

City of Oakbrook Terrace

*City Hall
17W275 Butterfield Rd.
Oakbrook Terrace, IL 60181
www.oakbrookterrace.net*



City Council Regular Meeting Agenda

Tuesday, October 28th, 2025 at 7:00 PM

Council Chambers - City Hall - 17W261 Butterfield Road



CITY COUNCIL REGULAR MEETING AGENDA

Tuesday, October 28th, 2025 at 7:00 PM
Council Chambers - City Hall - 17W261 Butterfield Road
www.oakbrookterrace.net

Mayor Paul Esposito

City Clerk Michael Shadley

City Council Members:

Ward 1: Alderman Charlie Barbari and Alderman Eric Biskup

Ward 2: Alderman Michael Sarallo and Alderman Dennis Greco

Ward 3: Alderman Bob Rada and Alderwoman Mary Fitzgerald

- I. CALL TO ORDER**
- II. ROLL CALL**
- III. PLEDGE OF ALLEGIANCE**
- IV. ADDITIONS OR DELETIONS TO THE AGENDA**
- V. APPROVAL OF MINUTES - CHANGES OR CORRECTIONS**
 - 1. Meeting Minutes of October 14th, 2025.
- VI. PUBLIC PARTICIPATION**
- VII. ACTION ITEMS / CONSENT AGENDA**
 - 1. Payment of City Bills: October 28th, 2025, In the amount of \$113,790.07.
 - 2. Resolution 25-15 Authorizing and Approving an Illinois Elevator Safety Program Agreement – City of Oakbrook Terrace and the Office of the State Fire Marshal of Illinois – 2025.
- VIII. ITEMS REMOVED FROM THE CONSENT AGENDA**
- IX. RECESS TO COMMITTEE OF THE WHOLE**
- X. MAYOR ESPOSITO**

XI. COMMITTEE OF THE WHOLE

1. Presentation by Sikich – City of Oakbrook Terrace Audit
2. Presentation by Oakbrook Terrace Park District
3. Ordinance Amending the Provisions of Chapter 35 Entitled “Taxes” of Title III Entitled “Administration” – Imposing a Municipal Grocery Retailers’ Occupation Tax and a Municipal Service Retailers’ Occupation Tax.
4. Resolution Approving and Authorizing an Agreement between the City of Oakbrook Terrace and the Metropolitan Alliance of Police – 2025.
5. Ordinance Approve the Issuance of a Purchase Order by the City of Oakbrook Terrace to Sourcewell for One (1) 2026 Chevrolet Blazer.
6. Pumpkins in the Park Post Event Update
7. Luminary Display Discussion

XII. COUNCIL MEMBER COMMENTS

XIII. CITY ATTORNEY

XIV. CITY CLERK

XV. CITY ADMINISTRATOR

XVI. RECONVENE THE CITY COUNCIL MEETING

XVII. RECESS TO EXECUTIVE SESSION

XVIII. EXECUTIVE SESSION

1. Closed Session Pursuant to Section 2(c)(11) of the Open Meetings act to discuss pending litigation.

XIX. RECONVENE THE CITY COUNCIL MEETING

XX. NEW BUSINESS

1. Resolution 25-16 Authorizing and Approving an Agreement between the City of Oakbrook Terrace and the Metropolitan Alliance of Police – 2025.
2. Ordinance 25-34 to Approve the Issuance of a Purchase Order by the City of Oakbrook Terrace to Sourcewell for One (1) 2026 Chevrolet Blazer.

XXI. ADJOURN

Next Regular City Council Meeting Tuesday, November 11th, 2025.

In compliance with the Americans with Disabilities Act and other applicable Federal and State laws, the City of Oakbrook Terrace meetings will be accessible to individuals with disabilities. Persons requiring auxiliary aids and services should contact the Executive Offices at 17W275 Butterfield Road, Oakbrook Terrace, Illinois 60181, or call (630) 941-8300 in advance of the meeting to inform them of their anticipated attendance.

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City Council Regular Meeting Minutes

Tuesday, October 14, 2025 at 7:00 PM

Council Chambers - City Hall - 17W261 Butterfield Road



CITY COUNCIL REGULAR MEETING MINUTES

Tuesday, October 14th, 2025 at 7:00 PM
Council Chambers - City Hall - 17W261 Butterfield Road
www.oakbrookterrace.net

Mayor Paul Esposito
City Clerk Michael Shadley
City Council Members:

Ward 1: Alderman Charlie Barbari and Alderman Eric Biskup
Ward 2: Alderman Michael Sarallo and Alderman Dennis Greco
Ward 3: Alderman Bob Rada and Alderwoman Mary Fitzgerald

I. CALL TO ORDER

Mayor Esposito called October 14th, 2025, Regular and Committee of the Whole Meeting of the City Council to order at 7:00 PM.

II. ROLL CALL

Roll call indicated the following City Council members in attendance:

Present: Barbari, Biskup, Fitzgerald, Greco, Rada, Sarallo and Mayor Esposito

Absent: None

Also in attendance: City Clerk M. Shadley, Interim City Administrator: T. Walker, and City Attorney R. Ramello.

III. Mayor Esposito led the Pledge of Allegiance.

IV. ADDITIONS OR DELETIONS TO THE AGENDA

Mayor Esposito requested a motion to have Police Commissar, Bob Shanahan, added to the Committee of the Whole for a police commission update.

A motion to approve the addition of a police commission update in the Committee of the Whole was made by Alderman Barbari and seconded by Alderman Sarallo.

Ayes: Barbari, Biskup, Fitzgerald, Greco, Rada, and Sarallo

Nays: None

Absent: None

V. APPROVAL OF MINUTES - CHANGES OR CORRECTIONS

Meeting Minutes of September 23, 2025.

A motion to approve the Regular City Council Meeting Minutes from September 23, 2025 was made by Alderwoman Fitzgerald and seconded by Alderman Barbari.

Ayes: Barbari, Biskup, Fitzgerald, Greco, Rada and Sarallo.

Nayes: None

Absent: None

PUBLIC PARTICIPATION

None

VI. ACTION ITEMS / CONSENT AGENDA

1. Payment of City Bills: October 14, 2025, in the amount of \$466,910.34.
2. An Ordinance Appointing a City Administrator and to Approve and Authorize the Execution of the City Administrator's Employment Agreement for the City of Oakbrook Terrace, Illinois.

Motion to approve the Action Items/Consent Agenda of the October 14, 2025, Regular City Meeting and Committee of the Whole was made by Alderman Sarillo and seconded by Alderman Barbari.

Ayes: Barbari, Biskup, Fitzgerald, Greco, Rada and Sarallo.

Nayes: None

Absent: None

VII. ITEMS REMOVED FROM THE CONSENT AGENDA

None

VIII. RECESS TO COMMITTEE OF THE WHOLE

Motion to recess to the Committee of the Whole portion of this meeting was made by Alderman Barbari and seconded by Alderman Greco.

Ayes: Barbari, Biskup, Fitzgerald, Greco, Rada and Sarallo.

Nayes: None

Absent: None

IX. MAYOR ESPOSITO

The mayor relayed his condolences to the Sarallo family in the passing of Elizabeth Benny Sarillo, former wife of Mayor Richard F. Sarallo who served from 1969 to 1993. Funeral arrangements were shared.

Gratitude was expressed to the residents who attended the Pumpkins in the Park event and to all the volunteers for the event.

A Notice of Appointment of Frank Siciliano as a Police Pension Fund Trustee was given. Mr. Siciliano has an extensive background in law enforcement and will be a great addition.

X. COMMITTEE OF THE WHOLE

1. Resolution Authorizing and Approving an Illinois Elevator Safety Program Agreement – City of Oakbrook Terrace and the Office of the State Fire Marshal of Illinois – 2025.

The purpose of the agreement is to adopt state codes; issue permits and certificates of operations and conduct inspections. The agreement is valid for 4 years with the last agreement being in October 2021. Per Melissa Headley, Director of Community Development, the City of Oakbrook Terrace has 158 elevators.

No comments by council. Moved to the consent agenda.

2. Bob Shanahan - Update on police commission activities.

Entry-level hiring:

- 3 new entry-level applicants were hired in August; 2 passed the POWER test and are in the academy; 1 did not pass.
- The previous entry-level list was exhausted after these hires.
- A new orientation was held on August 9; interviews were conducted August 26.
- A new final entry-level list with 24 eligible candidates (6 certified) was posted on September 11.
- Background checks have begun on 10 applicants.

Lateral hiring:

- 3 lateral (certified) officers were hired in September.
- A new lateral hiring cycle began in September; 10 applications were received; 3 eligible applicants remain.
- Interviews for new lateral applicants are scheduled for October 23.
- Work is ongoing to implement a rolling lateral list to speed up future hiring by 30 days.

Current staffing:

- The department has 21 officers, including 2 in the academy.
- Request submitted to hire 4 more officers to reach a total of 25 sworn officers.

Budget status:

- The department has exceeded its \$25,965 budget by \$10,531.
- An estimated additional \$6,400 is necessary for upcoming applicant testing, plus \$1,000 for printing updated rules.
- Clarification is requested on whether City approval is needed to continue beyond budget.

With only \$10,000 over budget, the mayor responded to move forward in hiring. The mayor communicated that per Blueline.com, there are 79 agencies within the State of IL hiring police officers. Oakbrook Terrace Police Department's lateral incentive is \$7,000 and will continue to be offered. There was a discussion to make a video to promote the police department.

Per Tanya Walker, the police commission is at 90% of budget. Ms. Walker said it is acceptable to go over budget if there is a justifiable reason for the auditors.

Council members appreciated the update on the police commission and agree with the rolling lateral hiring process.

XI. COUNCIL MEMBER COMMENTS

Alderdwoman Fitzgerald questioned whether the mayor had received a copy of the Vote of No Confidence Investigative Report. The mayor replied that he does not have the final report. Per Attorney Ramello, the report should be ready in a few weeks. Alderman Fitzgerald would like a copy of the organizational chart for city hall.

Alderman Sarallo thanked the mayor, council and staff for the empathy showed to him and his family in his mother's passing.

Alderman Barbari thanked staff and public works for the Pumpkins in the Park event. A question regarding the timing of the brick paver path at the park district was asked. Craig from Public Works stated that plans were accepted and they are waiting to see if they qualify for grant money.

Alderman Biskup congratulated Ms. Walker as City Administrator. Enjoyed the Pumpkins in the Park even. Alderman Biskup discussed fire prevention week and the care and recycling of lithium batteries, smoke detectors and carbon monoxide detectors. October is breast cancer awareness and Italian American heritage month. Alderman Biskup appreciates all the social events and community effort put on by the city.

Alderman Greco inquired about the luminaries for the city. Alderman Greco would like the investigative body to present the Vote of No Confidence report to council.

Alderman Rada communicated that DuPage County will take care of the brick wall at Myers in Berkshire. They will also replace 3 trees. The York Township food bank is very active. DCVB has a number of grants that the tourism bureau will have for hotels.

XII. CITY ATTORNEY

None

XIII. CITY CLERK

Michael Shadley congratulated City Administrator, Tanya Walker. Condolences were expressed to Alderman Sarallo.

