vehicle Volumes and Adjustments</b>								
Major Street	Eastbound				Westbound			
Movement	1U	1	2	3	4U	4	5	6
	U	L	T	R	U	L	T	R
Volume (veh/h)		24	972	55		89	1214	33
Percent Heavy Vehicles		2	0	0		2	0	0
Median Type	Undivided							
Storage	1							
RT Channelized				0				0
Lanes		0	2	0		0	2	0
Configuration		LT		TR		LT		TR
Proportion Time Blocked								
Minor Street	Northbound				Southbound			
Movement	7	8	9	10	11	12		
	L	T	R	L	T	R		
Volume (veh/h)	9	11	35	33	11	28		
Percent Heavy Vehicles	2	2	2	2	2	2		
Left-Turn Lane Storage								
Percent Grade (%)	0				0			
Flared Approach			N					N
Storage			0					0
Lanes	0	1	0	0	1	0		
Configuration		LTR			LTR			
Proportion Time Blocked								
<b>Delay, Queue Length, and Level of Service</b>								
Approach	Eastbound	Westbound	Northbound			Southbound		
Movement	1	4	7	8	9	10	11	12
Lane Configuration	LT	LT	LTR			LTR		
v (veh/h)	24	90	55			72		
C (m) (veh/h)	542	660	20			8		
v/c Ratio	0.04	0.14	2.75			9.00		
95% Queue Length	0.14	0.47	7.23			10.56		
Control Delay (s/veh)	11.9	11.3	1193			4505		
Movement LOS	B	B	F			F		
Approach Delay (s/veh)			1193			4505		
Approach LOS			F			F		

# Appendix B – Trip Generation

## B1 – Strip Retail Plaza (822) – AM Peak

AM Generation Rate:	7.60 trips per 1,000 SF gross leasing area
Gross Leasing Area:	5,359 SF
AM Trips Generated:	41
AM Directional Distribution:	50% entering, 50% exiting
Generated AM Trips Entering:	21
Existing AM Northbound Traffic:	6% of total
Existing AM Southbound Traffic:	2% of total
Existing AM Eastbound Traffic:	58% of total
Existing AM Westbound Traffic:	34% of total
Generated Northbound AM Trips:	1
Generated Southbound AM Trips:	1
Generated Eastbound AM Trips:	12
Generated Westbound AM Trips:	7
Generated AM Trips Exiting:	20
Existing AM Traffic Heading North:	4% of total
Existing AM Traffic Heading South:	2% of total
Existing AM Traffic Heading East:	61% of total
Existing AM Traffic Heading West:	33% of total
Generated AM Traffic Heading North:	1
Generated AM Traffic Heading South:	1
Generated AM Traffic Heading East:	12
Generated AM Traffic Heading West:	6
<i>Destination Assumption:</i>	<i>80% of generated trips continue on direction of travel 20% of generated trips return to origin</i>
Adjusted Generated AM Traffic Heading North:	1
Adjusted Generated AM Traffic Heading South:	1
Adjusted Generated AM Traffic Heading East:	11
Adjusted Generated AM Traffic Heading West:	7

## B2 – Strip Retail Plaza (822) – PM Peak

PM Generation Rate:	13.24 trips per 1,000 SF gross leasing area
Gross Leasing Area:	5,359 SF
PM Trips Generated:	71
PM Directional Distribution:	54% entering, 46% exiting
Generated PM Trips Entering:	38
Existing PM Northbound Traffic:	2% of total
Existing PM Southbound Traffic:	3% of total
Existing PM Eastbound Traffic:	41% of total
Existing PM Westbound Traffic:	54% of total
Generated Northbound PM Trips:	1
Generated Southbound PM Trips:	1
Generated Eastbound PM Trips:	16
Generated Westbound PM Trips:	20
Generated PM Trips Exiting:	33
Existing PM Traffic Heading North:	3% of total
Existing PM Traffic Heading South:	3% of total
Existing PM Traffic Heading East:	42% of total
Existing PM Traffic Heading West:	52% of total
Generated PM Traffic Heading North:	1
Generated PM Traffic Heading South:	1
Generated PM Traffic Heading East:	14
Generated PM Traffic Heading West:	17
<i>Destination Assumption:</i>	<i>80% of generated trips continue on direction of travel 20% of generated trips return to origin</i>
Adjusted Generated PM Traffic Heading North:	1
Adjusted Generated PM Traffic Heading South:	1
Adjusted Generated PM Traffic Heading East:	14
Adjusted Generated PM Traffic Heading West:	17

## B3 - Coffee/Donut Shop with Drive Through Window (937) – AM Peak

AM Generation Rate:	101.27 trips per 1,000 SF gross floor area
Gross Floor Area:	936 SF
AM Trips Generated:	95
AM Directional Distribution:	50% entering, 50% exiting
Generated AM Trips Entering:	48
Existing AM Northbound Traffic:	6% of total
Existing AM Southbound Traffic:	2% of total
Existing AM Eastbound Traffic:	58% of total
Existing AM Westbound Traffic:	34% of total
Generated Northbound AM Trips:	3
Generated Southbound AM Trips:	1
Generated Eastbound AM Trips:	28
Generated Westbound AM Trips:	16
Generated AM Trips Exiting:	47
Existing AM Traffic Heading North:	4% of total
Existing AM Traffic Heading South:	2% of total
Existing AM Traffic Heading East:	61% of total
Existing AM Traffic Heading West:	33% of total
Generated AM Traffic Heading North:	2
Generated AM Traffic Heading South:	1
Generated AM Traffic Heading East:	29
Generated AM Traffic Heading West:	15
<i>Destination Assumption:</i>	<i>80% of generated trips continue on direction of travel 20% of generated trips return to origin</i>
Adjusted Generated AM Traffic Heading North:	2
Adjusted Generated AM Traffic Heading South:	1
Adjusted Generated AM Traffic Heading East:	26
Adjusted Generated AM Traffic Heading West:	18

## B4 - Coffee/Donut Shop with Drive Through Window (937) – PM Peak

PM Generation Rate:	43.65 trips per 1,000 SF gross floor area
Gross Floor Area:	936 SF
PM Trips Generated:	41
PM Directional Distribution:	50% entering, 50% exiting
Generated PM Trips Entering:	21
Existing PM Northbound Traffic:	2% of total
Existing PM Southbound Traffic:	3% of total
Existing PM Eastbound Traffic:	41% of total
Existing PM Westbound Traffic:	54% of total
Generated Northbound PM Trips:	1
Generated Southbound PM Trips:	1
Generated Eastbound PM Trips:	8
Generated Westbound PM Trips:	11
Generated PM Trips Exiting:	20
Existing PM Traffic Heading North:	3% of total
Existing PM Traffic Heading South:	3% of total
Existing PM Traffic Heading East:	42% of total
Existing PM Traffic Heading West:	52% of total
Generated PM Traffic Heading North:	1
Generated PM Traffic Heading South:	1
Generated PM Traffic Heading East:	8
Generated PM Traffic Heading West:	10
<i>Destination Assumption:</i>	<i>80% of generated trips continue on direction of travel 20% of generated trips return to origin</i>
Adjusted Generated PM Traffic Heading North:	1
Adjusted Generated PM Traffic Heading South:	1
Adjusted Generated PM Traffic Heading East:	8
Adjusted Generated PM Traffic Heading West:	10

## B5 – Small Office Building (712) – AM Peak

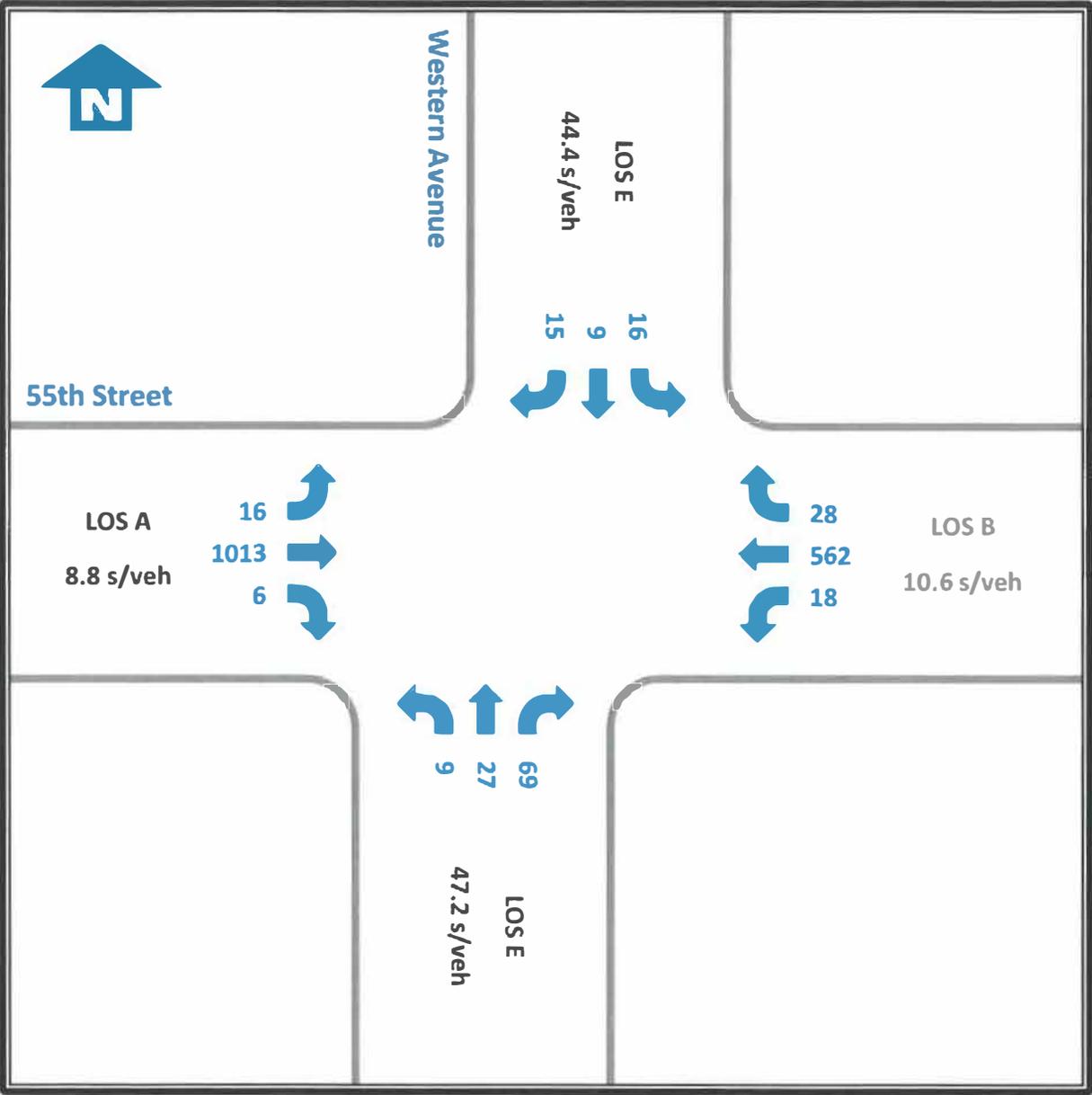
AM Generation Rate:	2.61 trips per 1,000 SF gross floor area
Gross Floor Area:	6,800 SF
AM Trips Generated:	18
AM Directional Distribution:	60% entering, 40% exiting
Generated AM Trips Entering:	11
Existing AM Northbound Traffic:	6% of total
Existing AM Southbound Traffic:	2% of total
Existing AM Eastbound Traffic:	58% of total
Existing AM Westbound Traffic:	34% of total
Generated Northbound AM Trips:	1
Generated Southbound AM Trips:	1
Generated Eastbound AM Trips:	6
Generated Westbound AM Trips:	3
Generated AM Trips Exiting:	7
Existing AM Traffic Heading North:	4% of total
Existing AM Traffic Heading South:	2% of total
Existing AM Traffic Heading East:	61% of total
Existing AM Traffic Heading West:	33% of total
Generated AM Traffic Heading North:	1
Generated AM Traffic Heading South:	1
Generated AM Traffic Heading East:	3
Generated AM Traffic Heading West:	2
<i>Destination Assumption:</i>	<i>80% of generated trips continue on direction of travel 20% of generated trips return to origin</i>
Adjusted Generated AM Traffic Heading North:	1
Adjusted Generated AM Traffic Heading South:	1
Adjusted Generated AM Traffic Heading East:	3
Adjusted Generated AM Traffic Heading West:	2

## B6 – Small Office Building (712) – PM Peak

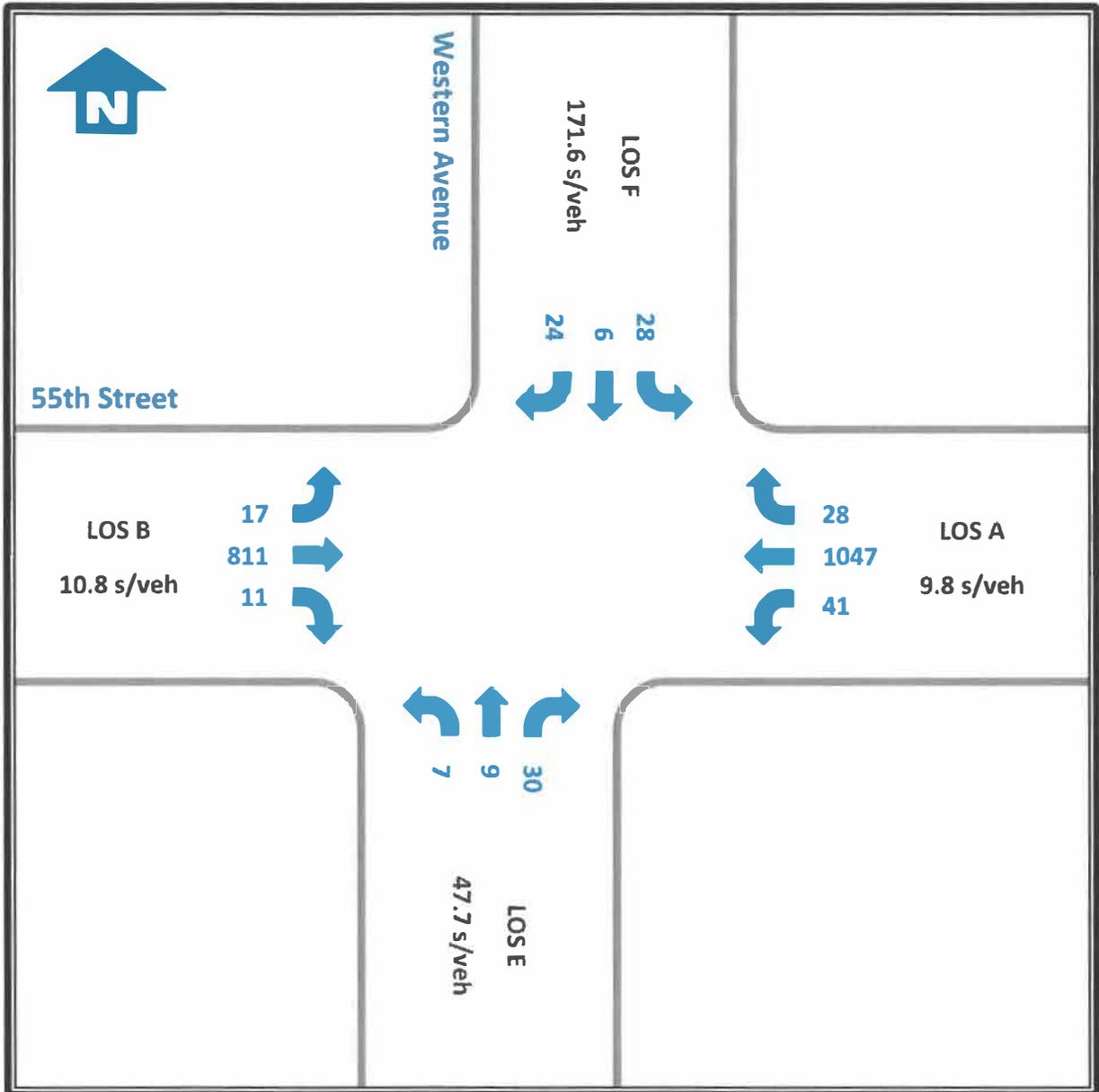
PM Generation Rate:	3.15 trips per 1,000 SF gross floor area
Gross Floor Area:	6,800 SF
PM Trips Generated:	22
PM Directional Distribution:	42% entering, 58% exiting
Generated PM Trips Entering:	9
Existing PM Northbound Traffic:	2% of total
Existing PM Southbound Traffic:	3% of total
Existing PM Eastbound Traffic:	41% of total
Existing PM Westbound Traffic:	54% of total
Generated Northbound PM Trips:	1
Generated Southbound PM Trips:	1
Generated Eastbound PM Trips:	3
Generated Westbound PM Trips:	4
Generated PM Trips Exiting:	13
Existing PM Traffic Heading North:	3% of total
Existing PM Traffic Heading South:	3% of total
Existing PM Traffic Heading East:	42% of total
Existing PM Traffic Heading West:	52% of total
Generated PM Traffic Heading North:	1
Generated PM Traffic Heading South:	1
Generated PM Traffic Heading East:	5
Generated PM Traffic Heading West:	6
<i>Destination Assumption:</i>	<i>80% of generated trips continue on direction of travel 20% of generated trips return to origin</i>
Adjusted Generated PM Traffic Heading North:	1
Adjusted Generated PM Traffic Heading South:	1
Adjusted Generated PM Traffic Heading East:	5
Adjusted Generated PM Traffic Heading West:	6

# Appendix C – Traffic Diagrams

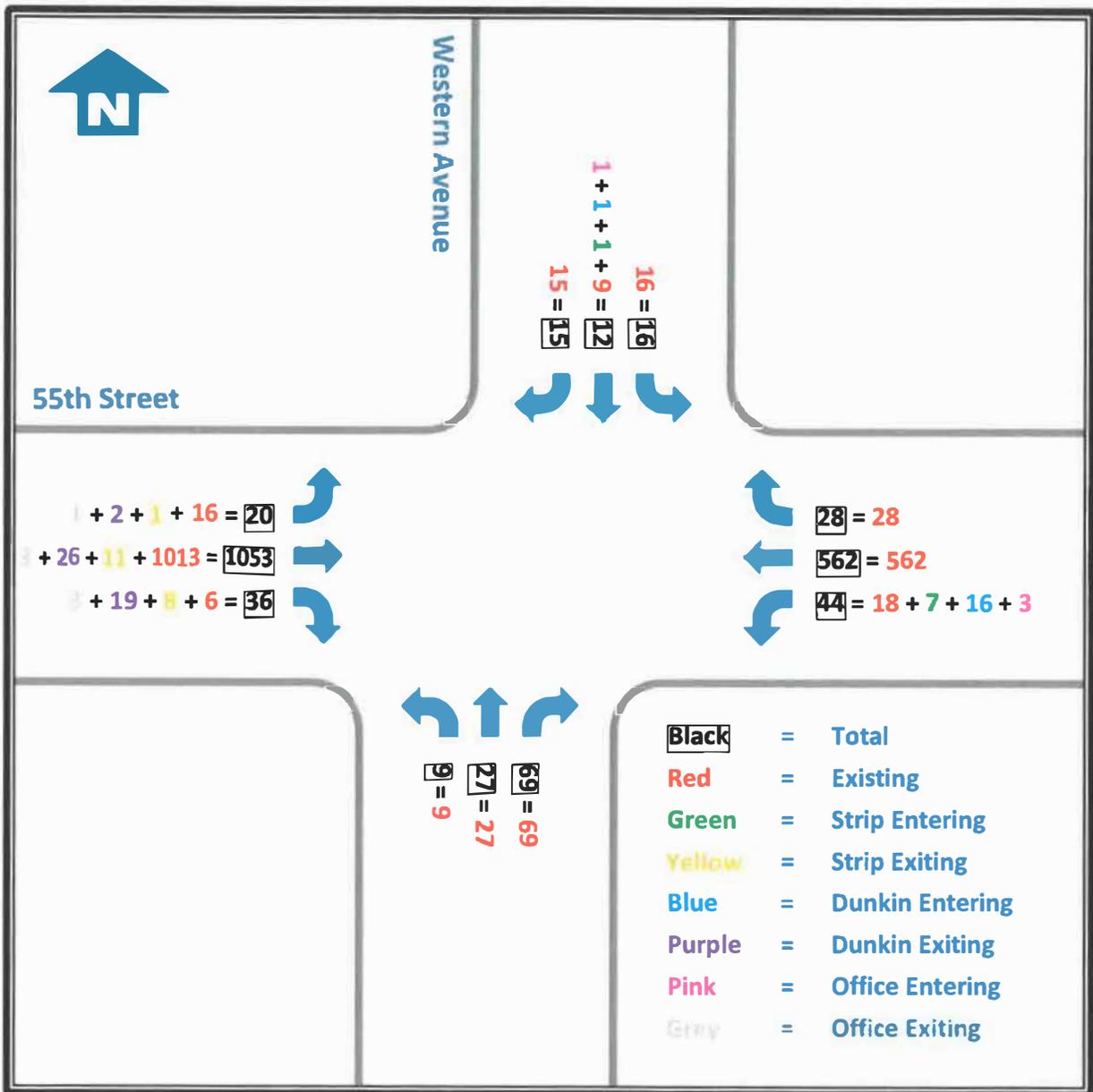
C1 – Existing AM Peak Hour Traffic



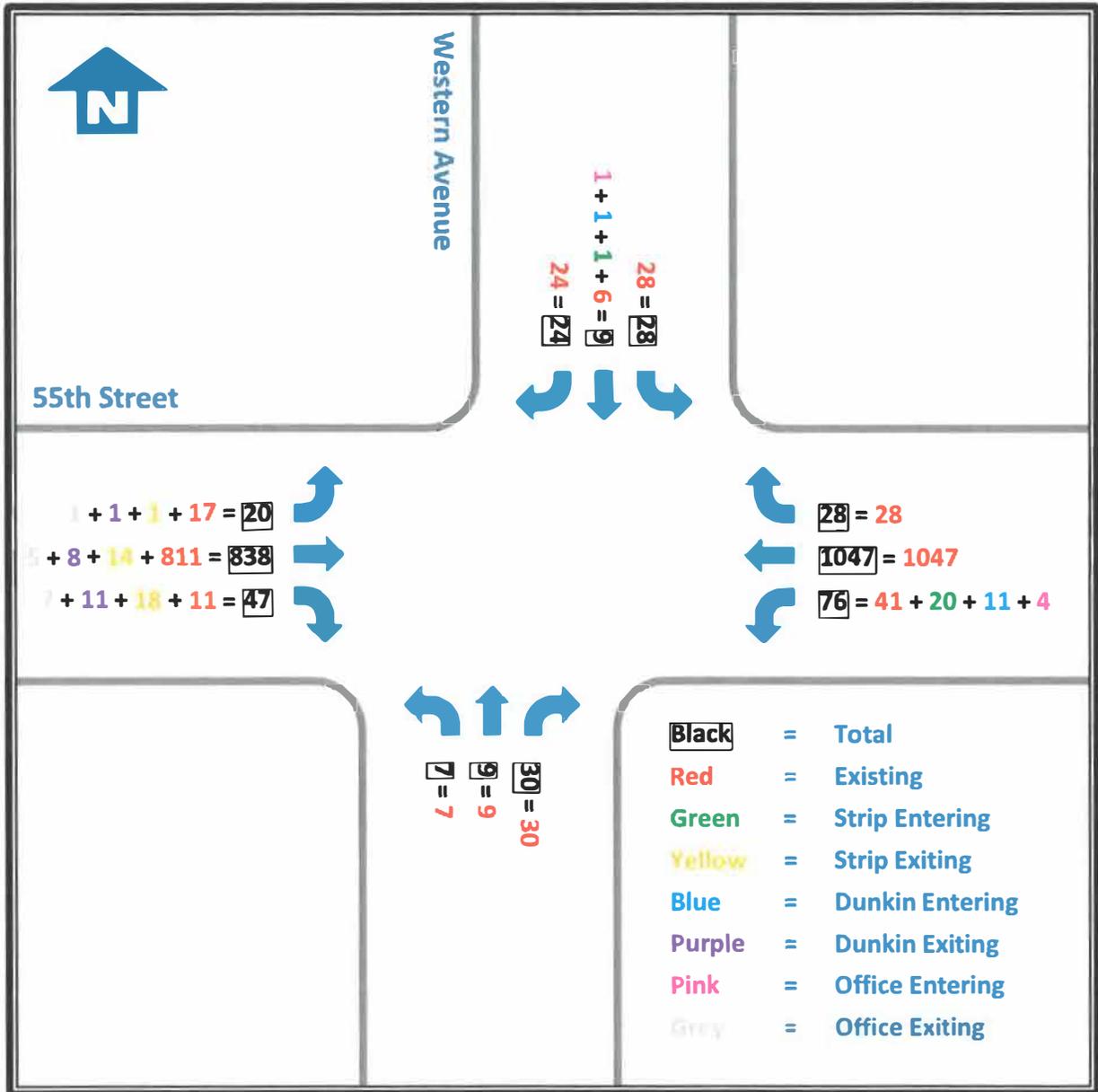
C2 - Existing PM Peak Hour Traffic



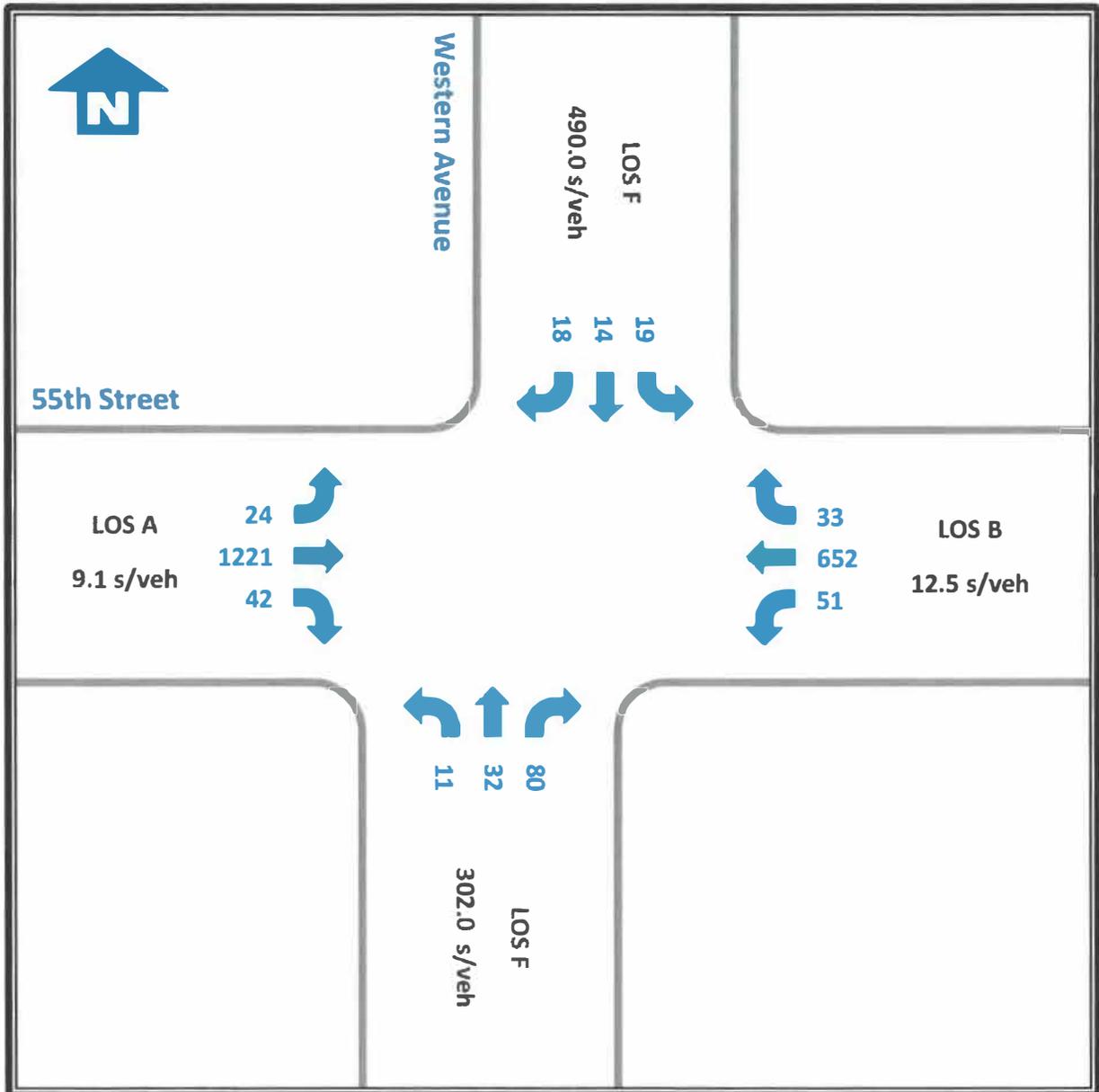
### C3 - Generated AM Peak Hour Traffic



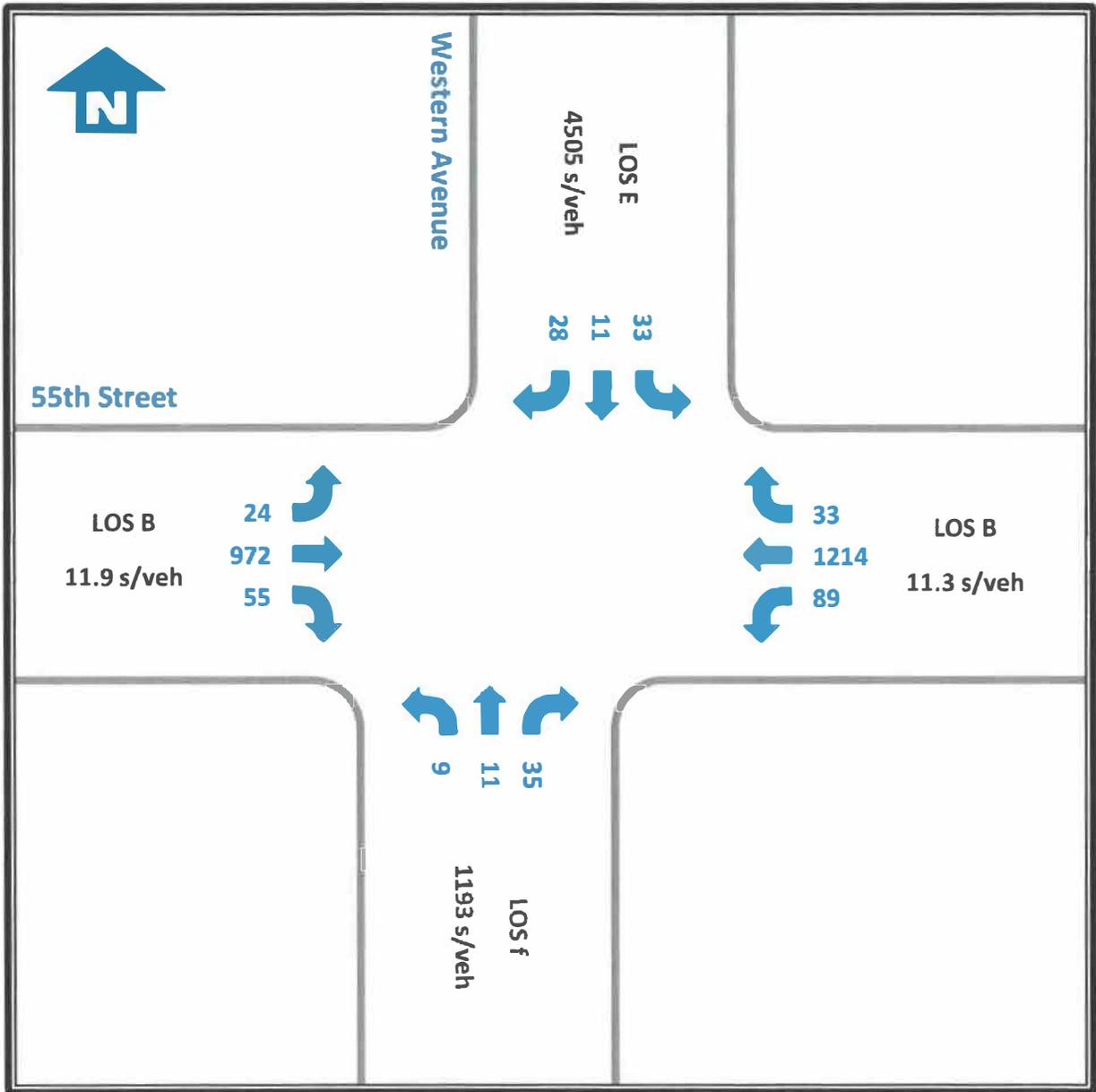
# C4 - Generated PM Peak Hour Traffic



C5 – 2027 Growth AM Peak Hour Traffic

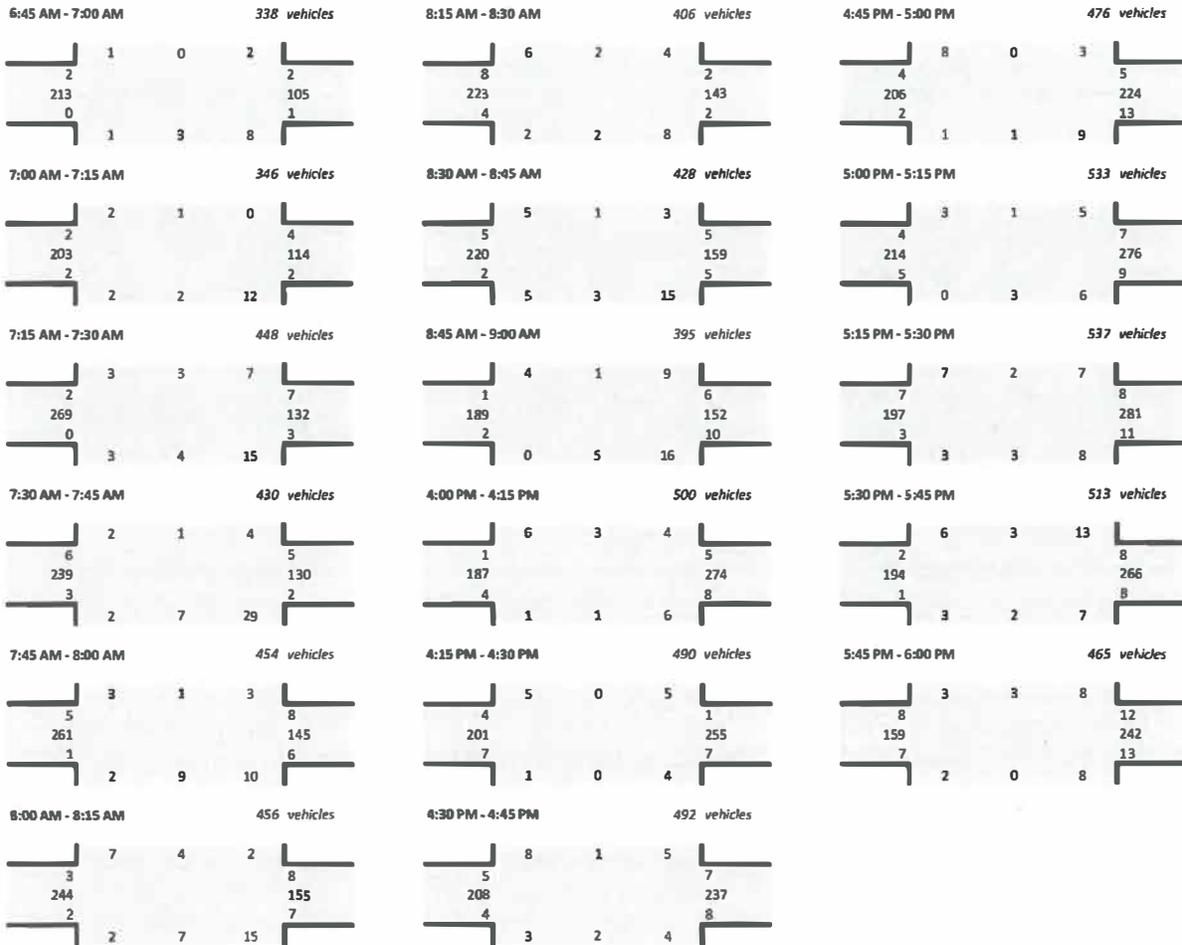


C6 – 2027 Growth PM Peak Hour Traffic



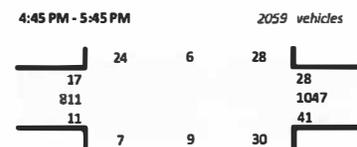
# Appendix D – Traffic Count Data

# D1 – October 20, 2021, Traffic Count Data



Interval	Volume	Peak
6:45-7:00	338	-
7:00-7:15	346	-
7:15-7:30	448	-
7:30-7:45	430	1562
7:45-8:00	454	1678
8:00-8:15	456	1788
8:15-8:30	406	1746
8:30-8:45	428	1744
8:45-9:00	395	1685

Interval	Volume	Peak
4:00-4:15	500	-
4:15-4:30	490	-
4:30-4:45	492	-
4:45-5:00	476	1958
5:00-5:15	533	1991
5:15-5:30	537	2038
5:30-5:45	513	2059
5:45-6:00	465	2048



## D2 – November 1, 2021, Dunkin Donuts Drive Through Count Data

Period	Number Served	Starting Queue (veh)	Ending Queue (veh)	Time w/ No Queue (min)	Period Length (min)	Average Service Rate (veh/min)
7:00 - 7:15	16	3	2	0.00	15.00	1.07
7:15 - 7:30	17	2	5	0.83	14.17	1.20
7:30 - 7:45	23	5	3	0.00	15.00	1.53
7:45 - 8:00	22	3	8	0.00	15.00	1.47
8:00 - 8:15	20	8	5	0.00	15.00	1.33
<b>Peak Hour Totals</b>	<b>82</b>	<b>2</b>	<b>5</b>	<b>0.83</b>	<b>59.17</b>	<b>1.39</b>

7:00 - 7:15	3 veh que'd	HHH HHH HHH I
7:15 - 7:30	2 veh que'd	HHH HHH HHH II 7:20 49s no que
7:30 - 7:45	5 veh que'd	HHH HHH HHH HHH III
7:45 - 8:00	3 veh que'd	HHH HHH HHH HHH II
8:00 - 8:15	8 veh que'd	HHH HHH HHH HHH 8:15 - 5 veh que'd

### D3 – January 20, 2022, Dunkin Donuts Drive Through Count Data

Period	Number Served	Starting Queue (veh)	Ending Queue (veh)	Time w/ No Queue (min)	Period Length (min)	Average Service Rate (veh/min)
6:45 – 7:00	13	1	2	3.35	11.65	1.12
7:00 – 7:15	20	2	1	2.35	12.65	1.58
7:15 – 7:30	11	1	2	5.95	9.05	1.22
7:30 – 7:45	16	2	1	0.00	15.00	1.07
7:45 – 8:00	15	1	3	2.05	12.95	1.16
8:00 – 8:15	17	3	2	0.00	15.00	1.13
8:15 – 8:30	21	2	9	0.00	15.00	1.40
8:30 – 8:45	17	9	5	0.00	15.00	1.13
8:45 – 9:00	17	5	7	0.00	15.00	1.75
9:00 – 9:15	10	7	0	5.28	9.72	1.03
<b>Peak Hour Totals</b>	<b>77</b>	<b>3</b>	<b>7</b>	<b>0.00</b>	<b>60.00</b>	<b>1.20</b>

6:45-7:00 HHH HHH III	1 queue Ø 201s	8:00-8:15 HHH HHH HHH II	3 queue Ø 0s
7:00-7:15 HHH HHH HHH HHH	2 queue Ø 141s	8:15-8:30 HHH HHH HHH HHH I	2 queue Ø 0s
7:15-7:30 HHH HHH I	1 queue Ø 357s	8:30-8:45 HHH HHH HHH II	9 queue Ø 0s
7:30-7:45 HHH HHH HHH I	2 queue Ø 0s	8:45-9:00 HHH HHH HHH I	5 queue Ø 0s
7:45-8:00 HHH HHH HHH	1 queue Ø 123s	9:00-9:15 HHH HHH	7 queue Ø 317s
		9:15	0 queue

### D3 – January 26, 2022, Dunkin Donuts Drive Through Count Data

Period	Number Served	Starting Queue (veh)	Ending Queue (veh)	Time w/ No Queue (min)	Period Length (min)	Average Service Rate (veh/min)
6:45 – 7:00	10	3	0	8.65	6.35	1.57
7:00 – 7:15	18	0	2	1.40	13.60	1.32
7:15 – 7:30	18	2	1	2.73	12.27	1.47
7:30 – 7:45	16	1	5	0.48	14.52	1.10
7:45 – 8:00	24	5	4	0.00	15.00	1.60
8:00 – 8:15	15	4	1	0.62	14.38	1.04
8:15 – 8:30	12	1	9	2.15	12.85	0.93
8:30 – 8:45	16	9	7	0.00	15.00	1.07
8:45 – 9:00	18	7	2	2.88	12.12	1.49
<b>Peak Hour Totals</b>	<b>76</b>	<b>0</b>	<b>4</b>	<b>4.61</b>	<b>55.39</b>	<b>1.37</b>

6:45-7:00 HHH HHT X	3 queue Ø 519s	8:00-8:15 HTT HTT HHT III XXX	4 queue Ø 37s
7:00-7:15 HTT HTT HHT III O	0 queue Ø 84s	8:15-8:30 HTT HTT II XXXX	1 queue Ø 129s
7:15-7:30 HHH HTT HHT III X	2 queue Ø 164s	8:30-8:45 HTT HHT HTT I XXXXXX	9 queue Ø 0s
7:30-7:45 HHH HTT HHT I XXX	1 queue Ø 29s	8:45-9:00 HTT HTT HHT III XXXXXX	7 queue Ø 173s
7:45-8:00 HTT HTT HHT HHT IIII XXXX	5 queue Ø 0s	9:00	2 queue

Required regulations in  
Sections 20.11.5 (Parking  
Lot Perimeter Landscape  
Yard) & 20.11.8 (Buffer  
Yards)

### 20.11.5: PARKING LOT PERIMETER LANDSCAPE YARD:

A perimeter landscape yard is required for all parking lots that abut a public right-of-way and must be established along the edge of the parking lot to screen vehicle parking. The landscape treatment must run the full length of the parking lot perimeter along the right-of-way and must be located between the lot line and the edge of the parking lot. The landscaped area must be improved as follows:

A. Landscape Yard Width: The perimeter parking lot landscape area must be at least five feet (5') in width, excluding a minimum linear distance of two feet (2') along perimeter any wheels stops or curbs located next to the landscape area to accommodate vehicle bumper overhang.

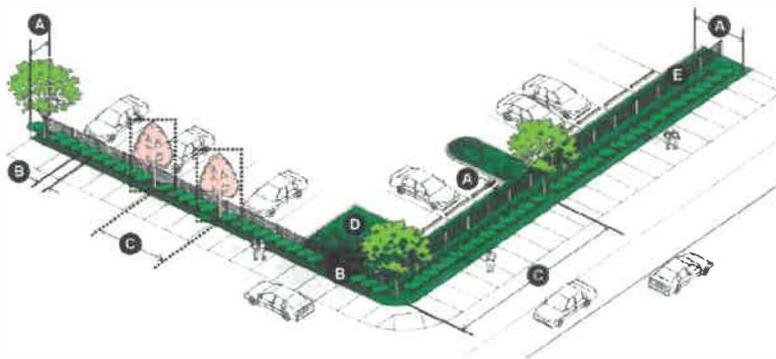
B. Shrub Screening: Shrubs to screen parked vehicles must be planted at the rate of one shrub for every three (3) linear feet of landscape yard. Alternatively, a mix of shrubs, perennials, native grasses, and other planting types that provide screening of a minimum of three (3) feet in height may be used.

C. Tree Planting: A minimum of one shade tree must be provided for each fifty (50) linear feet of perimeter landscape yard. Two (2) ornamental trees may be substituted for one shade tree.

D. Groundcover, Perennials Or Ornamental Grasses: Sixty percent (60%) of the landscape area outside of shrub and tree masses must be planted in live groundcover, perennials, or ornamental grasses.

E. Decorative Metal Fencing: In any Business District, a four foot (4') high decorative metal fence, painted black, shall be installed located one foot inside the parking lot.

### PARKING LOT PERIMETER LANDSCAPING



A The perimeter parking lot landscape area must be at least five feet in width with a minimum distance of two feet between the landscape area and any wheel stops.

B One shrub must be planted for every three linear feet, or a mix of shrubs, perennials, native grasses, and other planting types.

C A minimum of one shade tree must be provided every 50 linear feet. Two ornamental trees may be substituted for one shade tree.

D 60% of the landscape area outside of shrub and tree masses must be planted in live groundcover, perennials, or ornamental grasses.

E A decorative metal fence four feet high shall be installed within the landscape area one foot inside the parking lot. The requirement for the decorative metal fence applies only to parking lots in Business Districts.

(Ord. 19-10-26)

### 20.11.8: BUFFER YARDS:

This section establishes standards for the dimension and required landscape for buffer yards between land uses and/or zoning districts within the rear or interior side yard. Nothing in this section prevents the applicant's voluntary installation of buffer yards where they are not required.

A. As of the effective date of this Chapter, buffer yards are required for new construction along interior side and rear yards in the following cases:

- (1) Where a multi-family dwelling abuts a single-family, two-family, or townhouse dwelling.
- (2) Where a non-residential use is located within a residential district. This does not include public parks.
- (3) Where a non-residential district abuts a residential district.

B. Buffer yards may be located within required yards, but must be reserved for the planting of material and installation of screening as required by this section. No parking, driveways, sidewalks, accessory structures, or other impervious surfaces are permitted within the buffer yard area.

C. The required design of buffer yards is as follows:

- (1) A buffer yard must be a minimum of ten feet (10') in width.
- (2) One shade tree must be planted for every twenty five (25) linear feet of buffer yard length. As part of the landscape plan approval, trees may be spaced at various intervals based on specific site requirements, but the total number of trees planted must be no less than one per twenty five (25) linear feet of buffer yard length.

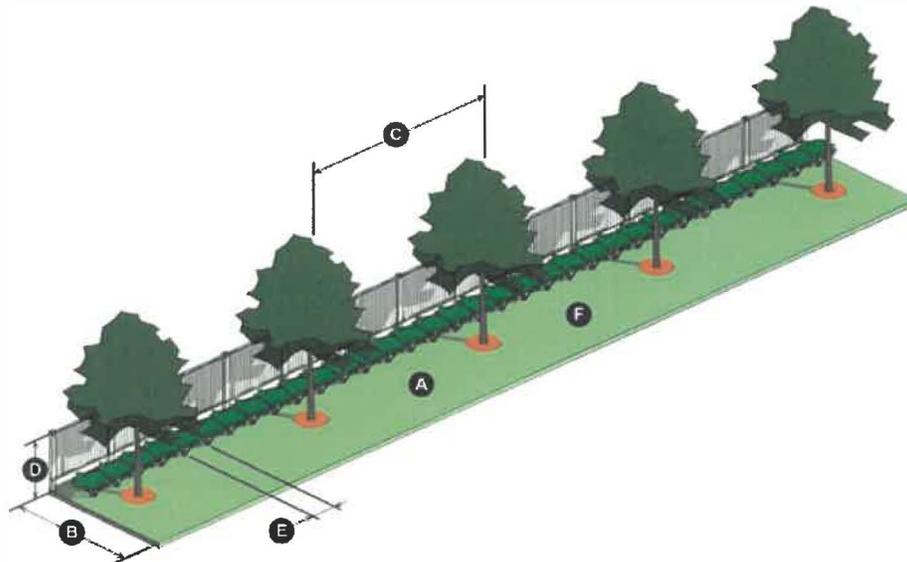
(3) Existing trees that are preserved may count toward the buffer yard tree requirement. This credit is a 1:1 ratio (one existing tree for one proposed tree) regardless of the size of the existing tree.

(4) Unless otherwise specifically required by the use standards of this Chapter, a solid fence or wall a minimum of six feet (6') and a maximum of eight feet (8') in height must be erected along one hundred percent (100%) of the buffer yard length.

(5) One shrub, measuring a minimum of eighteen inches (18") in height at planting and reaching a minimum of three feet (3') in height at maturity, must be planted for every three (3) linear feet of buffer yard length, spaced linearly.

(6) Sixty percent (60%) of the landscape area outside of shrub and tree masses must be planted in live groundcover, perennials, or ornamental grasses.

**BUFFER YARD**



- A** Reserved for the planting of material and installation of screening as required by this section.
- B** Minimum of ten feet in width.
- E** Shade or evergreen trees planted one per 25 linear feet.

- D** Solid fence or wall at a minimum of six feet and a maximum of eight feet in height erected along 100% of the buffer yard length.
- C** Shrubs planted one per three linear feet.
- F** 60% of the landscape area planted in live groundcover, perennials, or ornamental grasses

(Ord. 19-10- 26)

**Section 20.1.2 (Purpose  
Statement) for Chapter 20  
(Zoning Regulations) of  
the Village of Clarendon  
Hills municipal code**

**20.1.2 PURPOSE:**

The intent of this Chapter is to establish land use regulations to serve the Village of Clarendon Hills. The purpose of this Chapter is to:

- A. Promote the public health, safety, and welfare.
- B. Promote the orderly development of the Village in accordance with the Comprehensive Plan and adopted land use policies.
- C. Divide the Village into zoning districts, according to use of land and structures, bulk of structures, intensity of the use of the lot, or other classification, as deemed best suited to carry out the purposes of this Chapter.
- D. Preserve and enhance the value of structures, communities, and neighborhoods that constitute the distinct places within the Village.
- E. Promote economic development that balances the needs of the current and future economy with a high quality of life standard.
- F. Provide for preservation, protection, and conservation of natural resources, and promote the principles of sustainability.
- G. Maintain, develop, and plan for public facilities and utilities in an economical and environmentally sound manner.
- H. Provide for the protection of public investment in transportation, water, stormwater management systems, sewage treatment and disposal, solid waste treatment and disposal, schools, recreation, public facilities, open space, and other public requirements.
- I. Provide for the gradual elimination of nonconformities. (Ord. 19-10-26)

**Page 2-3 of the 55<sup>th</sup> Street  
Sub-Area Plan (adopted  
November 6, 2017)**

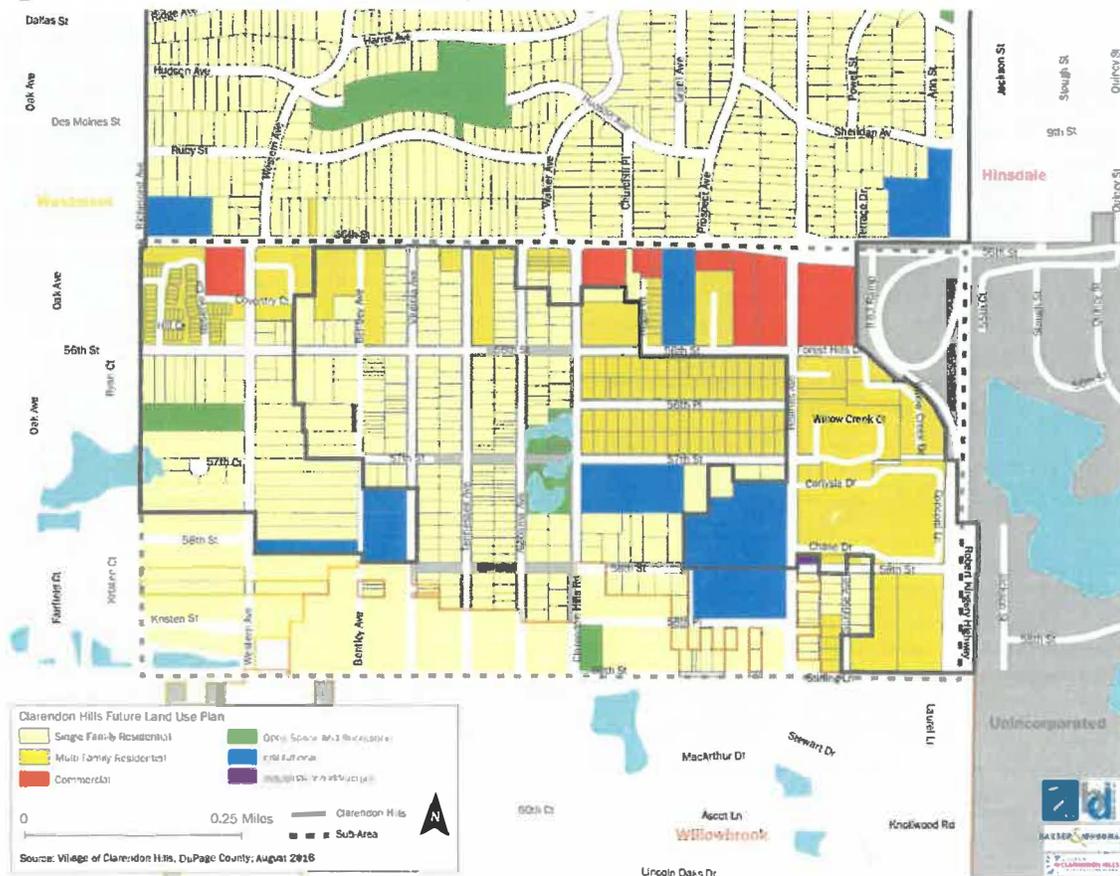
## RECOMMENDATIONS

**Future Land Uses:** Figure 5 illustrates the anticipated future land uses for the sub-area. Most uses would remain the same, but there are certain areas that could change:

- Much of the sub-area is designated for single-family residential use, and it should be noted that this can include townhome development as well.
- The institutional uses within the sub-area (the churches and Montessori school) are assets in the community and could seek future expansion. Though not reflected on the map, such expansion would be in keeping with this plan, and should be implemented in a way that is compatible with the existing residential character.

**Commercial Development Opportunities:** There is little to no expectation for additional commercial development in the study area. However, adjusting the existing zoning on commercial properties within the sub-area can help stabilize those uses and confirm that business uses can replace them should they move. There are alternatives for how this can be addressed. First, a new business zoning district could be established that reflects the existing uses. Alternatively, it may be appropriate to rezone the O/R (Office-Research District) properties that are not currently offices to B-3 (Highway Business District). In either case, transitional standards should be applied to mitigate potential adverse impacts on adjacent residential properties. The Village is undergoing a zoning ordinance update and can address this matter as part of that process.

Figure 5: Sub-Area Future Land Use Map



**March 17, 2022 agenda  
packet – Case Z503**

**MEETING AGENDA**

**ZONING BOARD OF APPEALS/PLAN COMMISSION**

**March 17, 2022 at 7:30 pm**  
**Village Hall, 1 N Prospect Avenue**

In addition to the in-person meeting and to provide more accessibility, remote access will be available through the following link:

Microsoft Teams meeting  
**Join on your computer or mobile app**  
[Click here to join the meeting](#)  
**Or call in (audio only)**  
[+1 630-884-8086,750158538#](#) United States, Big Rock  
Phone Conference ID: 750 158 538#  
[Find a local number](#) | [Reset PIN](#)  
[Learn More](#) | [Meeting options](#)

- 
- I. **CALL TO ORDER**
  - II. **ROLL CALL**
  - III. **APPROVAL OF MINUTES – February 17, 2022**
  - V. **NEW BUSINESS**
    - a. **Case Z503 / Request for a Conditional Use for a restaurant drive-through facility at 401 55<sup>th</sup> Street**
  - VI. **COMMENTS FROM THE AUDIENCE**
  - VII. **DISCUSSION ITEMS**
  - VIII. **ADJOURNMENT**

ZONING BOARD OF APPEALS/PLAN COMMISSION  
MEETING MINUTES

**Draft**

February 17, 2022 at 7:30 pm  
Village Hall, 1 N. Prospect Avenue, Clarendon Hills, Illinois

I. **CALL TO ORDER.**

Chairman Freve called the Zoning Board of Appeals/Plan Commission meeting to order at 7:30 pm.

II. **ROLL CALL.**

Present: Chairman Wil Freve, Peter Jablonski, Andriy Striltschuk and Krista Casper

Absent: Karin Hanke, Tom Szurgot and Jeff Keiner

Others Present: Jonathan Mendel, Community Development Director

III. **APPROVAL OF MINUTES.**

**December 16, 2021** – A motion was made to approve and seconded. It was approved unanimously.

IV. **NEW BUSINESS. Case No 504 / Minor Subdivision at 417 57<sup>th</sup> Ct & 5708 Western Ave**

Chair Freve opened the public hearing and Jonathan Mendel outlined the staff memo and attachments. The Commission discussed the proposed text amendments.

The applicant didn't have anything substantive to added.

Commissioner Casper asked is the new Lot 2 is vacant. The applicant stated that this lot will be occupied by the existing house at 5708 Western Ave.

There were no public comments made.

The motion to approve was made by Commissioner Striltschuk, seconded by Casper and approved approved unanimously.

V. **OLD BUSINESS.**

None

VI. **COMMENTS FROM THE AUDIENCE.**

Dan Quealy (362 Reserve Cir) had the following questions and statements regarding ZBA/PC public hearing procedure for the future redevelopment of 401 55<sup>th</sup> Street:

- He reminded the ZBA/PC about the letter provided to the ZBA/PC at the 12/16/21 meeting by the neighbors of 401 55<sup>th</sup> Street regarding their opposition to the subject property's redevelopment as proposed at that time.
- Neighbors want to provide a presentation to the ZBA/PC and the record regarding the redevelopment plans for the subject property when they are published. Mr. Mendel stated that the neighbors can provide such a presentation for the record prior to the public meeting, but it will have to be provided to Mr. Mendel first and Mr. Mendel will appropriately distribute on the record.

- He requested a larger meeting space as there is a presumption that there could be about 100 residents interested in attending.
- Chairman Freve stated that the ZBA/PC will have specific procedures and rules of conduct for the meeting at which this project is reviewed.

VII. **DISCUSSION ITEMS.** Mr. Mendel will survey the ZBA/PC as to whether they wish to change the meeting time instead of the current normal 7:30p.

VIII. **ADJOURNMENT.** A motion was made by Commissioner Jablonski, seconded by Commissioner Striltschuk to adjourn the meeting at 7:55 pm. The motion passed unanimously by a voice vote.

Respectfully Submitted,



Jonathan Mendel, Community Development Director



1 N. Prospect Avenue  
Clarendon Hills, Illinois 60514  
630.286.5412

**MEMORANDUM**

Date: March 17, 2022

To: Chairman and Members of the Zoning Board of Appeals/Plan Commission

From: Jonathan Mendel, Community Development Director 

Subject: Case No Z503: 401 55<sup>th</sup> Street - PUBLIC HEARING  
Request for Conditional Use for Drive-Through Facility for a Restaurant

**GENERAL INFORMATION:**

Applicant & Developer	Mike Kaspar 36 S. Washington Street Hinsdale, IL 60521
Owner	Danny D. Aleksic 12920 W 184th PL Mokena IL 60448
Request	Drive-Through Facility for a Restaurant
Property Location	Southwest Corner of 55 <sup>th</sup> Street and Western Avenue
Existing Zoning	O-T, Office Transitional District
Adjacent Zoning	North: R-1 Single Family Residential & P-I Public Institutional Districts South: R-3 Multi-Family Residential District East: R-3 Multi-Family Residential District West: R-3 Multi-Family Residential District

**Summary** The applicant proposes redeveloping the subject property, which currently is occupied by a former tavern and a single family residence and currently all vacant. The applicant proposes an approximately 6,300 sqft, one story multi-tenant commercial building with an accessory parking lot accessed from the north by a right-in/right-out to 55<sup>th</sup> Street and a right-in/left-out to Western Avenue.

The attached site and landscape plan illustrates generalized improvements that are not a complete representation of total compliance with all applicable site design and improvement requirements of the municipal code. This is acceptable as this is only a conditional use zoning review for the drive-through facility requiring only a zoning level plan. Full compliance with all applicable site development requirements and consistency with the Conditional Use approval will be conducted and required during the permit application plan review process.

Note: A traffic signal warrant study is outlined and analyzed in the attached traffic study for the 55<sup>th</sup> Street/Western Avenue intersection, but that is not part of this Conditional Use review proposal.

As required by Village Ordinance, the Zoning Board of Appeals/Plan Commission (ZBA/PC) shall consider requests for conditional uses during a noticed public hearing. Notice has been provided by mail, newspaper and posted on site per Village ordinance.

## **Analysis**

**Principal Use Standards** A drive-through facility has the following specific principal use standards that require compliance in Section 20.8.3E.

- (1) All drive through facilities require site plan review by the Director of Community Development.*
- (2) All drive-through facilities must provide a minimum of three (3) stacking spaces per lane or bay unless additional stacking spaces are specifically required by this Chapter. Stacking spaces provided for drive-through uses must be:
 
  - (a) A minimum of nine feet (9') in width, as measured from the outermost point of any service window or bay entrance, to the edge of the driveway, and eighteen feet (18') in length. In the case of a recessed service window, the measurement must be taken from the building wall.*
  - (b) Stacking spaces must begin behind the vehicle parked at a final point of service exiting the drive through aisle, such as a service window or car wash bay (this does not include a menuboard). Spaces must be placed in a single line behind each lane or bay.**
- (3) All drive-through lanes must be located and designed to ensure that they do not adversely affect traffic circulation on adjoining streets. Drive-through lanes on corner lots must not route exiting traffic into adjacent residential neighborhoods.*
- (4) Drive-through facilities must be screened along interior side and rear lot lines with a wall or privacy fence, a minimum of six feet (6') and a maximum of seven feet (7') in height. One shrub a minimum of three feet (3') in height at time of planting must be planted linearly every three feet (3') on-center along such fence or wall. This standard does not apply to drive-through facilities within multi-tenant retail centers.*
- (5) A drive through lane must have bail out capability for all vehicles that enter the drive through lane. The bail out lane must be a minimum width of ten feet (10') in width and run parallel to the drive through lane. If a bail out lane is also an interior access drive providing access to parking spaces, the bail out lane is limited to a one-way traffic pattern following the direction of the drive through lane.*

The proposed drive-through facility currently complies with many of the above principal use standards and will be required to comply with all during the permit review process.

One exception relates to standard #3 above. This standard mandates the prevention of adverse traffic impacts on adjacent streets and limits the routing of drive-through traffic into an adjacent residential street. In addressing these limitations, the proposed on-site drive-through stacking is sufficient to limit the possibility of queuing from the site and interrupting the through traffic on 55<sup>th</sup> Street. Additionally, the applicant proposes a right-in/left-out drive to Western Ave on the east side of the subject property. This Western Avenue drive and traffic pattern configuration will generate excessive vehicle wait delays on northbound Western at the intersection with 55<sup>th</sup> Street as described on pages 3 & 4 of the applicant's traffic study. Additionally, this drive configuration to Western Avenue will permit the routing of vehicles exiting the proposed drive-through into an adjacent residential neighborhood, which is not permitted by principal use standard #3.

To counter this noncompliance with standard #3, staff recommends the drive to Western Avenue be limited to right-in only, which, when coupled with the proposed 55<sup>th</sup> Street right-in/right-out drive, will permit access to the proposed site from eastbound and westbound 55<sup>th</sup> Street, but will limit site exiting to eastbound 55<sup>th</sup> Street only. This should remove the site exiting traffic delays on northbound Western Avenue, but will not permit westbound 55<sup>th</sup> traffic that had entered the site to then exit the site and continue westbound.

**Conditional Use Analysis** Village Staff has considered the applicant's request and found that the proposed drive-through facility and related improvements comply with following from Conditional Use Approval Standards in Section 20.14.3E.

*The listing of a use as a conditional use within a zoning district does not constitute an assurance or presumption that such conditional use will be approved. Rather, each conditional use must be evaluated on an individual basis, in relation to all applicable standards of this Chapter. Such evaluation will determine whether approval of the conditional use is appropriate at the particular location and in the particular manner proposed. The recommendation of the Zoning Board of Appeals and Plan Commission and decision of the Village Board must make findings to support each of the following conclusions:*

- (1) The proposed conditional use will not endanger the public health, safety, or welfare.*
- (2) The proposed conditional use is compatible with the general land use of adjacent properties and other property within the immediate vicinity.*
- (3) Adequate utilities, access roads, drainage and/or necessary facilities have been, or are being provided.*
- (4) Adequate measures have been, or will be, taken to provide safe ingress and egress so designed to promote the smooth flow of traffic in the public streets.*
- (5) The conditional use in the specific location proposed is consistent with the spirit and intent of this Chapter and adopted Village land use policies.*

In addition to the above discussion regarding traffic and site planning in relation to the applicable Principal Use Standard #3 in Section 20.8.3E, the review of the above Section 20.14.3E Conditional Use Approval Standards reinforces staff's recommendation to limit the Western Avenue drive to right-in only. This drive design limitation should not endanger the public, is compatible with the general adjacent land use and properties, provides measures to create safe ingress and egress and smooth traffic flow to and from public streets and is consistent with the spirit and intent of the zoning code and adopted Village land use policies.

**RECOMMENDED ACTION:**

Staff recommends **APPROVAL** of a Conditional Use for a Drive-Through facility at 401 55<sup>th</sup> Street as substantively depicted on the attached plans with following condition of approval:

- The access drive on the subject site's Western Avenue frontage shall be limited to right-in only for southbound Western Avenue traffic.

Attached:

Applicant's Project narrative dated 2/10/2022

Applicant's proposed Development Plans dated 2/17/2022

Applicant's Traffic Study dated 2/4/2022



INVEST.  
BUILD.  
MANAGE.

**KROHVAN**

February 10, 2022

**PROPOSED REDEVELOPMENT OF THE  
FORMER TRACY'S TAVERN PROPERTY 401 55<sup>TH</sup> STREET**

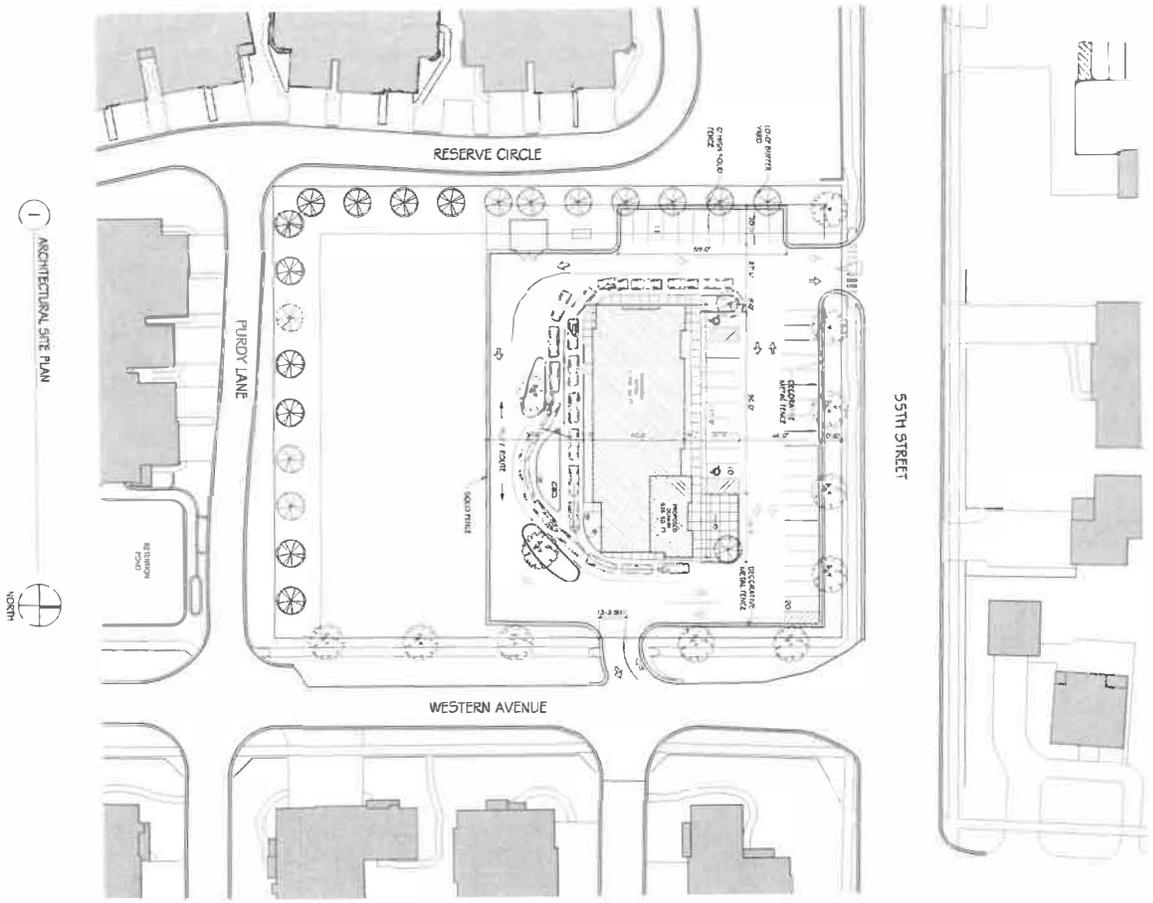
KrohVan, LLC is the contract purchaser for the former Tracy's Tavern property and is proposing to demolish all of the existing improvements: tavern building and parking, storage garage and a single-family residence, to allow for a new retail building with a DUNKIN/Baskin Robbins store with a drive thru on the east end of the 6,000 SF building. The DUNKIN will operate from 4:00 AM to 10 PM daily. There will also be 4,000 SF of additional retail space in the building.

KrohVan LLC held an informational neighborhood meeting and invited property owners from the area. The event was held at a church nearby. In response to comments and concerns expressed at that meeting, and subsequent feedback, KrohVan has opted to eliminate the gas station portion of the project. The access points are a right-in/right-out drive at the far northwest corner of the site along 55<sup>th</sup> Street and a right-in/left-in/left-out only drive on the east side of the site. The site plan has been revised to indicate the driveway alignment.

KrohVan directed Artisan Consulting Engineers to work with the DuPage County Department of Transportation and perform a Traffic Impact Study. The study confirmed that there is adequate stacking for the drive-thru lane.

We feel strongly that moving the retail building north to create a larger buffer on the south, east and west property boundaries and the construction of the new 6,000 square foot one story retail building with drive thru will be a positive improvement to this site, the neighborhood and to the Village Clarendon Hills.

The drive-thru use will not endanger the health, safety or welfare of the public, it is compatible with the present zoning; the development will include all necessary utilities, access and stormwater improvements; a Traffic Impact Study has shown that with the specified improvements to the site the proposed development will not hamper the flow of traffic; and the drive-thru lane is consistent with the spirit of the O/T Zoning as specified in the Zoning Ordinance.



1 ARCHITECTURAL SITE PLAN



**SHA**  
 SCHWABER & HOFF ARCHITECTS  
 1111 N. WASHINGTON ST.  
 SUITE 100  
 CLARENDON HILLS, IL 60514  
 P: 630.351.1111  
 F: 630.351.1112  
 www.schwabandhoff.com

**DUNKIN'/ RETAIL CENTER**  
 401 55TH STREET CLARENDON HILLS, ILLINOIS 60514

NO.	REVISION
PROJECT #	4059
DATE	February 17, 2011
ARCHITECTURAL SITE PLAN	



LOOKING SOUTHEAST



LOOKING SOUTHWEST



LOOKING SOUTHWEST



AERIAL VIEW LOOKING SOUTH



AERIAL VIEW LOOKING EAST



AERIAL VIEW LOOKING EAST



LOOKING WEST



LOOKING SOUTHWEST



LOOKING SOUTHWEST



LOOKING SOUTH



LOOKING SOUTH

# TRAFFIC ANALYSIS FOR 55th STREET AND WESTERN AVENUE

West 55<sup>th</sup> Street and Western Avenue  
Clarendon Hills, Illinois  
DuPage County

Date: February 4, 2022



Expires: November 30, 2023



## Prepared For:



KrohVan RE Services  
36 South Washington Street  
Hinsdale, Illinois 60521

**Telephone:** (708) 310-0077

**Contact:** Mike Kaspar

## Prepared By:



Artisan Consulting Engineers, LLC.  
5702 Elaine Drive, Suite 103  
Rockford, Illinois 61108

**Telephone:** (815) 519-9645

**Engineer:** Andrew Hess, PE

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## Introduction

KrohVan RE Services intends to develop the existing site southwest of 55<sup>th</sup> Street and Western Avenue into a strip mall with an attached Dunkin Donuts. A driving force for the success of any commercial development is safe and efficient access. It is recognized that the development of this site will increase local traffic volumes, especially at the intersection of 55<sup>th</sup> Street and Western Avenue. Therefore, the primary purpose of this report is to document the impacts of the generated traffic and support the need for new traffic signals at the 55<sup>th</sup> Street and Western Avenue intersection. This report will also document potential drive thru queue length impacts on the adjacent roads.

## Methodology

Existing traffic volumes are taken from physical peak hour traffic counts conducted by Artisan Consulting Engineers, LLC on October 20, 2021, from 6:45 AM to 9:00 AM and 4:00 PM to 6:00 PM for the intersection of 55<sup>th</sup> Street and Western Avenue. Traffic projections are derived from the ITE Trip Generation Manual, 11<sup>th</sup> Edition. Traffic data was analyzed using McTrans HCS 2010 Streets software.

Dunkin Donut service times are taken from three physical counts conducted by Artisan Consulting Engineers, LLC. The first count was conducted on November 1, 2021, from 7:00 AM to 8:15 AM at the Dunkin Donuts located at 8058 North Second Street, Machesney Park, Illinois, 61115. A second count was conducted on January 20, 2022, from 6:45 AM to 9:15 AM at the Dunkin Donuts located at 522 Ogden Avenue, Downers Grove, Illinois, 60515. A third count was conducted on January 26, 2022, from 6:45 AM to 9:00 AM at the Dunkin Donuts located at 19 West 63<sup>rd</sup> Street, Westmont, Illinois, 60559. Additionally, the percentages of customers using the drive thru versus entering the store were counted at this location.

Crash data was provided by the Clarendon Hills Police Department.

## Site Conditions

### Existing Conditions

The existing site is approximately 1.64 acres of land southwest of the 55<sup>th</sup> Street and Western Avenue intersection in Clarendon Hills, Illinois. The former Tracy's Tavern resides on the northern half of the property consisting of a 2,100 square foot building, a small garage, and 70 stall parking lot. An access to this property is present 130 feet south of 55<sup>th</sup> Street on Western Avenue. A residential property is located in the southeast corner of the site while an undeveloped grass field is present in the southwest corner. Residential properties surround the area on both 55<sup>th</sup> Street and Western Avenue. 55<sup>th</sup> Street is a four-lane roadway with a 35-mph speed limit while Western Avenue is a two-lane roadway with a



25-mph speed limit. There is a jog of 90 feet along 55<sup>th</sup> Street which separates the northern and southern legs of Western Avenue. The intersection of 55<sup>th</sup> Street and Western Avenue is a two way stop controlled intersection with stop signs present for Western Avenue traffic.

### Proposed Conditions

The proposed site will be divided into a 1.07 acre northern property and a 0.57 acre southern property. A 5,359 square foot strip mall facing 55<sup>th</sup> Street will be centrally located on the northern property with a 936 square foot Dunkin Donuts attached to the east. A dual-lane drive thru accommodating 22 vehicles will wrap around the building for Dunkin Donuts customers. Thirty parking stalls will be located north of the building with twenty facing 55<sup>th</sup> Street and ten facing the storefront. An additional eleven parking stalls will be located on the western side of the property. Landscape buffers and sound fencing will surround the southern and western sides of the northern property while sidewalk and trees will be present on the northern and eastern sides. For access into the northern property, the existing access on Western Avenue will be removed and a new entrance will be constructed to the north to align with Coventry Court. A new right-in/right-out access will also serve the northern property for eastbound traffic on 55<sup>th</sup> Street. The southern property will feature a 6,800 square foot office building located on the western half of the property. A twenty-two stall parking lot will fill the remainder of the property east of the office building. For access into the southern property, a new entrance will be constructed off Western Avenue. In order to accommodate the generated traffic for both properties, signals at the intersection of 55<sup>th</sup> Street and Western Avenue will be proposed.

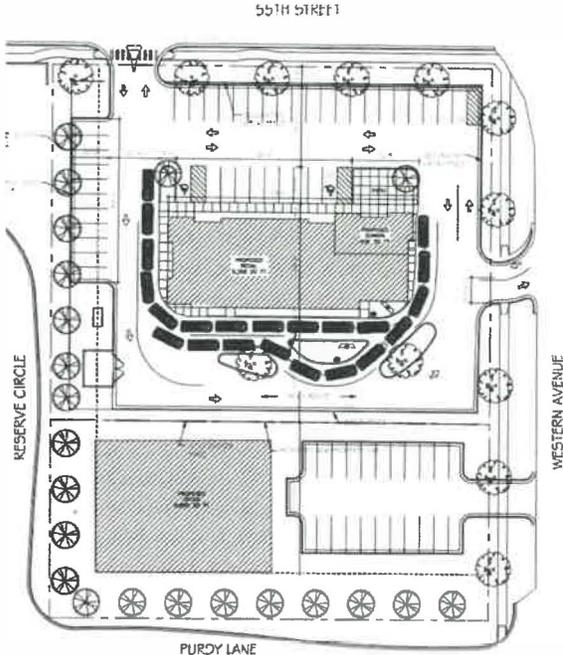


Figure 2: Proposed Conditions

### Existing Traffic Volumes

#### Existing AM Peak

A morning traffic count was conducted on Wednesday, October 20, 2021, at the intersection of 55<sup>th</sup> Street and Western Avenue from 6:45 AM to 9:00 AM. From the count, the hour of 7:15 AM to 8:15 AM was determined to be the peak hour of traffic for the intersection. Under the current conditions, eastbound traffic operates at level of service (LOS) A with an 8.8 second per vehicle (s/veh) delay and westbound traffic operates at LOS B with a 10.6 s/veh delay. Both northbound and southbound traffic operates at LOS E with a 45.4 s/veh and 44.1 s/veh delay respectively. (See Appendix A1 and C1)

#### Existing PM Peak

A morning traffic count was conducted on Wednesday, October 20, 2021, at the intersection of 55<sup>th</sup> Street and Western Avenue from 4:00 PM to 6:00 PM. From the count, the hour of 4:45 PM to 5:45 PM was determined to be the peak hour of traffic for the intersection. Under the current conditions, westbound traffic operates at LOS A with a 9.8 s/veh delay, eastbound traffic operates at LOS B with a 10.8 s/veh

delay, northbound traffic operates at LOS E with a 47.1 s/veh delay, and southbound traffic operates at LOS F with a 137.3 s/veh delay. (See Appendix A2 and C2)

## Development Traffic Volumes

Trips for the proposed strip mall, Dunkin Donuts, and office building were generated by the Institute of Transportation Engineer's Trip Generation Manual, 11<sup>th</sup> Edition. Results for the AM peak hour are summarized in Table 1 below while results for the PM peak hour can be found in Table 2. A full distribution of traffic entering and exiting the site can be found in Appendix B.