XIV. CITY ADMINISTRATOR

Ms. Walker thanked the city council, mayor and department heads for allowing her the opportunity to be City Administrator. Condolences were expressed to Alderman Sarallo. Actuarial evaluation is down primarily due to many young officers. More than likely will go up in the next few years with new officers and laterals. Budget discussion will begin with department heads on Monday using BS&A. City staff will have AED & CPR training on 10/15.

XV. RECESS TO EXECUTIVE SESSION, if necessary.

No executive session.

XVI. RECONVENE THE CITY COUNCIL MEETING

Motion to reconvene the City Council meeting was made by Alderman Greco and seconded by Alderman Rada. Motion approved via an acclamation vote.

XVII. NEW BUSINESS

1. An Ordinance Amending the Provisions of Section 30.35, Entitled "Council to Act as A Body" of Chapter 30, Entitled "General Provisions" of Title III Entitled, "Administration" of the Code of Oakbrook Terrace, Illinois.

Motion to approve made by Alderman Sarallo and seconded by Alderman Barbari.

Alderman Greco would like to see clearer whistleblowing procedures. Alderman Sarallo noted there is a whistleblower policy within the personnel manual.

Alderman Rada questioned Paragraph C contradicting paragraph B. The attorney replied that section C refers to the city council as a body while B is with permission of city administrator or mayor to address a city employee. The attorney clarified that legally city employment issues can be discussed within an executive session. However, based on the timing and in the best interest of the city, consideration should be given to bringing the issue to the attention of the mayor or city administrator.

Ayes: Barbari, Biskup, Greco, and Sarallo.

Nayes: Fitzgerald, Rada

Absent: None

Approved

2. An Ordinance Approving and Ratifying the Issuance of a Purchase Order for the Purchase of One 2024 Ford F150 Police Responder for the City of Oakbrook Terrace.

Motion to approve made by Alderman Sarallo and seconded by Alderman Biskup.

Alderman Greco questioned the purchase of an F150 pickup and if you can transport someone in the vehicle. Police Chief, Casey replied yes you can. Craig, from Public Works, added that Ford makes their vehicles to last 100,000 miles and thereafter the safety of an officer is at risk. Police vehicles are rotated out every 3-5 years.

Ayes: Barbari, Biskup, Fitzgerald, Greco, Rada and Sarallo.

Nayes: None

Absent: None

Approved

XVIII. ADJOURN

Motion to adjourn was made by Alderman Greco and seconded by Alderman Barbari at 8:09 PM

Acclamation vote was made with all Ayes. Motion carried unanimously.

Respectfully submitted,

Margie Tannehill, Recording Secretary

Attested:

Michael Shadley
City Clerk

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INVOICE JOURNAL REPORT FOR CITY OF OAKBROOK TERRACE

Post Date	Journal	Description	GL Number	GL Description	DR Amount	CR Amount
10/28/2025	AP	Amazon Capital Services		UNDELIVERED FILE FOLDERS		
			01-02-6120-00	OFFICE SUPPLIES		59.34
			01-00-2010-00	ACCOUNTS PAYABLE	59.34	
					59.34	59.34
10/28/2025	AP	SUBURBAN LABORATORIES, INC.		TTHM HAA COMPLIANCE SAMPLING		
			03-12-5600-00	PROFESSIONAL/TECHNICAL SERVICE	1,004.00	
			03-00-2010-00	ACCOUNTS PAYABLE		1,004.00
					1,004.00	1,004.00
10/28/2025	AP	SUBURBAN LABORATORIES, INC.		LEAD AND COPPER SAMPLING		
			03-12-5600-00	PROFESSIONAL/TECHNICAL SERVICE	98.00	
			03-00-2010-00	ACCOUNTS PAYABLE		98.00
					98.00	98.00
10/28/2025	AP	Anderson Pest Solutions		PEST CONTROL CITY HALL		
			01-04-5770-00	BUILDING MAINTENANCE	64.86	
			01-00-2010-00	ACCOUNTS PAYABLE		64.86
					64.86	64.86
10/28/2025	AP	Entenmann-Rovin Co.		8 NEW POLICE BADGES		
			01-02-5715-00	UNIFORM ALLOWANCE	1,676.70	
			01-00-2010-00	ACCOUNTS PAYABLE		1,676.70
					1,676.70	1,676.70
10/28/2025	AP	Frontline Public Safety Solutions		FTO TRACKER		
			01-02-5611-00	SUPPORT SERVICES	1,200.00	
			01-00-2010-00	ACCOUNTS PAYABLE		1,200.00
					1,200.00	1,200.00
10/28/2025	AP	Veterans Towing & Recovery Inc		OTP24002857		
			01-02-5663-00	VEHICLE MAINT. & REPAIR	381.00	
			01-00-2010-00	ACCOUNTS PAYABLE		381.00
					381.00	381.00
10/28/2025	AP	NATIONAL CHILD ID PROGRAM		SCHOOL KITS - STELLA MAE		
			01-02-5780-00	SPECIAL EVENTS	737.50	
			01-00-2010-00	ACCOUNTS PAYABLE		737.50
					737.50	737.50
10/28/2025	AP	J.G. Uniform, Inc.		VEST COVER - MOLINA		
			01-02-5715-00	UNIFORM ALLOWANCE	295.00	
			01-00-2010-00	ACCOUNTS PAYABLE		295.00
					295.00	295.00
10/28/2025	AP	Illinois Tollway		TOLLS		
			01-04-5663-00	VEHICLE MAINT. & REPAIR	157.30	
			01-00-2010-00	ACCOUNTS PAYABLE		157.30
					157.30	157.30
10/28/2025	AP	Bluders Tree Service		STORM DAMAGED SPLIT RIGHT OF WAY TREE RE		
			01-04-5766-00	TREE CARE	1,100.00	
			01-00-2010-00	ACCOUNTS PAYABLE		1,100.00
					1,100.00	1,100.00
10/28/2025	AP	Ray O'Herron Co. Inc.		NAME PLATE - FLORES		
			01-02-5715-00	UNIFORM ALLOWANCE	56.02	
			01-00-2010-00	ACCOUNTS PAYABLE		56.02
					56.02	56.02
10/28/2025	AP	Ray O'Herron Co. Inc.		SALGADO AND NOONAN NAME PLATES		
			01-02-5715-00	UNIFORM ALLOWANCE	106.78	
			01-00-2010-00	ACCOUNTS PAYABLE		106.78
					106.78	106.78
10/28/2025	AP	J.G. Uniform, Inc.		BODY ARMOR - NUNEZ		
			01-02-5715-00	UNIFORM ALLOWANCE	995.00	
			01-00-2010-00	ACCOUNTS PAYABLE		995.00
					995.00	995.00
10/28/2025	AP	J.G. Uniform, Inc.		BODY ARMOR - GARZA		
			01-02-5715-00	UNIFORM ALLOWANCE	995.00	
			01-00-2010-00	ACCOUNTS PAYABLE		995.00
					995.00	995.00
10/28/2025	AP	Lombard Ace Hardware		STIHL BAG BLOWER		
			01-04-6190-00	NON-CAPITAL EQUIPMENT	329.99	
			01-00-2010-00	ACCOUNTS PAYABLE		329.99
					329.99	329.99

INVOICE JOURNAL REPORT FOR CITY OF OAKBROOK TERRACE

Post Date	Journal	Description	GL Number	GL Description	DR Amount	CR Amount
10/28/2025	AP	Lombard Ace Hardware		CHAIN SAW BLADES, AIR FILTER		
			01-04-5660-00	EQUIPMENT MAINT & REPAIR	146.73	
			01-00-2010-00	ACCOUNTS PAYABLE		146.73
					146.73	146.73
10/28/2025	AP	Lombard Ace Hardware		AIR FILTERS		
			01-02-5770-00	BUILDING MAINTENANCE	25.77	
			01-00-2010-00	ACCOUNTS PAYABLE		25.77
					25.77	25.77
10/28/2025	AP	Advocate Occupational Health		PHYSICAL EXAMS - MARQUEZ, RODRIGUEZ, GAR		
			01-10-5775-00	TESTING & EXAMINATIONS	2,078.00	
			01-00-2010-00	ACCOUNTS PAYABLE		2,078.00
					2,078.00	2,078.00
10/28/2025	AP	Al Warren Oil Co., Inc.		BIODIESEL WITH WINTER ADDITIVE FUEL ISLA		
			01-00-1030-00	Fuel Inventory	3,012.30	
			01-00-2010-00	ACCOUNTS PAYABLE		3,012.30
					3,012.30	3,012.30
10/28/2025	AP	Al Warren Oil Co., Inc.		87 OCTANE UNLEADED FUEL		
			01-00-1030-00	Fuel Inventory	15,638.00	
			01-00-2010-00	ACCOUNTS PAYABLE		15,638.00
					15,638.00	15,638.00
10/28/2025	ENC	Al Warren Oil Co., Inc.		PO 0000002409, 87 OCTANE UNLEADED FUEL		
			01-00-1030-00	Fuel Inventory		15,638.00
			01-00-2010-00	ACCOUNTS PAYABLE	15,638.00	
					15,638.00	15,638.00
10/28/2025	AP	A.R.M. & Associates Inc		8/3-9/1/2025 CITYS SHARE DUE AGENCY		
			01-02-5600-00	PROFESSIONAL/TECHNICAL SERVICE	7.50	
			01-00-2010-00	ACCOUNTS PAYABLE		7.50
					7.50	7.50
10/28/2025	AP	Peerless Network, Inc.		PSB PHONE SERVICE - 9/15-10/14/2025		
			01-04-5665-00	PHONE SERVICE	115.55	
			03-12-5665-00	PHONE SERVICE	115.56	
			01-00-2010-00	ACCOUNTS PAYABLE		115.55
			03-00-2010-00	ACCOUNTS PAYABLE		115.56
					231.11	231.11
10/28/2025	AP	Cintas Corporation		1ST AID CABINET MAINTENANCE		
			01-04-5770-00	BUILDING MAINTENANCE	555.40	
			01-00-2010-00	ACCOUNTS PAYABLE		555.40
					555.40	555.40
10/28/2025	AP	Cintas Corporation		PD FLOOR MAT SERVICE		
			01-02-5770-00	BUILDING MAINTENANCE	64.63	
			01-00-2010-00	ACCOUNTS PAYABLE		64.63
					64.63	64.63
10/28/2025	AP	Cintas Corporation		CH FLOOR MAT SERVICE		
			01-04-5770-00	BUILDING MAINTENANCE	129.99	
			01-00-2010-00	ACCOUNTS PAYABLE		129.99
					129.99	129.99
10/28/2025	AP	Cintas Corporation		1ST AID CABINET CITY HALL MAINTENANCE -		
			01-04-5770-00	BUILDING MAINTENANCE	509.37	
			01-00-2010-00	ACCOUNTS PAYABLE		509.37
					509.37	509.37
10/28/2025	AP	Clark Hill P.L.C.		LABOR RELATIONS		
			01-01-5674-00	LABOR RELATIONS	56,444.42	
			01-00-2010-00	ACCOUNTS PAYABLE		56,444.42
					56,444.42	56,444.42
10/28/2025	ENC	Clark Hill P.L.C.		PO 26-00029, LABOR RELATIONS		
			01-01-5674-00	LABOR RELATIONS		56,444.42
			01-00-2010-00	ACCOUNTS PAYABLE	56,444.42	
					56,444.42	56,444.42
10/28/2025	AP	Metropolitan Industries Inc		SCADA CELLULAR COMMUNICATIONS		
			03-12-5668-00	COMMUNICATIONS	100.00	
			03-00-2010-00	ACCOUNTS PAYABLE		100.00
					100.00	100.00