Land Use	Trips Generated	Proposed	Total Trips	Trips Entering	Trips Leaving
Strip Retail Plaza	7.60 trips per 1,000 SF GLA	5,359 SF	41	21	20
Coffee/Donut Shop with Drive-Through	101.27 trips per 1,000 SF GFA	936 SF	95	48	47
Small Office Building	2.61 trips per 1,000 SF GFA	6,800 SF	18	11	7
<b>Totals</b>			<b>154</b>	<b>80</b>	<b>74</b>

Table 1: AM Peak Trip Generation Table

Land Use	Trips Generated	Proposed	Total Trips	Trips Entering	Trips Leaving
Strip Retail Plaza	13.24 trips per 1,000 SF GLA	5,359 SF	71	38	33
Coffee/Donut Shop with Drive-Through	43.65 trips per 1,000 SF GFA	936 SF	41	21	20
Small Office Building	3.15 trips per 1,000 SF GFA	6,800 SF	22	9	13
<b>Totals</b>			<b>134</b>	<b>68</b>	<b>66</b>

Table 2: PM Peak Trip Generation Table

### Proposed AM Peak (No Signal)

The proposed AM peak was analyzed first under existing conditions with no traffic signals at the intersection. The traffic generated from the proposed site has the largest impact on northbound traffic. The 34 generated trips added to northbound traffic give it a LOS F with an 195.5 s/veh delay. Only 3 generated trips are added to southbound traffic, however, this direction also increases to LOS F with a 68.8 second delay per vehicle. Eastbound traffic remains at LOS A with an 8.8 s/veh delay while westbound traffic remains at LOS B with a 11.0 s/veh delay. The massive increase in delays for northbound traffic is primarily a result of the generated northbound traffic struggling to find gaps in eastbound/westbound traffic to complete a left turn or through movement. A full distribution of traffic entering and exiting the site can be found in Appendix C3 while a HCS traffic summary can be found in Appendix A3.

### Proposed AM Peak (With Signal)

The proposed AM peak was then analyzed with traffic signals at the intersection. With the addition of the traffic signals, eastbound traffic operates at LOS B with a 13.5 s/veh delay while westbound traffic operates at LOS B with a 11.3 s/veh delay. Both northbound and southbound traffic operates at LOS D with a 54.6 s/veh and 54.5 s/veh delay respectively. The intersection operates at LOS B with a 15.8 s/veh delay. A full distribution of traffic entering and exiting the site can be found in Appendix C3 while a HCS traffic summary can be found in Appendix A5.

### Proposed PM Peak (No Signal)

Next the proposed PM peak was analyzed under existing conditions with no traffic signals at the intersection. The traffic generated from the proposed site has the largest impact on northbound traffic. The 41 generated trips added to northbound traffic give it a LOS F with a 354.9 s/veh delay. Only 3 generated trips are added to southbound traffic, however, this direction also increases to LOS F with a 331.4 second delay per vehicle. Eastbound traffic moves to LOS B with an 10.8 s/veh delay while westbound traffic remains at LOS B with a 10.2 s/veh delay. The massive increase in delays for northbound traffic is once again primarily the result of the generated northbound traffic struggling to find gaps in eastbound/westbound traffic to complete a left turn or through movement. A full distribution of traffic entering and exiting the site can be found in Appendix C4 while a HCS traffic summary can be found in Appendix A4.

### Proposed PM Peak (With Signal)

The proposed PM peak was then analyzed with traffic signals at the intersection. With the addition of the traffic signals, eastbound traffic operates at LOS B with a 13.2 s/veh delay while westbound traffic operates at LOS B with a 17.7 s/veh delay. Both northbound and southbound traffic operates at LOS D with a 48.7 s/veh and 54.1 s/veh delay respectively. The intersection operates at LOS B with a 17.5 s/veh delay. A full distribution of traffic entering and exiting the site can be found in Appendix C4 while a HCS traffic summary can be found in Appendix A6.

### Summary of Findings

The addition of traffic generated from the strip mall, Dunkin Donuts, and office building creates massive delays for northbound and southbound traffic under existing conditions with no traffic signal present. The addition of a traffic signal at the intersection improves delays to northbound, southbound, and westbound traffic. Eastbound traffic sees a slight increase in delay compared to the existing condition with no traffic signal present. This is not a perfect comparison, however, as the level of service for eastbound and westbound traffic is only accounting for left and right turns. Therefore it should be noted that eastbound and westbound through traffic that would pass through the unsignalized intersection without delay will now face delays with the presence of a traffic signal.

	Northbound	Southbound	Eastbound	Westbound	Intersection
Existing Conditions	LOS E 45.5 s/veh	LOS E 44.1 s/veh	LOS A 8.8 s/veh	LOS B 10.6 s/veh	- -
Proposed (No Signal)	LOS F 195.5 s/veh	LOS F 68.8 s/veh	LOS A 8.8 s/veh	LOS B 11.0 s/veh	- -
Proposed (With Signal)	LOS D 54.6 s/veh	LOS D 54.5 s/veh	LOS B 13.5 s/veh	LOS B 11.3 s/veh	LOS B 15.8 s/veh

Table 3: AM Peak Hour Delays by Options

	Northbound	Southbound	Eastbound	Westbound	Intersection
Existing Conditions	LOS E 47.1 s/veh	LOS F 137.3 s/veh	LOS B 10.8 s/veh	LOS A 9.8 s/veh	- -
Proposed (No Signal)	LOS F 354.9 s/veh	LOS F 331.4 s/veh	LOS B 10.8 s/veh	LOS B 10.2 s/veh	- -
Proposed (With Signal)	LOS D 48.7 s/veh	LOS D 54.1 s/veh	LOS B 13.2 s/veh	LOS B 17.7 s/veh	LOS B 17.5 s/veh

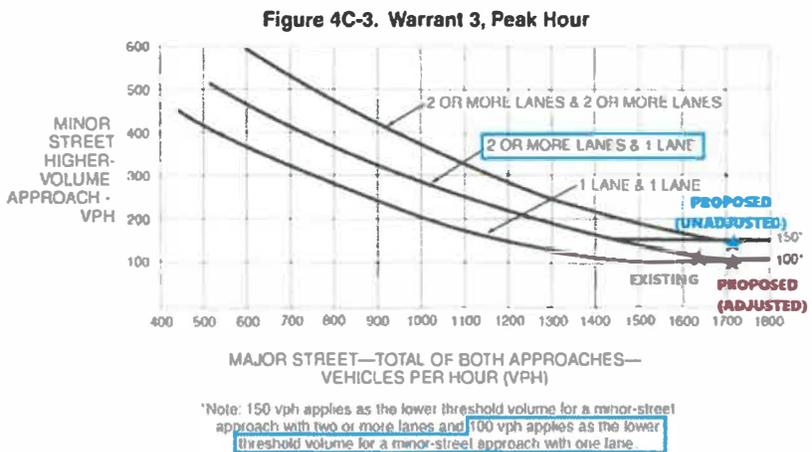
Table 4: PM Peak Hour Delays by Options

## Signal Warrant Analysis

In order to further determine whether traffic signals are justified at the intersection of 55<sup>th</sup> Street and Western Avenue, a traffic signal warrant analysis was conducted. Warrants for school crossings, grade crossings, coordinated signal systems, and roadway networks are not applicable for the intersection and were not analyzed. Low pedestrian volumes were observed during traffic counts, and as such the warrant for pedestrian volumes was not analyzed. Data was not available for four-hour and eight-hour periods and as such the warrants for eight-hour and four-hour volume were not analyzed. Using data collected from traffic counts, the peak hour signal warrant was analyzed in addition to the crash experience warrant using data from the Clarendon Hills Police Department.

### Warrant 3, Peak Hour

The peak hour signal warrant is intended for use at an intersection where minor-street traffic suffers undue delay when entering or crossing the major-street during an hour of the day. One of the conditions for the peak hour signal warrant to be met is that the plotted point representing vehicles per hour on the major and minor streets be above the applicable curve on MUTCD Figure 4C-3 shown above.



For the intersection of 55<sup>th</sup> Street and Western Avenue, the “2 or More Lanes & 1 Lane” curve will be used. Additionally, 100 vph will be the lower threshold as Western Avenue has one lane approaches. Because the AM Peak Hour has greater traffic volumes than the PM Peak Hour, only the AM Peak will be analyzed. With existing traffic volumes, the 105 veh/hr on Western Avenue’s northbound approach and 1,643 veh/hr approaching on 55<sup>th</sup> Street fall just below the curve. Adding the generated traffic for the site increases Western Avenue northbound traffic to 139 veh/hr and 55<sup>th</sup> Street to 1,712 veh/hr pushing it above the curve. Adjusting the proposed traffic using the *Pagones Theorem Right-Turn Adjustment Factor* reduces northbound traffic to 96 veh/hr placing it 4 veh/hr below the curve. The criteria for the peak hour signal warrant is met under the proposed condition without the adjustment factor, but falls just shy when using it.

### Warrant 7, Crash Experience

The crash experience signal warrant is intended for an intersection where the severity and frequency of crashes creates consideration for a traffic signal. Crashes to be considered under this warrant are those which can improved by the presence of a signal. Crash data was acquired from the Clarendon Hills Police Department for crashes taking place at the intersection of 55<sup>th</sup> Street and Western Avenue from 2017 to 2021. (See Table 5) Over the course of five years, 23 crashes occurred at the intersection resulting in a crash rate of 0.56 crashes per million entering vehicles. Data was not available on the types of crashes and if they could be reduced with the presence of a traffic signal, however, due to the low number of reported crashes, the intersection does not meet the necessary criteria for warrant 7.

Year	Crashes
2017	7
2018	8
2019	5
2020	1
2021	2

Table 5: 55<sup>th</sup> Street and Western Avenue Crash Data

### Drive Thru Queue Analysis

#### Service Rate

In order to determine queue lengths for the proposed Dunkin Donuts, the M/M/1 single-server model was used which utilizes the average arrival rate in relation to the average service rate. To determine the average service rate for a Dunkin Donuts drive through, three drive thru counts were conducted. The first count was conducted on November 1, 2021, from 7:00 AM to 8:15 AM at the Dunkin Donuts located at 8058 North Second Street, Machesney Park, Illinois, 61115. A second count was conducted on January 20, 2022, from 6:45 AM to 9:15 AM at the Dunkin Donuts located at 522 Ogden Avenue, Downers Grove, Illinois, 60515. A third count was conducted on January 26, 2022, from 6:45 AM to 9:00 AM at the Dunkin Donuts located at 19 West 63<sup>rd</sup> Street, Westmont, Illinois, 60559. The second and third count locations are the closest operating Dunkin Donuts to the proposed site which have drive thru service. The three counts resulted in peak hour service times of 1.39 veh/min, 1.20 veh/min, and 1.37 veh/min respectively, coming to an average service time of 1.32 veh/min or one vehicle served every 45.5 seconds. See Appendix D2 for full count data.

#### Arrival Rate

From the Institute of Transportation Engineer's Trip Generation Manual, 11<sup>th</sup> Edition, we estimate 48 AM peak hour trips arriving at the proposed Dunkin Donuts site. (See Table 1) Due to Covid limitations, the lobbies of the first two count locations were closed, forcing all customers to use the drive thru. The third location's lobby was open and used to determine the percentage of trips using the drive thru versus entering the store. From 6:45 AM to 9:00 AM, 147 of 173 trips (85%) utilized the drive thru for service. Generally, drive thrus see around 70%-75% of trips use the drive through rather than enter the store. During the count, temperatures reached as low as -5°F possibly causing more

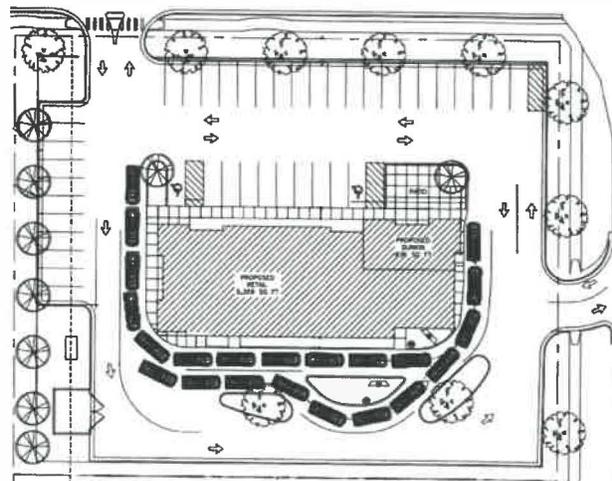


Figure 3: Drive Through Queue

trips then usual to use the drive thru. To be conservative due to the small sample size, the field measured 85% was used to determine drive thru trips despite it likely being high due to conditions. With 48 vehicles arriving during the peak hour, 41 trips can be assumed to use the drive thru. This comes to an arrival rate of 0.68 vehicles per minute or one vehicle arriving every 88.2 seconds.

### Analysis

By using the equation  $L_q = (\rho\lambda)/(\mu-\lambda)$ , where  $\mu$  equals the service rate of 1.32 veh/min, where  $\lambda$  equals the arrival rate of 0.68 veh/min, and where  $\rho$  equals  $\lambda/\mu$ , we can determine the average queue length ( $L_q$ ) of 1 vehicle in the queue.

By using the equation  $P = (\lambda/\mu)^X$ , where  $\mu$  equals the service rate of 1.39 veh/min, where  $\lambda$  equals the arrival rate of 1.28 veh/min, and where  $X$  equals the number of vehicles in the queue, we can determine the probability ( $P$ ) that  $X$  amount of vehicles will be present in the queue. See Table 6 for drive thru probabilities.

Vehicles In Queue (X)	Probability (P)	Vehicles in Queue (X)	Probability (P)
1	51.8%	7	1.0%
2	26.8%	8	0.5%
3	13.9%	9	0.3%
4	7.2%	10	0.1%
5	3.7%	11	0.1%
6	1.9%	12	0.0%

Table 6: Drive Thru Queue Probability

During the AM Peak Hour, there is not projected to be more than 12 vehicles queued at a single time. The proposed dual lane drive thru has storage for 22 vehicles and space for 25 vehicles before 55<sup>th</sup> Street is impacted. As a result, even under extreme conditions, no impact is expected on 55<sup>th</sup> Street.

### Conclusions

In order to maintain safe and efficient access to the proposed development on the southwest corner of 55<sup>th</sup> Street and Western Avenue, traffic signals are necessary at the intersection to avoid massive delays to northbound and southbound traffic due generated traffic. The installation of traffic signals are warranted by the peak hour signal warrant when using unadjusted traffic and fall just shy when using the *Pagones Theorem Right-Turn Adjustment Factor*. Traffic signals would not significantly impact eastbound and westbound traffic on 55<sup>th</sup> Street traffic and are necessary for the intersection to accommodate the generated northbound and southbound traffic. Additionally, no impact is expected on 55<sup>th</sup> Street from the proposed drive thru due to the amount of vehicle storage provided.

# Appendix A – HCS 2010 Summaries

## A1 - Existing AM Peak Hour HCS Summary

<b>TWO-WAY STOP CONTROL SUMMARY</b>								
<b>General Information</b>				<b>Site Information</b>				
Analyst:	Andrew Hess			Intersection:	55th & Western			
Agency/Co.:	Artisan Consulting			Jurisdiction:	Clarendon Hills			
Date Performed:	10/21/2021			Analysis Year:	2021			
Analysis Time Period:	7:15 AM to 8:15 AM			Peak Hour Factor:				
<b>Project Description:</b>								
East/West Street: 55th Street				North/South Street: Western Avenue				
Intersection Orientation: East-West				Study Period (hrs): 0.25				
<b>Vehicle Volumes and Adjustments</b>								
Major Street	Eastbound				Westbound			
	1U	1	2	3	4U	4	5	6
Movement	U	L	T	R	U	L	T	R
Volume (veh/h)		16	1013	6		18	562	28
Percent Heavy Vehicles		2	0	0		2	0	0
Median Type	Undivided							
Storage	1							
RT Channelized				0				0
Lanes	0	2	0	0	0	2	0	0
Configuration	LT			TR	LT			TR
Proportion Time Blocked								
Minor Street	Northbound			Southbound				
	7	8	9	10	11	12		
Movement	L	T	R	L	T	R		
Volume (veh/h)	9	27	69	16	9	15		
Percent Heavy Vehicles	2	2	2	2	2	2		
Left-Turn Lane Storage								
Percent Grade (%)	0			0				
Flared Approach			N			N		
Storage			0			0		
Lanes	0	1	0	0	1	0		
Configuration		LTR			LTR			
Proportion Time Blocked								
<b>Delay, Queue Length, and Level of Service</b>								
Approach	Eastbound	Westbound	Northbound			Southbound		
Movement	1	4	7	8	9	10	11	12
Lane Configuration	LT	LT	LTR			LTR		
v (veh/h)	16	18	106			40		
C (m) (veh/h)	972	665	190			131		
v/c Ratio	0.02	0.03	0.56			0.31		
95% Queue Length	0.05	0.08	2.95			1.19		
Control Delay (s/veh)	8.8	10.6	45.5			44.1		
Movement LOS	A	B	E			E		
Approach Delay (s/veh)			45.5			44.1		
Approach LOS			E			E		

## A2 - Existing PM Peak Hour HCS Summary

<b>TWO-WAY STOP CONTROL SUMMARY</b>								
<b>General Information</b>				<b>Site Information</b>				
Analyst:	Andrew Hess			Intersection:	55th & Western			
Agency/Co.:	Artisan Consulting			Jurisdiction:	Clarendon Hills			
Date Performed:	10/21/2021			Analysis Year:	2021			
Analysis Time Period:	4:45 PM to 5:45 PM			Peak Hour Factor:				
<b>Project Description:</b>								
East/West Street: 55th Street				North/South Street: Western Avenue				
Intersection Orientation: East-West				Study Period (hrs): 0.25				
<b>Vehicle Volumes and Adjustments</b>								
Major Street	Eastbound				Westbound			
Movement	1U	1	2	3	4U	4	5	6
	U	L	T	R	U	L	T	R
Volume (veh/h)		17	811	11		41	1047	28
Percent Heavy Vehicles		2	0	0		2	0	0
Median Type	Undivided							
Storage	1							
RT Channelized				0				0
Lanes	0	2	0	0	0	2	0	0
Configuration	LT			TR	LT			TR
Proportion Time Blocked								
Minor Street	Northbound			Southbound				
Movement	7	8	9	10	11	12		
	L	T	R	L	T	R		
Volume (veh/h)	7	9	30	28	6	24		
Percent Heavy Vehicles	2	2	2	2	2	2		
Left-Turn Lane Storage								
Percent Grade (%)	0			0				
Flared Approach			N			N		
Storage			0			0		
Lanes	0	1	0	0	1	0		
Configuration		LTR			LTR			
Proportion Time Blocked								
<b>Delay, Queue Length, and Level of Service</b>								
Approach	Eastbound	Westbound	Northbound			Southbound		
Movement	1	4	7	8	9	10	11	12
Lane Configuration	LT	LT	LTR			LTR		
v (veh/h)	17	41	46			58		
C (m) (veh/h)	633	792	130			76		
v/c Ratio	0.03	0.05	0.35			0.76		
95% Queue Length	0.08	0.16	1.44			3.67		
Control Delay (s/veh)	10.8	9.8	47.1			137.3		
Movement LOS	B	A	E			F		
Approach Delay (s/veh)			47.1			137.3		
Approach LOS			E			F		

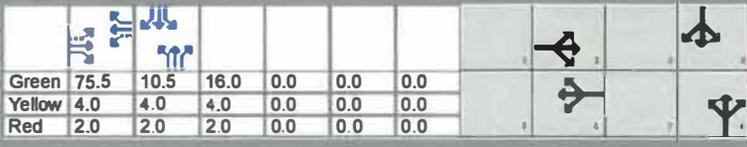
### A3 - Proposed AM Peak Hour (No Signal) HCS Summary

TWO-WAY STOP CONTROL SUMMARY								
General Information				Site Information				
Analyst:	Andrew Hess			Intersection:	55th & Western			
Agency/Co.:	Artisan Consulting			Jurisdiction:	Clarendon Hills			
Date Performed:	10/21/2021			Analysis Year:	2021			
Analysis Time Period:	7:15 AM to 8:15 AM			Peak Hour Factor:				
Project Description:								
East/West Street: 55th Street				North/South Street: Western Avenue				
Intersection Orientation: East-West				Study Period (hrs): 0.25				
Vehicle Volumes and Adjustments								
Major Street	Eastbound				Westbound			
Movement	1U	1	2	3	4U	4	5	6
	U	L	T	R	U	L	T	R
Volume (veh/h)		16	1050	12		44	562	28
Percent Heavy Vehicles		2	0	0		2	0	0
Median Type	Undivided							
Storage	1							
RT Channelized				0				0
Lanes		0	2	0		0	2	0
Configuration		LT		TR		LT		TR
Proportion Time Blocked								
Minor Street	Northbound			Southbound				
Movement	7	8	9	10	11	12		
	L	T	R	L	T	R		
Volume (veh/h)	36	31	72	16	12	15		
Percent Heavy Vehicles	2	2	2	2	2	2		
Left-Turn Lane Storage								
Percent Grade (%)	0			0				
Flared Approach			N			N		
Storage			0			0		
Lanes	0	1	0	0	1	0		
Configuration		LTR			LTR			
Proportion Time Blocked								
Delay, Queue Length, and Level of Service								
Approach	Eastbound	Westbound	Northbound			Southbound		
Movement	1	4	7	8	9	10	11	12
Lane Configuration	LT	LT		LTR			LTR	
v (veh/h)	16	44	140			43		
C (m) (veh/h)	972	640	122			97		
v/c Ratio	0.02	0.07	1.15			0.44		
95% Queue Length	0.05	0.22	8.46			1.87		
Control Delay (s/veh)	8.8	11.0	195.5			68.8		
Movement LOS	A	B	F			F		
Approach Delay (s/veh)			195.5			68.8		
Approach LOS			F			F		

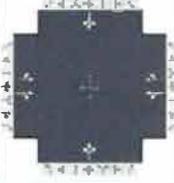
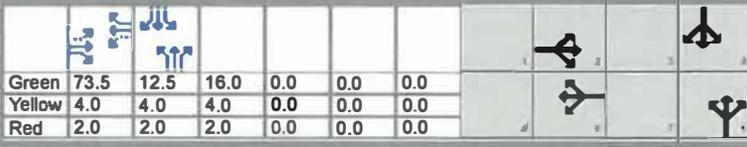
## A4 - Proposed PM Peak Hour (No Signal) HCS Summary

<b>TWO-WAY STOP CONTROL SUMMARY</b>									
General Information					Site Information				
Analyst:	Andrew Hess				Intersection:	55th & Western			
Agency/Co.:	Artisan Consulting				Jurisdiction:	Clarendon Hills			
Date Performed:	10/21/2021				Analysis Year:	2021			
Analysis Time Period:	4:45 PM to 5:45 PM				Peak Hour Factor:				
Project Description:									
East/West Street: 55th Street					North/South Street: Western Avenue				
Intersection Orientation: East-West					Study Period (hrs): 0.25				
Vehicle Volumes and Adjustments									
Major Street	Eastbound				Westbound				
Movement	1U	1	2	3	4U	4	5	6	
	U	L	T	R	U	L	T	R	
Volume (veh/h)		17	843	14		76	1047	28	
Percent Heavy Vehicles		2	0	0		2	0	0	
Median Type	Undivided								
Storage	1								
RT Channelized			0					0	
Lanes	0	2	0		0	2		0	
Configuration	LT			TR	LT			TR	
Proportion Time Blocked									
Minor Street	Northbound				Southbound				
Movement	7	8	9		10	11	12		
	L	T	R		L	T	R		
Volume (veh/h)	40	12	35		28	9	24		
Percent Heavy Vehicles	2	2	2		2	2	2		
Left-Turn Lane Storage									
Percent Grade (%)	0				0				
Flared Approach			N				N		
Storage			0				0		
Lanes	0	1	0		0	1	0		
Configuration		LTR				LTR			
Proportion Time Blocked									
Delay, Queue Length, and Level of Service									
Approach	Eastbound	Westbound	Northbound			Southbound			
Movement	1	4	7	8	9	10	11	12	
Lane Configuration	LT	LT		LTR			LTR		
v (veh/h)	17	77		87			61		
C (m) (veh/h)	633	768		63			50		
v/c Ratio	0.03	0.10		1.38			1.22		
95% Queue Length	0.08	0.33		7.41			5.52		
Control Delay (s/veh)	10.8	10.2		354.9			331.4		
Movement LOS	B	B		F			F		
Approach Delay (s/veh)				354.9			331.4		
Approach LOS				F			F		

## A5 - Proposed AM Peak Hour (With Signal) HCS Summary

HCS 2010 Signalized Intersection Results Summary																
<b>General Information</b>							<b>Intersection Information</b>									
Agency	Artisan Consulting						Duration, h	0.25								
Analyst	Andrew Hess			Analysis Date	Feb 3, 2022			Area Type	Other							
Jurisdiction	Clarendon Hills			Time Period	AM Peak			PHF	0.98							
Intersection	55th Street and Western A			Analysis Year	2021			Analysis Period	1> 7:00							
File Name	Proposed AM Peak Hour (With Signal).xus															
Project Description	Proposed AM Peak (With Signal)															
<b>Demand Information</b>																
				EB			WB			NB			SB			
Approach Movement				L	T	R	L	T	R	L	T	R	L	T	R	
Demand (v), veh/h				16	1050	12	44	562	28	36	31	72	16	12	15	
<b>Signal Information</b>																
Cycle, s	120.0	Reference Phase	2													
Offset, s	0	Reference Point	End				Green	75.5	10.5	16.0	0.0	0.0	0.0			
Uncoordinated	No	Simult. Gap E/W	On				Yellow	4.0	4.0	4.0	0.0	0.0	0.0			
Force Mode	Fixed	Simult. Gap N/S	On				Red	2.0	2.0	2.0	0.0	0.0	0.0			
<b>Timer Results</b>																
				EBL	EBT	WBL	WBT	NBL	NBT	SBL	SBT					
Assigned Phase					2		6		8		4					
Case Number					8.0		8.0		12.0		12.0					
Phase Duration, s					81.5		81.5		22.0		16.5					
Change Period, (Y+Rc), s					6.0		6.0		6.0		6.0					
Max Allow Headway (MAH), s					0.0		0.0		3.2		3.1					
Queue Clearance Time (qc), s									8.8		4.3					
Green Extension Time (ge), s					0.0		0.0		0.1		0.0					
Phase Call Probability									1.00		1.00					
Max Out Probability									0.01		0.00					
<b>Movement Group Results</b>																
				EB			WB			NB			SB			
Approach Movement				L	T	R	L	T	R	L	T	R	L	T	R	
Assigned Movement				5	2	12	1	6	16	3	8	18	7	4	14	
Adjusted Flow Rate (v), veh/h				571		526	291		341		106		36			
Adjusted Saturation Flow Rate (s), veh/h/m				1833		1690	1248		1682		1723		1759			
Queue Service Time (qs), s				0.0		20.1	2.6		11.3		6.8		2.3			
Cycle Queue Clearance Time (qc), s				19.7		20.1	22.7		11.3		6.8		2.3			
Green Ratio (g/C)				0.63		0.63	0.63		0.63		0.13		0.09			
Capacity (c), veh/h				1184		1063	820		1059		230		154			
Volume-to-Capacity Ratio (X)				0.482		0.495	0.355		0.322		0.462		0.232			
Available Capacity (ca), veh/h				1184		1063	820		1059		230		154			
Back of Queue (Q), veh/m (50th percentile)				8.1		7.5	3.5		4.2		3.3		1.1			
Queue Storage Ratio (RQ) (50th percentile)				0.00		0.00	0.00		0.00		0.00		0.00			
Uniform Delay (d1), s/veh				11.9		12.0	10.2		10.3		48.0		51.0			
Incremental Delay (d2), s/veh				1.4		1.6	1.2		0.8		6.6		3.5			
Initial Queue Delay (d3), s/veh				0.0		0.0	0.0		0.0		0.0		0.0			
Control Delay (d), s/veh				13.3		13.6	11.4		11.2		54.6		54.5			
Level of Service (LOS)				B		B	B		B		D		D			
Approach Delay, s/veh / LOS				13.5		B	11.3		B		54.6		D		54.5	
Intersection Delay, s/veh / LOS				15.6						B						
<b>Multimodal Results</b>																
				EB			WB			NB			SB			
Pedestrian LOS Score / LOS				2.1		B	2.1		B	2.8		C	2.7		B	
Bicycle LOS Score / LOS				1.4		A	1.0		A	0.7		A	0.5		A	

## A6 - Proposed PM Peak Hour (With Signal) HCS Summary

HCS 2010 Signalized Intersection Results Summary																
<b>General Information</b>							<b>Intersection Information</b>									
Agency	Artisan Consulting						Duration, h	0.25								
Analyst	Andrew Hess			Analysis Date	Feb 3, 2022			Area Type	Other							
Jurisdiction	Clarendon Hills			Time Period	PM Peak			PHF	0.96							
Intersection	55th Street and Western Av			Analysis Year	2021			Analysis Period	1> 7:00							
File Name	Proposed PM Peak Hour (With Signal).xus															
Project Description	Proposed PM Peak (With Signal)															
<b>Demand Information</b>																
				EB			WB			NB			SB			
Approach Movement				L	T	R	L	T	R	L	T	R	L	T	R	
Demand (v), veh/h				17	833	14	76	1047	28	40	12	35	28	9	24	
<b>Signal Information</b>																
Cycle, s	120.0	Reference Phase	2													
Offset, s	0	Reference Point	End				Green	73.5	12.5	16.0	0.0	0.0	0.0			
Uncoordinated	No	Simult. Gap E/W	On				Yellow	4.0	4.0	4.0	0.0	0.0	0.0			
Force Mode	Fixed	Simult. Gap N/S	On				Red	2.0	2.0	2.0	0.0	0.0	0.0			
<b>Timer Results</b>																
				EBL	EBT	WBL	WBT	NBL	NBT	SBL	SBT					
Assigned Phase					2		6		8		4					
Case Number					8.0		8.0		12.0		12.0					
Phase Duration, s					79.5		79.5		22.0		18.5					
Change Period, (Y+R), s					6.0		6.0		6.0		6.0					
Max Allow Headway (MAH), s					0.0		0.0		3.1		3.2					
Queue Clearance Time (g <sub>s</sub> ), s									5.2		5.6					
Green Extension Time (g <sub>e</sub> ), s					0.0		0.0		0.0		0.0					
Phase Call Probability									1.00		1.00					
Max Out Probability									0.00		0.00					
<b>Movement Group Results</b>																
				EB			WB			NB			SB			
Approach Movement				L	T	R	L	T	R	L	T	R	L	T	R	
Assigned Movement				5	2	12	1	6	16	3	8	18	7	4	14	
Adjusted Flow Rate (v), veh/h				461		436	564		621		54		55			
Adjusted Saturation Flow Rate (s), veh/h/ln				1779		1687	1405		1688		1794		1724			
Queue Service Time (g <sub>s</sub> ), s				0.0		16.2	17.5		27.0		3.2		3.6			
Cycle Queue Clearance Time (g <sub>c</sub> ), s				15.3		16.2	33.8		27.0		3.2		3.6			
Green Ratio (g/C)				0.61		0.61	0.61		0.61		0.13		0.10			
Capacity (c), veh/h				1121		1033	895		1034		239		180			
Volume-to-Capacity Ratio (X)				0.411		0.422	0.630		0.600		0.226		0.308			
Available Capacity (c <sub>a</sub> ), veh/h				1121		1033	895		1034		239		180			
Back of Queue (Q), veh/ln (50th percentile)				6.3		6.1	10.5		10.4		1.6		1.7			
Queue Storage Ratio (RQ) (50th percentile)				0.00		0.00	0.00		0.00		0.00		0.00			
Uniform Delay (d <sub>1</sub> ), s/veh				12.0		12.2	15.3		14.2		46.5		49.7			
Incremental Delay (d <sub>2</sub> ), s/veh				1.1		1.3	3.4		2.6		2.2		4.4			
Initial Queue Delay (d <sub>3</sub> ), s/veh				0.0		0.0	0.0		0.0		0.0		0.0			
Control Delay (d), s/veh				13.1		13.4	18.6		16.8		48.7		54.1			
Level of Service (LOS)				B		B	B		B		D		D			
Approach Delay, s/veh / LOS				13.2		B	17.7		B		48.7		D		54.1	
Intersection Delay, s/veh / LOS				17.5						B						
<b>Multimodal Results</b>																
				EB			WB			NB			SB			
Pedestrian LOS Score / LOS				2.1		B	2.1		B	2.8		C	2.7		B	
Bicycle LOS Score / LOS				1.2		A	1.5		A	0.6		A	0.6		A	

# Appendix B – Trip Generation

## B1 – Strip Retail Plaza (822) – AM Peak

AM Generation Rate:	7.60 trips per 1,000 SF gross leasing area
Gross Leasing Area:	5,359 SF
AM Trips Generated:	41
AM Directional Distribution:	50% entering, 50% exiting
Generated AM Trips Entering:	21
Existing AM Northbound Traffic:	6% of total
Existing AM Southbound Traffic:	2% of total
Existing AM Eastbound Traffic:	58% of total
Existing AM Westbound Traffic:	34% of total
Generated Northbound AM Trips:	1
Generated Southbound AM Trips:	1
Generated Eastbound AM Trips:	12
Generated Westbound AM Trips:	7
Generated AM Trips Exiting:	20
Existing AM Traffic Heading North:	4% of total
Existing AM Traffic Heading South:	2% of total
Existing AM Traffic Heading East:	61% of total
Existing AM Traffic Heading West:	33% of total
Generated AM Traffic Heading North:	1
Generated AM Traffic Heading South:	1
Generated AM Traffic Heading East:	12
Generated AM Traffic Heading West:	6
<i>Destination Assumption:</i>	<i>80% of generated trips continue on direction of travel 20% of generated trips return to origin</i>
Adjusted Generated AM Traffic Heading North:	1
Adjusted Generated AM Traffic Heading South:	1
Adjusted Generated AM Traffic Heading East:	11
Adjusted Generated AM Traffic Heading West:	7

## B2 – Strip Retail Plaza (822) – PM Peak

PM Generation Rate:	13.24 trips per 1,000 SF gross leasing area
Gross Leasing Area:	5,359 SF
PM Trips Generated:	71
PM Directional Distribution:	54% entering, 46% exiting
Generated PM Trips Entering:	38
Existing PM Northbound Traffic:	2% of total
Existing PM Southbound Traffic:	3% of total
Existing PM Eastbound Traffic:	41% of total
Existing PM Westbound Traffic:	54% of total
Generated Northbound PM Trips:	1
Generated Southbound PM Trips:	1
Generated Eastbound PM Trips:	16
Generated Westbound PM Trips:	20
Generated PM Trips Exiting:	33
Existing PM Traffic Heading North:	3% of total
Existing PM Traffic Heading South:	3% of total
Existing PM Traffic Heading East:	42% of total
Existing PM Traffic Heading West:	52% of total
Generated PM Traffic Heading North:	1
Generated PM Traffic Heading South:	1
Generated PM Traffic Heading East:	14
Generated PM Traffic Heading West:	17

*Destination Assumption:* 80% of generated trips continue on direction of travel  
20% of generated trips return to origin

Adjusted Generated PM Traffic Heading North:	1
Adjusted Generated PM Traffic Heading South:	1
Adjusted Generated PM Traffic Heading East:	14
Adjusted Generated PM Traffic Heading West:	17

## B3 - Coffee/Donut Shop with Drive Through Window (937) – AM Peak

AM Generation Rate:	101.27 trips per 1,000 SF gross floor area
Gross Floor Area:	936 SF
AM Trips Generated:	95
AM Directional Distribution:	50% entering, 50% exiting
Generated AM Trips Entering:	48
Existing AM Northbound Traffic:	6% of total
Existing AM Southbound Traffic:	2% of total
Existing AM Eastbound Traffic:	58% of total
Existing AM Westbound Traffic:	34% of total
Generated Northbound AM Trips:	3
Generated Southbound AM Trips:	1
Generated Eastbound AM Trips:	28
Generated Westbound AM Trips:	16
Generated AM Trips Exiting:	47
Existing AM Traffic Heading North:	4% of total
Existing AM Traffic Heading South:	2% of total
Existing AM Traffic Heading East:	61% of total
Existing AM Traffic Heading West:	33% of total
Generated AM Traffic Heading North:	2
Generated AM Traffic Heading South:	1
Generated AM Traffic Heading East:	29
Generated AM Traffic Heading West:	15
<i>Destination Assumption:</i>	<i>80% of generated trips continue on direction of travel 20% of generated trips return to origin</i>
Adjusted Generated AM Traffic Heading North:	2
Adjusted Generated AM Traffic Heading South:	1
Adjusted Generated AM Traffic Heading East:	26
Adjusted Generated AM Traffic Heading West:	18

## B4 - Coffee/Donut Shop with Drive Through Window (937) – PM Peak

PM Generation Rate:	43.65 trips per 1,000 SF gross floor area
Gross Floor Area:	936 SF
PM Trips Generated:	41
PM Directional Distribution:	50% entering, 50% exiting
Generated PM Trips Entering:	21
Existing PM Northbound Traffic:	2% of total
Existing PM Southbound Traffic:	3% of total
Existing PM Eastbound Traffic:	41% of total
Existing PM Westbound Traffic:	54% of total
Generated Northbound PM Trips:	1
Generated Southbound PM Trips:	1
Generated Eastbound PM Trips:	8
Generated Westbound PM Trips:	11
Generated PM Trips Exiting:	20
Existing PM Traffic Heading North:	3% of total
Existing PM Traffic Heading South:	3% of total
Existing PM Traffic Heading East:	42% of total
Existing PM Traffic Heading West:	52% of total
Generated PM Traffic Heading North:	1
Generated PM Traffic Heading South:	1
Generated PM Traffic Heading East:	8
Generated PM Traffic Heading West:	10
<i>Destination Assumption:</i>	<i>80% of generated trips continue on direction of travel 20% of generated trips return to origin</i>
Adjusted Generated PM Traffic Heading North:	1
Adjusted Generated PM Traffic Heading South:	1
Adjusted Generated PM Traffic Heading East:	8
Adjusted Generated PM Traffic Heading West:	10

## B5 – Small Office Building (712) – AM Peak

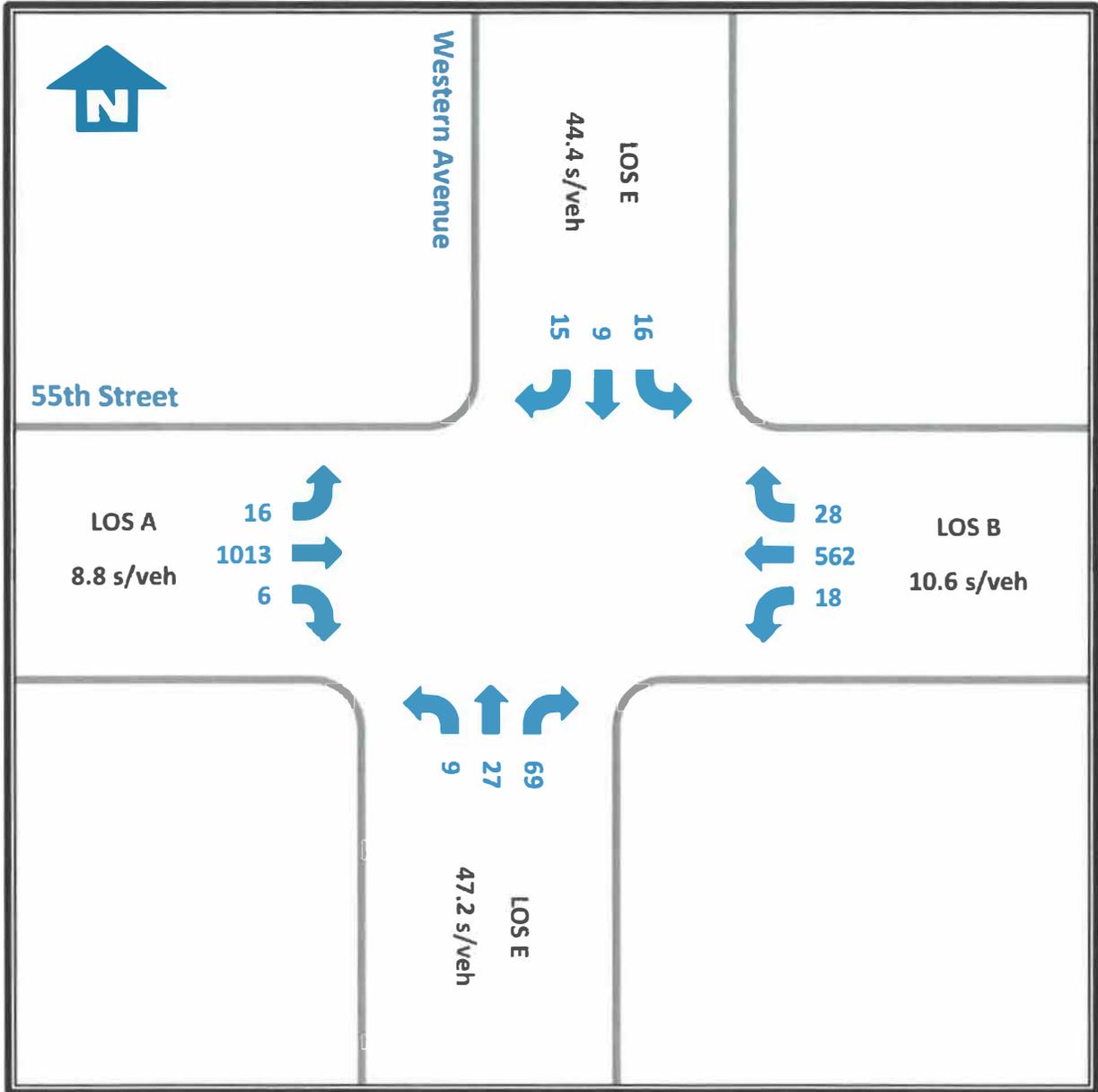
AM Generation Rate:	2.61 trips per 1,000 SF gross floor area
Gross Floor Area:	6,800 SF
AM Trips Generated:	18
AM Directional Distribution:	60% entering, 40% exiting
Generated AM Trips Entering:	11
Existing AM Northbound Traffic:	6% of total
Existing AM Southbound Traffic:	2% of total
Existing AM Eastbound Traffic:	58% of total
Existing AM Westbound Traffic:	34% of total
Generated Northbound AM Trips:	1
Generated Southbound AM Trips:	1
Generated Eastbound AM Trips:	6
Generated Westbound AM Trips:	3
Generated AM Trips Exiting:	7
Existing AM Traffic Heading North:	4% of total
Existing AM Traffic Heading South:	2% of total
Existing AM Traffic Heading East:	61% of total
Existing AM Traffic Heading West:	33% of total
Generated AM Traffic Heading North:	1
Generated AM Traffic Heading South:	1
Generated AM Traffic Heading East:	3
Generated AM Traffic Heading West:	2
<i>Destination Assumption:</i>	<i>80% of generated trips continue on direction of travel 20% of generated trips return to origin</i>
Adjusted Generated AM Traffic Heading North:	1
Adjusted Generated AM Traffic Heading South:	1
Adjusted Generated AM Traffic Heading East:	3
Adjusted Generated AM Traffic Heading West:	2

## B6 – Small Office Building (712) – PM Peak

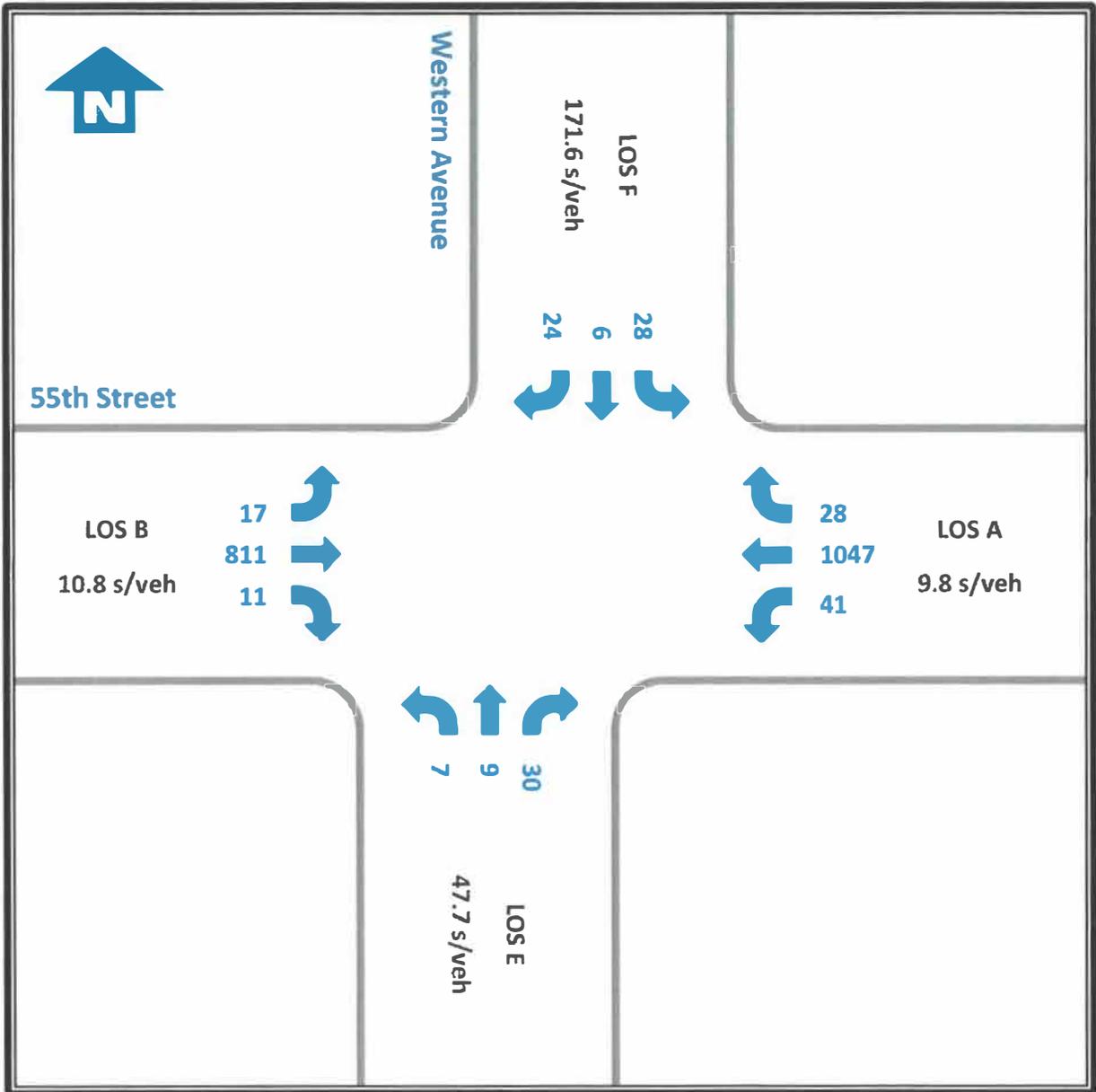
PM Generation Rate:	3.15 trips per 1,000 SF gross floor area
Gross Floor Area:	6,800 SF
PM Trips Generated:	22
PM Directional Distribution:	42% entering, 58% exiting
Generated PM Trips Entering:	9
Existing PM Northbound Traffic:	2% of total
Existing PM Southbound Traffic:	3% of total
Existing PM Eastbound Traffic:	41% of total
Existing PM Westbound Traffic:	54% of total
Generated Northbound PM Trips:	1
Generated Southbound PM Trips:	1
Generated Eastbound PM Trips:	3
Generated Westbound PM Trips:	4
Generated PM Trips Exiting:	13
Existing PM Traffic Heading North:	3% of total
Existing PM Traffic Heading South:	3% of total
Existing PM Traffic Heading East:	42% of total
Existing PM Traffic Heading West:	52% of total
Generated PM Traffic Heading North:	1
Generated PM Traffic Heading South:	1
Generated PM Traffic Heading East:	5
Generated PM Traffic Heading West:	6
<i>Destination Assumption:</i>	<i>80% of generated trips continue on direction of travel 20% of generated trips return to origin</i>
Adjusted Generated PM Traffic Heading North:	1
Adjusted Generated PM Traffic Heading South:	1
Adjusted Generated PM Traffic Heading East:	5
Adjusted Generated PM Traffic Heading West:	6

# Appendix C – Traffic Diagrams

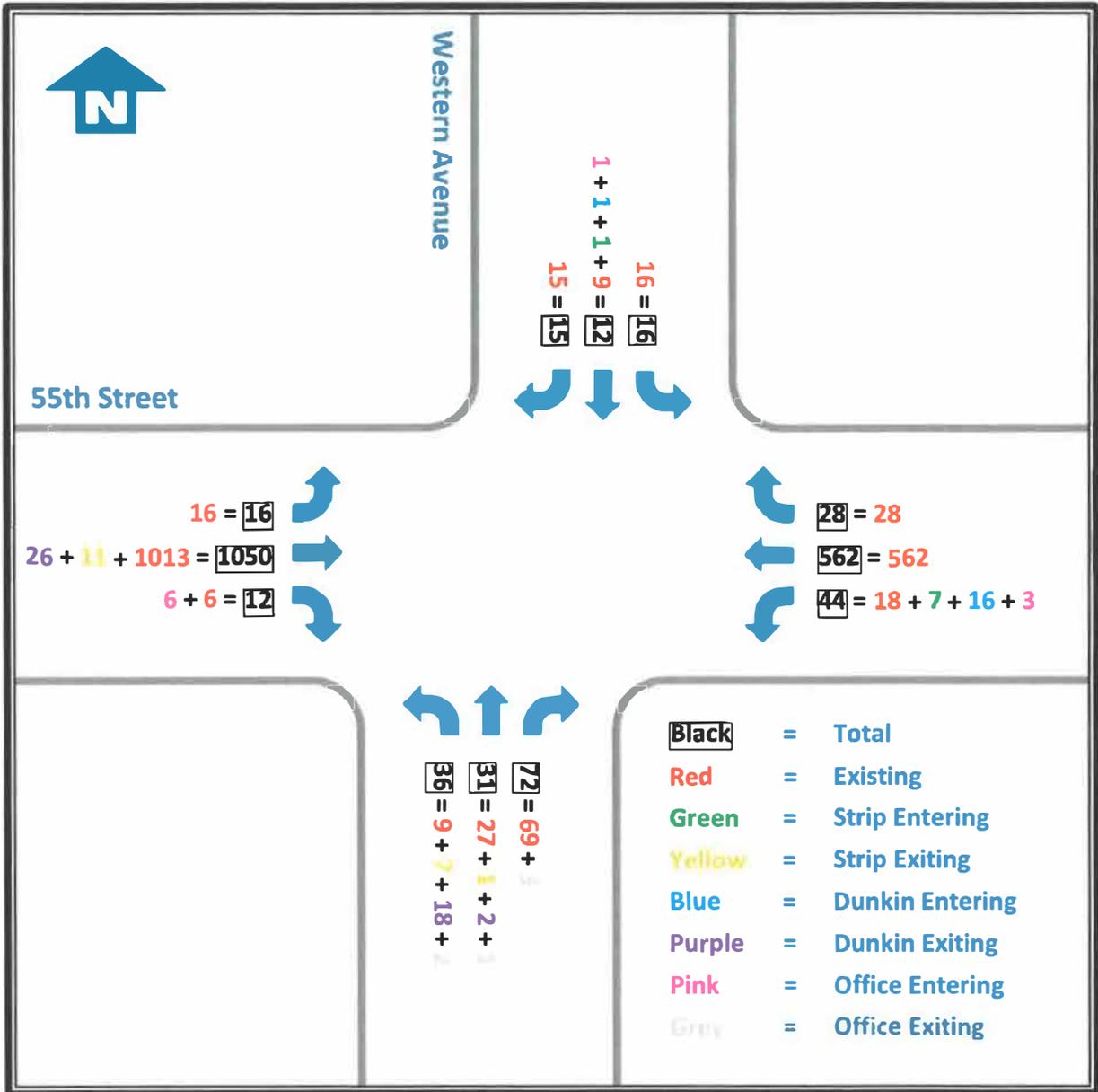
C1 – Existing AM Peak Hour Traffic



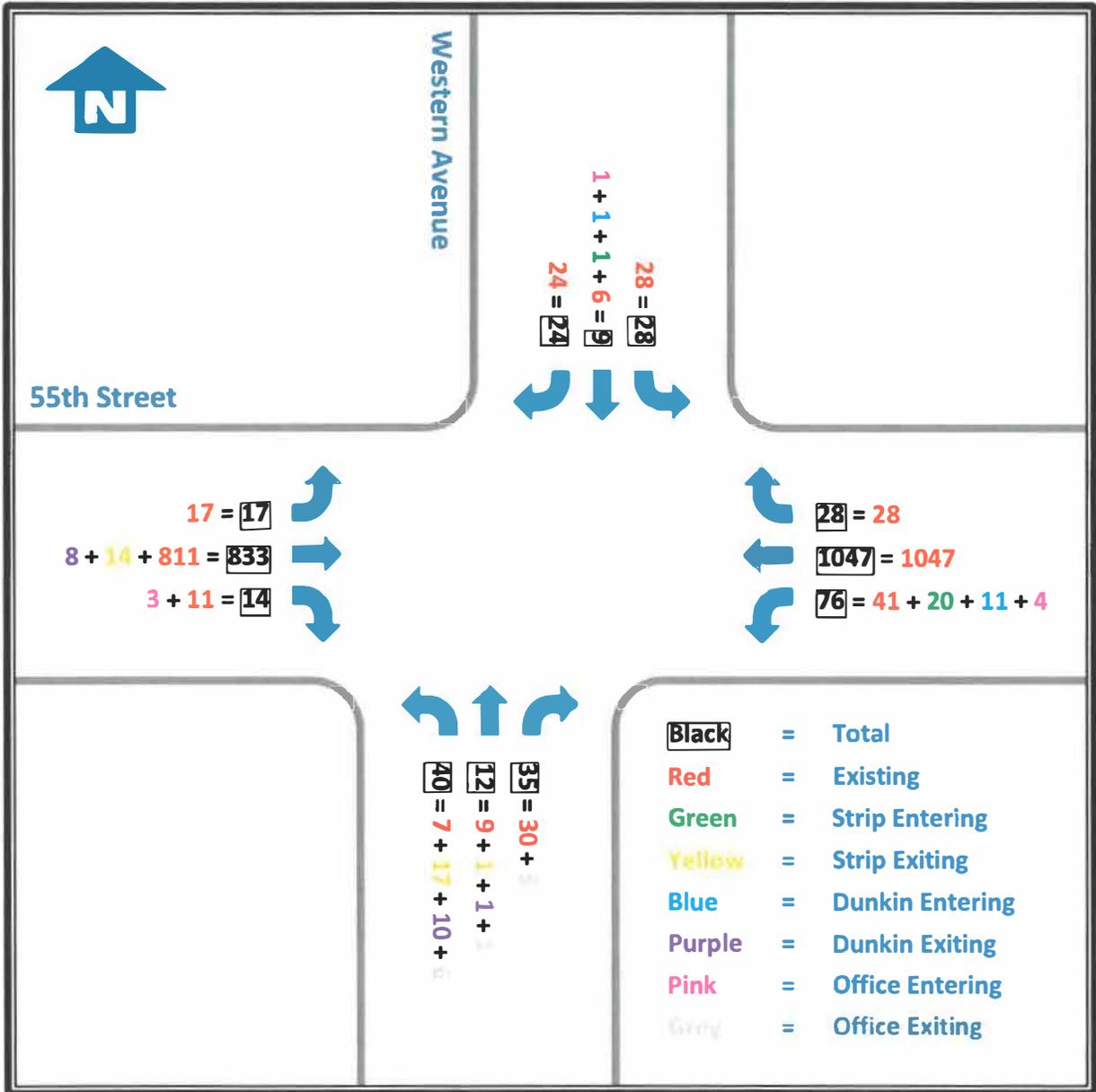
C2 - Existing PM Peak Hour Traffic



C3 - Generated AM Peak Hour Traffic

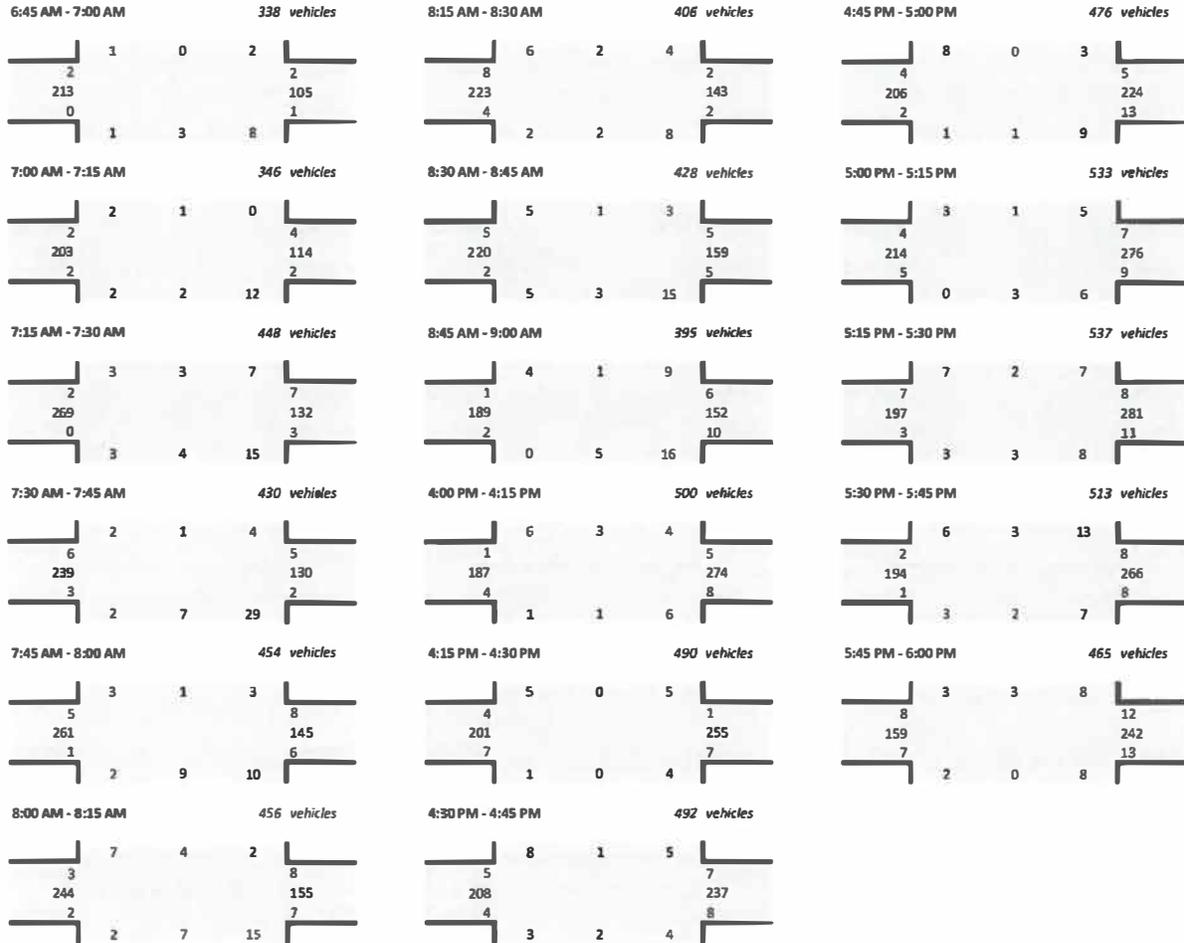


C4 - Generated PM Peak Hour Traffic



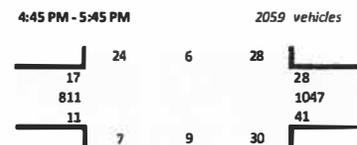
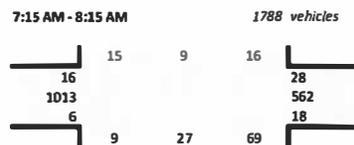
# Appendix D – Traffic Count Data

# D1 – October 20, 2021, Traffic Count Data



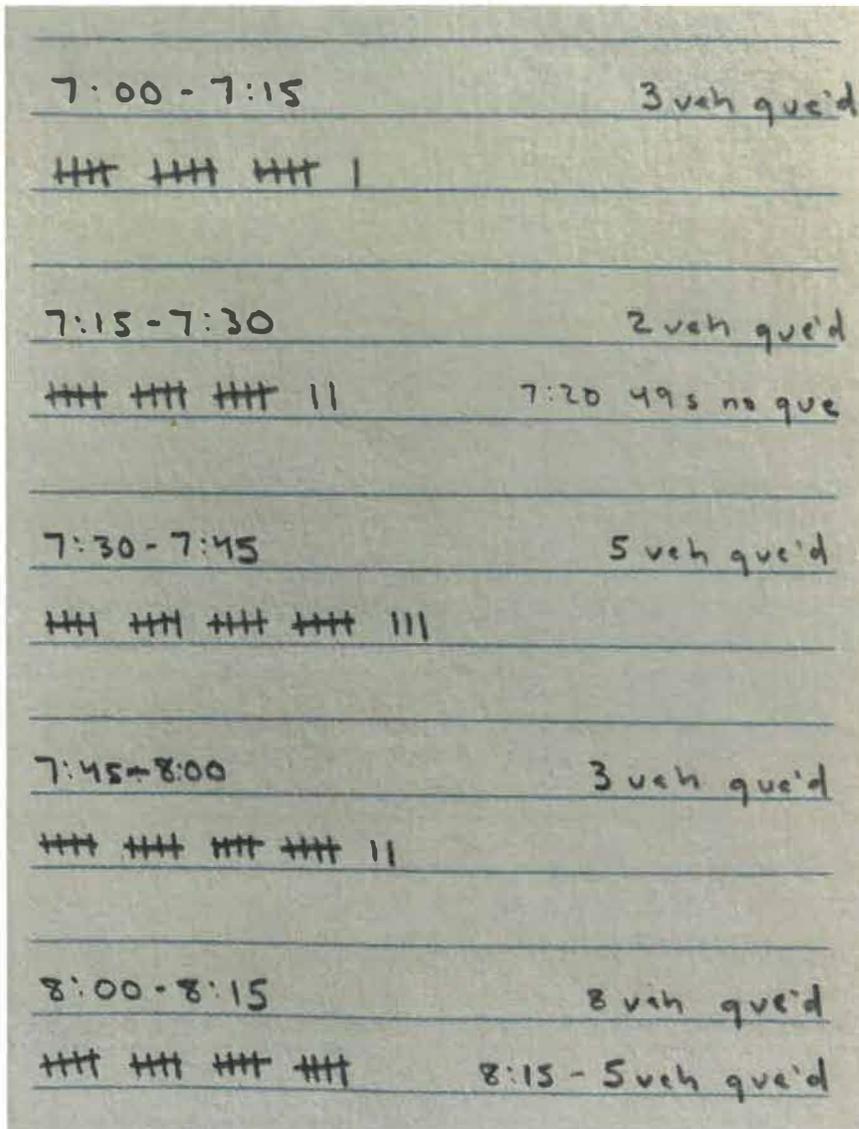
Interval	Volume	Peak
6:45-7:00	338	-
7:00-7:15	346	-
7:15-7:30	448	-
7:30-7:45	430	1562
7:45-8:00	454	1678
8:00-8:15	456	1788
8:15-8:30	406	1746
8:30-8:45	428	1744
8:45-9:00	395	1685

Interval	Volume	Peak
4:00-4:15	500	-
4:15-4:30	490	-
4:30-4:45	492	-
4:45-5:00	476	1958
5:00-5:15	533	1991
5:15-5:30	537	2038
5:30-5:45	513	2059
5:45-6:00	465	2048



## D2 – November 1, 2021, Dunkin Donuts Drive Through Count Data

Period	Number Served	Starting Queue (veh)	Ending Queue (veh)	Time w/ No Queue (min)	Period Length (min)	Average Service Rate (veh/min)
7:00 - 7:15	16	3	2	0.00	15.00	1.07
7:15 - 7:30	17	2	5	0.83	14.17	1.20
7:30 - 7:45	23	5	3	0.00	15.00	1.53
7:45 - 8:00	22	3	8	0.00	15.00	1.47
8:00 - 8:15	20	8	5	0.00	15.00	1.33
<b>Peak Hour Totals</b>	<b>82</b>	<b>2</b>	<b>5</b>	<b>0.83</b>	<b>59.17</b>	<b>1.39</b>



### D3 – January 20, 2022, Dunkin Donuts Drive Through Count Data

Period	Number Served	Starting Queue (veh)	Ending Queue (veh)	Time w/ No Queue (min)	Period Length (min)	Average Service Rate (veh/min)
6:45–7:00	13	1	2	3.35	11.65	1.12
7:00–7:15	20	2	1	2.35	12.65	1.58
7:15–7:30	11	1	2	5.95	9.05	1.22
7:30–7:45	16	2	1	0.00	15.00	1.07
7:45–8:00	15	1	3	2.05	12.95	1.16
8:00–8:15	17	3	2	0.00	15.00	1.13
8:15–8:30	21	2	9	0.00	15.00	1.40
8:30–8:45	17	9	5	0.00	15.00	1.13
8:45–9:00	17	5	7	0.00	15.00	1.75
9:00–9:15	10	7	0	5.28	9.72	1.03
<b>Peak Hour Totals</b>	<b>77</b>	<b>3</b>	<b>7</b>	<b>0.00</b>	<b>60.00</b>	<b>1.20</b>

6:45-7:00 HHH HHH III	1 queue Ø 201s	8:00-8:15 HHH HHH HHH II	3 queue Ø 0s
7:00-7:15 HHH HHH HHH HHH	2 queue Ø 141s	8:15-8:30 HHH HHH HHH HHH I	2 queue Ø 0s
7:15-7:30 HHH HHH I	1 queue Ø 357s	8:30-8:45 HHH HHH HHH II	9 queue Ø 0s
7:30-7:45 HHH HHH HHH I	2 queue Ø 0s	8:45-9:00 HHH HHH HHH I	5 queue Ø 0s
7:45-8:00 HHH HHH HHH	1 queue Ø 123s	9:00-9:15 HHH HHH	7 queue Ø 317s
		9:15	0 queue

### D3 – January 26, 2022, Dunkin Donuts Drive Through Count Data

Period	Number Served	Starting Queue (veh)	Ending Queue (veh)	Time w/ No Queue (min)	Period Length (min)	Average Service Rate (veh/min)
6:45 – 7:00	10	3	0	8.65	6.35	1.57
7:00 – 7:15	18	0	2	1.40	13.60	1.32
7:15 – 7:30	18	2	1	2.73	12.27	1.47
7:30 – 7:45	16	1	5	0.48	14.52	1.10
7:45 – 8:00	24	5	4	0.00	15.00	1.60
8:00 – 8:15	15	4	1	0.62	14.38	1.04
8:15 – 8:30	12	1	9	2.15	12.85	0.93
8:30 – 8:45	16	9	7	0.00	15.00	1.07
8:45 – 9:00	18	7	2	2.88	12.12	1.49
<b>Peak Hour Totals</b>	<b>76</b>	<b>0</b>	<b>4</b>	<b>4.61</b>	<b>55.39</b>	<b>1.37</b>

6:45 - 7:00 HHH HHH X	3 queue Ø 519s	8:00 - 8:15 HHH HH HHH III XXX	4 queue Ø 37s
7:00 - 7:15 HHH HHH HHH III O	0 queue Ø 84s	8:15 - 8:30 HHH HH II XXXX	1 queue Ø 129s
7:15 - 7:30 HHH HHH HHH III X	2 queue Ø 164s	8:30 - 8:45 HHH HHH HHH I XXXXXX	9 queue Ø 0s
7:30 - 7:45 HHH HHH HHH I XXX	1 queue Ø 29s	8:45 - 9:00 HHH HHH HHH III XXXXXX	7 queue Ø 172s
7:45 - 8:00 HHH HHH HHH HHH III XXXX	5 queue Ø 0s	9:00	2 queue

Public comment from  
Attorney Michael Martin  
dated and received April  
13, 2022

**DUNN, MARTIN & MILLER, LTD.**

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FRANCIS A. DUNN (1913-1994)

April 13, 2022

VIA EMAIL [jmendel@clarendonhills.us](mailto:jmendel@clarendonhills.us)

Jonathan Mendel  
Village of Clarendon Hills  
Community Development Director  
1 North Prospect Avenue  
Clarendon Hills, Illinois 60514

**Re: Case No. Z503**  
**Property: 401 55<sup>th</sup> Street, Clarendon Hills, IL**  
**Request for Conditional Use for Drive-Thru Facility for a Restaurant**  
**Applicant & Developer: Mike Kaspar/KrohVan, LLC**

Dear Mr. Mendel:

Please be advised that I have been retained by The Reserve of Clarendon Hills Homeowners Association (the "Reserve") and Coventry of Clarendon Hills a Condominium Association ("Coventry") concerning the above-referenced conditional use application (the "Application"). It is my understanding requested written documentation from the public be submitted directly to you which will be included in the board packet for the upcoming Plan Commission Meeting on April 21, 2022. Therefore, please include this correspondence in the Plan Commission's Packet.

As you are aware, my clients and numerous other residents in the Village have expressed concerns that the Applicant has failed to show how the proposed conditional use for a drive-thru lane satisfies the approval standards set forth in Section 20.14.3(E) of the Village Code (the "Approval Standards"). This includes concerns related to the updated traffic study dated March 31, 2022 produced by the Applicant and obtained by my clients through a FOIA request. While my clients are unsure if this traffic study has been finalized or will be the final draft presented to the Plan Commission, I have attached Objections to Proposed Drive-Thru at 401 W 55<sup>th</sup> Street prepared by residents of the Village, including several engineers, concerning the March 31, 2022 traffic study. In addition to the traffic and safety concerns raised in the attached Objections, as well as the concerns about diminution of property values and the overall negative impact of

allowing a drive-thru in residential area, I believe it is also important that the Village be aware of several other factors that impact the validity of granting the requested conditional use.

The Applicant has only submitted the Application and has not requested underlying subdivision approval or PUD approval for the subject property. As confirmed by the attached tax map, the underlying subject property is currently three distinct parcels, each with its own parcel identification number. While the Village's zoning map appears to treat the three parcels as one parcel, development of the three parcels as one contiguous parcel will at the minimum require subdivision approval from the Village. Based on the site plan submitted by the Applicant, it appears that several variances and potentially special uses may be required in order to develop the subject property in accordance with the site plan submitted, all of which require notice and public hearings. In addition, modifications to the site plan may also be required by the Village's engineers, which would impact the data and evidence the conditional use being sought is relying on. The proposed development may also require a map amendment which would trigger the provisions of *65 ILCS 5/11-13-14* and my clients are fully prepared to file a legal objection to any proposed map amendment requested by the Applicant. It appears the Village may be putting the cart before the horse by considering a conditional use for a subdivision or PUD that is not simultaneously requested or has been previously approved.

Moreover, pursuant to the Annexation Agreement dated April 19, 1982 and recorded as Document R82-15852 with the DuPage County Recorder of Deeds (the "Annexation Agreement"), vehicular access from the subject property onto 55<sup>th</sup> Street is strictly prohibited and the rezoning of the north portion of the property that fronts 55<sup>th</sup> Street pursuant to the Annexation Agreement was contingent on this restriction remaining in place. For the Plan Commission's convenience, a copy of the Annexation Agreement is attached hereto. While it is true that the Annexation Agreement has expired, pursuant to *65 ILCS 5/11-15.1-2*, the zoning of the land and restriction banning access to 55<sup>th</sup> Street remains in full force and effect unless modified in accordance with the law. As the Applicant has not sought subdivision approval, this subdivision and zoning regulation contained in the Annexation Agreement legally prevents the Village from approving of the conditional use unless the restriction is modified in accordance with the Village's Zoning Code.

It also appears the Village is willing to entertain the conditional use despite no assurances from the Applicant that the DuPage Department of Transportation approves of the entranceway onto 55<sup>th</sup> Street as depicted on the Applicant's site plan. In fact, upon information and belief, the Applicant has not even submitted the proper application with the County to request access be granted. Based on the correspondence my clients have received it appears to be a real probability the DuPage Department of Transportation will require the installation of turning lanes and traffic signals at Western Avenue in order to approve of the entranceway onto 55<sup>th</sup> Street. Is the Village truly committed to incurring the costs to acquire private property to safely expand 55<sup>th</sup> Street and the cost to install traffic signals? Without having the specific statutory authority to acquire

Jonathan Mendel  
Case No. Z503  
April 13, 2022  
Page 3 of 3

property via “quick take” under the Illinois Eminent Domain Act, acquisition of private property by the Village would be an extremely time consuming, costly and lengthy process.

As confirmed by the Village’s Zoning Code, the purpose of O-T Office Transitional District is to serve as a transitional area between B-3 Highway Business District and residential uses along arterial streets. The O-T Office Transitional District is not appropriate for high intensity commercial uses, but rather for lower intensity uses. In creating the 55<sup>th</sup> Street Sub-Area Plan, the Village’s specific purpose was to keep the residential character of the area and to diminish the perceived disconnect between its inhabitants and the Village. Approving a Dunkin Donuts with a drive-thru with an attached convenience store and a possible commercial building in the rear, in residential area, defeats the purposes of the Village’s own Zoning Code and the 55<sup>th</sup> Street Sub-Area Plan. The Village should be aware that in both the Reserve and the Coventry neighborhoods, you have numerous Village residents who feel abandoned and forgotten by the Village that appears to be dead set on approving of the Application despite its failure to comply with the Village’s Approval Standards.

Finally, I urge the Village to consider hosting the upcoming Plan Commission meeting scheduled for April 21, 2022 at a venue large enough to accommodate the anticipated number of Village residents who plan on attending. Village Hall is not a large enough venue to accommodate the anticipated crowd of 150-200 people. Please also confirm that since this is a continued public hearing in which the Applicant is submitting new information for the Plan Commission to consider, the public and myself will be able to provide public comments on the Application and be afforded the opportunity to cross examine the Applicant in accordance with the holding from *People ex rel. Klaeren v. Village of Lisle*. My clients consider any attempt to hinder or not allow public comments and the right to cross-examine the Applicant at the upcoming Plan Commission Meeting violations of their due process rights and the Illinois Municipal Code.

We thank you, in advance, for your kind cooperation.

Very truly yours,

*Michael R. Martin*

MICHAEL R. MARTIN

#### Attachments

Cc: The Reserve of Clarendon Hills Homeowners Association  
Coventry of Clarendon Hills a Condominium Association  
Village President and Board of Trustees



**DOWNERS GROVE NORTH (T38N-R11E) - SECTION 15 - NORTHEAST QUARTER - WEST HALF**  
**DU PAGE COUNTY, ILLINOIS 2019 REAL ESTATE TAX ASSESSMENT PARCELS**

- A6 Branigan Bros, 55th St. Farms  
R1920-14191
- A25 Fairfield 8 Sub.  
R2002-264128
- A32 Fairfield 7 Sub.  
R2000-099230
- B1 Reserve of Clarendon Hills,  
The, Sub.  
R1906-100589
- B3 Clarendon Hills Farms  
R1922-153727
- B4 Coventry of Clarendon Hills  
Condo., 3rd Amend.  
R1988-100532
- B7 Cultra's 2nd Sub.  
R2000-018141
- B8 Cultra's Sub.  
R1989-206144
- B9 Rockfish Sub.  
R2009-069932
- B10 Marie's Assn'd. Plat  
R1987-123986
- B11 Borchard's Second 58th St.  
Resub.  
R2003-218877
- B12 Borchard's 58th St. Resub.  
R2002-233114
- B13 Schmitt's Sub.  
R2012-148945
- B14 Western Reserve Sub  
R2018-020108
- B15 McCurdy's Resub, Lot 48  
R1875-072798
- B16 Rahak's Survey  
R1949-573790
- B18 Borchard's 3rd Sub.  
R2006-098637
- B24 Scherack Survey  
R1963-664573
- D2 Burk's Resub.  
R2004-308416



9-154-E  
**9-100-W**  
**9-15B-W**  
 9-150-W

**Jean Kaczmarek** 421 N. County Farm Rd.  
 Wheaton, IL 60187  
**DuPage County Clerk** 630.407.5500

This map created for assessment purposes only. Refer to recorded  
 plats and deeds for legal descriptions and property dimensions.  
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ANNEXATION AGREEMENT

THIS AGREEMENT entered into this 19th day of April, 1982 between Alvin J. Eggert, hereinafter referred to as the OWNER, and the Village of Clarendon Hills, hereinafter referred to as the VILLAGE.