INVOICE JOURNAL REPORT FOR CITY OF OAKBROOK TERRACE

Post Date	Journal	Description	GL Number	GL Description	DR Amount	CR Amount
10/28/2025	AP	Intoximeters		DRYGAS		
			01-02-6190-00	NON-CAPITAL EQUIPMENT	177.75	
			01-00-2010-00	ACCOUNTS PAYABLE		177.75
					177.75	177.75
10/28/2025	AP	J.G. Uniform, Inc.		ALTERATIONS - PORTILLO		
			01-02-5715-00	UNIFORM ALLOWANCE	15.00	
			01-00-2010-00	ACCOUNTS PAYABLE		15.00
					15.00	15.00
10/28/2025	AP	Coeo Solutions, LLC		MONTHLY CHARGES 10/15-11/14/2025		
			01-01-5665-00	PHONE SERVICE	625.02	
			01-02-5665-00	PHONE SERVICE	662.90	
			01-03-5665-00	PHONE SERVICE	284.10	
			01-11-5665-00	PHONE SERVICE	321.99	
			01-00-2010-00	ACCOUNTS PAYABLE		1,894.01
					1,894.01	1,894.01
10/28/2025	AP	Municipal Electronics Division, LLC		NEW RADAR		
			01-02-5660-00	EQUIPMENT MAINT & REPAIR	600.00	
			01-00-2010-00	ACCOUNTS PAYABLE		600.00
					600.00	600.00
10/28/2025	AP	Comcast		CH CABLE/INTERNET 10/14-11/13/2025		
			01-04-5758-00	UTILITIES	279.80	
			01-00-2010-00	ACCOUNTS PAYABLE		279.80
					279.80	279.80
10/28/2025	AP	Comcast		PSB CABLE/INTERNET 10/8-11/7/2025		
			01-04-5758-00	UTILITIES	268.30	
			01-00-2010-00	ACCOUNTS PAYABLE		268.30
					268.30	268.30
10/28/2025	AP	Comcast		CH TV SERVICES 10/19-11/18/2025		
			01-11-5668-00	COMMUNICATIONS	159.81	
			01-00-2010-00	ACCOUNTS PAYABLE		159.81
					159.81	159.81
10/28/2025	AP	Com Ed		WMF SERVICE - 9/5-10/7/2025		
			03-12-5758-00	UTILITIES	289.95	
			03-00-2010-00	ACCOUNTS PAYABLE		289.95
					289.95	289.95
10/28/2025	AP	Com Ed		PAS - 17B SERVICE - 9/5-10/7/2025		
			03-12-5758-00	UTILITIES	53.70	
			03-00-2010-00	ACCOUNTS PAYABLE		53.70
					53.70	53.70
10/28/2025	AP	Com Ed		TORNADO SIREN - 9/5-10/7/2025		
			01-04-5758-00	UTILITIES	41.28	
			01-00-2010-00	ACCOUNTS PAYABLE		41.28
					41.28	41.28
10/28/2025	AP	Com Ed		ST. LIGHTS - 9/5-10/7/2025		
			01-04-5760-00	STREET LIGHT MAINT	77.29	
			01-00-2010-00	ACCOUNTS PAYABLE		77.29
					77.29	77.29
10/28/2025	AP	Com Ed		WATER TOWER - 9/5-10/7/2025		
			03-12-5758-00	UTILITIES	97.66	
			03-00-2010-00	ACCOUNTS PAYABLE		97.66
					97.66	97.66
10/28/2025	AP	ComEd		SPRING/FRONTAGE LIGHTS - 9/3-10/3/2025		
			01-04-5760-00	STREET LIGHT MAINT	897.72	
			01-00-2010-00	ACCOUNTS PAYABLE		897.72
					897.72	897.72
10/28/2025	AP	Elevator Inspection Service Co		4 MISC. INSPECTIONS ON 10/4/2025		
			01-03-5600-00	PROFESSIONAL/TECHNICAL SERVICE	128.00	
			01-00-2010-00	ACCOUNTS PAYABLE		128.00
					128.00	128.00
10/28/2025	ENC	Elevator Inspection Service Co		PO 0000002385, 4 MISC. INSPECTIONS ON 10		
			01-03-5600-00	PROFESSIONAL/TECHNICAL SERVICE	128.00	
			01-00-2010-00	ACCOUNTS PAYABLE		128.00
					128.00	128.00

INVOICE JOURNAL REPORT FOR CITY OF OAKBROOK TERRACE

Post Date	Journal	Description	GL Number	GL Description	DR Amount	CR Amount
10/28/2025	AP	Elevator Inspection Service Co		1 INSPECTION ON 9/30/2025		
			01-03-5600-00	PROFESSIONAL/TECHNICAL SERVICE	38.00	
			01-00-2010-00	ACCOUNTS PAYABLE		38.00
					38.00	38.00
10/28/2025	AP	Gasvoda & Associates, Inc.		EMI VALVE ACTUATOR REPAIR @ WATER TOWER		
			03-12-5660-00	EQUIPMENT MAINT & REPAIR	616.25	
			03-00-2010-00	ACCOUNTS PAYABLE		616.25
					616.25	616.25
10/28/2025	AP	Robert J. Gonzini		BLD. INSPECTIONS - 10/9-10/21/2025		
			01-03-5600-00	PROFESSIONAL/TECHNICAL SERVICE	673.63	
			01-00-2010-00	ACCOUNTS PAYABLE		673.63
					673.63	673.63
10/28/2025	ENC	Robert J. Gonzini		PO 0000002387, BLD. INSPECTIONS - 10/9-1		
			01-03-5600-00	PROFESSIONAL/TECHNICAL SERVICE		673.63
			01-00-2010-00	ACCOUNTS PAYABLE	673.63	
					673.63	673.63
10/28/2025	AP	Granite Telecommunications		CREDIT CARD TERMINALS/AUTO DIALERS		
			01-01-5668-00	COMMUNICATIONS	89.40	
			01-14-5668-00	COMMUNICATIONS	89.40	
			01-04-5665-00	PHONE SERVICE	329.26	
			03-12-5665-00	PHONE SERVICE	329.27	
			01-00-2010-00	ACCOUNTS PAYABLE		508.06
			03-00-2010-00	ACCOUNTS PAYABLE		329.27
					837.33	837.33
10/28/2025	AP	In Balance IT Solutions LLC		PS-COBT-BACKUP W/EXCHANGE - NOV. 2025		
			01-01-6151-00	HARDWARE	2,546.50	
			01-00-2010-00	ACCOUNTS PAYABLE		2,546.50
					2,546.50	2,546.50
10/28/2025	ENC	In Balance IT Solutions LLC		PO 26-00032, PS-COBT-BACKUP W/EXCHANGE -		
			01-01-6151-00	HARDWARE		2,546.50
			01-00-2010-00	ACCOUNTS PAYABLE	2,546.50	
					2,546.50	2,546.50
10/28/2025	AP	Villa Park Public Library		16 LIBRARY CARDS ISSUED FOR 10 RESIDENCE		
			01-01-5785-00	Library Services	2,991.42	
			01-00-2010-00	ACCOUNTS PAYABLE		2,991.42
					2,991.42	2,991.42
10/28/2025	AP	Konica Minolta Business Soluti		EXEC. ADMIN. COPIER MAINT. - 9/24-10/3/2		
			01-01-5660-00	EQUIPMENT MAINT & REPAIR	55.41	
			01-00-2010-00	ACCOUNTS PAYABLE		55.41
					55.41	55.41
10/28/2025	AP	Konica Minolta Business Soluti		PD COPIER MAINT. - 9/5-10/4/2025		
			01-02-5660-00	EQUIPMENT MAINT & REPAIR	49.87	
			01-00-2010-00	ACCOUNTS PAYABLE		49.87
					49.87	49.87
10/28/2025	AP	Konica Minolta Business Soluti		CH ADMIN. COPIER MAINT. - 9/5-10/4/2025		
			01-11-5660-00	EQUIPMENT MAINT & REPAIR	58.67	
			01-01-5660-00	EQUIPMENT MAINT & REPAIR	58.67	
			01-03-5660-00	EQUIPMENT MAINT & REPAIR	58.68	
			01-00-2010-00	ACCOUNTS PAYABLE		176.02
					176.02	176.02
10/28/2025	AP	Konica Minolta Business Soluti		EXEC. ADMIN. COPIER MAINT. - 9/4-9/23/20		
			01-01-5660-00	EQUIPMENT MAINT & REPAIR	18.34	
			01-00-2010-00	ACCOUNTS PAYABLE		18.34
					18.34	18.34
10/28/2025	AP	Minuteman Press		WHITE BOOKLET ENVELOPES - FIN.		
			01-11-6130-00	SUPPLIES	370.24	
			01-00-2010-00	ACCOUNTS PAYABLE		370.24
					370.24	370.24
10/28/2025	AP	Bill Payment Center Nicor Gas		PSB GAS SERVICE - 9/9-10/8/2025		
			01-04-5758-00	UTILITIES	177.50	
			01-00-2010-00	ACCOUNTS PAYABLE		177.50
					177.50	177.50
10/28/2025	AP	Bill Payment Center Nicor Gas		PD GAS SERVICE - 9/9-10/8/2025		
			01-02-5758-00	UTILITIES	306.62	
			01-00-2010-00	ACCOUNTS PAYABLE		306.62
					306.62	306.62