WHEREAS, the OWNER holds the title to the following described property:

Lots 6 and 7 of Clarendon Hills Farms, being a subdivision of the West Half of the Northeast Quarter of Section 15, Township 38 North, Range 11, East of the Third Principal Meridian, according to the plat thereof recorded February 8, 1982 as Document 153727, in DuPage County, Illinois,

hereinafter referred to as SUBJECT PROPERTY; and

WHEREAS, OWNER will cause its improvement consistent with the terms and conditions hereinafter set forth; and

WHEREAS, it is the desire of both parties that said property be annexed to the VILLAGE on said terms and conditions; and

WHEREAS, all applicable laws, ordinances, codes and regulations have been adhered to in connection with the adoption of this Agreement, and the proposed actions to be taken in connection with petitions, ordinances, and plats referred to in this Agreement; and

WHEREAS, it is the desire of VILLAGE and OWNER that annexation and improvement of the SUBJECT PROPERTY proceed as conveniently as possible;

NOW, THEREFORE, in consideration of the foregoing premises and the mutual covenants and agreements herein contained, the sufficiency of which is hereby mutually acknowledged, the parties agree as follows:

1. AUTHORITY. This Agreement is made pursuant to and in accordance with the provisions of Section 11-15.1 et seq. of the Illinois Municipal Code (Illinois Revised Statutes, Chapter 24).
2. ANNEXATION. Pursuant to the provisions of Article 7 of Chapter 24 of the Illinois Revised Statutes (1979); the OWNER and the VILLAGE respectively agree to do all things necessary to cause said real estate to be duly and validly annexed to the VILLAGE as promptly as practicable after the execution of this Agreement.
3. ZONING. All public hearings required by law having been held, the VILLAGE agrees that upon annexation of said real estate, it will simultaneously amend its zoning map to classify the northerly 222 feet of Lot 6 in the Office-Research District, also granting a Conditional Use for a Drinking Establishment. Improvement of the parcel shall be in substantial compliance with the site plans marked as Exhibit "A" and referenced by incorporation herein. The VILLAGE also agrees to classify the south 75.85 feet of Lot 6 and all of Lot 7 to the R-2 Low Density Multiple Family Residence District. OWNER recognizes that the Conditional Use for a Drinking Establishment does not include the right to present live entertainment as an accessory use.
4. SUBDIVISION. OWNER and VILLAGE agree to do all things necessary to cause Lot 6 of said real estate to be duly subdivided upon zoning district boundaries. Such subdivision shall indicate no vehicular access between the north 222 feet of Lot 6 and 55th Street.
5. RECORDING. The VILLAGE shall cause the Plat of Annexation and may cause this Annexation Agreement to be recorded in the Office of Recorder of Deeds of DuPage County.
6. IMPROVEMENTS. OWNER shall provide certain improvements to the property as indicated below in conformity with applicable ordinances and subject to the approval of the Engineer and Manager of the VILLAGE:

82-15852

R82-15852

2002 APR 23 AM 11:15

DU PAGE COUNTY

APR 23 1982

140  
AA

82-15852

R82 - 15852

APR 23 1982

- a. OWNER shall replace all depressed curb or driveway cuts along the 55th Street frontage of Lot 6 with barrier type concrete curb.
- b. OWNER shall pave a parking area, on the north 222 feet of Lot 6, sufficient for the parking of at least 30 automobiles. Plans for this improvement shall include provisions for compliance with Village storm water runoff requirements. Parking area plans shall provide for:
  - 1. A logical future expansion of parking onto unutilized portions of the north 222 feet of Lot 6;
  - 2. Access to Western Avenue only, directly opposite Coventry Court; and
  - 3. Landscaping of abutting parking areas with a minimum of a good grass cover.
- c. OWNER shall expand the parking area onto unutilized portions of the north 222 feet of Lot 6 at the request of the VILLAGE if the initial parking lot capacity is determined to be inadequate by the Village as indicated by parking congestion in the adjacent roadways.
- d. OWNER agrees that the above-cited improvements shall be completed not less than two years following the date of annexation. Issuance of Business and Liquor Licenses after that date shall be subject to compliance with the provisions of this Section 6.

7. EFFECT OF AGREEMENT ON CODES. All codes relating to building and related restrictions which are in effect at the time of application for any permit shall apply as to the issuance of that permit for the SUBJECT PROPERTY and govern the operation and effect thereof. The VILLAGE agrees that for ten (10) years following the execution of the Agreement (unless the consent of the OWNER or their successors in title is obtained) no ordinance adopted by the VILLAGE relating to subdivision controls, zoning, or official plans, which are more restrictive or impose greater obligations than the ordinances of the VILLAGE which are in effect of the date of this Agreement, shall be applicable to the SUBJECT PROPERTY. The zoning district classifications established pursuant to the provisions of this Agreement and the ordinance as they affect the SUBJECT PROPERTY will not be changed without the consent of the OWNER or its successor or successors in title, for a period of ten (10) years following the execution of this Agreement.

8. SEVERABILITY. If any provision of this Agreement is held invalid, such provisions shall be deemed to be excluded herefrom and the invalidity thereof shall not affect any of the other provisions contained herein.

9. BINDING ON SUCCESSORS. This Agreement shall inure to the benefit of and be binding upon the successors in title of the OWNER and upon the successor corporate authorities of the VILLAGE OF CLARENDON HILLS and successor municipalities. It shall be valid and binding for a period of ten (10) years from the date of this execution. This Agreement may be amended from time to time with the consent of the parties, pursuant to the statutes in such case made and provided.

10. ENFORCEMENT. Any party to this Agreement, or their successor in title, may either in law or in equity, by suit, action mandamus or other proceedings enforce and compel performance of this Agreement. OWNER shall not be responsible for or obligated to perform the undertakings and covenants of the OWNER contained herein unless OWNER shall themselves become a OWNER of the SUBJECT PROPERTY.

WHEREOF, the parties hereto have placed their signatures to this Agreement the date and year first above written.

VILLAGE OF CLARENDON HILLS  
an Illinois Municipal Corporation

By N. William Muller  
N. William Muller, Village President

OWNER  
By Alvin J. Eggert  
Alvin J. Eggert

ATTEST:  
By Mary A. Arnold  
Mary A. Arnold, Village Clerk

- 2 -

EXHIBIT "A"  
ANNEXATION AGREEMENT  
A. J. EGGERT

82-15852

EXHIBIT "A" consists of:

1. Plot Plan. Al and Bill's Tavern, April 16, 1982 *Do file at Village Office.*
2. Building renderings (two), by A. McCauley, April, 1982 *A.A.*

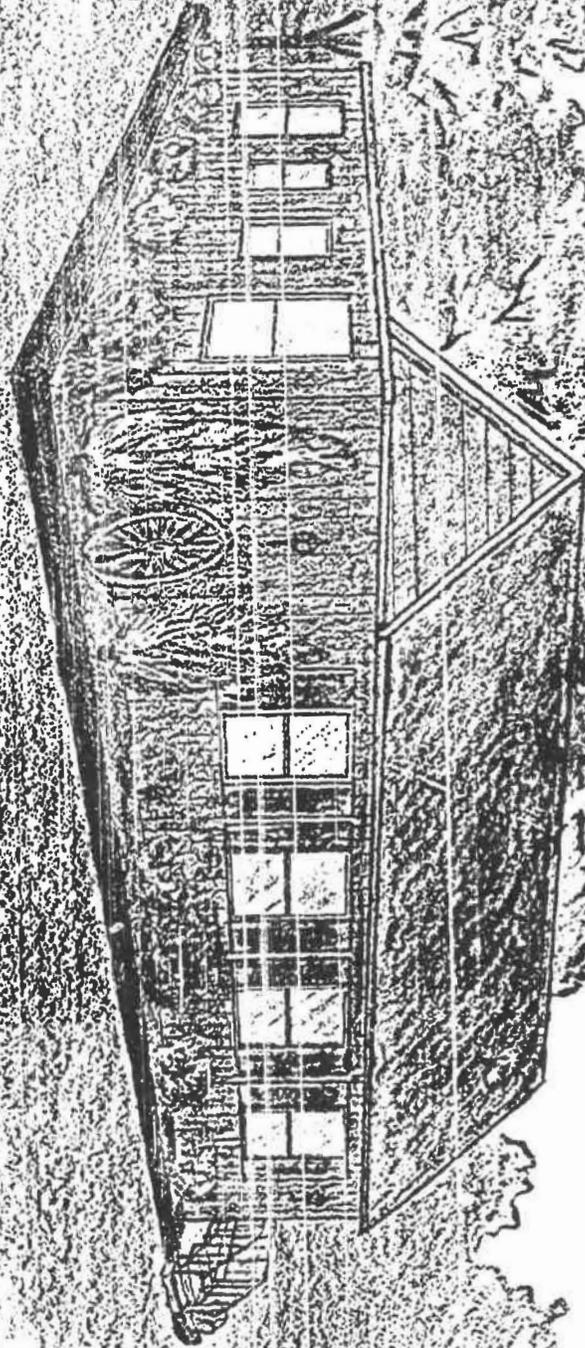
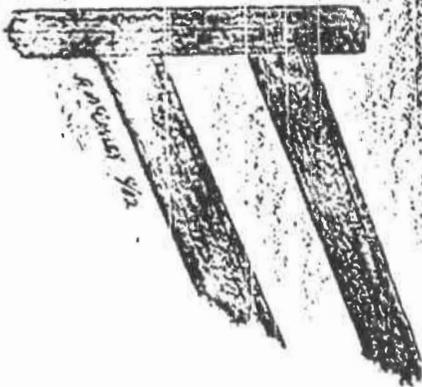
R82-15852

APR 23 1982

- 3 -

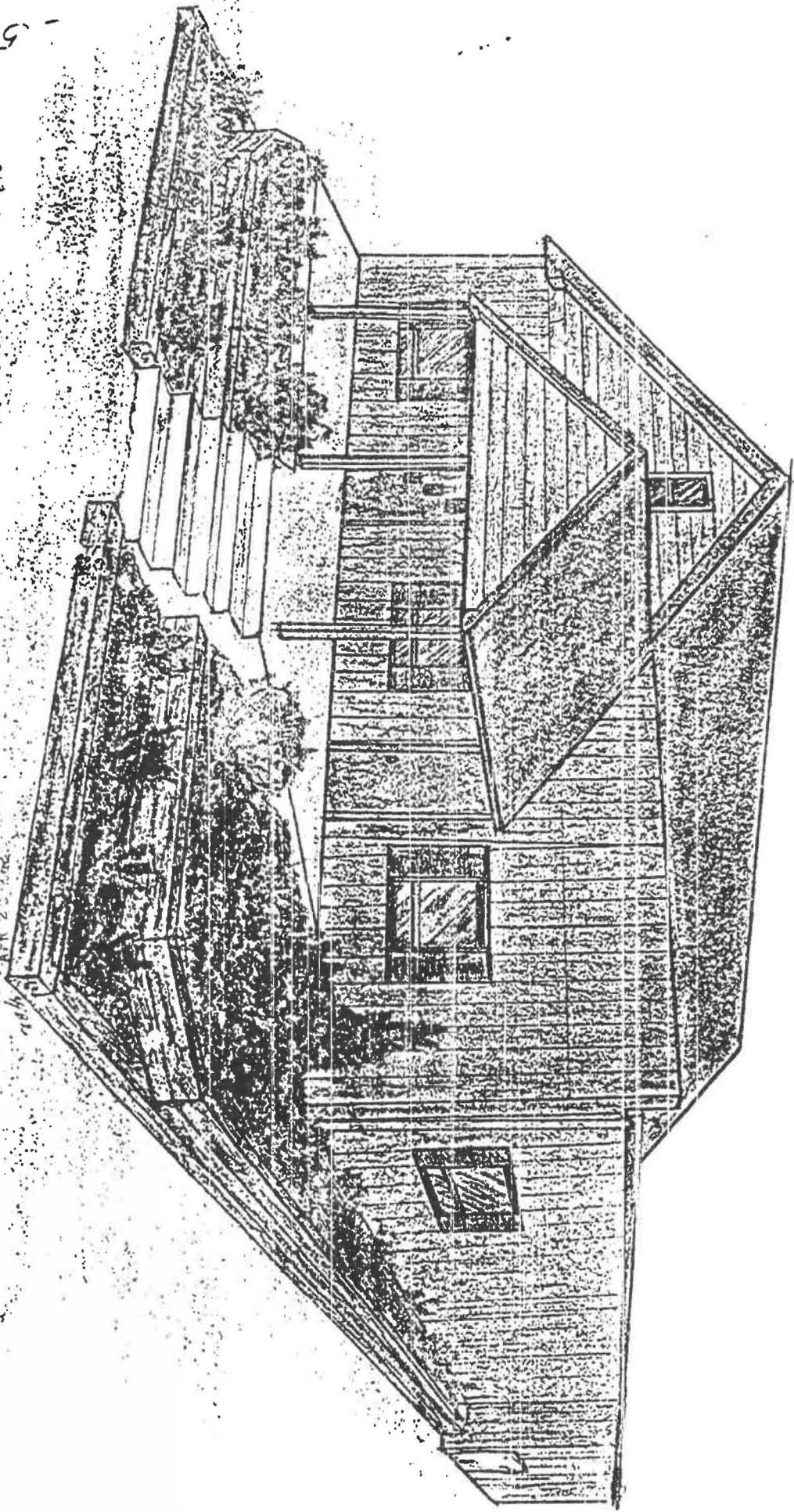
82-15852

APR 23 1982



R82-15852

82-15852



R02 - 15852

R82 - 15852

# OBJECTIONS TO PROPOSED DRIVE-THRU AT 401 W 55<sup>TH</sup> STREET

Prepared by Residents of Clarendon Hills

April 11, 2022

## INTRODUCTION

Subsequent to the March 17, 2022 ZBA/PC Meeting, KrohVan submitted a new traffic study dated March 31, 2022. The ZBA/PC requested that KrohVan revise the traffic study with a comparison between an approved OT zoned development and the proposed drive-thru. The new traffic study does not include this. To accommodate the ZBA/PC request we have used the KrohVan traffic study methodology and the ITE Trip Generation Manual (10<sup>th</sup> Edition) to prepare the requested comparison.

## CONCLUSIONS FROM TRAFFIC STUDY

Based on the March 31, 2022 KrohVan traffic study, **a drive-thru is a safety hazard and fundamentally unsuitable for this residential area.** Even with the elimination of an exit on to Western, SB Western will be Level of Service (LOS) F due to the additional traffic being directed into the development from 55<sup>th</sup> via Western. F is the worst LOS designation. LOS F is Traffic Congestion – Forced traffic flow in which the amount of traffic approaching a point exceeds the amount that can be served. **LOS F is characterized by stop-and-go waves, poor travel times, low comfort and convenience, and increased accident exposure.**

Current traffic volumes at Western and 55<sup>th</sup> are already bad with LOS on Western being E (AM) and F (PM). LOS E is Traffic at Saturation - Unstable flow at or near capacity levels with poor levels of comfort and convenience. **With the drive thru, the LOS on Western will be F in both directions with a 225% increase in delays for SB (PM).** Future traffic growth in the study projects the traffic on Western will become significantly worse with time. School buses for Hinsdale Central, Maercker, Holmes and Seton Montessori regularly travel 55<sup>th</sup> and Western with stops at 56<sup>th</sup>. With increased congestion, delays, left turns and accidents, **it is reasonable to conclude this drive-thru will significantly increase the risks to commuters, residents, school buses and pedestrians.**

## LEVEL OF SERVICE REVIEW IN KROHVAN STUDY (Delays per vehicle)

	EXISTING	PROPOSED WITH DRIVE-THRU	INCREASE FROM EXISTING	GROWTH 2027 WITH DRIVE-THRU*	INCREASE FROM EXISTING
<b>Western AM Peak</b>					
NB	E (45.5 s/veh)	F (69.5 s/veh)	53%	F (302.0 s/veh)	664%
SB	E (44.1 s/veh)	F (69.9 s/veh)	59%	F (490.0 s/veh)	1110%
<b>Western PM Peak</b>					
NB	E (47.1 s/veh)	F (82.4 s/veh)	75%	F (1193.0 s/veh)	2530%
SB	F (137.3 s/veh)	F (308.3 s/veh)	225%	F (4505.0 s/veh)	3280%

\*Traffic congestion was analyzed for 2027 at a rate of 3% traffic growth each year; All data from the March 31, 2022 KrohVan Traffic Study

**Summary:** This drive-thru will generate hundreds of cars every day, with an eastbound-only exit on to 55<sup>th</sup> St. For customers wanting to travel westbound the (2) obvious options are:

1. U-turn on eastbound 55<sup>th</sup> St; *not safe*
2. Cut through neighborhood; *increased risks to residents*

This issue and its impact on the neighborhood have not been addressed in the traffic study.

The study states the drive-thru will not impact traffic on 55<sup>th</sup>. However, traffic congestion on NB and SB Western in the AM is already bad at LOS E. SB in the PM is now an LOS F. **With the drive-thru, Western will be LOS F in both directions for AM and PM with a 225% increase in delays for SB (PM) and will get drastically worse in the future.** Current delays on Western range from 0.8 to 2.3 minutes per vehicle. With the drive thru delays will range from 1.2 to 5.1 minutes per vehicle and are projected to increase to a range of 5 to 75 minutes per vehicle in 2027.

# OBJECTIONS TO PROPOSED DRIVE-THRU AT 401 W 55<sup>TH</sup> STREET

Prepared by Residents of Clarendon Hills

April 11, 2022

## TRAFFIC VOLUMES *(Peak Vehicle Trips Generated per Hour)*

### From KrohVan Traffic Study *(With strip mall, drive-thru and small office building)*

Use	Trips Generated	Proposed	Total Trips per Hour
<b>AM</b>			
Strip Retail Plaza	7.60 trips per 1000 sq ft	5359 sq ft	41
Coffee/Donut Shop with Drive-thru	101.27 trips per 1000 sq ft	936 sq ft	95
Small Office Building	2.61 trips per 1000 sq ft	6800 sq ft	18
<b>TOTAL</b>			<b>154</b>
<b>PM</b>			
Strip Retail Plaza	13.24 trips per 1000 sq ft	5359 sq ft	71
Coffee/Donut Shop with Drive-thru	43.65 trips per 1000 sq ft	936 sq ft	41
Small Office Building	3.15 trips per 1000 sq ft	6800 sq ft	22
<b>TOTAL</b>			<b>134</b>

### Approved Zoned Building *(Replace strip mall, drive-thru with medical-dental office; approved for current zoning)*

Use	Trips Generated	Proposed	Total Trips Per Hour
<b>AM</b>			
Medical-Dental Office	2.78 trips per 1000 sq ft	6295 sq ft	18
Small Office Building	2.61 trips per 1000 sq ft	6800 sq ft	18
<b>TOTAL</b>			<b>36</b>
<b>PM</b>			
Medical-Dental Office	3.46 trips per 1000 sq ft	6295 sq ft	22
Small Office Building	3.15 trips per 1000 sq ft	6800 sq ft	21
<b>TOTAL</b>			<b>43</b>

### Convenience Store *(Replace strip mall with convenience store.)*

Use	Trips Generated	Proposed	Total Trips per Hour
<b>AM</b>			
Convenience Store	62.54 trips per 1000 sq ft	5359 sq ft	335
Coffee/Donut Shop with Drive-thru	101.27 trips per 1000 sq ft	936 sq ft	95
Small Office Building	2.61 trips per 1000 sq ft	6800 sq ft	18
<b>TOTAL</b>			<b>448</b>
<b>PM</b>			
Convenience Store	49.11 trips per 1000 sq ft	5359 sq ft	263
Coffee/Donut Shop with Drive-thru	43.65 trips per 1000 sq ft	936 sq ft	41
Small Office Building	3.15 trips per 1000 sq ft	6800 sq ft	22
<b>TOTAL</b>			<b>326</b>

# OBJECTIONS TO PROPOSED DRIVE-THRU AT 401 W 55<sup>TH</sup> STREET

Prepared by Residents of Clarendon Hills

April 11, 2022

## SUMMARY COMPARISON OF TRAFFIC VOLUMES (Peak Trips Generated per Hour)

	Medical-Dental Building, Small Office Building	Strip Retail Plaza, Coffee/Donut Shop with Drive-thru, Small Office Building	Convenience Store, Coffee/Donut Shop with Drive-thru, Small Office Building
AM	36	154	448
PM	43	134	326
TOTAL	79	288	774
DIFFERENCE	BASE	+365%	+980%

**Summary:** The proposed coffee drive-thru with a strip mall has a traffic volume that is **365% higher** than the medical building. If the strip mall is replaced with a convenience store, the traffic volume is **980%** higher than the Medical building which is approved for the current Office Transitional (OT) zoning.

## NUMBER OF LEFT TURNS (At 55<sup>th</sup> and Western from KrohVan Traffic Study)

	Peak AM	Increase	Peak PM	Increase
Existing	59		93	
With Drive-thru	89	<b>151%</b>	131	<b>141%</b>
Growth 2027 With Drive-thru	105	<b>178%</b>	155	<b>167%</b>

**Summary:** National Highway Traffic Safety Administration states that 61% of crashes that occur while turning or crossing an intersection involve left turns. The previous traffic study documented that during the three years before Covid accidents at this intersection averaged 7 per year. **With the increase in left turns it is reasonable to conclude that the number of accidents would increase significantly increasing risks to commuters, residents, school buses and pedestrians. This will require additional resources from the Village Police and Fire Departments.**

## What the March 31<sup>st</sup> KrohVan Traffic Study IGNORES

KrohVan's traffic study states, "no safety impact is expected on 55<sup>th</sup> St as a result of the drive thru".

- They fail to address ANY safety issues ON WESTERN Ave or the many school buses that turn at 55<sup>th</sup> St.
- KrohVan also dismisses the issue of vehicles cutting through the neighborhood trying to travel westbound.
- The February 4<sup>th</sup> KrohVan traffic study stated "a traffic signal is necessary to avoid massive delays on Western". The March 31<sup>st</sup> traffic study eliminates the need for a traffic signal at 55<sup>th</sup> & Western.
- The March 31<sup>st</sup> traffic study eliminates the history of traffic accidents at 55<sup>th</sup> & Western (23 in 5 years)

## FINAL FACTS

This proposed development

- DOES NOT comply with the definition of Office Transitional
  - Jonathan Mendel misspoke at the March 17 ZBA when asked to define the difference between a Variance and a Conditional Use. From the Village Code text 20.14.3 E "a conditional use within a zoning district **does not constitute an assurance or presumption that such conditional use will be approved.**"
- DOES NOT meet the 5 Standards for Conditional Use and
- DOES NOT comply with the Village Comprehensive Plan.

Our neighborhood streets are not designed for this increased volume of traffic. The drive-thru will make the intersection and surrounding roads less safe for residents, commuters and pedestrians.

**EXHIBIT B**

**Draft Minutes from the 3/17/22 & 4/21/22 ZBA/PC meetings and the 4/21/22 ZBA/PC recommendation,  
findings of act and conditions**

ZONING BOARD OF APPEALS/PLAN COMMISSION

MEETING MINUTES

**Draft**

April 21, 2022 at 7:30 pm

Continued from March 17, 2022

Village Hall, 1 N. Prospect Avenue, Clarendon Hills, Illinois

I. **CALL TO ORDER.**

Chairman Freve called the Zoning Board of Appeals/Plan Commission meeting to order at 7:33 pm.

II. **ROLL CALL.**

Present: Chairman Wil Freve, Peter Jablonski, Andriy Striltschuk, Karin Hanke, Tom Szurgot, Jeff Keiner and Krista Casper

Absent: None

Others Present: Jonathan Mendel, Community Development Director  
Kevin Barr, Village Manager  
Lance Malina, Village Attorney  
Mike Kaspar, Chris Krohe and Andrew Hess, Applicant's representatives

III. **APPROVAL OF MINUTES.**

No minutes to approve

IV. **NEW BUSINESS. None**

V. **OLD BUSINESS. Case No 503 / Request for Conditional Use for Drive-Through Facility for a Restaurant**

Chair Freve outlined the rules of conduct for the meeting, the five Conditional Use Approval Standards and gave a brief description of the outcome from the previous meeting as the request was tabled on March 17, 2022

Jonathan Mendel outlined the staff memo and attachments and that the staff recommendation from March 17, 2022 is continued in this staff report.

Chair Freve asked for clarification on the 'crashes per 1000 vehicles' and it should be further converted to an annual calculation as it is currently erroneously cited. He wanted this made clear as this discussion on safety is important.

Mr. Kaspar (applicant) made a presentation relating to the discussion outlined during the March 17, 2022 and the direction from the ZBA/PC. He outlined further discussion on how their proposal complies with the applicable principal use standards and the conditional use approval standards. Additionally, the site will comply with all other applicable site development standards outlined in the zoning code.

Chair Freve stated time will be provided for public comment on the new information provided this evening and that comments should not rehash discussion from the March 17, 2022 meeting.

Thirteen members of the public spoke at the meeting starting with Attorney Michael Martin representing the Reserves and Coventry associations. Mr. Martin made comments regarding the zoning and procedural requirements that may not be in compliance.

Mr. Romas Rupinkas presented arguments and data analysis performed by some of the public in opposition to this project and would also be representing most of the public in attendance tonight.

Mr. Taps Gallagher commented that there should not be a vote made today

Mr. Randy Hubert stated if this proposed project is built how will it impact his property value and believes this proposal will negatively impact his property value.

Mark Kroeger stated he looked through the South of 55<sup>th</sup> sub-area plan and it's statements about residential versus commercial land use and redevelopment.

Jia Ren believe this proposal will directly impact her property and affect their lives.

Jimmy Pieprzyca asked about traffic delays due to turning at Western and 55<sup>th</sup> Street

Jon Purdhum had questions about common practice to use 5 year old data? If so, as traffic volumes increased to 2022, are the 2017 numbers inflated 3% to get to 2022? Also, what hurdles, financial or legal, are there to a developer wishing to develop residential here?

Chair Freve saw that no additional public comments were requested, so he asked the Applicant to address any questions they can. Mr. Kaspar indicated their traffic study shows that this proposed development continues to comply with the process and conditional use standards.

Chair Freve asked Village Attorney Lance Malina to address comments from Attorney Martin. Mr. Malina stated the proposed development is not required to consolidate through subdivision, PUD is not required or requested, and the Village does not require construction level plans for this process as the project will be required to comply with all applicable site development standards and requirements in order to receive an approved construction permit.

Chair Freve asked Mr. Mendel to discuss traffic patterns after vehicles leave the site. Mr. Mendel stated that the conditional use standards should be construed to reference direct impacts on the immediate adjacent neighborhood and that we are not able to analyze traffic distribution patterns distant from the subject site.

Chair Freve has questions for the applicant's traffic engineer about why the site plan in the traffic study differs from the proposed site plan. Mr. Hess (traffic engineer) stated the difference is for study purposes but is not the project as proposed. Chair Freve asked Mr. Mendel if the site plan under review does not include the office development on the southern end of the property. Mr. Mendel stated the site plan under consideration is only the restaurant drive-through facility and does not include the office building. Chair Freve then asked Mr. Hess question regarding 2017 traffic counts and inflation factors. Mr. Hess stated that the traffic counts for 2021 were done by him at this intersection.

Chair Freve asked Attorney Malina about rezoning the subject site to residential and the legal implications. Attorney Malina stated the rezoning would require a legislative public hearing process.

Chair Freve asked Mr. Mendel about the compatibility of the proposal with the South of 55<sup>th</sup> Street sub-area plan. Mr. Mendel restated the discussion on this item from the staff report.

Chair Freve asked for discussion from the ZBA/PC and Commissioner Striltschuk discussed the comparison of existing versus proposed. Should we review this as just the drive-through only and the comparison is a restaurant without a drive-through and one with a drive-through.

Commissioner Szurgot asked if Clarendon Hills Police has reviewed this traffic study and Mr. Mendel stated the staff recommendation includes the input of all applicable departments.

Commissioner Striltschuk asked if traffic analysis was actually performed for the project with or without the drive-through. Mr. Hess stated that the development will effect the traffic adjacent.

Mr. Mendel stated that additional written public comments were provided.

Commissioner Szurgot asked if the site's access drives could be different if it was a by-right review and development and could all traffic be required to enter and exit on to Western Ave. Mr. Mendel stated that is possible.

Chair Freve asked if the dumpster enclosure could be moved further east on the site to permit additional buffering on the westerly side of the site.

Chair Freve asked Mr. Hess to further elaborate on trip generation and Mr. Hess stated that trips to this proposal should be the same as is currently using this project.

Chair Freve asked whether a motion is forthcoming and reminded the ZBA/PC that a finding of fact is required for any motion using the five conditional use approval standards. The ZBA/PC members then discussed the merits and applicability of the five conditional use approval standards.

A Motion was made by Commissioner Szurgot and seconded by Commissioner Keiner to recommend approval of the Conditional Use for a restaurant drive-through at 401 55<sup>th</sup> Street with the following conditions of approval:

- A right-in only driveway from southbound Western Ave
- The trash enclosure be move to the southerly side of the site.

This recommendation is predicated on the findings of fact that the proposed conditional use complies with the five conditional use approval standards as delineated in the 4/21/22 staff report.

This motion to approve passed 4-3.

#### VI. PUBLIC COMMENTS ON NON-AGENDA ITEMS

A member of the public stated that the ZBA/PC needs to speak into the microphones as they can't be heard by many audience members.

Another member of the public asked about the requirement to provide name and address when providing comment and it was explained that it wasn't required but can be asked.

#### VII. DISCUSSION ITEMS.

Mr. Mendel stated that three ZBA/PC members' terms are up and that two want to serve for another term. Therefore, one member is not seeking another term creating a vacancy, so spread the word.

- VIII. **ADJOURNMENT.** A motion was made to adjourn the meeting at 9:48 pm. The motion passed unanimously by a voice vote.

Respectfully Submitted,

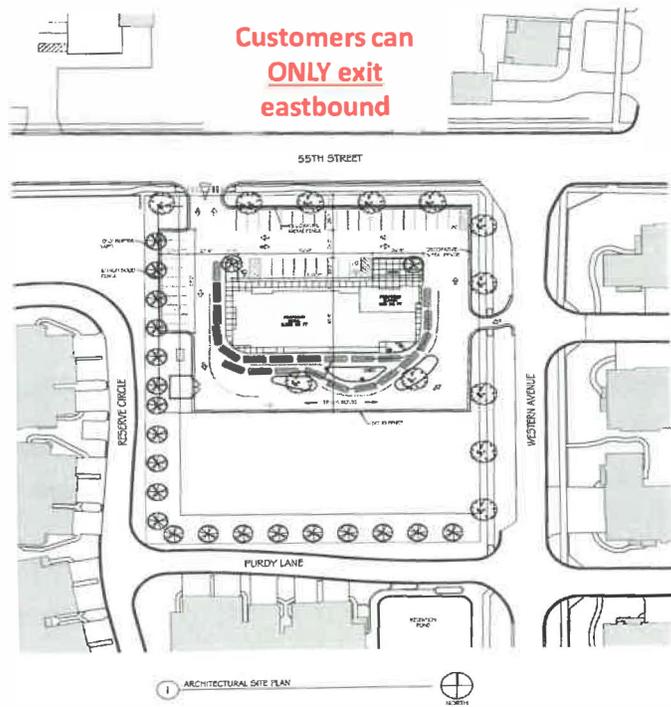
A handwritten signature in blue ink that reads "Jonathan Mendel". The signature is written in a cursive style with a large initial 'J'.

Jonathan Mendel, Community Development Director





Response to Jonathan Mendel's 4/21  
Memorandum to the ZBA  
Case No Z503



- Exit only on 55th:
- U-turn?
  - Right on Western?
  - Cut thru neighborhood?

Customers can **ONLY** exit eastbound

90 foot offset for NB/SB Western

All westbound ingress traffic to drive-thru funneled into Western



DUNKIN'/RETAIL CENTER  
40 55TH STREET CLAREMONT HILLS, ILLINOIS 60514

PROJECT #	0999
DATE	March 21, 2022
ARCHITECTURAL OFFICE	

## Standard 1: *will not endanger the public health safety or welfare*

J Mendel's response (pages 2-3)

*"The above (accident) chart provides **minuscule numbers** given the **low number of absolute crashes** during Tracys operation and during the subject site's current vacancy. **These small number of occurrences** should not be substantively increased with the operation of this drive-through, since the applicant's **traffic study shows low volumes in the drive-through during the AM peak period.**"*

*"Additionally with the proposed staff recommendation to prevent site exiting to Western Ave., the northbound Western Ave. traffic delay south of 55th St. increases from 45.5 s/veh to 69.5 s/veh. **Although, this is classified as LOS F, the absolute delay increase is only an estimated 24 seconds per vehicle.**"*

## Level of Service (LOS) in the KrohVan Traffic Study

	EXISTING	PROPOSED WITH DRIVE-THRU	INCREASE FROM EXISTING	GROWTH 2027 WITH DRIVE-THRU	INCREASE FROM EXISTING
Western AM Peak					
NB	E (45.5 s/veh) 0.8 minutes	F (69.5 s/veh) 1.2 minutes	<b>53%</b>	F (302.0 s/veh) 5.0 minutes	664%
SB	E (44.1 s/veh) 0.7 minutes	F (69.9 s/veh) 1.2 minutes	<b>59%</b>	F (490.0 s/veh) 8.2 minutes	1110%
Western PM Peak					
NB	E (47.1 s/veh) 0.8 minutes	F (82.4 s/veh) 1.4 minutes	<b>75%</b>	F (1193.0 s/veh) 19.9 minutes	2530%
SB	<b>F (137.3 s/veh)</b> <b>2.3 minutes</b>	<b>F (308.3 s/veh)</b> <b>5.1 minutes</b>	<b>225%</b>	F (4505.0 s/veh) 75.0 minutes	3280%

Data from March 31<sup>st</sup> KrohVan Traffic Study and ITE Manual

## What is a Level of Service (LOS) 'F'

**LOS F: Traffic Congestion** – *Forced traffic flow where amount of traffic exceeds the amount that can be served. LOS F is characterized by stop-and-go waves, poor travel times, low comfort and convenience, **and increased accident exposure.***

ITE Handbook

## Number of Left Turns (55<sup>th</sup> and Western)

	Peak AM	Increase	Peak PM	Increase
Existing	59		93	
With Drive-thru	89	<b>151%</b>	131	<b>141%</b>
Growth 2027 With Drive-thru	105	<b>178%</b>	155	<b>167%</b>

**61% of crashes at an intersection involve left turns**

Data from March 31<sup>st</sup> KrohVan Traffic Study and ITE Manual

NHTSA

# Neighborhood School Bus Stops

J Mendel's response (page 3)

*"In relation to a **presumed school bus stop in near proximity** to the proposed site, **I have not found or received any specific information** or data regarding this with which to analyze."*

## School Bus Stops / Traffic on Western

Maerker – Westview – Holmes – Hinsdale Central – CH Middle School

<u>AM</u>		<u>PM</u>
7:10 am	8 school buses transit 56 <sup>th</sup> & Western	2:10 pm
7:13 am		2:45 pm
7:19 am	2 buses turn right on to 55 <sup>th</sup>	3:10 pm
7:35 am	1 bus WB on 55 <sup>th</sup> turns NB on Western	3:30 pm
7:42 am		3:40 pm
7:51 am		4:10 pm
8:20 am		6:15 pm
8:27 am		At 56 <sup>th</sup> St
At 56 <sup>th</sup> St		

## Standard 4: *safe ingress and egress*

J Mendel's response (page 3)

*“Limiting the site’s exiting to eastbound 55th St. only removes the potential for direct impact on the current traffic flow on Western Ave south of 55th St., **which should greatly reduce traffic flow and impact to Western Ave.**”*

## Turns onto SB Western from 55<sup>th</sup>

	Peak AM	Increase	Peak PM	Increase
Existing	33		58	
With Drive-thru	92	<b>279%</b>	132	<b>228%</b>
Growth 2027 With Drive-thru	109	<b>330%</b>	155	<b>267%</b>

Data from March 31<sup>st</sup> KrohVan Traffic Study and ITE Manual

## NB vs SB Western

- 2/4 study: Drive thru and exit NB Western is LOS F (195.5 s/veh).
  - 3/17 Village states NB Western not in compliance with standard  
*“...to counter this noncompliance staff recommends the drive thru to Western be limited to right-in only...”*
  - 3/31 study: Drive thru and SB entrance is LOS F (308.3 s/veh).
- SB Western is worse than NB Western.** Applying Village logic  
SB is also not in compliance.
- Approval standard applies to both egress and ingress**

## Standard 2: *compatible w/ adjacent property*

J Mendel's response (page 3)

*“Therefore, since the proposed development is and will be made to comply with the applicable ministerial and quasi-judicial conditional use regulations and procedures of Chapter 20, it is presumed to be compliant and consistent with the spirit and intent of Chapter 20 (Zoning Regulations) of the Village’s municipal code.”*

## 20.5.1E. O-T Office Transitional District

*The O-T Office Transitional District is **not appropriate for high intensity commercial uses**, but rather for lower intensity office, healthcare, institutional and governmental uses.*

## KrohVan Traffic Study

*with strip mall, drive-thru and small office building*

Use	Trips Generated	Proposed	Total Trips per Hour
<b>AM</b>			
Strip Retail Plaza	7.60 trips per 1000 sq ft	5359 sq ft	41
Coffee/Donut Shop with Drive-thru	101.27 trips per 1000 sq ft	936 sq ft	95
Small Office Building	2.61 trips per 1000 sq ft	6800 sq ft	18
<b>TOTAL</b>			<b>154</b>
<b>PM</b>			
Strip Retail Plaza	13.24 trips per 1000 sq ft	5359 sq ft	71
Coffee/Donut Shop with Drive-thru	43.65 trips per 1000 sq ft	936 sq ft	41
Small Office Building	3.15 trips per 1000 sq ft	6800 sq ft	22
<b>TOTAL</b>			<b>134</b>

Data from March 31<sup>st</sup> KrohVan Traffic Study and ITE Manual

## Approved OT Zoned Building

*if strip mall & drive-thru were medical-dental office*

Use	Trips Generated	Proposed	Total Trips Per Hour
<b>AM</b>			
Medical-Dental Office Building	2.78 trips per 1000 sq ft	6295 sq ft	18
Small Office Building	2.61 trips per 1000 sq ft	6800 sq ft	18
<b>TOTAL</b>			<b>36</b>
<b>PM</b>			
Medical-Dental Office Building	3.46 trips per 1000 sq ft	6295 sq ft	22
Small Office Building	3.15 trips per 1000 sq ft	6800 sq ft	21
<b>TOTAL</b>			<b>43</b>

Data from March 31<sup>st</sup> KrohVan Traffic Study and ITE Manual

## Convenience Store

*if strip mall turns out to be a convenience store*

Use	Trips Generated	Proposed	Total Trips per Hour
<b>AM</b>			
Convenience Store	62.54 trips per 1000 sq ft	5359 sq ft	335
Coffee/Donut Shop with Drive-thru	101.27 trips per 1000 sq ft	936 sq ft	95
Small Office Building	2.61 trips per 1000 sq ft	6800 sq ft	18
<b>TOTAL</b>			<b>448</b>
<b>PM</b>			
Convenience Store	49.11 trips per 1000 sq ft	5359 sq ft	263
Coffee/Donut Shop with Drive-thru	43.65 trips per 1000 sq ft	936 sq ft	41
Small Office Building	3.15 trips per 1000 sq ft	6800 sq ft	22
<b>TOTAL</b>			<b>326</b>

Data from March 31<sup>st</sup> KrohVan Traffic Study and ITE Manual

## Summary Comparison (*Peak Trips Generated per Hour*)

	Medical-Dental Building, Small Office Building	Drive-thru By Itself	Strip Retail Plaza, Coffee/Donut Shop with Drive-thru, Small Office Building	Convenience Store, Coffee/Donut Shop with Drive-thru, Small Office Building
AM	36	95	154	448
PM	43	41	134	326
<b>TOTAL</b>	79	136	288	774
<b>DIFFERENCE</b>	BASE	+76%	+365%	+980%

Data from March 31<sup>st</sup> KrohVan Traffic Study and ITE Manual

# What the KrohVan Traffic Study Ignores

March 31, 2022

- 1) Can't GO WEST?!?: U-turn? – Right turn on Western?
  - Vehicles **cutting through** neighborhood to travel westbound
  - Safety issues for **school buses and students** on Western
- 2) February 4<sup>th</sup> traffic study stated "*a traffic signal is necessary to avoid **massive delays on Western***". **All references to a traffic signal are now removed**
- 3) History of traffic accidents at 55<sup>th</sup> & Western **removed**

## KrohVan Proposal vs Traffic Study

Proposal site drawing different from Traffic Study drawing

KrohVan has not provided details of:

- 5000 sq ft Retail?
- 6800 sq ft Property on the South lot?
- South lot entry/ exit to Western allowed?

## Conditional Use Approval Standards

- 1) *“Will not endanger public health, **safety** or welfare.”*
- 2) *“...**compatible with the general land use of adjacent properties** and other property within the immediate vicinity.”*
- 3) *“Adequate utilities, access roads, drainage and/or necessary facilities have been or are being provided*
- 4) *“...provide **safe ingress and egress** so designed to promote smooth flow of traffic in the public streets.”*
- 5) *...is **consistent with the spirit and intent** of this Chapter and adopted Village land use policies*

**This Drive-thru FAILS to Meet the Standards**

# Conclusions

Village approval standard applies to both egress and ingress

- ❑ The Village previously determined NB egress traffic to not be in compliance
- ❑ The Village is focused on the impact on NB traffic on Western and ignores the severe impact to SB traffic, which will be impacted to a greater negative degree by the proposed drive-thru and development
- ❑ Adding 300+ trips per hour to the site will have a significant negative impact on the safety of the intersection and traffic on Western

It is reasonable to conclude **this drive-thru will significantly increase the safety risks to commuters, school buses and pedestrians**

Peggy Upton  
5712 Western Ave  
Clarendon Hills



April 20, 2022

Dear Clarendon Hills Board Member:

I writing to express my feelings and concerns regarding the proposed development on Western and 55<sup>th</sup> street. As a person who has lived in my home long before Tracy's Tavern was even Tracy's Tavern, I feel the need to address some general development issues.

Many years ago, my family had the option of joining Clarendon Hills or another town. We choose Clarendon Hills (as did many of my neighbors), because at the time, the town made us feel like they wanted us to be part of the community and seemed to appreciate the area, which has always felt slightly more rural with big lots and up until a few years ago, even horses. Within 2 blocks of this property there are both a grade school and a park. There are still large areas without sidewalks. This is a safety issue. People, including children from the school have to walk in the street to travel down Western Avenue. The increase in traffic increases danger, especially heavy drive-through traffic. There is a big difference between a business where patrons spend an hour or two (like Tracy's) and a business which is primarily a drive through. I believe you probably agree and that is why we do not see any drive through restaurants in the business district or in other residential areas in Clarendon Hills.

The vagueness of the plan is also concerning, what types of business would be allowed in the neighboring stores. Is there any guarantee that future zoning wouldn't allow a gambling store, cannabis shop or liquor sales? Once you approve the plan, would the future development on the south side of this property allow traffic to connect to their driveways and allow a southbound exit onto Western?

Is there a plan needed for water retention? The townhome development just south of the property has water retention, is that needed here?

I have now looked at the latest revision and once again feel like the developer and the town are trying to fit a square peg in a round hole. Traffic lights, no lights, gas station, no gas station, exits here and there, mystery stores..... and they still can't make it fit. To the developers credit they have made some modifications to address neighborhood concerns, however the current plan would also encourage traffic (via right turn onto 55<sup>th</sup>) to turn right onto southbound Western and through our neighborhood to turn around and travel west. As everyone has made you aware that the street conditions and traffic on Western are already problematic, this additional traffic would increase the dangers.

I can appreciate the need for the town to generate additional revenue and I'm sure that factors into your decision making. But in a town like Clarendon Hills, it seems that protecting home owners/ families and supporting your entire community should rate much higher than the desires of a single business developer. I hope that you can see yourself living in these adjoining properties and consider what it would be like in your backyard and then vote against this development.

Sincerely, Peggy Upton

## Jonathan Mendel

---

**From:** JOE & DAWN HYNES <hynes57@sbcglobal.net>  
**Sent:** Monday, April 18, 2022 11:12 PM  
**To:** Jonathan Mendel  
**Cc:** Len Austin; Dawn M. Tandle; Greg Jordan; Megan Lazar; Allyson Russo; Carol Jorissen; Meredith Lannert; Matt DeDobbelaere; Taps.gallagher@sbcglobal.net  
**Subject:** Proposed Drive-Thru at 55th & Western

EXTERNAL

Dear Mr. Mendel and Zoning Board,

What seems to be getting lost in this whole debate regarding the property at 55th & Western is the fact that the residents do **NOT** want this property used for a business that is going to be as busy as Dunkin Donuts and possibly a 7-11 or the like in the other 4,000-5,000 sq ft of this building. The Dunkin business alone is much too busy and dangerous for this residential neighborhood. Add another building to the south and retail business to the other 3/4 of the Dunkin building and it will be a traffic nightmare. Are you aware that yet another accident occurred at this corner last month and again damaged the property on the northwest corner?

This property (401 55th St.) has been a headache for the neighbors before it was incorporated into the Village of Clarendon Hills. My parents bought the house at 408 Western in 1972. My bedroom window faced 55th St. I was never able to enjoy the summer breezes thru my window because of traffic noise and disturbances at Al & Bill's Bar(business before Tracy's). My mother called almost nightly to the DuPage County Sheriff's Department complaining of loud music, drag racing down 55th St, drinking in the parking lot, etc. Their house and/or property has been hit by out of control vehicles at least 4 times that I

remember. Several times over the years my father had to store motorcycles that were involved in an accident in his garage until they could be towed.

A traffic light will not solve the problem of all the additional traffic on Western Avenue. Also, in the renderings, I don't see the property owners giving up property to put in a left turn lane northbound on Western so traffic wanting to turn right (east) won't be impeded by left-turning vehicles.

Has anyone brought up the difficulty of the delivery trucks entering/exiting the property? From the drawings, it doesn't seem like there will be enough room for a semi to turn right into the property and then pull out to leave. The noise these trucks generate, possibly at very late hours, will be very disturbing to the townhomes both to the east, west and south.

All of this talk of a traffic light is moot if neither the village nor DuPage County is willing to put up the funds required, let alone buying up residential property to put in left turn lanes. Also, a traffic light and turn lanes will take years to put in. The property and sales tax income generated would take years to equal the cost of a traffic light even if it is a shared expense with the county. So your idea that putting a traffic light up won't help in the several years leading up to getting a traffic light, if it ever happens. Until that issue is resolved, a conditional use permit for a drive through must be denied solely based on not meeting the 5 standards, most importantly safety.

I am certain that NONE of the zoning board members would want this in their backyards either. I'm sure that my father or any of the other homeowners in this immediate area would welcome any of you to come and sit in their driveways and see for yourselves just

how busy this area is with nothing on that property. I truly feel you would change your mind. Better yet, why not stay for a weekend or a week?

I was shocked when I read the agenda for Thursday that you are still planning on approving this drive-thru. Also, changing the Western Ave access to right in only doesn't stop cars from exiting on 55th St east and turning right to go south on Western adding extra traffic into the residential area so cars can circle around to another street to go back west on 55th St. I don't know how you can say that there isn't much difference between when Tracy's was operating and when the property was vacant. Forget percentages, look at the Number of accidents and Tracy's was never that busy. Also the serious injury accident at that location last month occurred, damaging the fence on the north side, and Tracy's was not even open. Imagine adding more traffic with a Dunkin and additional stores in the rest of the building.

Did any of you actually listen to what your taxpayers were saying to you? Not 1 person thinks this is a good idea for use of this land. They should be LISTENING to their constituents instead of ignoring them. This wreaks of back-door cronyism. The neighbors did their homework and due diligence and gave an outstanding presentation last month. I hope that they will be taken seriously.

This issue should not just be rubber-stamped and pushed through. I am begging the zoning board to deny this conditional use permit request for a drive-through. I also request that my letter be distributed to all members of the Zoning Board before the meeting and also read on Thursday evening at the meeting.

Sincerely,  
Dawn Hynes

**ZONING BOARD OF APPEALS/PLAN COMMISSION  
MEETING MINUTES**

**Draft**

**March 17, 2022 at 7:30 pm  
Village Hall, 1 N. Prospect Avenue, Clarendon Hills, Illinois**

**I. CALL TO ORDER.**

Chairman Freve called the Zoning Board of Appeals/Plan Commission meeting to order at 7:32 pm.

**II. ROLL CALL.**

Present: Chairman Wil Freve, Peter Jablonski, Andriy Striltschuk, Karin Hanke, Tom Szurgot, Jeff Keiner and Krista Casper

Absent: None

Others Present: Jonathan Mendel, Community Development Director  
Kevin Barr, Village Manager  
Lance Malina, Village Attorney  
Mike Kaspar, Chris Krohe and Andress Hess, Applicant's representatives

**III. APPROVAL OF MINUTES.**

**February 17, 2022** – A motion was made to approve and seconded. It was approved unanimously.

**IV. NEW BUSINESS. Case No 503 / Request for Conditional Use for Drive-Through Facility for a Restaurant**

Chair Freve outlined the rules of conduct for the meeting and the five Conditional Use Approval Standards. Jonathan Mendel outlined the staff memo and attachments.

Chair Freve then asked the Applicant to present and address the staff report and recommendation. Mike Kaspar (representing KrohVan LLC) discussed the proposed restaurant drive-through facility and believes it will be a safe development, an objective improvement verses the existing conditions and agrees with staff's recommendation.

Chair Freve opened the public hearing at 7:50p with a 7-0 voice vote of the ZBA/PC and outlined the rules for the public hearing

There were about 33 members of the public that spoke for an extended time on the proposed project and all were against the proposed restaurant drive-through facility at the subject property. Many cited safety concerns for vehicles and pedestrians given the current traffic patterns and roadway configuration at the 55<sup>th</sup> St/Western Ave intersection. Many also believed the proposed use was not in compliance with the existing O-T zoning district, the five Conditonal Use Approval Standards and the applicable comprehensive plan policies. Several member of the public took turns presenting a formal rebuttal to the proposd project.

Once there were no more public comments occurring, Chair Freve moved on to have staff and the applicant address the many questions and/or concerns raised during public comment. Chair Freve asked staff to describe the difference between Conditonal Uses and Variations. Mr. Mendel stated a variation is a quasi-judicial review of a request to vary from the explicit bulk regulations of the zoning code and a

conditional use is a discretionary review of land uses that are generally acceptable in a zoning district, but due to their unique characteristics, additional review and consideration is required through public hearing processes by the ZBA/PC and Village Board.

Chair Freve then repeated the public comment regarding whether a gas station could be placed at the subject site in the future. Mr. Mendel explained the existing O-T zoning district does not permit or conditional permit a gas station. In order to propose a gas station for the subject property it would require rezoning from O-T to B-3 zoning district or request a Planned Unit Development which permits a use variance, but both of these processes require public hearings and recommendation by ZBA/PC and approval Village Board.

Chair Freve then asked about the process if this property was proposed for redevelopment for residential. Mr. Mendel explained this would likely require rezoning to R-3 zoning. This process is a legislative process requiring a public hearing and recommendation by ZBA/PC and approval Village Board.

Chair Freve then asked about the staff review analysis process and Mr. Mendel explained that development projects are reviewed internally by Administration and the recommendation outlined in the staff report is inclusive of the collective position of the Administration.

Chair Freve then asked Mr. Mendel to reiterate staff's recommendation regarding the limitation of access from southbound Western Ave to only right-in movement. Mr. Mendel explained that due to the particular nature of this proposed development, the applicant's traffic study, its neighborhood context, the applicable use standards and the conditional use approval standards, staff determined safety and code compliance would be met by limiting the Western Ave site access to right-in only.

Chair Freve asked the applicant to address comments from the public and the staff report. Mr. Kaspar stated they accept staff recommended conditional of approval. Chair Freve then asked the applicant's traffic engineer to discuss trip generation and Mr Hess (applicant's traffic engineer) outlined the theory and outcome of the trip generation and his analysis in relation to their proposal. The ZBA/PC then asked Mr. Hess to explained the definitions and concept of Level Of Service (LOS) and Mr. Hess did this.

Commissioner Striltschuk asked the applicant to explain the primary traffic direction flow they are planning to serve. Mr. Kaspar explained that the morning eastbound 55<sup>th</sup> St. traffic is the primary market they plan to serve.

Chair Freve asked to close the public hearing at 9:30p and it was closed by a voice vote and the ZBA/PC moved into discussion.

Chair Freve then started the ZBA/PC only discussion by stating the traffic study doesn't match the staff recommendation and would like a traffic study congruent with the staff recommendation. Commissioner Striltschuk agreed with Chair Freve and also wants staff to elaborate on the safety discussion as it relates to conditional use standard number one. Village Attorney Lance Malina indicated that one way to analyze safety would be for the applicant to amend the traffic study to address the difference between a permitted restaurant and a restaurant with a drive-through facility.

Commissioner Hanke had concerns about the safety aspect, which gives her pause, so we need to further analyze for safety in relation to the conditional use approval standards.

Chair Freve stated he is not comfortable deciding on this request without analysis of an updated traffic study and asked whether the applicant is willing to table the request to the next meeting for them to

develop and provide this information. Mr. Kaspar agreed to request tabling the review and postponing to the April 21, 2022 meeting.

Commissioner Casper reiterated to the applicant the type information they need to return with and asked staff to further elaborate on how the proposal addresses the five conditional use approval standards.

The ZBA/PC approved a motion to table the request to April 21, 2022 by a unanimous vote.

V. **OLD BUSINESS.**

None

VI. **DISCUSSION ITEMS.** Commissioner Hanke asked about a development project occurring at 410 Naperville Road and her understanding that it would become three new houses instead of the existing one house. Commissioner Hanke asked if this was a subdivision of land without having gone through the appropriate review processes. Mr. Mendel explained that the project occurring on that location is a permitted by-right development as it is not an actual subdivision of land, but a division of the existing zoning lot into its component three buildable lots of record.

VII. **ADJOURNMENT.** A motion was made to adjourn the meeting at 9:56 pm. The motion passed unanimously by a voice vote.

Respectfully Submitted,



Jonathan Mendel, Community Development Director



3/17/2022

ZONING BOARD OF APPEALS/PLAN COMMISSION MEETING

PERSONS PLANNING TO COMMENT - PLEASE SIGN IN

Name	Address	E-Mail/Phone
✓ Randolph Hubert	419 Purdy Ln	
✓ Scott Wilson	5601 Western	
✓ Lisa Wilson	"	
✓ Giuseppe Nardull	55 <sup>th</sup> Street	
<del>XXXXXXXXXX</del>		
✓ DAN QUENLY	362 RESERVE CIRCLE	
✓ TAPS GAUMER	316 WINDS AVE C.H.	
✓ MARY JO PETERS	415 PURDY	
✓ DIANE SMUTNY	332 CLARENDON COURT	
✓ JOHN PINEFRO	368 Reserve Circle	
✓ Richard Burger	431 Hill Ct	
✓ Romas Rupniskas	364 Reserve Circle	
✓ John Skreko	419 56th St	
✓ Sandy S	375 Coventry Ct	
<del>Laura Hayward</del>	<del>35</del>	
✓ Lisa Kratney	339 Coventry Ct	
<del>Janet DeB...</del>	<del>406 Ruby (not commenting)</del>	

Page 2 of 4 ✓ Judy O'Keefe 406 Western Ave today





3/17/2022

## ZONING BOARD OF APPEALS/PLAN COMMISSION MEETING

### PERSONS PLANNING TO COMMENT – PLEASE SIGN IN

Name	Address	E-Mail/Phone
✓ Elizabeth Musch	366 W 55 <sup>th</sup> St	6uSR32g@gmail.com
✓ V. Stellmach	368 55 <sup>th</sup> St	ronitom@netzero.com
✓ Harmony Tinari	334 Reserve Circle	harmony.0310rioso GMAIL
✓ VELESKI OLIVER	333 Cove ut <del>er</del> CT	o.veleski@gmail.com
✓ Michelle Dziura	376 Coventry Ct	nunm5413@yahoo.com LACDUKE@CDLCAST.NET
✓ LAUREL CARLSON	126 INDIAN	
✓ Jimmy Pieprzyca	5801 Western Ave	JimmyP24@gmail.com
✓ Michelle Bliss	457 HILL	boxingbliss@gmail.com
✓ Serena Bliss	437 Hill Ct	
✓ MANI ITTYAVIRA	200 E. 55 <sup>th</sup> ST	<del>for</del> mittyavira@aol.com
✓ Sarah Robbins	5701 Western	

# Objections to the KrohVan Proposal to Develop 401 55<sup>th</sup> St (Tracy Property)

Presented by the Clarendon Hills Residents  
of the 55<sup>th</sup> and Western Avenue Neighborhood

Village of Clarendon Hills Zoning Board of Appeals/Planning Commission

March 17, 2022

# Our Neighborhood

Michelle Dziura



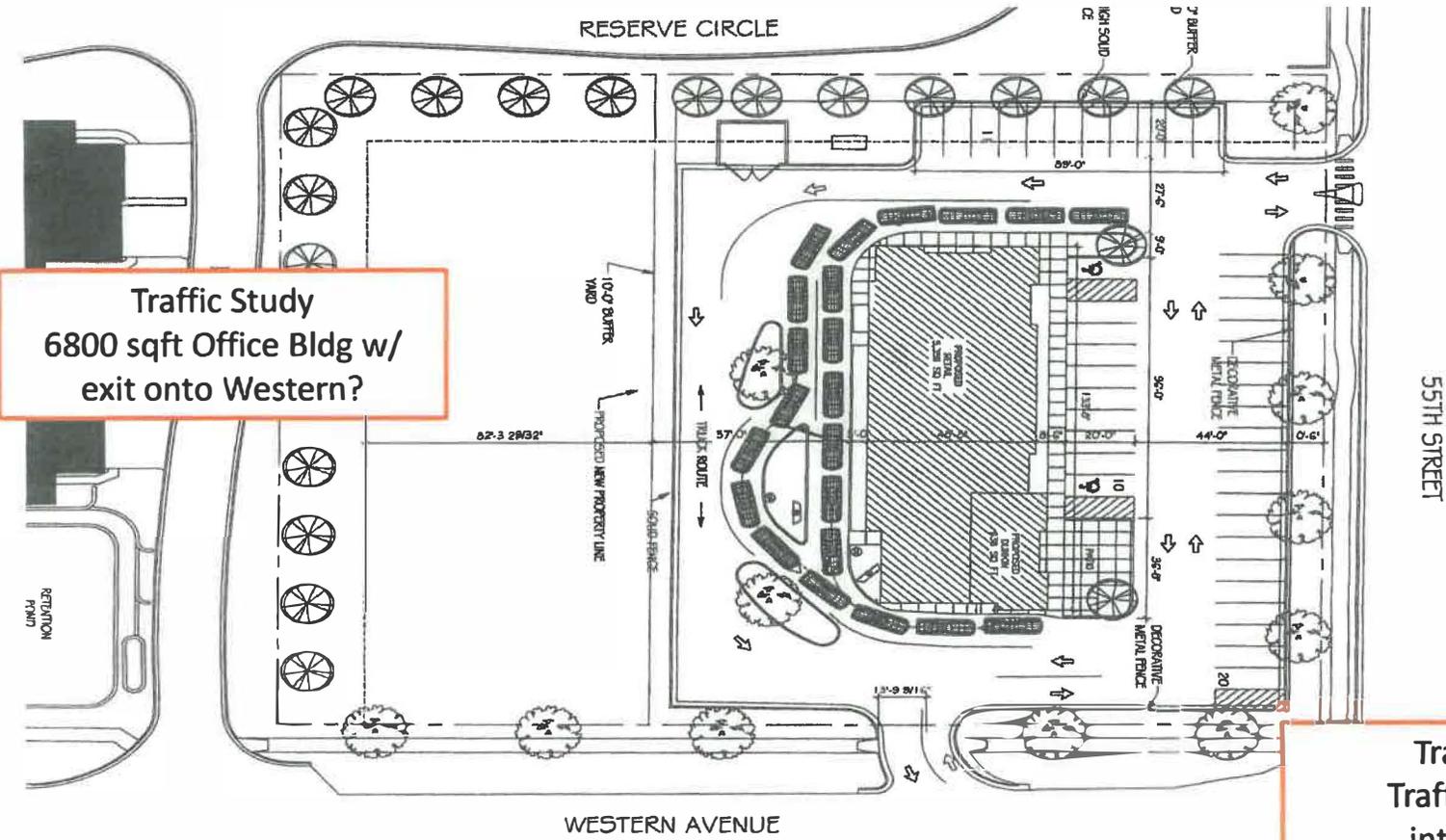
Quiet residential neighborhood surrounds the Tracy property

Limited sidewalks on Western south of 55<sup>th</sup>

Children at school bus stops and accessing Kruml Park

Already dangerous intersection at 55<sup>th</sup> & Western: 23 Accidents 5yrs

- No commercial business
- Covid



Traffic Study  
 6800 sqft Office Bldg w/  
 exit onto Western?

Traffic Study  
 Traffic signals at  
 intersection?

# KrohVan Traffic Study

Romas Rupinskas

- “...*massive delays* for northbound and southbound traffic”
- “In order to maintain safe and efficient access to the proposed development, *traffic signals are necessary* at the intersection to avoid massive delays”
- “Addition of RIRO on 55th creates further delays due to decreased gaps in EB/WB traffic for stop controlled NB/SB traffic to navigate through.”
- The Introduction says “*The primary purpose of this report is to...support the need for new traffic signals at 55<sup>th</sup> & Western*”

# KrohVan Traffic Study

Romas Rupinskas

## Number of Left Turns at 55<sup>th</sup> & Western

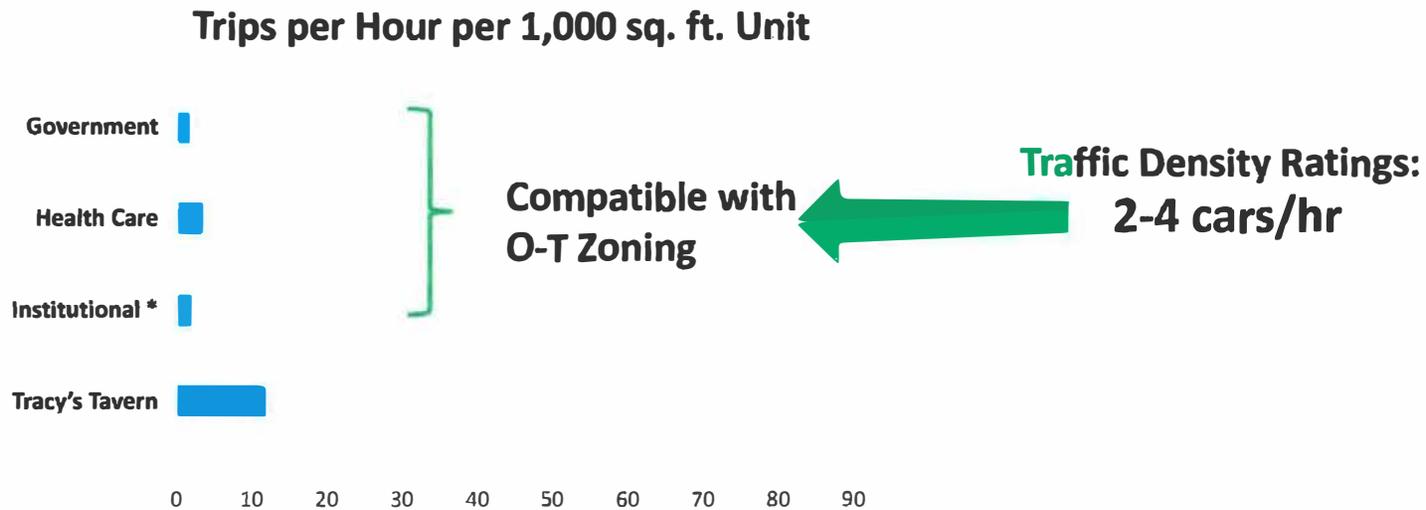
	<u>Peak AM</u>	<u>Peak PM</u>
Existing	59	93
W/ Drive-thru	115	161
<b>INCREASE</b>	<b>195%</b>	<b>173%</b>

*61% of crashes that occur while turning or crossing an intersection involve left turns* NHTSA

7 accidents/yr before Covid – expect it to double

# Traffic Density Ratings Illustrate Our Objections

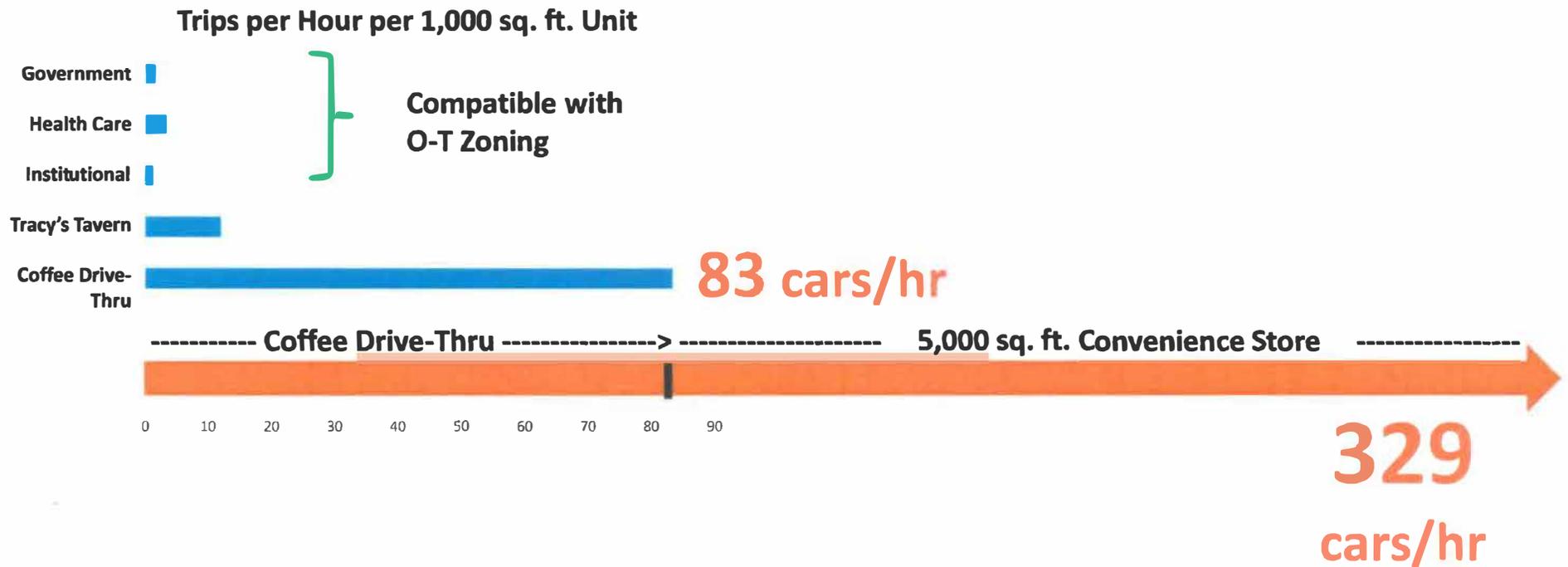
Romas Rupinkas



Source: Institute of Transportation Engineers, [Trip Generation Handbook](#)

# Traffic Density Ratings Illustrate Our Objections

Romas Rupinkas



Source: Institute of Transportation Engineers, [Trip Generation Handbook](#)

# KrohVan Traffic Study: Unresolved Comments

## DuPage DOT

- *“No application has been submitted, not a comprehensive review”*
- *“Numerous technical errors need to be addressed”*
- *“Traffic signals shown are not constructable require ROW acquisition”*
- *“Village would be financially responsible for construction”*
- *“County has concerns about the lack of left turn lanes. The proposed left turn signals are unacceptable”*
- *“Back half of the property must be part of the traffic study”*

# KrohVan Traffic Study: Unresolved Comments

## Village Engineer

- “...need for additional information, *analysis is not approved*”
- “DuPage DOT requirements will need to be further considered”
- “...55<sup>th</sup> & Western offset by 90 ft *requiring nonconventional traffic signal layout* that may not be desirable to County.”
- “Additional traffic counts may be required”
- “*Site diagram showing existing, site generated, and total build out traffic will be needed* to better understand traffic distributions”

# KrohVan Traffic Study: Unresolved Comments

## Village Staff

- *“The Level of Service (vehicle delays) for the development without a signal will create a **deleterious traffic condition for NB Western (south of 55<sup>th</sup>)**.”*
- *“**Approval standard #3** for a drive-thru limits the routing of drive-thru traffic to adjacent residential neighborhoods. This standard coupled with the projected deleterious increase in NB Western traffic exiting the site waiting at the intersection **requires the restriction of the Western access drive to right-in only**. All traffic exiting site must use the proposed 55<sup>th</sup> RIRO access drive.”*
- KrohVan response to Village comment related to Standard #3: *“**We need the left to allow vehicles traveling north on Western to enter the site.**”*

# KrohVan Traffic Study: Village Response

- *“Full compliance with all applicable site development requirements and consistency with the Conditional Use approval **will be conducted and required during the permit application** plan review process.”*
- *“Traffic signal is not part of this Conditional Use review proposal. A **traffic signal is not warranted at this intersection** and is not part of an applicable strategic or area plan policy goal.”*

# Traffic Study and Industry Standards

Romas Rupinskas

## Conclusions

- Drive-thru will make the intersection and surrounding roads **less safe**
- Neighborhood **streets not designed for this traffic density**
- Traffic signals will not reduce the volume of traffic generated
- Numerous **unresolved safety issues**. These need to be addressed NOW not later
- Based on the facts, the **drive-thru is NOT appropriate for this location**

**A decision at this time is uninformed, lacking required facts**

# 55<sup>th</sup> Street Sub-Area Plan - 2017

Mary Jo Peters



**STEERING COMMITTEE**

**Greg Jordan**  
Land Use Committee Chair

**Paul Flood**  
Public Service Committee Chair

**Will Freve**  
Zoning Board of Appeals/Plan Commission Chair

**Don Price**  
Economic Development Commission Chair

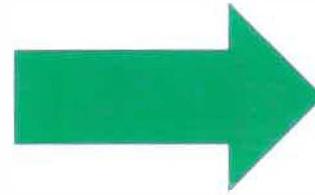
**Mary Jo Peters**  
The Reserves HOA Board Member

**JK Steven**  
Executive Minister for Christian Church of Clarendon Hills

**Tom Fahrenbach**  
Resident



Prepared by:  
Teska Associates, Inc.  
Business Districts, Inc.  
Baxter & Woodman  
November 2017



The Village Board adopted the 55<sup>th</sup> Street Sub-Area Plan as Ordinance No. 17-11-27 and as a component of the Village's Comprehensive Plan



# 55<sup>th</sup> Street Sub-Area Plan Highlights

- ***“Enhance and preserve the character of the area”***
- ***“The 55<sup>th</sup> Street Sub-Area will be a place where residents live comfortably...”***
- ***“There is little or no opportunity for additional commercial development ...”***
- ***“The most likely opportunity for development is new residential uses.”***
- ***“Any future development should not contribute to a lack of cohesiveness”***
- ***“Minimal impact on residential properties from adjacent ... commercial uses.”***

The KrohVan Proposal is Not Compliant with the Plan



# Article 14: 20.14.3 Conditional Use

Diane Smutny

*“Conditional uses are those whose effects on the surrounding property cannot be foreseen until the use is proposed.*

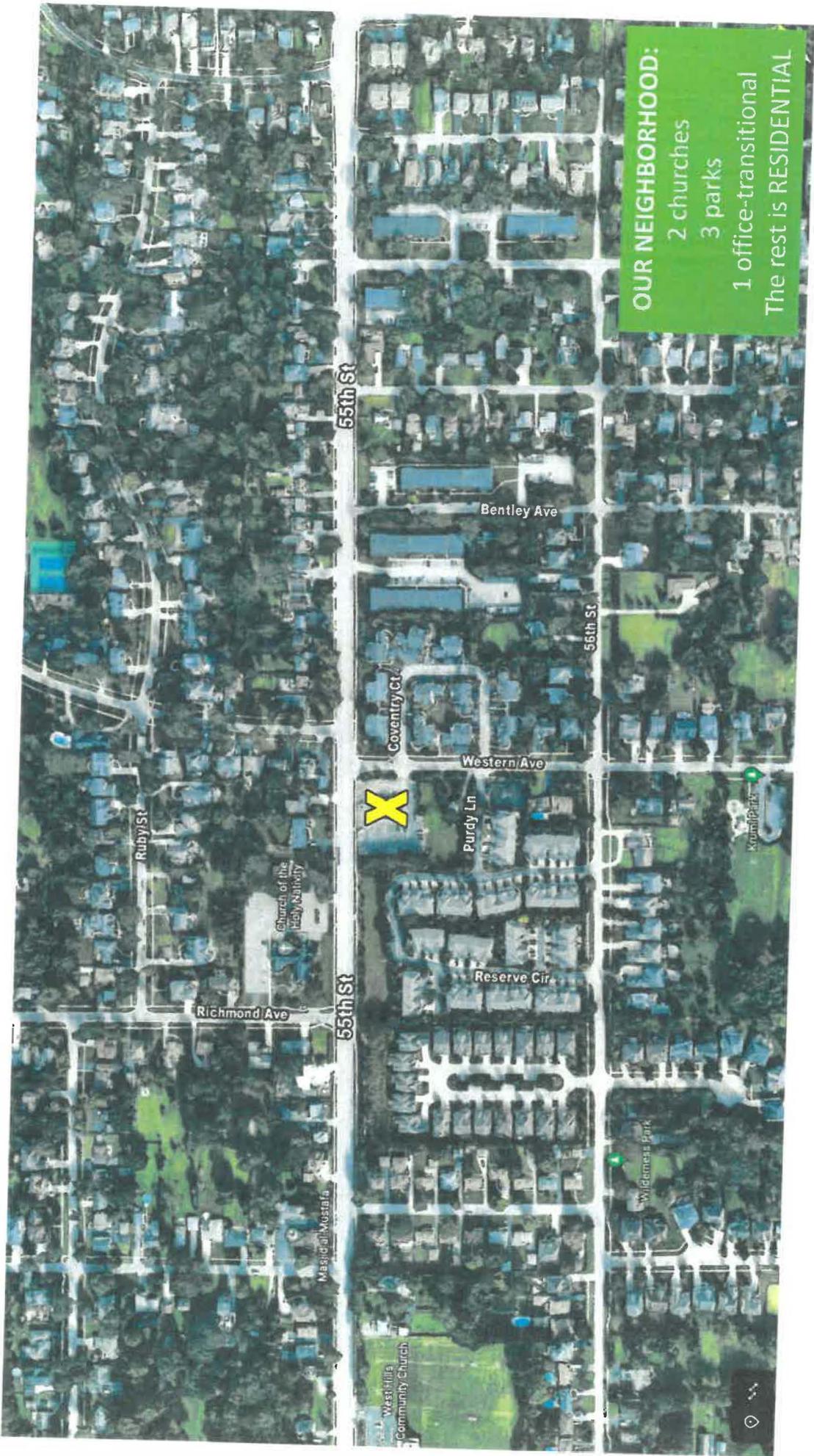
*These particular types of uses may give rise to **unique problems with respect to their IMPACT on the NEIGHBORING PROPERTY** or public facilities if established in some locations within a zoning district.”*

# Article 14: 20.14.3 Conditional Use Approval Standards

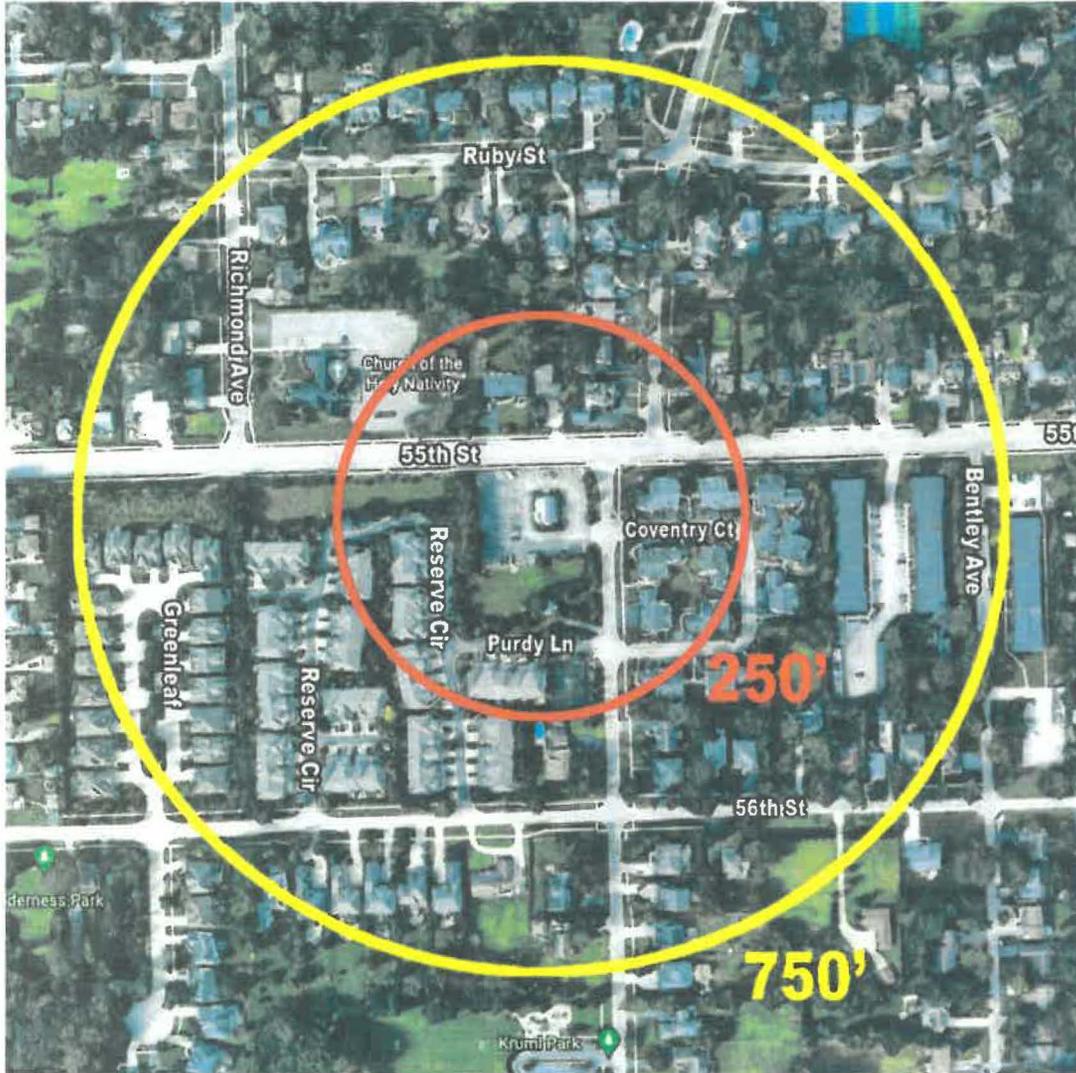
Diane Smutny

*“...each conditional use must be evaluated on an individual basis, in relation to all applicable standards of this Chapter. Such evaluation will determine whether approval of the conditional use is **APPROPRIATE AT THE PARTICULAR LOCATION...***