INVOICE JOURNAL REPORT FOR CITY OF OAKBROOK TERRACE

Post Date	Journal	Description	GL Number	GL Description	DR Amount	CR Amount
10/28/2025	AP	Runco Office Supplies and Equipment	01-01-6120-00	RULED PAPER, COLORED TABS - CH OFFICE SUPPLIES	16.23	16.23
			01-00-2010-00	ACCOUNTS PAYABLE		16.23
					16.23	16.23
10/28/2025	AP	Runco Office Supplies and Equipment	01-02-6130-00	PD OFFICE SUPPLIES SUPPLIES	173.08	
			01-00-2010-00	ACCOUNTS PAYABLE		173.08
					173.08	173.08
10/28/2025	AP	Runco Office Supplies and Equipment	01-01-6120-00	CH KITCHEN SUPPLIES OFFICE SUPPLIES	75.11	
			01-00-2010-00	ACCOUNTS PAYABLE		75.11
					75.11	75.11
10/28/2025	AP	SUPPLY CHAIN SOLUTIONS	01-01-6170-00	SHIPPING CHARGES POSTAGE	78.95	
			01-00-2010-00	ACCOUNTS PAYABLE		78.95
					78.95	78.95
CASH/PAYABLE TOTALS:			01-00-2010-00	ACCOUNTS PAYABLE		99,557.41
			03-00-2010-00	ACCOUNTS PAYABLE		2,704.39
						102,261.80
GRAND CASH/PAYABLE TOTAL:						102,261.80
TOTALS:			01-00-1030-00	Fuel Inventory	18,650.30	
			01-00-2010-00	ACCOUNTS PAYABLE		99,557.41
			01-01-5660-00	EQUIPMENT MAINT & REPAIR	132.42	
			01-01-5665-00	PHONE SERVICE	625.02	
			01-01-5668-00	COMMUNICATIONS	89.40	
			01-01-5674-00	LABOR RELATIONS	56,444.42	
			01-01-5785-00	Library Services	2,991.42	
			01-01-6120-00	OFFICE SUPPLIES	91.34	
			01-01-6151-00	HARDWARE	2,546.50	
			01-01-6170-00	POSTAGE	78.95	
			01-02-5600-00	PROFESSIONAL/TECHNICAL SERVICE	7.50	
			01-02-5611-00	SUPPORT SERVICES	1,200.00	
			01-02-5660-00	EQUIPMENT MAINT & REPAIR	649.87	
			01-02-5663-00	VEHICLE MAINT. & REPAIR	381.00	
			01-02-5665-00	PHONE SERVICE	662.90	
			01-02-5715-00	UNIFORM ALLOWANCE	4,139.50	
			01-02-5758-00	UTILITIES	306.62	
			01-02-5770-00	BUILDING MAINTENANCE	90.40	
			01-02-5780-00	SPECIAL EVENTS	737.50	
			01-02-6120-00	OFFICE SUPPLIES		59.34
			01-02-6130-00	SUPPLIES	173.08	
			01-02-6190-00	NON-CAPITAL EQUIPMENT	177.75	
			01-03-5600-00	PROFESSIONAL/TECHNICAL SERVICE	839.63	
			01-03-5660-00	EQUIPMENT MAINT & REPAIR	58.68	
			01-03-5665-00	PHONE SERVICE	284.10	
			01-04-5660-00	EQUIPMENT MAINT & REPAIR	146.73	
			01-04-5663-00	VEHICLE MAINT. & REPAIR	157.30	
			01-04-5665-00	PHONE SERVICE	444.81	
			01-04-5758-00	UTILITIES	766.88	
			01-04-5760-00	STREET LIGHT MAINT	975.01	
			01-04-5766-00	TREE CARE	1,100.00	
			01-04-5770-00	BUILDING MAINTENANCE	1,259.62	
			01-04-6190-00	NON-CAPITAL EQUIPMENT	329.99	
			01-10-5775-00	TESTING & EXAMINATIONS	2,078.00	
			01-11-5660-00	EQUIPMENT MAINT & REPAIR	58.67	
			01-11-5665-00	PHONE SERVICE	321.99	
			01-11-5668-00	COMMUNICATIONS	159.81	
			01-11-6130-00	SUPPLIES	370.24	
			01-14-5668-00	COMMUNICATIONS	89.40	
			03-00-2010-00	ACCOUNTS PAYABLE		2,704.39
			03-12-5600-00	PROFESSIONAL/TECHNICAL SERVICE	1,102.00	
			03-12-5660-00	EQUIPMENT MAINT & REPAIR	616.25	
			03-12-5665-00	PHONE SERVICE	444.83	
			03-12-5668-00	COMMUNICATIONS	100.00	
			03-12-5758-00	UTILITIES	441.31	
					102,321.14	102,321.14
GRAND TOTAL:						
ENCUMBRANCE TOTALS:						

INVOICE JOURNAL REPORT FOR CITY OF OAKBROOK TERRACE

PROOF ONLY - JOURNAL ENTRIES NOT CREATED

Post Date	Journal	Description	GL Number	GL Description	DR Amount	CR Amount
			01-00-1030-00	Fuel Inventory		15,638.00
			01-00-2010-00	ACCOUNTS PAYABLE	75,430.55	
			01-01-5674-00	LABOR RELATIONS		56,444.42
			01-01-6151-00	HARDWARE		2,546.50
			01-03-5600-00	PROFESSIONAL/TECHNICAL SERVICE		801.63
GRAND ENCUMBRANCE TOTAL:					75,430.55	75,430.55

INVOICE JOURNAL REPORT FOR CITY OF OAKBROOK TERRACE

Post Date	Journal	Description	GL Number	GL Description	DR Amount	CR Amount
10/28/2025	AP	Bill Payment Center Nicor Gas		CH GAS SERVICE - 9/9-10/8/2025		
			01-04-5758-00	UTILITIES	154.27	
			01-00-2010-00	ACCOUNTS PAYABLE		154.27
					<u>154.27</u>	<u>154.27</u>
CASH/PAYABLE TOTALS:				01-00-2010-00	ACCOUNTS PAYABLE	154.27
GRAND CASH/PAYABLE TOTAL:						<u>154.27</u>
TOTALS:				01-00-2010-00	ACCOUNTS PAYABLE	154.27
			01-04-5758-00	UTILITIES	154.27	
GRAND TOTAL:					<u>154.27</u>	<u>154.27</u>

INVOICE JOURNAL REPORT FOR CITY OF OAKBROOK TERRACE

Post Date	Journal	Description	GL Number	GL Description	DR Amount	CR Amount
10/16/2025	AP	Integrated Control Technologies LLC PD WEB SERVER UPGRADE FOR HVAC	09-12-7117-03	FY26 BLDG AUTOMATION UPGRADE	11,374.00	
			09-00-2010-00	Accounts Payable		11,374.00
					<u>11,374.00</u>	<u>11,374.00</u>
10/16/2025	ENC	Integrated Control Technologies LLC PO 0000002398, PD WEB SERVER UPGRADE FOR	09-12-7117-03	FY26 BLDG AUTOMATION UPGRADE	11,374.00	
			09-00-2010-00	Accounts Payable	11,374.00	11,374.00
					<u>11,374.00</u>	<u>11,374.00</u>
CASH/PAYABLE TOTALS:			09-00-2010-00	Accounts Payable		11,374.00
GRAND CASH/PAYABLE TOTAL:						<u>11,374.00</u>
TOTALS:			09-00-2010-00	Accounts Payable		11,374.00
			09-12-7117-03	FY26 BLDG AUTOMATION UPGRADE	11,374.00	
					<u>11,374.00</u>	<u>11,374.00</u>
GRAND TOTAL:						
ENCUMBRANCE TOTALS:			09-00-2010-00	Accounts Payable	11,374.00	
			09-12-7117-03	FY26 BLDG AUTOMATION UPGRADE		11,374.00
					<u>11,374.00</u>	<u>11,374.00</u> /
GRAND ENCUMBRANCE TOTAL:						

RESOLUTION NO. R25 - 15

**A RESOLUTION APPROVING AND AUTHORIZING THE EXECUTION OF AN
ILLINOIS ELEVATOR SAFETY PROGRAM AGREEMENT BETWEEN THE
OFFICE OF THE STATE FIRE MARSHAL OF ILLINOIS AND THE
CITY OF OAKBROOK TERRACE, ILLINOIS**

WHEREAS, the City of Oakbrook Terrace (the “City”) is a home-rule unit of local government organized and existing pursuant to laws of Illinois and under Article VII, Section 6 of the 1970 Illinois Constitution, except as limited by such section, it may exercise any power and perform any function pertaining to its government and affairs;

WHEREAS, the Office of the State Fire Marshal of Illinois is an agency of the State of Illinois, organized and existing pursuant to laws of Illinois (the “Fire Marshal”);

WHEREAS, the Fire Marshal and the City each are authorized to enter into an Illinois Elevator Safety Program Agreement, pursuant to Section 140 of the Elevator Safety and Regulation Act (225 ILCS 312/1) and the applicable provisions of Illinois law, including Article VII, Section 10 of the Illinois Constitution (1970) and Act 220 of Chapter 5 of the Illinois Compiled Statutes, known as the Intergovernmental Cooperation Act (5 ILCS 220/1-220/8) (the “Agreement”), a copy of which is attached hereto marked as Exhibit “A” and made a part hereof; and

WHEREAS, the corporate authorities of the City deem it advisable, necessary and desirable and in the best interest of the City to enter into the Agreement with Fire Marshal to regulate the maintenance and safe operation of elevators;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Oakbrook Terrace, DuPage County, Illinois, as follows:

Section 1. The facts and statements contained in the preamble to this resolution are found to be true and correct and are hereby adopted as part of this resolution.

Section 2. The Agreement is hereby approved, and the Mayor and City Clerk, respectively, are authorized to execute and attest the Agreement in substantially the form attached hereto as Exhibit “A.”

Section 3. All resolutions or parts of resolutions in conflict with the provisions of this Resolution and hereby repealed to the extent of the conflict.

[THE REMAINDER OF THIS PAGE IS LEFT BLANK INTENTIONALLY.]

Section 4. This resolution shall be in full force and effect from and after its passage and approval as provided by law.

ADOPTED this 28th day of October 2025, pursuant to a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

ABSTENTION: _____

APPROVED by me this 28th day of October 2025.

Paul Esposito, Mayor of the City of
Oakbrook Terrace, DuPage County, Illinois

ATTESTED and filed in my office,
this 28th day of October 2025.

Michael Shadley, Clerk of the City of
Oakbrook Terrace, DuPage County, Illinois

EXHIBIT “A”
ILLINOIS ELEVATOR SAFETY PROGRAM AGREEMENT



**OFFICE OF THE ILLINOIS
STATE FIRE MARSHAL**

JB Pritzker, Governor
Michele L. Pankow, State Fire Marshal

ILLINOIS LOCAL ELEVATOR SAFETY PROGRAM AGREEMENT

This Illinois Local Elevator Safety Program Agreement ("Agreement") is made between the Office of the State Fire Marshal ("OSFM") and the municipality or county ("Local Administrator") as hereinafter identified.

This Agreement constitutes a contract between the OSFM and Local Administrator which permits the Local Administrator to operate a Local Elevator Safety Program ("Program") in conformity with Section 140 of the Elevator Safety Act (225 ILCS 312/140) and the Administrative Rules adopted at 41 Ill. Adm. Code 1000. In that regard, the Local Administrator agrees to the following:

1. This Agreement will become effective on the date it is accepted by the OSFM and shall remain valid for a period of four (4) calendar years thereafter. Prior to the expiration of this Agreement, the Local Administrator shall reapply for approval of its Program by submitting to the OSFM the information detailed in Section 2, below.
2. The Local Administrator shall submit to the OSFM, along with this Agreement executed by an officer of the Local Administrator, the following information, and shall notify the OSFM in writing of any changes to subsections "A" and "B" thereafter during the term of this Agreement:
 - A. The name and contact information of the Local Administrator's designated Local Elevator Safety Program manager. It is the responsibility of the Local Administrator to notify the OSFM of any changes to the Local Elevator Safety Program manager's name and contact information.
 - B. The name and contact information of any third party inspection company or companies under contract with the Local Administrator, or the name and license number of the inspector(s) employed by the Local Administrator to perform such inspections.
 - C. The number and type of conveyances covered by the Program.
 - D. The number and type of conveyances NOT covered by the Program, if any. These records shall be maintained by the Local Administrator.
3. The Local Administrator, by signing this Agreement, attests to the OSFM that it will enforce safety standards, codes and regulations at least as stringent as those adopted in the current version of the Illinois Elevator Safety Rules, 41 Ill. Adm. Code 1000.60. The Local Administrator also agrees to amend and enforce its Program, as required by Section 6(l) of this Agreement, to reflect subsequent amendments to the safety standards, codes and regulations adopted by the Illinois Elevator Safety Rules.
4. Should the Local Administrator desire to amend any of the Standards, the Local Administrator must submit to the OSFM, for approval by the Illinois Elevator Safety Review Board ("Board"), a copy of the amendment and its reason for the change. The Board shall review the amendment and notify the Local Administrator no later than thirty (30) days after the Board meeting at which the variance request is heard of its approval or denial.
5. With respect to ASME A17.3-2005, Safety Code for Existing Elevators and Escalators, upgrades required by Section 35(h) must be completed no later than January 1, 2015. By signing this Agreement, the Local Administrator recognizes that Public Act 97-1048 adjusted the compliance date for upgrade requirements to the restricted opening of hoistway doors or car doors on passenger elevators from January 1, 2015 to January 1, 2014. An



**OFFICE OF THE ILLINOIS
STATE FIRE MARSHAL**

JB Pritzker, Governor
Michele L. Pankow, State Fire Marshal

existing conveyance is a conveyance located in a building for which a building permit was issued prior to the effective date of the Administrative Rules which were adopted in conformance with the Elevator Safety and Regulation Act.