1. Will not endanger the public health, safety or welfare
2. Compatible with the general land use of adjacent properties and other properties within the immediate vicinity
3. Adequate utilities, access roads, drainage and/or necessary facilities have been or are being provided
4. Measures have been, or will be, taken to provide a safe ingress and egress so designed to promote the smooth flow of traffic in the public streets
5. The conditional use in the specific location proposed is consistent with the spirit and intent of this Chapter and adopted Village land use policies



**OUR NEIGHBORHOOD:**  
2 churches  
3 parks  
1 office-transitional  
The rest is RESIDENTIAL



Commercial Dev + Residential Area

= **NEGATIVE** Impact  
on Home Values up to 750'

= **NEGATIVE** Impact  
most severe up to 250'

- ↑ Congestion
- ↑ Visibility
- ↑ Noise

# Conditional Use Approval Standards

1. Will not endanger the public health, safety or welfare
2. **Compatible with the general land use of adjacent properties** and other properties within the immediate vicinity
3. Adequate utilities, access roads, drainage and/or necessary facilities have been or are being provided
4. Measures have been, or will be, taken to provide a safe ingress and egress so designed to promote the smooth flow of traffic in the public streets
5. The conditional use in the specific location proposed is consistent with the spirit and intent of this Chapter and adopted Village land use policies



Cass & Plainfield, Darien

**NO PRECEDENT** in our area for:

- National chain
- Fast food or Coffee
- Drive-Thru

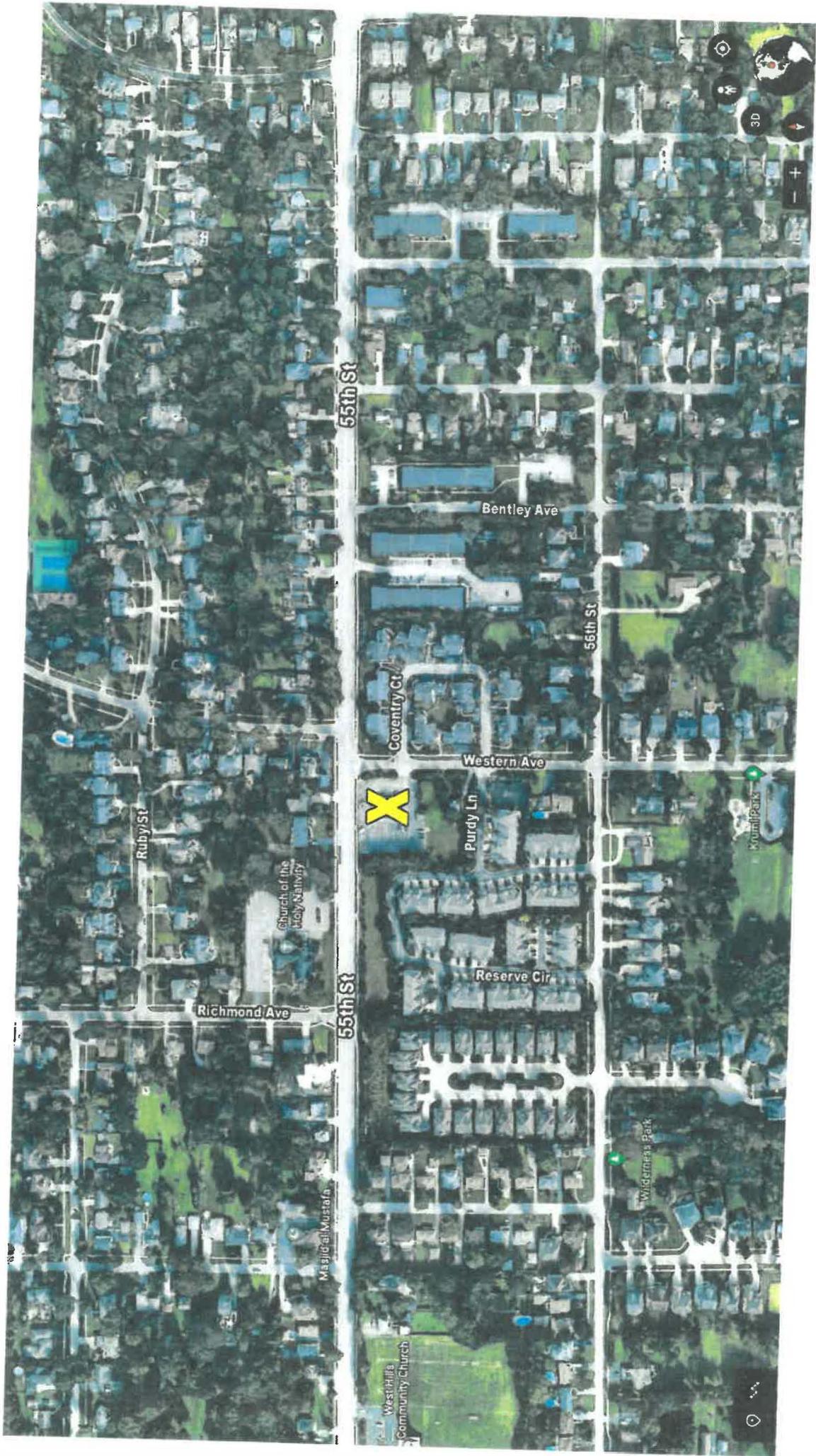
**Surrounded by homes**



63rd & Cass, Westmont



Ogden & York, Hinsdale



55th St

Bentley Ave

Coventry Ct

Western Ave

Purdy Ln

X

Reserve Cir

Richmond Ave

55th St

Ruby St

Church of the Holy Nativity

Masjid al-Mustafa

West Hills Community Church

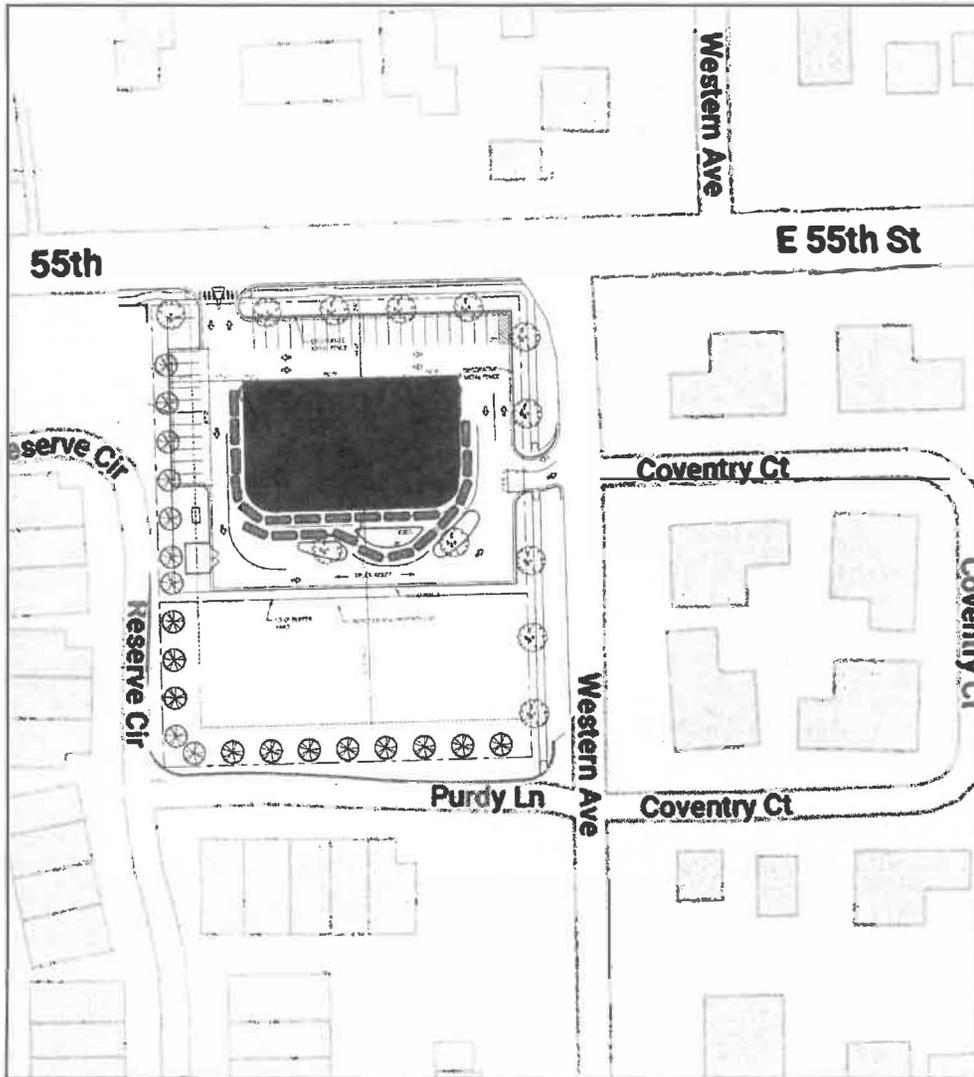
Wildemeer's Park

Mount Park

3D

+

📍



Imagine this outside your bedroom window...

- High Volume - *up to 83 cars per hour*
- Fast turn-over - *3 to 5 minutes each*
- Idling cars
- Car radios
- Order box squawk
- **4:00 am to 10:00 pm**
- **7 days a weeks**
- **NOT compatible w/ Residential**

# Conditional Use Approval Standards

1. Will not endanger the public health, safety or welfare
2. Compatible with the general land use of adjacent properties and other properties within the immediate vicinity
3. Adequate utilities, **access roads, drainage** and/or necessary facilities have been or are being provided
4. Measures have been, or will be, taken to provide a **safe ingress and egress so designed to promote the smooth flow of traffic in the public streets**
5. The conditional use in the specific location proposed is consistent with the spirit and intent of this Chapter and adopted Village land use policies



## Drive-thru exit meets Coventry exit

- 3 car lengths from 55<sup>th</sup> St
- WB Drive-thru turns left to exit
- up to 27 new LEFT TURNS per hour\*
- even more when 5,000 sq ft retail opens!
- **NOT SAFE for Coventry exit**
- **NOT SAFE for Coventry driveways on Western**
- **NOT SAFE for 55<sup>th</sup> & Western corner**

\*ITE trip data = 83 trips/ hour, assumes 1/3 of trips will be WB



Village Staff may suggest right-in only access on Western Ave

- forces WB customers to exit EB
- cars will turn RIGHT on Western
- CUT THROUGH Coventry
- + another left turn on 55<sup>th</sup> to head WB

**Coventry is a PRIVATE ROAD**

- more traffic not safe for our families
- we pay for our own snow removal
- we pay for our road maintenance
- no Grant \$\$\$ or Govt. cost sharing

# Conditional Use Approval Standards

1. Will not endanger the public health, safety or welfare
2. Compatible with the general land use of adjacent properties and other properties within the immediate vicinity
3. Adequate utilities, access roads, drainage and/or necessary facilities have been or are being provided
4. Measures have been, or will be, taken to provide a safe ingress and egress so designed to promote the smooth flow of traffic in the public streets
5. The conditional use in the specific location proposed is consistent with the spirit and intent of this Chapter and adopted Village land use policies

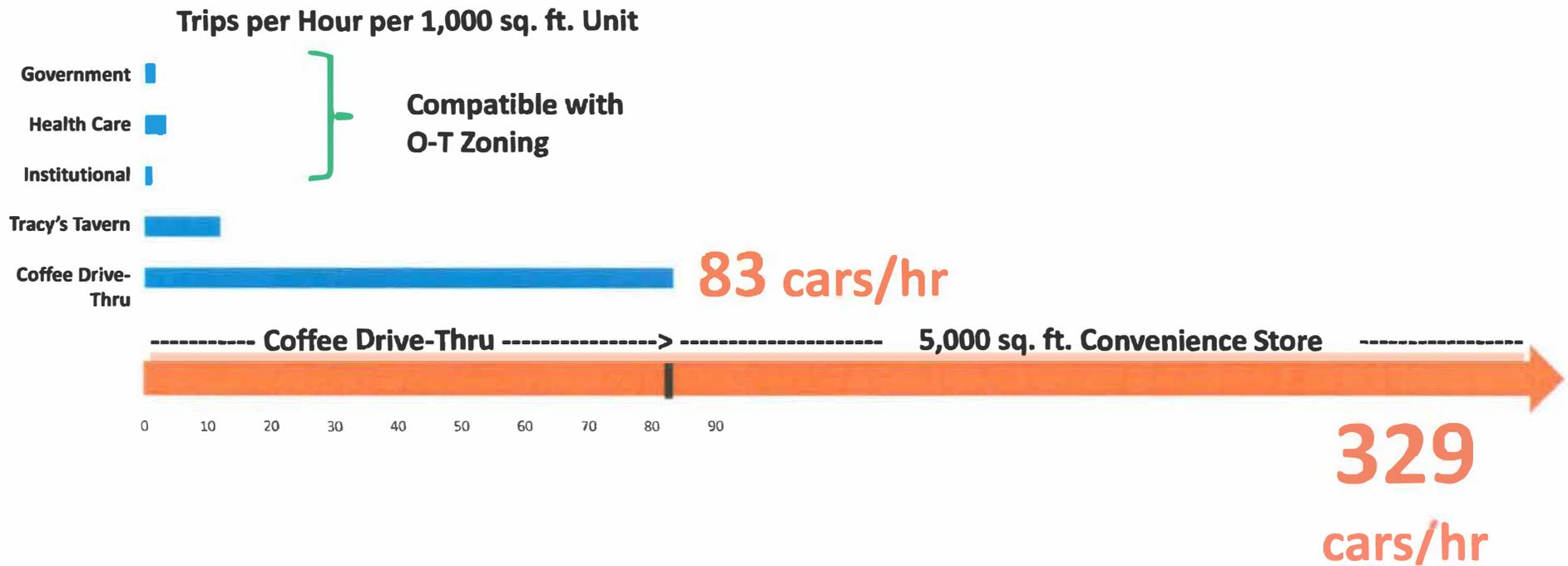
## Article 5.1.E

### Definition of O-T Office Transitional

*“The O-T office Transitional District is intended to serve as a **transitional area between the B-3 Highway Business District and residential** uses along arterial streets.*

*“The O-T Transitional District is **not appropriate for high intensity commercial uses**, but rather for lower intensity office, healthcare, institutional and government uses.”*

# Traffic Density Ratings Illustrate Our Objections



Source: Institute of Transportation Engineers, [Trip Generation Handbook](#)

# Conditional Use Approval Standards

Diane Smutny

- X 1. Will not endanger the public health, safety or welfare
- X 2. Compatible with the general land use of adjacent properties and other properties within the immediate vicinity
- X 3. Adequate utilities, access roads, drainage and/or necessary facilities have been or are being provided
- X 4. Measures have been, or will be, taken to provide a safe ingress and egress so designed to promote the smooth flow of traffic in the public streets
- X 5. The conditional use in the specific location proposed is consistent with the spirit and intent of this Chapter and adopted Village land use policies

**The Village Approval Standards have not been met**  
You must **VOTE to DENY** this conditional use drive-thru

# Summary

Daniel Quealy

1. Introduced you to our neighborhood - Concerns of residents
2. KrohVan Traffic Study
3. DuPage County and Village Staff Comments
4. 55<sup>th</sup> Street Sub Area Plan and Village Ordinance 17-11-27
5. Village standards for Conditional Use and definition of O-T

# The Project Facts

Daniel Quealy

1. Neighborhood streets **NOT DESIGNED** for **“MASSIVE” VOLUME** of traffic and **195% INCREASE** in left turns
2. Traffic study says **SIGNALS ARE NECESSARY** – Village says signals not warranted
3. Traffic Signal requires **ACQUISITION OF PRIVATE PROPERTY** – expect litigation
4. Proposal **IGNORES** our Village requirements:
  - Does not comply with definition of O-T zone
  - Drive-thru does not meet 5 standards for Conditional approval
  - Does not comply with Village Comprehensive Plan (Ordinance 17-11-27)
5. **WHY** two property drawings; 6800 sqft office exit onto Western? Traffic Signals?

# The Future of Clarendon Hills

Scott Wilson

We, the residents of the area surrounding the proposed Dunkin' drive-thru, uniformly and emphatically request the Zoning Board to comply with the standards established by the Village and deny this developer's request

**Please Stand with the Residents**

**YES to Business**

**No to Drive-thru**

# We Can Do Better for our Residents!

Take More Time to Do the Right Thing



# What Matters to Residents

Giuseppe Nardulli

Sales Tax revenues should not be sole consideration

Safety of our families comes first

# Why Residents Object

Giuseppe Nardulli

1. Development will actually LOWER PROPERTY VALUES
2. No guarantee vacant stores will be business APPROPRIATE TO NEIGHBORHOOD
3. Area is Residential – Homeowners back their cars onto 55<sup>th</sup> and onto Western. Traffic Signal will not make it Safer
4. There is no development like this on 55<sup>th</sup> – if you drive 5 miles either direction you will not find a business completely surrounded in a residential area
5. All these issues should NOT be the Village of Clarendon Hills Problem. KrohVan should have addressed these issues a year ago

# Unresolved Issues

Giuseppe Nardulli

Staff recommends approval of a Conditional Use for a drive-thru facility

- This Proposal is **incomplete!**
- Where are **Public Works, Police and Fire** comments?

How can staff recommend approval when the following is true?

- You will set **legal Precedent regarding drive-thru's**
- If the Zoning Board approves, **Starbucks will want a drive-thru** at their downtown location
- The Village does not want to get involved into a **Protracted Legal Battle**
- In the end, Citizens of the Village ultimately lose and we just **waste tax money** if this property is developed

# Next Steps for the Zoning Board

Giuseppe Nardulli

A decision at this time is uninformed, missing key facts

This property has been sitting idle for over 2 years

What's the rush?

RESOLVE THE SAFETY ISSUES FIRST

Yes to Business

No to drive-thru

**EXHIBIT C**  
**Exhibit C – Draft Ordinance**

**ORDINANCE NO.**

**AN ORDINANCE GRANTING A CONDITIONAL USE FOR A DRIVE-THROUGH FACILITY FOR A RESTAURANT AT 401 55<sup>TH</sup> STREET IN THE O-T, OFFICE TRANSITIONAL DISTRICT**

---

**WHEREAS**, the provisions of the Illinois Compiled Statutes, and in particular, 65 ILCS 5/11-13-1.1, grant municipalities the right to provide for the classification of Conditional Uses; and

**WHEREAS**, the land legally described on Exhibit 1 of this Ordinance (the "Subject Property") is located within the Village of Clarendon Hills and is Zoned O-T Office Transitional District; and

**WHEREAS**, on or about January 7, 2022, KrohVan LLC (the "Applicant") filed an application for Conditional Use approval for a Restaurant Drive-Through Facility on the Subject Property; and

**WHEREAS**, the Zoning Board of Appeals/Plan Commission held a properly noticed public hearing on March 17, 2022, which was continued to an additional public meeting on April 21, 2022 to review said request for Conditional Use approval for a Restaurant Drive-Through Facility on the Subject Property; and

**WHEREAS**, the Zoning Board of Appeals/Plan Commission on April 21, 2022, by a vote of 4-3, recommended approval of a Conditional Use for a Restaurant Drive-Through Facility, having made the findings set forth in Exhibit 2 attached hereto and made part hereof relative to the Subject Property, subject to the conditions set forth in Exhibit 2 attached hereto and made part hereof relative to the Subject Property; and

**WHEREAS**, the President and Board of Trustees adopt the findings and conditions of approval of the Zoning Board of Appeals/Plan Commission and incorporate such findings and conditions of approval herein by reference as set forth herein;

**NOW, THEREFORE, BE IT ORDAINED**, by the President and Board of Trustees of the Village of Clarendon Hills, DuPage County, Illinois, as follows:

**SECTION 1: Recitals:** The foregoing recitals shall be and are hereby incorporated into, and make a part of, this Ordinance as the Findings of the Village Board and material terms of this Ordinance.

**SECTION 2: Approval of Conditional Use:** The Conditional Use approval for a restaurant drive-through facility is hereby granted with respect to the subject realty, subject to the conditions set forth below:

1. A right-in only driveway from southbound Western Ave
2. The trash enclosure be moved to the southerly side of the site.

**SECTION 3: Severability:** If any section, paragraph, clause, phrase or part of this Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining provisions of this Ordinance, and the application of these provision to any person or circumstances shall not be affected thereby.

**SECTION 4: *Conflicting Ordinances:*** All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed insofar as they conflict herewith.

**SECTION 5: *Publication:*** The Village Clerk shall be, and is hereby, directed to publish this Ordinance in pamphlet form pursuant to the Statutes of the State of Illinois.

**SECTION 6: *Effective Date:*** That this Ordinance shall be in full force and effect after its passage, approval and publication in pamphlet form as provided by law.

**ADOPTED** this \_\_\_\_day of \_\_\_\_\_, 2022, pursuant to a roll call vote as follows:

AYES:

NAYS:

ABSENT:

**APPROVED** by me this \_\_\_\_ day of \_\_\_\_\_, 2022.

\_\_\_\_\_  
Len Austin, Village President

ATTEST:

\_\_\_\_\_  
Dawn M. Tandle, Village Clerk

**EXHIBIT 1**

**LEGAL DESCRIPTION**

COMMONLY KNOWN AS: 401 55<sup>th</sup> STREET, CLARENDON HILLS, ILLINOIS  
PIN NUMBERS: 0915200006, 0915200007 & 0915200005

**EXHIBIT 2**

**ZBA/PC RECOMMENDED CONDITIONS OF APPROVAL AND FINDINGS OF FACT  
DATED 4/21/22**

Recommend approval of the conditional use for restaurant drive-through at 401 55<sup>th</sup> Street with the following conditions of approval:

3. A right-in only driveway from southbound Western Ave
4. The trash enclosure be moved to the southerly side of the site.

This recommendation is predicated on findings that the proposed conditional use complies with the five conditional use approval standards in Section 20.14.3E of the village code as delineated in the 4/21/22 staff report.

VILLAGE OF CLARENDON HILLS  
POLICE DEPARTMENT



DATE: April 28, 2022  
To: Village Manager Kevin Barr  
From: Chief P. Dalen  
Subject: Ordinance Regarding the Donation or Sale of Certain Abandoned Property

---

The Department is in possession of 18 abandoned bicycles and 53 miscellaneous abandoned, lost, or found items. The aforementioned property has been impounded by the Department for at least six months and remains unclaimed. Reasonable efforts to identify and locate the owners of these items have been made.

Pursuant to state law (765 ILCS 1030/3), lost or abandoned property not claimed within a six month period can be sold at public auction or donated (if worth under \$100). The Department plans to donate the clothing / glasses to charity and sell the remaining items at public auction on Saturday, June 18<sup>th</sup> at Daisy Days. Proceeds from the sale will be deposited into the general fund. Notice of the public auction will be published in a newspaper of general circulation 10 days prior to its commencement.

**Attached:**

- Exhibit "A"– List of Abandoned, Lost or Found Property
- Ordinance- Authorizing the Charitable Donation or Sale of Abandoned Property at Public Auction

**Action Requested:**

Second consideration/adoption of an ordinance authorizing the charitable donation or sale of abandoned property at public auction.

**ORDINANCE NO. \_\_**

**AN ORDINANCE AUTHORIZING THE CHARITABLE DONATION OR SALE OF  
MISCELLANEOUS ABANDONED PROPERTY**

---

**WHEREAS**, the Village of Clarendon Hills, Illinois (the "Village"), acting by and through its Village President and Board of Trustees (the "Village Board"), is a municipal corporation operating pursuant to the Illinois Municipal Code; and

**WHEREAS**, pursuant to state statute and its municipal code, the Village has authority to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs that protect the public health, safety and welfare of its citizens; and

**WHEREAS**, in the opinion of the Village Board , it is no longer necessary, useful or in the best interests of the Village to retain possession of the property hereinafter described; and

**WHEREAS**, it has been determined by the Village Board to donate or sell said lost or abandoned personal property by means of a public auction to obtain the maximum value for said lost or abandoned property;

**NOW, THEREFORE, BE IT ORDAINED** by the President and Board of Trustees of the Village of Clarendon Hills, Illinois, that:

**SECTION 1:** Pursuant to 765 ILCS 1030/0.01 et seq., the Village Board finds that the lost or abandoned property described in Exhibit A, attached hereto and made a part hereof, not owned by the Village but in the possession of the Police Department, is no longer necessary or useful and the best interests of the Village will be served by its sale or donation.

**SECTION 2:** Pursuant to 765 ILCS 1030/0.01 et seq., the Village Manager, or an authorized designee, is hereby authorized and directed to either donate the aforementioned property, not owned by the Village, to a charitable organization that is currently registered in the State of Illinois, or sell the aforementioned property, not owned by the Village, to the highest responsible bidder by means of a public auction, notice of which shall be published at least once in a newspaper of general circulation in the county wherein such official has authority at least 10 days prior to such auction, to obtain the maximum value for said lost or abandoned property. Proceeds of the sale of the property at public auction shall be deposited in the treasury of the village.

**SECTION 3:** The Village Manager, or an authorized designee, is hereby authorized to enter into a consignment agreement, or other appropriate instrument for the sale of said lost or abandoned property with a public auction to obtain the maximum value for the aforementioned lost or abandoned property.

**SECTION 4:** Upon payment of the full agreed price, the Village Manager, or an authorized designee, is hereby authorized and directed to execute any and all necessary documentation to convey and transfer title of the aforesaid lost or abandoned property to the successful bidder, to obtain the maximum value for the aforementioned lost or abandoned property.

**SECTION 5:** The various provisions of this ordinance are to be considered severable and if any court of competent jurisdiction shall hold any part or portion of this ordinance invalid, such decision shall not affect the validity of the remaining provisions of this ordinance.

**SECTION 6:** All ordinances or parts of ordinances in conflict or which are inconsistent with this ordinance shall be repealed to the extent of any such conflict or inconsistency herewith.

**SECTION 7:** This Ordinance shall take full force and effect from and after its passage, approval and publication as provided by law.

**ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2022, pursuant to a roll call vote as follows:

AYES:

NAYS:

ABSENT:

**APPROVED** by me this \_\_\_\_ day of \_\_\_\_\_, 2022.

\_\_\_\_\_  
Len Austin, Village President

ATTEST:

\_\_\_\_\_  
Dawn M. Tandle, Village Clerk

Published in pamphlet form:

# Exhibit A

Case #	Date item was found	Make	Model	Color	Ser #
170626006074	6/26/2017	Cannondale	Silk Trail 400	Red	524205LG04190
9068/18/41	6/21/2018	Roadmaster	MTN Sport	Light Blue	SNFSD10BE9597
CHPC1907980	7/16/2019	Mongoose	Rebel	Silver Gray	SNACB10C43563
CHPC1907981	7/16/2019	Schwinn	Ranger 2.4	Pink/White	SNIDC06K22709
CHPC1907981	7/16/2019	Schwinn	Ranger 2.4	White/Pink	SNIDC06J18766
CHPC1907980	7/16/2019	Diamondback	Edgewood	Black	DAF14C043265
CHPC19013296	11/5/2019	Schwinn	Amplify	Black/Blue	SNFSD15CT4235
CHPC1908139	11/19/2019	Nishiki	Colorado	Black/White	DK14070197
CHPC19014434	12/9/2019	Nishiki	Blazer	Silver	R921560519
CHPC19014434	12/9/2019	Schwinn	Trailway	Blue	SNXDS19E01536
CHPC2000003	1/4/2020	Trek	MT200	Orange	WTU262CS5630H
CHPC2000007	1/9/2020	Schwinn	Radant	Blue	18LE9416
CHPC2000048	1/29/2020	Nishiki	Kinzua	Black/White Green	DK13040148
CHPC2000202	6/7/2020	Miele	Siena200	Red/Blck/White	PRE0606718
CHPC20007562	8/4/2020	Trek	820	Gray/Red	WTU218C55955H
CHPD2000357	9/20/2020	Raleigh	MTN Scout	Purple	003517-06130
CHPC2000358	9/21/2020	Schwinn	Legacy	Yellow	SNFSD13C17946
CHPC2100375	8/21/2021	Nishiki	Tamarack	White	EZ200722824

<b>Report #</b>	<b>Date item found</b>	<b>Description of Item</b>
9062/13/36	2013	WOMANS WEDDING BAND
0760/17/19	2017	BACKGAMMON SET
0760/17/21	2017	SMALL ZTE TRAC CELLPHONE
0760/17/21	2017	BAG OF MISC. CHARGING CUBES/ETC.
0760/17/21	2017	CASE OF MISC. USED EARPODS
0760/17/21	2017	SMALL BAG OF MISC. COSTUME JEWELRY
0760/17/21	2017	BAG OF SMALL MISC. TOOLS
0760/17/21	2017	NO BRAND USB SPEAKER
0760/17/21	2017	KIDS BIBLE
0910/17/03	2017	SMALL PILLOW "LONDON" DEC.
0910/17/08	2017	SILVER WOMANS SHOES, SZ 7.5
0910/17/08	2017	BLACK WOMANS SHOES, SZ 7
0910/17/08	2017	SILVER/TEAL WOMANS SHOES, SZ. 6?
1811/17/11	2017	USED LIFETIME BACKPACK- BLACK
1811/17/11	2017	DGS SMALL BAG- BLUE
2420/17/62	2017	NO NAME BLACK PURSE
9062/17/36	2017	GIRLS PINK SWIM PURSE
CH170421003701	2017	SAMSUNG GALAXY S4 (BROKEN SCREEN)
CH170421003701	2017	APPLE IPHONE SE, 1ST GEN (silver)
LCH171201011304	2017	CRAFTSMAN ACCUTRAC MEASURE TOOL
1811/18/06	2018	RED FLEECE TOP
9062/18/51	2018	BLUE ALCATEL FLIP PHONE
9062/18/64	2018	APPLE IPAD, GEN 6 W/ CASE/KEYB.
9062/18/70	2018	BEATZ SOLO HEADSET W/ BAG (USED)

CH180306002518	2018	SAMSUNG MINI CELLPHONE
CHP19-12305	2019	APPLE EARBUDS, NO CASE
CHPC2000281	2020	WOMENS LULULEMON WALLET (purple)
#8422 UNKN	6 months plus	BLACK BOSE SOUNDLINK BT SPEAKER
Unknown	6 months plus	YONEX 1 DRIVER GOLF CLUB
Unknown	6 months plus	METAL PRY BAR
Unknown	6 months plus	APPLE IPHONE 7+, (OK)
Unknown	6 months plus	APPLE IPHONE 6 (OK)
Unknown	6 months plus	APPLE IPHONE 5, WHITE
Unknown	6 months plus	SAMSUNG GALAXY NOTE 2 (OK)
Unknown	6 months plus	APPLE EARBUDS W/ CASE
Unknown	6 months plus	OLD TYPE APPLE EARPODS
Unknown	6 months plus	CASE OF MISC. RAP CD'S
Unknown	6 months plus	BAG W/ CONTINUTY TESTER+TOOLS
Unknown	6 months plus	WOMANS COSTUME JEWELRY
Unknown	6 months plus	BAG W/ BLOOD PRESSURE KIT
Unknown	6 months plus	HOMEMADE TRUNK SPEAKER
Unknown	6 months plus	BOYS BASEBALL CAP
Unknown	6 months plus	BOYS KNIT CAP
Unknown	6 months plus	BOYS UNDER ARMOUR HOODIE- GRAY
Unknown	6 months plus	BOYS JACKET- BLACK
Unknown	6 months plus	BOYS CLOTH WINTER GLOVES
Unknown	6 months plus	GIRLS JEAN JACKET
Unknown	6 months plus	BOYS ADIDAS SLING BAG- GRAY
Unknown	6 months plus	WORN NIKE KIDS BACKPACK
Unknown	6 months plus	ES KIDS BACKPACK
Unknown	6 months plus	DIAPER BAG W/ DIAPERS, ETC.

Unknown	6 months plus	MISC. KIDS GLASSEES
Unknown	6 months plus	SMALL FOLDING CHAIR- PINK
Unknown	6 months plus	FOAM BASEBALL



**MINUTES OF A REGULAR  
VILLAGE BOARD MEETING OF  
THE VILLAGE OF CLARENDON HILLS  
PRESIDENT AND BOARD OF TRUSTEES**

**Village of Clarendon Hills  
One North Prospect Avenue, Clarendon Hills, Illinois**

**May 2, 2022**

President Austin called the meeting to order at 6:34 p.m.

**1. ROLL CALL**

Present at Roll Call: President Austin and Trustees DeDobbelaere, Jordan, Jorissen, Lannert, Lazar, and Russo

Also Present: Village Manager Barr, Assistant Village Manager Creer, Community Development Director Mendel, Finance Director Potempa, Fire Chief Leahy, Police Chief Dalen, Public Works Operations Superintendent Ferrel, and Clerk Tandle

**2. PLEDGE OF ALLEGIANCE**

**3. PETITIONS AND COMMUNICATIONS/PRESIDENT'S REPORT**

3.1. President Austin announced that Village Manager Barr's annual review and compensation were discussed in Executive Session on April 18, 2022 and the Board determined that an adjustment was appropriate. A Resolution approving a First Amendment to the Village Manager's Employment Agreement is included for approval as Item 10.2 on the Consent Agenda.

3.2. Village Manager Barr presented the dates of all Village Board meetings scheduled for June through September 2022. He requested that the Board review those dates to determine if it is necessary to reschedule or cancel any meetings due to holidays or vacation schedules. He noted that the Board has generally held one meeting per month during the summer months. It was the consensus of the Board to cancel the July 5, 2022 and September 6, 2022 meetings at this time if staff does not anticipate any pressing business.

**4. ADDRESSES FROM THE AUDIENCE – NON-AGENDA ITEMS**

Resident Taps Gallagher asked if the Board will be waiving first reading and taking final action regarding the proposed redevelopment of the property located at 401 55<sup>th</sup> Street during the May 16, 2022 Village Board meeting. Village Manager Barr responded that if an Ordinance is presented for consideration at that meeting, it would be for first reading. Second reading and adoption could occur at the June 6, 2022 meeting if the Board chooses to take action. Mr. Gallagher distributed packets of information to the Board. He requested that the Board review the information thoroughly and allow him to make a presentation before final action is taken.

**5. EXECUTIVE SESSION**

Trustee Jordan moved to convene into Executive Session under Sections 2(c)(21), 2(c)(1) and 2(c)(2) of the Open Meetings Act to: (1) review and approve Executive Session minutes and conduct the semi-annual review of Executive Session minutes; (2) discuss salary schedules for one or more classes of employees; and (3) discuss collective negotiating matters at 6:45 p.m. Trustee DeDobbelaere seconded.

On the call of the roll, the vote was as follows:

Ayes: Trustees DeDobbelaere, Jordan, Jorissen, Lannert, Lazar, and Russo

Nays: None

MOTION CARRIED

**6. RECONVENE THE VILLAGE BOARD MEETING**

The Village Board meeting was reconvened at 7:36 p.m. with the following Village Board members present: President Austin and Trustees DeDobbelaere, Jordan, Jorissen, Lannert, Lazar, and Russo.

**7. RECESS TO STANDING COMMITTEE MEETINGS**

Trustee Jordan moved to recess to the Administrative and Legislative, Community and Intergovernmental Affairs, Finance, and Public Safety Committees at 7:36 p.m. Trustee Russo seconded.

On the call of the roll, the vote was as follows:

Ayes: Trustees DeDobbelaere, Jordan, Jorissen, Lannert, Lazar, and Russo

Nays: None

MOTION CARRIED

**Administrative and Legislative**

7.1. The Village continues to have difficulty staffing paramedic shifts. Assistant Village Manager Creer spoke with fire department personnel for suggestions to increase staffing. They indicated that they would be more willing to fill extra shifts if they were eligible for overtime pay. It was noted that, starting January 1, 2022, the Village began calculating overtime on a monthly cycle rather than a weekly cycle, which lowered overtime costs but dissuaded some paramedics from accepting extra shifts. Staff recommended returning to a 40-hour work week for overtime purposes retroactive to April 24, 2022. Assistant Village Manager Creer also conducted a market study of pay rates for part-time and paid-on-call firefighter/paramedics and recommended increasing the pay rate by \$3 per hour. An Ordinance was presented for adoption that amends the wages and salaries for part-time and paid-on-call firefighter/paramedic employees for the remainder of calendar year 2022.

**Community and Intergovernmental Affairs**

7.2. At the March 21, 2022 Village Board meeting, the Board and staff discussed using downtown public on-street parking spaces for outdoor dining with the Village providing concrete

barriers and the business owners providing tables and chairs. At that time, the Board requested that staff provide a more detailed analysis and surveys regarding the concept. After discussion this evening, the Board agreed that, for the 2022 season, staff should gauge the interest of individual business owners and proceed with implementing optimal, strategic locations for outdoor dining.

### **Finance**

7.3. Finance Director Potempa presented the 1<sup>st</sup> Quarter Treasurer's Report for calendar year 2022 for the period of January 1, 2022 through March 31, 2022.

### **Public Safety**

7.4. The Police Department is in possession of 18 abandoned bicycles and 53 miscellaneous lost or abandoned items. Staff requested authorization to donate certain items to charitable organizations and to dispose of the remaining unclaimed items at a public auction scheduled to be held during Daisy Days on June 18, 2022. All proceeds will be deposited into the Village's General Fund. Notice of the public auction will be published in a newspaper of general circulation at least ten days prior to the event. An Ordinance was presented for first consideration that authorizes the donation or sale of lost or abandoned property at a public auction.

## **8. RECONVENE THE VILLAGE BOARD MEETING**

Trustee Jordan moved to reconvene the Village Board meeting at 8:08 p.m. Trustee Lazar seconded.

On the call of the roll, the vote was as follows:

Ayes: Trustees DeDobbelaere, Jordan, Jorissen, Lannert, Lazar, and Russo

Nays: None

MOTION CARRIED

## **9. ADDRESSES FROM THE AUDIENCE – AGENDA ITEMS – There were none.**

## **10. CONSENT AGENDA/OMNIBUS VOTE**

Trustee Jordan moved to approve the Consent Agenda as amended (Item 10.3) and itemized by President Austin. Trustee Russo seconded.