6. By signing this Agreement, the Local Administrator agrees to operate its Program in compliance and conformance with the Elevator Safety and Regulation Act and Administrative Rules. Under the Program, the Local Administrator shall:
- A. Issue construction and alteration permits and certificates of operation.
 - B. Consider requests to extend the time frame for construction or alteration permits. Such requests shall be granted for an additional twelve (12) months if the request is received by the Local Administrator prior to expiration of the existing permit. Extension requests received by the Local Administrator after the expiration of the existing permit shall be denied, requiring a new application that must be accompanied by payment of the current fee charged by the Local Administrator.
 - C. Provide for inspection of elevators, including temporary operation inspections.
 - D. Grant exceptions and variances from the literal requirements of applicable State codes, standards and regulations in cases in which such variances would not jeopardize the public safety and welfare. The OSFM shall be notified immediately by mail of any exception or variance granted. The OSFM may object to such exception or variance within seven (7) business days of receipt of the notice. Should the OSFM and Local Administrator not reach agreement on the exception or variance, the matter shall be directed to the Board to hear and decide.
 - E. Enforce the applicable provisions of the Elevator Safety Act, and levy fines in accordance with the Municipal Code [65 ILCS 5] or Counties Code [55 ILCS 5].
 - F. Maintain for inspection by the OSFM the following documentation and information, all of which shall be maintained for a 2-year period:
 - i. All permit applications;
 - ii. All permits issued by the Local Administrator;
 - iii. All exceptions or variances granted or denied;
 - iv. All inspection reports for conveyances subject to the Program, and
 - v. Proper records demonstrating the number of Certificates of Operation issued by the Local Administrator.
 - G. Ensure that all inspections are performed by personnel properly licensed by the State.
 - H. Notify the OSFM of any instances of non-compliance with the Elevator Safety Act and/or Administrative Rules of which it becomes aware.
 - I. Amend its Program within ninety (90) days of receipt of notice from the OSFM informing them of changes to any form, document, the Standards and/or rules that affect the Program.
 - J. Notify the OSFM at least ninety (90) days in advance of the date the Local Administrator elects to discontinue its Program.
 - K. Require all conveyances in its jurisdiction to register and pay the associated fee to the OSFM, and put out-of-service and report to the OSFM the names of the owners of those conveyances that fail to register within thirty (30) days of determination that the conveyance is not registered.



**OFFICE OF THE ILLINOIS
STATE FIRE MARSHAL**

JB Pritzker, Governor
Michele L. Pankow, State Fire Marshal

- L. To make itself available, upon reasonable notice, to meet with the OSFM or its representatives, to ensure compliance with the Elevator Safety Act and Administrative Rules.
7. In accordance with the Elevator Safety and Regulation Act and the Administrative Rules, with the exception of the registration fees, the fees and procedures for applications, permits, inspection and enforcement under the Local Administrator's Program shall remain the jurisdiction of the Local Administrator, and such procedures shall take precedence over the procedures adopted by the OSFM and Board.
8. Should the OSFM determine that the Program does not meet the requirements of the Elevator Safety and Regulation Act or the Administrative Rules, the OSFM shall notify the Local Administrator of the corrective actions needed to bring the Local Program into compliance. Should the Local Administrator fail to make the corrections, the OSFM may, after allowing time for corrective action, and after a hearing under Section 160 of the Administrative Rules, withdraw approval of the Program.
9. A copy of the Administrative Rules (41 Ill. Admin. Code 1000) is available at:
<https://www.ilga.gov/commission/icar/admincode/041/04101000sections.html>.
10. The Illinois Local Elevator Safety Program Agreement Signature Page follows on the next page of this document.



**OFFICE OF THE ILLINOIS
STATE FIRE MARSHAL**

JB Pritzker, Governor
Michele L. Pankow, State Fire Marshal

ILLINOIS LOCAL ELEVATOR SAFETY PROGRAM AGREEMENT SIGNATURE PAGE

LOCAL ADMINISTRATOR

Name of Local Administrator (Municipality or County):

Signature of Local Administrator's Officer:

____ / ____ / ____
Date Signed:

Printed Name of Officer:

Title of Officer:

Officer's Contact Information:

Email Address:

Street Address:

Phone Number:

City, State, Zip:

OFFICE OF THE STATE FIRE MARSHAL

Agreement Accepted for OSFM by:

James A Rivera, State Fire Marshal
1035 Stevenson Drive
Springfield, IL 62703
(217) 785-0969

____ / ____ / ____
Date Signed/Accepted:



**CITY OF OAKBROOK TERRACE,
ILLINOIS**

**AUDITOR'S COMMUNICATION TO THE
MEMBERS OF THE CITY COUNCIL
AND MANAGEMENT**

For the Year Ended April 30, 2025

SIKICH.COM

CITY OF OAKBROOK TERRACE, ILLINOIS
AUDITOR’S COMMUNICATION TO THE
MEMBERS OF THE CITY COUNCIL
AND MANAGEMENT
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1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

October 16, 2025

The Honorable Mayor
Members of the City Council
City of Oakbrook Terrace
17W275 Butterfield Road
Oakbrook Terrace, Illinois 60181

Ladies and Gentlemen:

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

In addition, auditing standards require the communication of internal control related matters to members of the City Council and management. Our communication of these matters is enclosed within this document.

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

Sincerely,



Sikich CPA LLC
By: Nick Bava, CPA, MAS
Principal

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

SIKICH.COM

October 16, 2025

The Honorable Mayor
Members of the City Council
City of Oakbrook Terrace, Illinois

Ladies and Gentlemen:

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

Qualitative Aspects of Accounting Practices

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

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We noted no particularly sensitive estimates made by management during our audit of the financial statements with the exception of the estimates in connection with the actuarial valuations performed for the Illinois Municipal Retirement Fund, Police Pension Plan and the Other Postemployment Benefit Plan.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We noted no particularly sensitive financial statement disclosures during our audit of the financial statements, except for the actuarial valuations for the Illinois Municipal Retirement Fund Plan, Police Pension Plan and the Other Postemployment Benefit Plan. We evaluated the key assumptions used to perform the actuarial valuations and determined that they were reasonable in relation to the basic financial statements as a whole.

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

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually, or in the aggregate, to each opinion units' financial statements taken as a whole, with the exception of AJE#01-AJE#03, AJE#08 and AJE#10-AJE#11.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 16, 2025.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

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

We were not engaged to report on the introductory section, supplemental data, and statistical section, which accompany the basic financial statements but are not RSI. We did not audit or perform other procedures on this other information, and we do not express an opinion or provide any assurance on it.

Restriction on Use

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

Sincerely,

Sikich CPA LLC

Sikich CPA LLC
By: Nick Bava, CPA, MAS
Principal

Year End: April 30, 2025

Adjusting Journal Entries

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

Account No: AJE#01 To AJE#18

Number	Date	Name	Account No	Amount
AJE#01	4/30/2025	Other Receivable	01-00-1575-00 GF-01	7,095.22
AJE#01	4/30/2025	LEASE RECEIVABLES	01-00-1591-87 GF-01	(85,639.00)
AJE#01	4/30/2025	LEASE RECEIVABLES	01-00-1591-87 GF-01	(72,122.00)
AJE#01	4/30/2025	DEFERRED INFLOWS OF RESOURCES	01-00-2201-87 GF-01	94,963.00
AJE#01	4/30/2025	DEFERRED INFLOWS OF RESOURCES	01-00-2201-87 GF-01	82,858.00
AJE#01	4/30/2025	Digital Sign Fees	01-00-3561-00 GF-01	12,916.00
AJE#01	4/30/2025	ANTENNA INCOME	01-00-3570-00 GF-01	(7,095.22)
AJE#01	4/30/2025	ANTENNA INCOME	01-00-3570-00 GF-01	1,797.00
AJE#01	4/30/2025	INTEREST INCOME GASB87	01-00-3650-87 GF-01	(22,240.00)
AJE#01	4/30/2025	INTEREST INCOME GASB87	01-00-3650-87 GF-01	(12,533.00)

To record GASB 87 activity

AJE#02	4/30/2025	SBITA Issuance	09-00-3990-00 CPF-09	(80,886.00)
AJE#02	4/30/2025	Principal Expense	09-01-7170-02 CPF-09	10,360.00
AJE#02	4/30/2025	Principal Expense	09-01-7170-02 CPF-09	30,567.00
AJE#02	4/30/2025	Principal Expense	09-01-7170-02 CPF-09	16,978.68
AJE#02	4/30/2025	Insquad Video AXON Agreement	09-12-5600-17 CPF-09	80,886.00
AJE#02	4/30/2025	Insquad Video AXON Agreement	09-12-5600-17 CPF-09	(16,978.68)
AJE#02	4/30/2025	Flock ALPR Cameras	09-12-5600-18 CPF-09	(35,500.00)
AJE#02	4/30/2025	Body-worn Cameras	09-12-7117-01 CPF-09	(11,425.80)
AJE#02	4/30/2025	Interest Expense	09-12-7170-02 CPF-09	1,065.80
AJE#02	4/30/2025	Interest Expense	09-12-7170-02 CPF-09	4,933.00
AJE#02	4/30/2025	SBITA Asset	10-00-1956-00 AG-10	80,886.00
AJE#02	4/30/2025	Accumulated Amortization	10-00-1957-00 AG-10	(57,349.00)
AJE#02	4/30/2025	Purchases - Public Safety	10-00-7110-00 AG-10	(80,886.00)
AJE#02	4/30/2025	Amortization Expense	10-00-7531-00 AG-10	57,349.00

To record GASB 96 activity

AJE#03	4/30/2025	Accumulated Amortization	10-00-1957-00 AG-10	(16,052.00)
AJE#03	4/30/2025	Investments	10-00-1999-00 AG-10	1,244,893.75
AJE#03	4/30/2025	Investments	10-00-1999-00 AG-10	(26,200.00)
AJE#03	4/30/2025	Purchases	10-15-8000-00 AG-10	(1,244,893.75)