On the call of the roll, the vote was as follows:

Ayes: Trustees DeDobbelaere, Jordan, Jorissen, Lannert, Lazar, and Russo

Nays: None

MOTION CARRIED

10.1. Approval of the Regular Village Board Meeting Minutes of April 18, 2022 – OMNIBUS VOTE

10.2. Adoption of “A Resolution to Approve a First Amendment to the Village Manager’s Employment Agreement to Increase Base Salary and Provide a Bonus under Section 5 of the Employment Agreement” (Resolution No. R-22-22) – OMNIBUS VOTE

- 10.3. Waive First Consideration, Second Consideration/Adoption of “An Ordinance Amending Wages and Salaries for Part-Time and Paid-on-Call Firefighter/Paramedic Employees of the Village of Clarendon Hills for Calendar Year 2022” to Change to a 40-Hour Work Week and Increase Paramedic Pay Rates by \$3.00 Per Hour (Ordinance No. 22-05-08) – OMNIBUS VOTE
- 10.4. Approval of Claims No. 22-05-01 in the amount of \$51,802.83 – OMNIBUS VOTE
- 10.5. Acceptance of the Treasurer’s Report for the Period of January 1, 2022 through March 31, 2022 – OMNIBUS VOTE
- 10.6. First Consideration of “An Ordinance Authorizing the Charitable Donation or Sale of Miscellaneous Abandoned Property” – OMNIBUS VOTE

**11. NON-CONSENT AGENDA ITEMS** – There were none.

**12. REPORTS OF OFFICERS**

- Village Manager Barr thanked the Board for approving the amendment to his contract. He thanked Operations Superintendent Ferrel for attending tonight’s meeting in Public Works Director McLaughlin’s absence. He reported that the Village submitted a grant application to resurface Burlington Avenue from Prospect Avenue west to the Village limits. Staff is hopeful that the Village will receive federal matching funds for this project. Manager Barr congratulated Fire Chief Leahy for his 50 years of service and Clerk Tandle for her 20 years of service to the Village. He announced that Dr. Shantelle & Associates, Ltd., clinical psychologists, will soon open their practice at 136 Burlington Avenue and will be hosting an open house on May 6, 2022 at 4:00 p.m. Manager Barr stated that an Ordinance outlining the ZBA/PC’s recommendations to approve the redevelopment of the property located at 401 55<sup>th</sup> Street is anticipated to come before the Board for first reading on May 16, 2022. He noted that the Board has the discretion to table action to allow for additional time to consider this matter. Manager Barr suggested that the Board allow Mr. Gallagher to make the presentation he requested.
- Assistant Village Manager Creer stated that Derek Berg, Chamber of Commerce President, indicated that the Chamber is going to extend an offer for the full-time Events Director/Business and Community Outreach Specialist position today.
- Community Development Director Mendel stated that staff members will work internally to determine what the process will involve with regard to the redevelopment project and conditional use at 401 55<sup>th</sup> Street (Case No. Z503).
- Finance Director Potempa announced that vehicle stickers are available for purchase online or in person at the Village Hall or at the Police Department. She reported that two water shut-offs were scheduled for today. Fortunately, the property owners paid the balances owed prior to the shut-offs. She stated that payment plans were issued for three other

property owners today and noted that DuPage County recently implemented a program that can provide assistance to residents in need. Information regarding that program is available at the front counter of the Village Hall. She also stated that March/April water bills were mailed today. This is the first billing cycle with the new water rate.

- Fire Chief Leahy reported that the Fire Department submitted a grant application in December 2021 for a quint ladder truck. Grant funding is anticipated to be awarded this summer. If the Department is not awarded grant funding this year, a second application will be submitted in December 2022. He believes there is a 50/50 chance of receiving grant funding. If awarded, the amount of the grant is anticipated to be approximately \$800,000. Chief Leahy announced that the smoke and rescue training scheduled for May 4, 2022 at a house to be demolished at 410 Naperville Road has to be rescheduled. He also reported that emergency sirens were activated last Saturday at approximately 4:55 p.m. because a funnel cloud was sited near the Oak Brook Hills Hotel, which caused significant damage to the hotel's golf course.
- Police Chief Dalen stated that residents may have witnessed a significant amount of police activity in the central business district last Friday, April 29, 2022, at approximately 1:00 p.m. Officers were in pursuit of a possible stolen vehicle but it was determined that the vehicle they were following was not the vehicle in question. Trustee Jordan reminded residents to always remove garage door openers, keys and any other valuables from their cars and to remember to lock all car doors.

### 13. OTHER BUSINESS

President Austin stated that the Village Board would like to do everything they can to support the Village's firefighter/paramedics because they are a needed and respected asset to the Village.

### 14. ADJOURNMENT

There being no further business to come before the Board, Trustee Jordan moved to adjourn the meeting at 8:22 p.m. Trustee Lazar seconded.

On the call of the roll, the vote was as follows:

Ayes: Trustees DeDobbelaere, Jordan, Jorissen, Lannert, Lazar, and Russo

Nays: None

MOTION CARRIED

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Dawn M. Tandle  
Village Clerk

**VILLAGE OF CLARENDON HILLS**

**April 30, 2022**

CLAIMS # 22-04-01M

2022 Calendar Year Disbursements

April 2022 Manual Checks

Claims Register

CLAIM NUMBER	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	INVOICE	PO#	F/P	ID	LINE
CHASE CARD SERVICES	23325								
	AMAZON - DEPT HEAD CHAIR	346.76	MINOR TOOLS & EQUIP	01.500.4322	03/22/2022			152	00001
	ZOOM - 03/22 BOFPC	29.98	OTHER PROFESSIONAL SERVI	01.502.4207	03/22/2022			152	00002
	AMAZON - DITS TENTS	496.00	SPECIAL EVENTS COMMITTEE	01.504.4203	03/22/2022			152	00003
	NIU OUTREACH - ILCMA WIN	225.00	CONFERENCES/TRAINING/MEE	01.510.4291	03/22/2022			152	00004
	COUNTRY HOUSE - LUNCH ME	65.14	CONFERENCES/TRAINING/MEE	01.510.4291	03/22/2022			152	00005
	ADORAMA - SALES TAX REFU	9.87CR	OPERATING SUPPLIES	01.510.4318	03/22/2022			152	00006
	ADORAMA - ALUMINUM CAMER	204.24	OPERATING SUPPLIES	01.510.4318	03/22/2022			152	00007
	ADORAMA - WEBCAM FOR VH	129.99	OPERATING SUPPLIES	01.510.4318	03/22/2022			152	00008
	AMAZON - AVM CHAIR	380.50	MINOR TOOLS & EQUIP	01.510.4322	03/22/2022			152	00009
	JEWEL OSCO - COFFEE CAKE	23.94	CONFERENCES/TRAINING/MEE	01.520.4291	03/22/2022			152	00010
	LRIS - 02/22 PODCAST SUB	9.50	MEMBERSHIPS & SUBSCRIPTI	01.520.4292	03/22/2022			152	00011
	LRIS - 03/22 PODCAST SUB	9.50	MEMBERSHIPS & SUBSCRIPTI	01.520.4292	03/22/2022			152	00012
	SIRCHIE - INVESTIGATION	305.82	INVESTIGATIVE SUPPLIES	01.521.4319	03/22/2022			152	00013
	AMAZON - TEA	32.34	OPERATING SUPPLIES	01.522.4318	03/22/2022			152	00014
	ADORAMA - WEBCAM FOR PD	129.99	MINOR TOOLS & EQUIP	01.522.4322	03/22/2022			152	00015
	APPLE - MONTHLY ICLLOUD S	9.99	TELEPHONE	01.530.4212	03/22/2022			152	00016
	AMAZON - MONTHLY MEMBERS	12.99	MEMBERSHIPS & SUBSCRIPTI	01.530.4292	03/22/2022			152	00017
	DELTA SONIC - 03/22 C86	24.99	CONTRACT LABOR-VEHICLES	01.531.4602	03/22/2022			152	00018
	DELTA SONIC - 03/22 U87	19.99	CONTRACT LABOR-VEHICLES	01.531.4602	03/22/2022			152	00019
	AMAZON - VEHICLE WINDOW	29.95	VEHICLE SUPPLIES	01.531.4604	03/22/2022			152	00020
	MICHAEL HYATT - QUARTERL	3.89	OPERATING SUPPLIES	01.540.4318	03/22/2022			152	00021
	AMAZON - MASKS	18.19	OPERATING SUPPLIES	01.540.4318	03/22/2022			152	00022
	LA FASTENERS - UNIT 5 PL	142.00	VEHICLE SUPPLIES	01.540.4604	03/22/2022			152	00023
	AMAZON - SHOP TOWELS	21.44	VEHICLE SUPPLIES	01.540.4604	03/22/2022			152	00024
	AMAZON - SHOP TOWELS	22.74	VEHICLE SUPPLIES	01.540.4604	03/22/2022			152	00025
	FLEETPRIDE - 5, 15, 11 E	6.88	VEHICLE SUPPLIES	01.540.4604	03/22/2022			152	00026
	ICC - GODEK CERT RENEWAL	95.00	MEMBERSHIPS & SUBSCRIPTI	01.550.4292	03/22/2022			152	00037
	BANNER BUZZ - METRA PARK	171.03	MINOR TOOLS & EQUIP	08.590.4322	03/22/2022			152	00027
	ILLINOIS AWWA - REGULATO	30.00	CONFERENCES/TRAINING/MEE	20.560.4291	03/22/2022			152	00028
	MICHAEL HYATT - QUARTERL	2.10	OPERATING SUPPLIES	20.560.4318	03/22/2022			152	00029
	AMAZON - MASKS	9.79	OPERATING SUPPLIES	20.560.4318	03/22/2022			152	00030
	HANNA INSTRUMENTS - PORT	572.00	MINOR TOOLS & EQUIP	20.560.4322	03/22/2022			152	00031
	AMAZON - SHOP TOWELS	11.55	VEHICLE SUPPLIES	20.560.4604	03/22/2022			152	00032
	AMAZON - SHOP TOWELS	12.25	VEHICLE SUPPLIES	20.560.4604	03/22/2022			152	00033
	FLEETPRIDE - 5, 15, 11 E	3.71	VEHICLE SUPPLIES	20.560.4604	03/22/2022			152	00034
	AMAZON - COMPUTER MONITO	279.94	IT EQUIPMENT	65.590.4308	03/22/2022			152	00035
	PREMIUM DECKING SUPPLY -	145.02	OPERATING SUPPLIES	74.590.4318	03/22/2022			152	00036
		4,024.27	*TOTAL						
INTERGOVERNMENTAL PERSON	42399								
	04/22 LIB HEALTH /LIFE	3,399.48	DUE FROM CH LIBRARY	01.000.1340	APRIL 2022			319	00008
	04/22 LIB DENTAL INS	189.05	DUE FROM CH LIBRARY	01.000.1340	APRIL 2022			319	00018
	04/22 FEE	1.60	DUE FROM CH LIBRARY	01.000.1340	APRIL 2022			319	00029
	04/22 RETIREE HEALTH INS	1,145.88	RETIREE/COBRA INSURANCE	01.000.1375	APRIL 2022			319	00009
	04/22 RETIREE DENTAL INS	553.00	RETIREE/COBRA INSURANCE	01.000.1375	APRIL 2022			319	00019
	04/22 SUPPL LIFE INS	117.20	EMPLOYEE SUPP. INS. CONT	01.000.2031	APRIL 2022			319	00021
	04/22 HEALTH/LIFE INS	3,110.70	HEALTH/DENTAL INSURANCE	01.510.4120	APRIL 2022			319	00001
	04/22 DENTAL INSURANCE	301.32	HEALTH/DENTAL INSURANCE	01.510.4120	APRIL 2022			319	00011
	04/22 FEE	42.16	HEALTH/DENTAL INSURANCE	01.510.4120	APRIL 2022			319	00022

Claims Register

CLAIM NUMBER	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	INVOICE	PO#	F/P ID LINE
	INTERGOVERNMENTAL PERSON	42399					
	04/22 HEALTH/LIFE INS	3,763.91	HEALTH/DENTAL INSURANCE	01.512.4120	APRIL 2022		319 00002
	04/22 DENTAL INSURANCE	200.88	HEALTH/DENTAL INSURANCE	01.512.4120	APRIL 2022		319 00012
	04/22 FEE	2.52	HEALTH/DENTAL INSURANCE	01.512.4120	APRIL 2022		319 00023
	04/22 PSEBA	1,851.99	PSEBA	01.520.4117	APRIL 2022		319 00030
	04/22 HEALTH/LIFE INS	15,242.10	HEALTH/DENTAL INSURANCE	01.520.4120	APRIL 2022		319 00003
	04/22 DENTAL INSURANCE	791.69	HEALTH/DENTAL INSURANCE	01.520.4120	APRIL 2022		319 00013
	04/22 FEE	8.68	HEALTH/DENTAL INSURANCE	01.520.4120	APRIL 2022		319 00024
	04/22 HEALTH/LIFE INS	1,212.99	HEALTH/DENTAL INSURANCE	01.530.4120	APRIL 2022		319 00004
	04/22 DENTAL INSURANCE	100.44	HEALTH/DENTAL INSURANCE	01.530.4120	APRIL 2022		319 00014
	04/22 FEE	0.32	HEALTH/DENTAL INSURANCE	01.530.4120	APRIL 2022		319 00025
	04/22 HEALTH/LIFE INS	4,162.42	HEALTH/DENTAL INSURANCE	01.540.4120	APRIL 2022		319 00005
	04/22 DENTAL INSURANCE	320.23	HEALTH/DENTAL INSURANCE	01.540.4120	APRIL 2022		319 00015
	04/22 FEE	5.48	HEALTH/DENTAL INSURANCE	01.540.4120	APRIL 2022		319 00026
	04/22 HEALTH/LIFE INS	3,756.48	HEALTH/DENTAL INSURANCE	01.550.4120	APRIL 2022		319 00006
	04/22 DENTAL INSURANCE	200.88	HEALTH/DENTAL INSURANCE	01.550.4120	APRIL 2022		319 00016
	04/22 FEE	3.60	HEALTH/DENTAL INSURANCE	01.550.4120	APRIL 2022		319 00027
	04/22 HEALTH/LIFE INS	4,836.60	HEALTH/DENTAL INSURANCE	20.560.4120	APRIL 2022		319 00007
	04/22 DENTAL INSURANCE	320.22	HEALTH/DENTAL INSURANCE	20.560.4120	APRIL 2022		319 00017
	04/22 FEE	1.28	HEALTH/DENTAL INSURANCE	20.560.4120	APRIL 2022		319 00028
	04/22 RETIREE HEALTH INS	572.94	RETIREE/COBRA INSURANCE	71.000.1375	APRIL 2022		319 00010
	04/22 RETIREE DENTAL INS	100.44	RETIREE/COBRA INSURANCE	71.000.1375	APRIL 2022		319 00020
		46,316.48	*TOTAL				
		50,340.75	**CLAIMS TOTAL				

Claims Register

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CLAIM NUMBER	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	INVOICE	PO#	F/P	ID	LINE
REPORT TOTALS:		50,340.75							

RECORDS PRINTED - 000067

FUND RECAP:

FUND	DESCRIPTION	DISBURSEMENTS
01	GENERAL FUND	43,271.88
08	TIF FUND DT	171.03
20	WATER FUND	5,799.50
65	CAPITAL PROJECTS/IMPROVEMENT	279.94
71	POLICE PENSION FUND	673.38
74	RICHMOND EDUCATION GARDEN	145.02
TOTAL ALL FUNDS		50,340.75

BANK RECAP:

BANK	NAME	DISBURSEMENTS
BANK	CLARENDON HILLS BANK	50,340.75
TOTAL ALL BANKS		50,340.75

THE PRECEDING LIST OF BILLS PAYABLE WAS REVIEWED AND APPROVED FOR PAYMENT.

DATE ..... APPROVED BY .....  
.....  
.....

**VILLAGE OF CLARENDON HILLS**

**May 16, 2022**

CLAIMS # 22-05-02

2022 Calendar Year Disbursements

May 16, 2022, Checks

Claims Register

CLAIM NUMBER	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	INVOICE	PO#	F/P ID LINE
A.T. KULOVITZ & ASSOCIAT	05790						
	4005 & 4006 BALLISTIC VE	1,480.00	UNIFORMS/CLOTHING/EQUIPM	01.521.4317	22-111		398 00004
ALLSCAPE INCORPORATED	03476						
	CBD LANDSCAPE MAINT #2	176.51	MAINTENANCE LAND	01.505.4266	22-0177		398 00005
	VH LANDSCAPE MAINT #2	60.46	MAINTENANCE LAND	01.514.4266	22-0177		398 00006
	PD LANDSCAPE MAINT #2	122.87	MAINTENANCE LAND	01.523.4266	22-0177		398 00007
	PW LANDSCAPE MAINT #2	1,045.39	MAINTENANCE LAND	01.540.4266	22-0177		398 00008
	PW LANDSCAPE MAINT #2	55.15	MAINTENANCE LAND	01.546.4266	22-0177		398 00009
	WTR LANDSCAPE MAINT #2	29.69	MAINTENANCE LAND	20.560.4266	22-0177		398 00010
	BN LANDSCAPE MAINT #2	159.93	MAINTENANCE LAND	21.540.4266	22-0177		398 00011
		1,650.00	*TOTAL				
AVENU INSIGHTS & ANALYTI	06195						
	04/22 HOSTING & SUPPORT	2,307.65	OTHER PROFESSIONAL SERVI	01.513.4207	INVB-035094		398 00012
AZAVAR AUDIT SOLUTIONS	06192						
	PYMT #36 ELECTRIC AUDIT	138.92	OTHER PROFESSIONAL SERVI	01.512.4207	155625		398 00013
BADE SUPPLY	07939						
	PAPER TOWELS, TRASH BAGS	109.92	OPERATING SUPPLIES	01.522.4318	56207		398 00014
BALES ACE HARDWARE	07938						
	SHOP SOAP	3.99	OPERATING SUPPLIES	01.546.4318	040309/1		398 00015
	SIGN	32.97	OPERATING SUPPLIES	01.540.4318	040405/1		398 00016
	WATER TRAILER	6.19	OPERATING SUPPLIES	01.540.4318	040436/1		398 00017
	STREET CAMERA SYSTEM	11.98	MACHINERY & EQUIP	65.590.4430	040437/1		398 00018
	CAMERA SYSTEM	11.99	MACHINERY & EQUIP	65.590.4430	040459/1		398 00019
	BLEACH	17.96	OPERATING SUPPLIES	01.540.4318	040494/1		398 00020
		85.08	*TOTAL				
BETTER BUILT GARAGES	.03581						
	11242020 130 INDIAN CONS	250.00	REFUNDABLE DEP PKY/STR	01.000.2510	04/28/2022		398 00021
BEVERLY SNOW & ICE INC	09240						
	04/22 LIB SNOW REMOVAL	333.45	DUE FROM CH LIBRARY	01.000.1340	59568		398 00022
	04/22 CBD SNOW REMOVAL	1,898.60	MAINTENANCE LAND	01.505.4266	59568		398 00023
	04/22 CBD SNOW REMOVAL	333.45	MAINTENANCE LAND	01.505.4266	59568		398 00024
	04/22 VH SNOW REMOVAL	1,333.77	MAINTENANCE LAND	01.514.4266	59568		398 00025
	04/22 PD SNOW REMOVAL	210.96	MAINTENANCE LAND	01.523.4266	59568		398 00026
	04/22 BN SNOW REMOVAL	1,333.77	MAINTENANCE LAND	21.540.4266	59568		398 00027
		5,444.00	*TOTAL				
BRUCE/THOMAS	.03578						
	07092021 225 GRANT CONS	750.00	REFUNDABLE DEP PKY/STR	01.000.2510	04/25/2022		398 00028
CHOICE/JACK	.03582						
	FINAL WATER BILL CR REFU	66.58	WATER ACCOUNTS RECEIVABL	20.000.1156	04/19/2022		398 00029
CHRISTOPHER B BURKE	13912						
	426 RUBY CBBL PLRW	262.50	OTHER PROFESSIONAL SERVI	01.550.4207	174397		398 00030
	401 55TH ST PLRW Z503	590.00	OTHER PROFESSIONAL SERVI	01.550.4207	174398		398 00031
	5 MCINTOSH - DRY WELL IN	250.00	OTHER PROFESSIONAL SERVI	01.550.4207	174399		398 00032
	11 TUTTLE INSPECTION	250.00	OTHER PROFESSIONAL SERVI	01.550.4207	174400		398 00033
	410 NAPERVILLE LOT 30 PL	500.00	OTHER PROFESSIONAL SERVI	01.550.4207	174401		398 00034
	19 ARTHUR CBBL PLRW (2)	500.00	OTHER PROFESSIONAL SERVI	01.550.4207	174402		398 00035
	408 NAPERVILLE CBBL PLRW	500.00	OTHER PROFESSIONAL SERVI	01.550.4207	174403		398 00036

Claims Register

CLAIM NUMBER	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	INVOICE	PO#	F/P ID LINE
CHRISTOPHER B BURKE	13912						
	406 NAPERVILLE CBBL PLRW	500.00	OTHER PROFESSIONAL SERVI	01.550.4207	174404		398 00037
	435 COLFAX CBBL PLRW	250.00	OTHER PROFESSIONAL SERVI	01.550.4207	174405		398 00038
	305 RIDGE CBBL PLRW	250.00	OTHER PROFESSIONAL SERVI	01.550.4207	174406		398 00039
	312 RIDGE PLRW	250.00	OTHER PROFESSIONAL SERVI	01.550.4207	174407		398 00040
	347 RIDGE PLRW	250.00	OTHER PROFESSIONAL SERVI	01.550.4207	174408		398 00041
		4,352.50	*TOTAL				
CINTAS	14259						
	04/22 FIRST AID SERVICE	75.74	EMPLOYEE HEALTH & SAFETY	01.510.4115	5104425636		398 00042
	04/22 FIRST AID SERVICE	100.97	EMPLOYEE HEALTH & SAFETY	01.520.4115	5104425636		398 00043
	04/22 FIRST AID SERVICE	51.07	EMPLOYEE HEALTH & SAFETY	01.530.4115	5104425636		398 00044
	04/22 FIRST AID SERVICE	68.62	EMPLOYEE HEALTH & SAFETY	01.540.4115	5104425636		398 00045
	04/22 FIRST AID SERVICE	36.95	EMPLOYEE HEALTH & SAFETY	20.560.4115	5104425636		398 00046
		333.35	*TOTAL				
CIOTA/RICH	.03579						
	SUBJ PURCHASED A BLUE DO	33.00	CBD PARKING PERMIT FEES	01.341.3421	04/26/2022		398 00047
CLARENDON HILLS HARDWARE	13630						
	MISC BOLTS	3.10	O & M SUPPLIES-BUILDING	01.534.4320	149605		398 00048
	EVIDENCE DESTRUCTION OLD	13.49	MINOR TOOLS & EQUIP	01.521.4322	149754		398 00049
		16.59	*TOTAL				
CLARENDON HILLS HISTORIC	13635						
	REIMB FOR OVERPAYMENT ON	4,875.68	UTILITIES	20.560.4235	04/26/2022		398 00050
COMCAST	15257						
	05/22 PHONE/INTERNET CHA	349.32	TELEPHONE	01.510.4212	145953272		398 00052
	05/22 PHONE/INTERNET CHA	100.00	TELEPHONE	01.513.4212	145953272		398 00053
	05/22 PHONE/INTERNET CHA	291.10	TELEPHONE	01.520.4212	145953272		398 00054
	05/22 PHONE/INTERNET CHA	291.10	TELEPHONE	01.530.4212	145953272		398 00055
	05/22 PHONE/INTERNET CHA	116.44	TELEPHONE	01.540.4212	145953272		398 00056
	05/22 PHONE/INTERNET CHA	116.44	TELEPHONE	20.560.4212	145953272		398 00057
		1,264.40	*TOTAL				
COMCAST CABLE	15258						
	MAY/JUN VH TV	10.52	UTILITIES	01.514.4235	05/07/2022		398 00051
COMED	15277						
	APR/MAY VILLAGE STREETS	1,441.83	UTILITIES	10.541.4235	00591450690522		398 00058
DON MORRIS ARCHITECTS P.	58500						
	04/22 REV & INSP SVCS	7,980.00	OTHER PROFESSIONAL SERVI	01.550.4207	04/30/2022		398 00059
DU-COMM	19292						
	QTRLY SHARES 05/22-07/22	6,216.62	OTHER CONTRACTUAL SERVIC	01.531.4208	17987		398 00060
	QTRLY SHARES 05/22-07/22	6,216.63	OTHER CONTRACTUAL SERVIC	01.532.4208	17987		398 00061
	QTRLY SHARES 05/22-07/22	39,265.50	OTHER CONTRACTUAL SERVIC	01.521.4208	17988		398 00062
	FAC. LEASE 5/1-7/31 2022	400.97	OTHER CONTRACTUAL SERVIC	01.531.4208	18031		398 00063
	FAC. LEASE 5/1-7/31 2022	400.97	OTHER CONTRACTUAL SERVIC	01.532.4208	18031		398 00064
	FAC. LEASE 05/22-07/22	1,849.50	OTHER CONTRACTUAL SERVIC	01.521.4208	18032		398 00065
		54,350.19	*TOTAL				
DUPAGE WATER COMMISSION	19688						
	04/22 WATER PURCHASE	83,008.94	DP WATER COMM WATER COST	20.560.4233	01-0600-000422		398 00066
FLAGG CREEK WATER RECLAM	28480						
	MAR/APR 1 N PROSPECT	21.57	UTILITIES	01.514.4235	006465-0000422		398 00067

Claims Register

CLAIM NUMBER	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	INVOICE	PO#	F/P	ID	LINE
FLAGG CREEK WATER RECLAM	28480								
	MAR/APR 214 BURLINGTON	15.67	UTILITIES	01.546.4235	006579-0000422			398	00068
	MAR/APR 316 PARK	82.72	UTILITIES	01.534.4235	007236-0000422			398	00069
	MAR/APR 448 PARK	36.32	UTILITIES	01.523.4235	007239-000422			398	00070
	MAR/APR 452 PARK	366.83	UTILITIES	01.546.4235	007241-0000422			398	00071
	MAR/APR 452 PARK	197.52	UTILITIES	20.560.4235	007241-0000422			398	00072
		720.63	*TOTAL						
GORDON FLESCH COMPANY IN	32111								
	ANNUAL LASERFICHE LICENS	4,536.00	OTHER PROFESSIONAL SERVI	01.513.4207	PR10004429			398	00073
HENRY SCHEIN	54098								
	EMS SUPPLIES	30.14	OPERATING SUPPLIES	01.532.4318	19537348			398	00074
	REPLACEMENT SUCTION UNIT	624.59	MINOR TOOLS & EQUIP	01.532.4322	20291843			398	00075
		654.73	*TOTAL						
HINSDALE NURSERIES INC	36456								
	FLATS	74.88	MAINTENANCE LAND	01.505.4266	1744363			398	00076
HOME DEPOT CREDIT SERVIC	37100								
	PLANTERS	65.96	O & M SUPPLIES-BUILDING	01.514.4320	04/28/2022			398	00077
	TOOLS AND CLEANING SUPPL	249.39	MINOR TOOLS & EQUIP	01.531.4322	04/28/2022			398	00078
	CLEANING SUPPLIES	110.23	O & M SUPPLIES-BUILDING	01.534.4320	04/28/2022			398	00079
	CLEANING SUPPLIES	102.76	O & M SUPPLIES-BUILDING	01.534.4320	04/28/2022			398	00080
	HEDGE TRIMMER	149.00	MINOR TOOLS & EQUIP	01.540.4322	04/28/2022			398	00081
	METER WIRE	84.00	OPERATING SUPPLIES	20.560.4318	04/28/2022			398	00082
	STREET CAM SYSTEM	157.31	MACHINERY & EQUIP	65.590.4430	04/28/2022			398	00083
		918.65	*TOTAL						
J & L ENGRAVING	45672								
	PASSPORT TAGS	26.75	UNIFORMS/CLOTHING/EQUIPM	01.531.4317	3028			398	00084
JEOFFRE/MARIA	.03583								
	DUPLICATE VS PURCHASES:	20.00	VEHICLE LICENSES SENIOR	01.321.3207	05/02/2022			398	00085
KLEIN, THORPE AND JENKIN	49822								
	03/22 GENERAL LEGAL SERV	9,928.25	LEGAL FEES	01.511.4206	04/29/2022			398	00086
	03/22 CD LEGAL SERVICES	2,948.00	LEGAL FEES	01.511.4206	04/29/2022			398	00087
	03/22 NEGOTIATIONS	1,958.00	LEGAL FEES	01.511.4206	04/29/2022			398	00088
	03/22 SHIRLEY DISAB PENS	6,589.80	LEGAL FEES	01.511.4206	04/29/2022			398	00089
		21,424.05	*TOTAL						
MCCANN INDUSTRIES, INC	55602								
	HYDRAULIC REPAIR PARTS	376.67	VEHICLE SUPPLIES	01.540.4604	P41331			398	00090
	HYDRAULIC REPAIR PARTS	202.83	VEHICLE SUPPLIES	20.560.4604	P41331			398	00091
		579.50	*TOTAL						
MEADE, INC	56469								
	04/22 TRAFFIC SIGNAL MAI	630.00	MAINTENANCE EQUIPMENT	10.541.4263	700082			398	00092
	STREET CAMERA SYSTEM	5,321.00	MACHINERY & EQUIP	65.590.4430	700332	000061	F	398	00093
		5,951.00	*TOTAL						
MITTELSTADT/DONNA	.03512								
	RETURNED 22-8 & 22-15 31	340.00	PARK AVE PARKING FEES	01.341.3411	05/02/2022			398	00094
NAPA AUTO PARTS	59700								
	SHOP SUPPLIES	18.54	VEHICLE SUPPLIES	01.540.4604	4343-774219			398	00095
	SHOP SUPPLIES	9.99	VEHICLE SUPPLIES	20.560.4604	4343-774219			398	00096
		28.53	*TOTAL						

Claims Register

CLAIM NUMBER	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	INVOICE	PO#	F/P ID LINE
NICOR GAS	60720						
	MAR/APR SHERIDAN & ANN	112.60	UTILITIES	20.560.4235	05693110000422		398 00097
	APR/MAY 50 SHERIDAN FINA	33.24	UTILITIES	20.560.4235	05693110000522		398 00098
	MAR/APR 452 PARK	496.77	UTILITIES	01.546.4235	13390010000422		398 00099
	MAR/APR 452 PARK	267.49	UTILITIES	20.560.4235	13390010000422		398 00100
	MAR/APR 214 BURLINGTON	59.53	UTILITIES	01.546.4235	36724110000422		398 00101
	MAR/APR 316 PARK	547.21	UTILITIES	01.534.4235	45004110000422		398 00102
	MAR/APR 261 ANN	172.01	UTILITIES	20.560.4235	65693110000422		398 00103
	MAR/APR 448 PARK	793.12	UTILITIES	01.523.4235	73748041970422		398 00104
	MAR/APR 1 N PROSPECT	237.85	UTILITIES	01.514.4235	75624110000422		398 00105
		2,719.82	*TOTAL				
NORTH EAST MULTI-REGIONA	61203						
	7/22-7/23 MEMBERSHIP	1,425.00	MEMBERSHIPS & SUBSCRIPTI	01.521.4292	302167		398 00106
O'NEIL/MICHAEL	.03580						
	REFUND FOR MAY/JUNE 318	170.00	PARK AVE PARKING FEES	01.341.3411	04/27/2022		398 00107
RED WING SHOE STORE	73655						
	BOOTS - BECKTEL	212.49	UNIFORMS/CLOTHING/EQUIPM	01.540.4317	20220510039416		398 00108
RMD CONSTRUCTION	.03386						
	02042021 30 IROQUOIS CON	750.00	REFUNDABLE DEP PKY/STR	01.000.2510	04/28/2022		398 00109
	REVISIONS TO APP PLANS 0	68.25CR	PLAN REVIEW FEES	01.322.3214	04/28/2022		398 00110
	FSCI PLRW 30 IROQUOIS	404.25CR	PLAN REVIEW FEES	01.322.3214	04/28/2022		398 00111
	FSCI PLRW 30 IROQUOIS AS	52.50CR	PLAN REVIEW FEES	01.322.3214	04/28/2022		398 00112
		225.00	*TOTAL				
ROBERT BAIR SERVICES	74901						
	WOMEN'S LOCKER ROOM TOIL	644.97	MAINTENANCE BUILDINGS	01.523.4262	154885427		398 00113
SPECIAL T UNLIMITED	80591						
	VANDAAL ACADEMY UNIFORMS	235.00	UNIFORMS/CLOTHING/EQUIPM	01.521.4317	0057		398 00114
STERLING CODIFIERS, LLC	81316						
	2022 EDITING 22-04-04-06	566.00	OTHER PROFESSIONAL SERVI	01.500.4207	16484		398 00115
STEVE PIPER & SONS, INC.	83160						
	TREE MAINTENANCE	11,998.70	OTHER CONTRACTUAL SERVIC	01.540.4208	19080	000062 P	398 00116
STRYKER MEDICAL	82018						
	REPAIRS AND BATTERY FOR	1,148.50	CONTRACT LABOR-VEHICLES	01.532.4602	3747230M		398 00117
SUBURBAN LABORATORIES, I	82074						
	04/22 WATER SAMPLE TESTS	161.70	OTHER CONTRACTUAL SERVIC	20.560.4208	201999		398 00118
TARGETSOLUTIONS LEARNING	83142						
	TARGET SOLUTIONS ONLINE	4,118.32	FOREIGN FIRE INS TAX EXP	01.530.4336	INV47221		398 00119
TATE ENTERPRISES INC.	.03372						
	06032021 107 NAPERVILLE	1,500.00	REFUNDABLE DEP PKY/STR	01.000.2510	04/28/2022		398 00120
	02262020 107 NAPERVILLE	250.00	REFUNDABLE DEP PKY/STR	01.000.2510	04/28/2022		398 00121
	05292020 107 NAPERVILLE	500.00	REFUNDABLE DEP PKY/STR	01.000.2510	04/28/2022		398 00122
		2,250.00	*TOTAL				
THIRD MILLENNIUM ASSOCIA	84150						
	04/22 GREEN PAY	648.60	OTHER CONTRACTUAL SERVIC	20.560.4208	27665		398 00123
UNIFIRST CORPORATION	88125						
	04/22 PD FLOOR MATS	87.90	MAINTENANCE BUILDINGS	01.523.4262	061 1452289		398 00124
US GAS	88148						
	04/22 OXYGEN	48.60	OPERATING SUPPLIES	01.532.4318	392327		398 00125

Claims Register

CLAIM NUMBER	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	INVOICE	PO#	F/P ID LINE
VERIZON WIRELESS #1	90095						
	04/22 CELL PHONES	86.75	TELEPHONE	01.510.4212	9905653884		398 00126
	04/22 CELL PHONES	36.01	TELEPHONE	01.513.4212	9905653884		398 00127
	04/22 CELL PHONES	111.13	TELEPHONE	01.520.4212	9905653884		398 00128
	04/22 CELL PHONES	6.84	TELEPHONE	01.531.4212	9905653884		398 00129
	04/22 CELL PHONES	47.32	TELEPHONE	01.532.4212	9905653884		398 00130
	04/22 CELL PHONES	3.44	TELEPHONE	01.535.4212	9905653884		398 00131
	04/22 CELL PHONES	55.70	TELEPHONE	01.540.4212	9905653884		398 00132
	04/22 CELL PHONES	107.60	TELEPHONE	20.560.4212	9905653884		398 00133
		454.79	*TOTAL				
VERIZON WIRELESS #3	90097						
	04/22 CELL PHONES	89.64	TELEPHONE	01.520.4212	9905653885		398 00134
	04/22 CELL PHONES	42.32	TELEPHONE	01.530.4212	9905653885		398 00135
	04/22 CELL PHONES	47.32	TELEPHONE	01.530.4212	9905653885		398 00136
	04/22 CELL PHONES	42.32	TELEPHONE	01.533.4212	9905653885		398 00137
	04/22 CELL PHONES	28.66	TELEPHONE	01.540.4212	9905653885		398 00138
	04/22 CELL PHONES	28.65	TELEPHONE	20.560.4212	9905653885		398 00139
		278.91	*TOTAL				
VERIZON WIRELESS #4	90098						
	05/22 DATA CHARGES	284.82	TELEPHONE	01.520.4212	9905653886		398 00140
	05/22 DATA CHARGES	16.11	TELEPHONE	01.530.4212	9905653886		398 00141
	05/22 DATA CHARGES	177.20	TELEPHONE	01.531.4212	9905653886		398 00142
	05/22 DATA CHARGES	48.33	TELEPHONE	01.532.4212	9905653886		398 00143
	05/22 DATA CHARGES	16.11	TELEPHONE	01.533.4212	9905653886		398 00144
		542.57	*TOTAL				
W.S. DARLEY & CO.	17316						
	FIREFIGHTER BOOTS	393.00	UNIFORMS/CLOTHING/EQUIPM	01.531.4317	17464479		398 00145
WEX BANK	93205						
	04/22 FUEL CHARGES	3,235.27	VEHICLE FUEL	01.521.4603	80627169		398 00146
	04/22 FUEL CHARGES	765.12	VEHICLE FUEL	01.531.4603	80627169		398 00147
	04/22 FUEL CHARGES	236.90	VEHICLE FUEL	01.532.4603	80627169		398 00148
	04/22 FUEL CHARGES	1,842.14	VEHICLE FUEL	01.540.4603	80627169		398 00149
	04/22 FUEL CHARGES	991.91	VEHICLE FUEL	20.560.4603	80627169		398 00150
		7,071.34	*TOTAL				
WEX HEALTH, INC	93210						
	04/22 FLEX SERVICES	59.50	EMPLOYEE HEALTH & SAFETY	01.510.4115	0001516763-IN		398 00151
ZIKIS ELECTRICAL SERVICE	.03577						
	04232021 311 HARRIS CONS	250.00	REFUNDABLE DEP PKY/STR	01.000.2510	04/25/2022		398 00152
119TH STREET MATERIALS L	99587						
	SPOILS DISPOSAL	171.90	WASTE REMOVAL/DUMP CHARG	20.560.4265	102728		398 00001
	SPOILS DISPOSAL	171.90	WASTE REMOVAL/DUMP CHARG	20.560.4265	102782		398 00002
		343.80	*TOTAL				
30 PROSPECT, LLC	01656						
	DOWNTOWN TIF IMPROVEMENT	110,000.00	REIMBURSE DEVELOPER COST	08.590.4509	05/04/2022	000063 F	398 00003
		351,278.38	**CLAIMS TOTAL				

Claims Register

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CLAIM NUMBER	DESCRIPTION	AMOUNT	ACCOUNT NAME	FUND & ACCOUNT	INVOICE	PO#	F/P	ID	LINE
REPORT TOTALS:		351,278.38							

RECORDS PRINTED - 000152

FUND RECAP:

FUND	DESCRIPTION	DISBURSEMENTS
01	GENERAL FUND	140,714.35
08	TIF FUND DT	110,000.00
10	MOTOR FUEL TAX FUND	2,071.83
20	WATER FUND	91,496.22
21	BN/CH PARKING FUND	1,493.70
65	CAPITAL PROJECTS/IMPROVEMENT	5,502.28
TOTAL ALL FUNDS		351,278.38

BANK RECAP:

BANK	NAME	DISBURSEMENTS
BANK	CLARENDON HILLS BANK	351,278.38
TOTAL ALL BANKS		351,278.38

THE PRECEDING LIST OF BILLS PAYABLE WAS REVIEWED AND APPROVED FOR PAYMENT.

DATE ..... APPROVED BY .....

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