To correct out of balance fund and
correct opening fund balance

Number	Date	Name	Account No	Amount
AJE#04	4/30/2025	STATE INCOME TAX RECEIVABLE	01-00-1525-00 GF-01	(10,769.79)
AJE#04	4/30/2025	INCOME TAX	01-00-3110-00 GF-01	10,769.79
		To correct state distributed tax receivables		
AJE#05	4/30/2025	REPLACEMENT TAX RECEIVABLE	01-00-1585-00 GF-01	239.29
AJE#05	4/30/2025	PERSONAL PROPERTY REPLACEMENT TAX	01-00-3120-00 GF-01	(239.29)
		To reverse PPRT receivable		
AJE#06	4/30/2025	HOME RULE SALES TAX RECEIVABLE	09-00-1522-00 CPF-09	9,902.31
AJE#06	4/30/2025	HOME RULE SALES TAX	09-00-3021-00 CPF-09	(9,902.31)
		To correct Home Rule Tax receivable		
AJE#07	4/30/2025	Cannabis Tax Receivable	01-00-1520-01 GF-01	10,210.50
AJE#07	4/30/2025	Cannabis Sales Tax (City)	01-00-3170-00 GF-01	(10,210.50)
		To adjust Cannabis tax receivable and revenue		
AJE#08	4/30/2025	Due to/from General Fund	04-00-1701-00 DSF-04	6,678.22
AJE#08	4/30/2025	PROPERTY TAX	04-00-3010-00 DSF-04	(6,678.22)
		To adjust property tax collections		
AJE#09	4/30/2025	PROPERTY TAX RECEIVABLE	01-00-1510-00 GF-01	36,830.40
AJE#09	4/30/2025	DEFERRED REAL ESTATE TAX	01-00-2200-00 GF-01	(36,830.40)
AJE#09	4/30/2025	PROPERTY TAX RECEIVABLE	04-00-1510-00 DSF-04	(2,272.50)
AJE#09	4/30/2025	Deferred Real Estate Tax	04-00-2200-00 DSF-04	2,272.50
		To adjust property tax receivable and deferred		
AJE#10	4/30/2025	IMRF NET PENSION LIABILITY	03-00-2260-00 WF-03	28,642.00
AJE#10	4/30/2025	IMRF DEF OUTFLOW OTHER RESOURC	03-00-2261-00 WF-03	(180,652.00)
AJE#10	4/30/2025	IMRF DEF OUTFLOW OTHER RESOURC	03-00-2261-00 WF-03	(46,277.00)
AJE#10	4/30/2025	IMRF DEFER INFLOW OTHER RESOUR	03-00-2262-00 WF-03	923.00
AJE#10	4/30/2025	IMRF DEFER INFLOW OTHER RESOUR	03-00-2262-00 WF-03	46,277.00
AJE#10	4/30/2025	IMRF	03-12-4510-00 WF-03	151,087.00
		To record IMRF activity		

Number	Date	Name	Account No	Amount
AJE#11	4/30/2025	Accumulated Depr - Land Imp	10-00-1911-00 AG-10	(4,684.00)
AJE#11	4/30/2025	Accumulated Depr - Storm	10-00-1921-00 AG-10	13,172.00
AJE#11	4/30/2025	EQUIPMENT	10-00-1930-00 AG-10	(83,764.72)
AJE#11	4/30/2025	Vehicles	10-00-1940-00 AG-10	(93,746.23)
AJE#11	4/30/2025	Depreciation Expense	10-15-7530-00 AG-10	(8,488.00)
AJE#11	4/30/2025	Purchases	10-15-8000-00 AG-10	177,510.95
Entry to correct certain capital asset balances				
AJE#12	4/30/2025	INTEREST RECEIVABLE	01-00-1570-00 GF-01	17,535.79
AJE#12	4/30/2025	INTEREST EARNINGS	01-00-3650-00 GF-01	(17,535.79)
AJE#12	4/30/2025	INTEREST RECEIVABLE	09-00-1570-01 CPF-09	263.60
AJE#12	4/30/2025	INTEREST EARNINGS	09-00-3650-00 CPF-09	(263.60)
Entry to record accrued interest receivable on investments				
AJE#13	4/30/2025	UTILITY TAX RECEIVABLE	03-00-1550-00 WF-03	(28,632.33)
AJE#13	4/30/2025	UTILITY TAX	03-00-3030-00 WF-03	28,632.33
Entry to reverse May 2025 utility tax revenue and receivable				
AJE#14	4/30/2025	ACCRUED SALARIES	01-00-2100-00 GF-01	(95,926.44)
AJE#14	4/30/2025	FULL-TIME SERGEANTS	01-02-4110-02 GF-01	15,641.79
AJE#14	4/30/2025	FULL-TIME PATROL OFFICERS	01-02-4110-03 GF-01	40,453.09
AJE#14	4/30/2025	FULL-TIME INVESTIGATIONS	01-02-4110-04 GF-01	9,783.70
AJE#14	4/30/2025	OVERTIME SERGEANTS	01-02-4120-02 GF-01	1,600.79
AJE#14	4/30/2025	OVERTIME PATROL OFFICERS	01-02-4120-03 GF-01	17,022.99
AJE#14	4/30/2025	OVERTIME INVESTIGATIONS	01-02-4120-04 GF-01	11,424.08
To record retro pay for expired union contract not yet settled				
AJE#15	4/30/2025	OTB TAX RECEIVABLE	01-00-1161-00 GF-01	15,817.00
AJE#15	4/30/2025	OFF TRACK BETTING TAX	01-00-3150-00 GF-01	(15,817.00)
To record April 2025 OTB revenue				

Number	Date	Name	Account No	Amount
AJE#16	4/30/2025	OPEB Net Pension Liability	03-00-2270-00 WF-03	36,440.00
AJE#16	4/30/2025	OPEB Net Pen Liab-Short Term	03-00-2271-00 WF-03	1,763.00
AJE#16	4/30/2025	HEALTH INSURANCE	03-12-4530-00 WF-03	(38,203.00)
		Entry to record OPEB GASB 75 activity		
AJE#17	4/30/2025	Other Liability	01-00-2197-00 GF-01	(41,907.00)
AJE#17	4/30/2025	POLICE PENSION	01-02-4560-00 GF-01	41,907.00
		Entry to record due to Pension Fund for April 2025 ARC		
AJE#18	4/30/2025	COMPENSATED ABSENCES	03-00-2101-00 WF-03	(6,858.00)
AJE#18	4/30/2025	FULL TIME	03-12-4110-00 WF-03	6,858.00
		Entry to record compensated absences activity		

PASSED ADJUSTMENTS

	City of Oakbrook Terrace (CLIENT)			Governmental Activities (OPINION UNIT)	
	For the Year Ended		4/30/2025		
All entries posted as Debit (Credit)					
Description	Workpaper Reference	Assets/ Deferred Outflows of Resources	(Liabilities/ Deferred Inflows of Resources)	(Net Position)	Change in Net Position
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period		\$ -	\$ -	\$ -	\$ -
To correct unsubstantiated A/P balance	6011	-	74,134	(74,134)	-
To correct over-accrued compensated absences	4106	-	111,270	(116,404)	5,134
To record the effect of implementing GASB Statement No. 101	4106.2	-	-	81,982	(81,982)
TOTALS		\$ -	\$ 185,404	\$ (108,556)	\$ (76,848)

PASSED ADJUSTMENTS

	City of Oakbrook Terrace			General Fund	
	(CLIENT)			(OPINION UNIT)	
	For the Year Ended		4/30/2025		
All entries posted as Debit (Credit)					
Description	Workpaper Reference	Assets/ Deferred Outflows of Resources	(Liabilities/ Deferred Inflows of Resources)	(Fund Balance/ Net Position)	Change in Fund Balance
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period		\$ -	\$ -	\$ -	\$ -
To correct unreconciled A/P balance	4003	-	12,266	-	(12,266)
To correct unsubstantiated A/P balance	6011	-	74,134	(74,134)	-
Totals		\$ -	\$ 86,400	\$ (74,134)	\$ (12,266)

PASSED ADJUSTMENTS

City of Oakbrook Terrace				BUSINESS-TYPE ACTIVITIES	
(CLIENT)				(OPINION UNIT)	
For the Year Ended		4/30/2025			
All entries posted as Debit (Credit)					
Description	Workpaper Reference	Assets/ Deferred Outflows of Resources	(Liabilities/ Deferred Inflows of Resources)	(Net Position)	Change in Net Position
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period		\$ -	\$ -	\$ -	\$ -
To record unreconciled utility billing receivable difference	3282	(10,118)	-	15,422	(5,304)
To correct over-accrued compensated absences	4106	-	16,750	(15,223)	(1,527)
Totals		\$ (10,118)	\$ 16,750	\$ 199	\$ (6,831)

PASSED ADJUSTMENTS

	City of Oakbrook Terrace			Water Fund	
	(CLIENT)			(OPINION UNIT)	
	For the Year Ended		4/30/2025		
	All entries posted as Debit (Credit)				
Description	Workpaper Reference	Assets/ Deferred Outflows of Resources	(Liabilities/ Deferred Inflows of Resources)	(Net Position)	Change in Net Position
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period		\$ -	\$ -	\$ -	\$ -
To record unreconciled utility billing receivable difference	3282	(10,118)	-	15,422	(5,304)
To correct over-accrued compensated absences	4106	-	16,750	(15,223)	(1,527)
Totals		\$ (10,118)	\$ 16,750	\$ 199	\$ (6,831)

CITY OF OAKBROOK TERRACE, ILLINOIS

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

April 30, 2025

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

SIKICH.COM

The Honorable Mayor
Members of the City Council
City of Oakbrook Terrace, Illinois

Ladies and Gentlemen:

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

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

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

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

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

Sikich CPA LLC

Naperville, Illinois

October 16, 2025

OTHER COMMENTS

Future Accounting Pronouncements

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

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

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

OTHER COMMENTS (Continued)

Future Accounting Pronouncements (Continued)

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

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

APPENDIX A
STATUS OF COMMENTS FROM APRIL 30, 2024

DEFICIENCIES

Year End Close Process

During our audit we proposed numerous audit adjustments, which management has reviewed and approved. Adjustments that were proposed were the result of recurring year end accruals that were not recorded, transactions that were not recorded in the proper period, or balances that were not classified correctly.

Generally accepted auditing standards emphasize that the external auditor cannot be part of an entity's internal control process over financial reporting. We recommend that procedures or checklists be adopted and followed, including during times of employee turnover, to include all procedures that management determines are needed to be performed on a monthly or year-end basis to ensure general ledger accounts are properly adjusted.

Status: This comment is still applicable as of April 30, 2025.

Credit Cards

During our testing of credit card transactions (9 transactions in total), we noted four instances where purchases were made by employees that are not eligible cardholders. Additionally, sales tax was paid on three purchases. We recommend that all cardholders be made aware of the City's tax-exempt status and adhere to the City's Personnel Policy & Procedures Manual, specifically Section 9.3 (Credit Card Acceptance Policy) and Section 9.4 (Employee City Credit Card Usage).

Status: This comment is still applicable as of April 30, 2025.

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

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

INDUSTRIES

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

AUTOMOTIVE	CONSTRUCTION & REAL ESTATE	
DISTRIBUTION & SUPPLY CHAIN	GOVERNMENT	HIGH-TECH
LIFE SCIENCES	MANUFACTURING	NOT-FOR-PROFIT & HIGHER EDUCATION
PRIVATE EQUITY	PROFESSIONAL SERVICES	

SPECIALIZED SERVICES

ACCOUNTING, AUDIT, TAX & CONSULTING SERVICES

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

TECHNOLOGY

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

ADVISORY

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

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

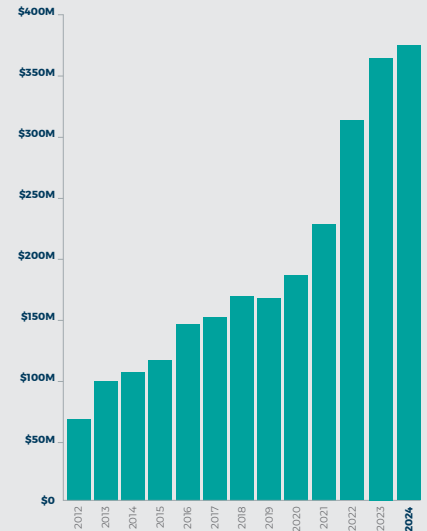
"Sikich" is the brand name under which Sikich CPA LLC and Sikich LLC provide professional services. The entities under the Sikich brand are independently owned and are not liable for the services provided by any other entity providing services under the Sikich brand. The use of the terms "our company",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

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

WHO WE ARE

TOTAL PERSONNEL **1,900+**

2024 REVENUE **\$375M**



OFFICE LOCATIONS

Ahmedabad, GJ
Alexandria, VA
 703.836.1350
 703.836.6701
Bangalore, KA
Boston, MA
 508.485.5588
Chattanooga, TN
 423.954.3007
Chicago, IL
 312.648.6666
Cleveland, OH
 330.864.6661
Coimbatore, TN
Decatur, IL
 217.423.6000
Indianapolis, IN
 317.842.4466

Los Angeles, CA*
 877.279.1900
Sacramento, CA*
 925.577.5144
Milwaukee, WI
 262.754.9400
Naperville, IL
 630.566.8400
Peoria, IL
 309.694.4251
Princeton, NJ
 609.285.5000
Springfield, IL
 217.793.3363
St. Louis, MO
 314.275.7277

**Perform only Technology and Advisory services*

CULTURE

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



CERTIFICATIONS & AWARDS

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

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

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



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



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



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



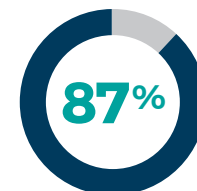
Sikich ranks on the **Redmond Channel Partner Magazine's top 350 Microsoft partners in the U.S.**, **CRN's Top 500 Managed Service Providers**, **CRN's Top 500 Solution Providers** and **Channel Futures' MSP 501**.



NET PROMOTER SCORE

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

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



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

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The Honorable Mayor
Members of the City Council
City of Oakbrook Terrace, Illinois

Ladies and Gentlemen:

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

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

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

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

SiKich CPA LLC

Naperville, Illinois
October 16, 2025

City of Oakbrook Terrace, Illinois



**Annual Comprehensive
Financial Report
For the Year Ended
April 30, 2025**

CITY OF OAKBROOK TERRACE, ILLINOIS

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

For the Year Ended
April 30, 2025

Prepared by Finance Department

Tanya Walker
Finance Director

CITY OF OAKBROOK TERRACE, ILLINOIS
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INTRODUCTORY SECTION

City of Oakbrook Terrace, Illinois
Principal Officials
April 30, 2025

MAYOR
Paul Esposito

CITY COUNCIL

Charlie Barbari
Joseph Beckwith
Dennis Greco

Mary Fitzgerald
Robert Rada
Frank Vlach

CITY CLERK
Michael Shadley

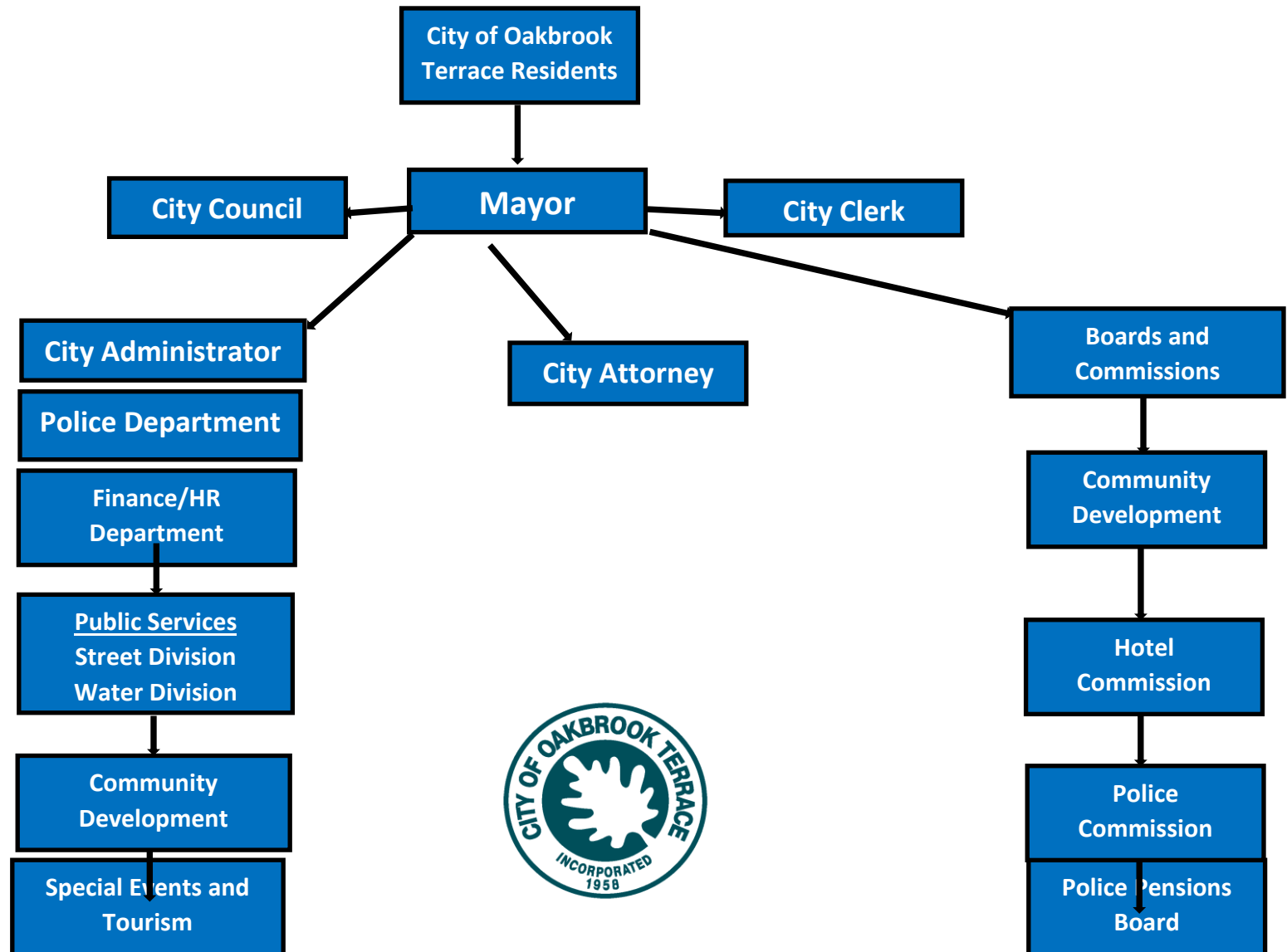
APPOINTED OFFICIALS

Jim Ritz
Tanya Walker
Casey Calvello
Melissa Headley
Craig Ward
Storino, Ramello, & Durkin

City Administrator
Finance Director
Police Chief
Building and Zoning Administrator
Public Services Director
City Attorney

City of Oakbrook Terrace Organizational Chart

Fiscal Year Ended April 30, 2025





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Oakbrook Terrace
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

April 30, 2024

Christopher P. Morill

Executive Director/CEO

MAYOR
Paul Esposito

CITY CLERK
Michael Shadley

**CITY
ADMINISTRATOR**
Tanya Walker



CITY OF OAKBROOK TERRACE

17W275 BUTTERFIELD ROAD
OAKBROOK TERRACE, IL 60181
630-941-8300 FAX 630-617-0036

WARD 1
Alderman Charlie Barbari
Alderman Eric Biskup

WARD 2
Alderman Frank Sarallo
Alderman Dennis Greco

WARD 3
Alderman Robert Rada
Alderman Mary Fitzgerald

October 16, 2025

The Honorable Mayor Esposito
Members of the City Council
City of Oakbrook Terrace, Illinois

We are pleased to submit the Annual Comprehensive Financial Report (ACFR) of the City of Oakbrook Terrace, Illinois, for the fiscal year ending April 30, 2025. Illinois Compiled Statute numbered 65 ILCS5/8-8-3 requires the Finance Department to submit the audited financial statements to the City Council within six (6) months of the fiscal year-end. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with management. 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 results of operations of the various funds and component units of the City of Oakbrook Terrace. All disclosures necessary to enable the reader to gain the maximum understanding of the City's financial affairs have been included.

In developing and evaluating the City's financial position, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to protect the government's assets from loss, theft or misuse and to compile sufficient reliable financial records in accordance with generally accepted accounting principles (GAAP). As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Sikich CPA LLC, a firm of licensed certified public accountants, has audited the City of Oakbrook Terrace's financial statements. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City of Oakbrook Terrace for the fiscal year ended April 30, 2025, 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 significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Oakbrook Terrace's financial statements for the fiscal year ended April 30, 2025, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors.

PROFILE OF THE CITY OF OAKBROOK TERRACE

The City of Oakbrook Terrace (the "City") is a home rule unit of local government as defined by the Illinois Constitution and Illinois Statutes. It was incorporated in 1958 as the City of Utopia, but its name was subsequently changed to the City of Oakbrook Terrace. The government operates under the city form as

defined by Illinois Statutes, with an elected Mayor and six (6) Aldermen, who collectively form the City Council. A professional City Administrator is employed, along with other staff positions that have been created by local ordinance. The City is located approximately 17 miles directly west of the City of Chicago in DuPage County. The City currently has a land area of 1.8 square miles and an estimated overnight population of 2,751, but has an estimated daytime population of 30,000 to 50,000. The City is home to numerous restaurants, retailers, seven (7) hotels, entertainment venues, and over 4,000,000 square feet of office development. The City's major employer is Commonwealth Edison with about 1,600 employees.

The City Council sets policy through adopting ordinances, resolutions, and the annual budget. The Mayor and City Clerk are elected to four-year terms. Aldermen are elected to staggered four-year terms from three (3) aldermanic districts. The mayor is the Chief Executive Officer of the City and ensures that the laws and ordinances are faithfully executed. The mayor has supervision over all executive officers and employees of the City. The mayor appoints by and with the advice and consent of the City Council, the City Administrator, the City Treasurer, the City Attorney, the Chief of Police, Department Heads, and the Commission members. The City Administrator is responsible for the proper administration of the affairs of the City as assigned by the Mayor. The City has 40 full-time employees, which includes 17 sworn police officers.

The City provides a full range of services including police protection, construction and maintenance of streets and infrastructure; potable water utility service; community development and general administrative services. Fire Protection, Emergency Medical Services, and Parks and Recreation are provided by other local governments. In addition to these services, the City also contributes towards a Police Pension Employment System. The police pension is included in this report as a fiduciary component unit. The City levies an annual property tax for the police pension actuarial required contribution. The property tax levy serves as the major revenue source for the police pension.

The annual budget serves as the foundation for the City's financial planning and control. All departments of the City government are required to submit their budget requests to the City Administrator by the first week in February of each year. The City Administrator, in their role as the appointed Budget Officer, uses these requests as a starting point for developing the budget that will be presented to the City Council pursuant to the provisions of the Illinois Budget Officer Act (65 ILCS 5/8-2-9.1) and the City's home rule powers. After the proposed budget is presented to the City Council, they are required to hold at least one (1) public hearing concerning the proposed budget, and to adopt a final budget prior to May 1st, the beginning of the new fiscal year. The budget is prepared by fund and appropriations are made at the department line-item level. The budget also includes information on the past year actual expenditures, current year estimates, and requested figures for the next fiscal year. Subsequent to budget approval, and during the course of the fiscal year, the budget may be amended by a two-thirds majority of the City Council. In addition, the Budget Officer may make line-item transfers under \$10,000 within a department and/or between departments within the same fund. Budget transfers that are greater than \$10,000 require the approval of the City Council. The City's legal level of budgetary control is that expenditures may not legally exceed the budget at the department level for the General Fund. All other funds, with the exception of the Water Fund, may not legally exceed the budget at the fund level. The Water Fund may not legally exceed the budget by line item.

MAJOR INITIATIVES (Present and Future)

Presented below is a fiscal year 2025 progress report, of the Council's major initiatives.

City of Oakbrook Terrace Strategic and Comprehensive Plans:

In November of 2024, the city approved a new Strategic Planning & Goal Development Initiative. This major city project began back in 2022 with the Northern Illinois Center for Governmental Studies. During the strategic planning process, interviews with city leaders were conducted along with residents, business partners, community organizations, and city staff to identify key short and long-term priorities for the city.

The short-term goals, which have a 1-3 year time frame that identified the highest priorities as; Support employee retention through retirements and incorporating recruitment initiatives; Proactively enhance current revenue streams and continuously evaluate new revenue and economic development opportunities and; Create development/beautification plans for each business corridor within city limits.

The long-term goals have a 4-to-8 year time frame and included; Implement strategies identified in the development/beautification plans for each business corridor with city limits; Develop a formal employee retirement(s) succession plan for the city to maintain staffing in reducing turnover and; Focus on larger scale projects such as annexation and development of the city's open lands.

With the strategic plan serving as our roadmap, the city is now moving into the action planning process that will focus on developing clear and measurable steps to achieve the plans goals.

City Grant Initiatives:

The city is committed to its ongoing efforts to secure and implement grant funding to address critical community and infrastructure needs. Since 2023, the city has applied for over 1.5 million in available grants, and since then have received over \$520,000 in grant awards. One of our recently awarded grants was through the Illinois Department of Commerce and Economic Opportunity for \$215,000 towards our Salt Storage Facility. This funding will be going towards the city's upcoming curb and gutter infrastructure project on three (3) designated city streets. The city also has some submitted grant applications that are still pending possible approval from the end of 2024 to current. The City of Oakbrook Terrace will continuously pursue new grant opportunities with our goals of supporting public safety, the community, economic development, and infrastructure needs in the city's continuing efforts to provide meaningful and quality services to our residents.

FINANCIAL POLICIES SIGNIFICANT IMPACT ON FINANCIAL STATEMENTS

Budget Reserves

The City's Budget Reserves policy requires that the City will maintain a General Fund reserve equal to at least 40% of estimated yearly revenues. Fiscal year 2025 resulted in an unassigned fund balance of \$12,111,731 which represents approximately 109% of the fiscal year 2025 General Fund actual revenues of \$11,056,418. Accordingly, the City continues to surpass the budget reserve criteria. Since the reserve requirement has been met, the excess reserves will provide added flexibility when considering operational and capital project needs.

Debt Administration

The City aspires to maintain good communication with bond rating agencies about its financial condition. The City's most recent bond rating received an AA bond rating from Standard and Poor's, which is the second highest rating possible from this rating agency. The City has three (3) general obligation debt issues and one (1) special service area debt issue outstanding at year end. The City's total debt outstanding as of April 30, 2025, is \$2,650,000. There are no plans to issue new bonds. The City annually abates the bonds and uses alternate revenue sources to pay down the principal and interest. Through abating these bonds, no property taxes are collected, thereby lowering tax bills. However, the 2006 Special Service Area bonds are not abated, rather these bonds are paid through owner's annual tax assessments.

Investment Policy

Safety of the principal is the foremost objective of the investment policy. The purpose of the investment policy is to also ensure the liquidity of investments so that the City can pay its bill on-time. Return on investment is of secondary importance compared to the safety and liquidity of the account. The City also has a tri-party collateralization agreement in place so that the fair value of the City's investments will not be less than 110%. Collateralization is needed because the Federal Depository Insurance Corporation only ensures bank balances up to \$250,000. In fiscal year 2025, the City earned a total of \$553,040 in interest income, which was \$423,964 more than the prior year. The police pension investments through the Illinois Police Officers' Investment Fund turned in an increase in fair value of \$1,935,574 during fiscal year 2025. The police pension investments are governed by a separate board and financial advisors.

FACTORS AFFECTING FINANCIAL CONDITION

Net Position

In previous years, the City implemented GASB 67 and 68 which required the City to record pension liabilities for the Illinois Municipal Retirement Fund (IMRF), and Police Pension Plan on the Statement of Net Position. The net pension liabilities for fiscal year 2025 were reported at \$11,493,681. Beginning in fiscal year 2019, the City implemented GASB 75, which improves the accounting and financial reporting for postemployment benefits other than pensions (OPEB). The OPEB liability for fiscal year 2025 was reported at \$267,653. Even with this new requirement, the City still ended with a positive net position of \$40,680,522 for Governmental Activities (of which \$9,401,476 is unrestricted) and 6,385,009 for Business-Type Activities.

Local Economy

General Fund fiscal year 2025 expenditures at \$9,753,741 decreased by \$463,464 from fiscal year 2024. This decrease is primarily attributed to a decrease in the cost of administering the Traffic Light Enforcement program. Robust increases in Local taxes as well as intergovernmental revenues decreased in The General Fund revenues by \$565,307 resulting in total Fiscal Year 2025 General Fund revenues of \$11,056,418.

The City's equalized assessed valuation increased from \$308,975,314 for the 2023 tax levy to \$318,380,222 for the 2024 tax levy representing an increase of \$9,404,908 million. For fiscal year 2025, the City collected \$1,129,115 in property taxes, with the majority being earmarked for the police pension.

According to the current Census Bureau records, the per capita within the City is 2,751 an increase of 617 or approximately 29% from the 2020 Census. This increase has impacted positively concerning our state shared revenues going forward.

Long-term Financial Planning

The City adopts a budget on an annual basis that serves as the roadmap for all City operations. The City also has a detailed Capital Improvement Program (CIP). The CIP covers the period of one (1) to five (5) years in detail. As part of the budget preparation process, the CIP is reviewed, modified, and approved annually.

The City's pension costs continued to increase at a pace faster than inflation. One way to counteract this increase was to switch to a 15-Year Open from the former normal cost method. Beginning with the 2018 levy, the City Council switched to the 15-Year Open approach to finance the actuarial required contribution. At the start, higher contributions to the police pension are required to remove a few years to arrive at the 15-year point. The City is on target to achieve, if not exceed, the 90% funded actuarial liability by 2040.

OTHER INFORMATION

Awards

The Government Finance Officers Association (GFOA) awards Certificates of Achievements for Excellence in Financial Reporting to governments who publish an easily readable and efficiently organized Annual Financial Report (AFR), which satisfies both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one (1) year only. We believe our current report meets the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for a certificate. If awarded to the City's ACFR for the fiscal year ending April 30, 2025, it will be the twenty-second (22nd) Certificate of Achievement for the City of Oakbrook Terrace.

Acknowledgements

I would like to thank Mayor Esposito and the City Council for their direction and support in guiding the administration in the planning and conducting the operations of the City in a responsible and progressive manner.

Furthermore, the work of the independent auditors from Sikich CPA LLC is greatly appreciated.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Tanya Walker', with a stylized flourish extending from the end.

Tanya Walker
City Administrator
Finance Director/Treasurer

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor
Members of the City Council
City of Oakbrook Terrace, Illinois

Report on the Audit of the Financial Statements

Opinions

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

We did not audit the financial statements of the Police Pension Fund of the City which represents 95%, 95%, and 92%, respectively, of the assets, net position/fund balance and revenue/additions of the aggregate remaining fund information of the City. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Police Pension Fund of the City is based on the report of the other auditors.

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe 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 financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, 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 opinion on the City's basic financial statements as a whole. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is 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 section, supplemental data, and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Sikich CPA LLC

Naperville, Illinois
October 16, 2025

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

CITY OF OAKBROOK TERRACE
MANAGEMENT'S DISCUSSION AND ANALYSIS

APRIL 30, 2025

The City of Oakbrook Terrace's (the City) Management's Discussion and Analysis (MD&A) is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the City's financial activity, (c) identify changes in the City's financial position (its ability to address the next and subsequent year challenges), (d) identify any material deviations from the financial plan (the approved budget), and (e) 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 changes and currently known facts, please read it in conjunction with the City's basic financial statements (beginning on page 4).

FINANCIAL HIGHLIGHTS

- The City's net position was \$47,065,531 at the end of the 2025 fiscal year reflecting an increase of \$4,005,404 or approximately 9.3% from \$43,060,127 last year. The Governmental Activities (tax supported) resulted in a year-end increase in net position of \$3,894,868, while the Business-Type Activities (user fees based) experienced an increase of \$110,536.
- The City's net position for Governmental Activities was \$40,680,522 and \$6,385,009 for Business-Type Activities. Also, the City's total assets and deferred outflows of \$65,901,566 exceeded total liabilities and deferred inflows of \$18,836,035 by \$47,065,531 demonstrating the City's ability to meet its current and future obligations.
- The City has outstanding bonded debt of \$2,806,028 which decreased by \$564,085 from the prior year. The City has no intentions of issuing any new bonds in the coming years.
- Total City revenues decreased by \$506,387 or approximately 3.1% to \$15,630,552 from last year's total of \$16,136,939. Fiscal year revenues from Governmental Activities equaled \$13,902,340 and \$1,728,212 for Business-Type Activities. The total cost for City programs was \$11,625,148 compared to \$12,653,827 last year reflecting a decrease of \$1,028,679.
- The ending fund balance for the General Fund increased by \$1,302,677 from \$11,424,000 last year to \$12,726,677 this year. Of the total General Fund's fund balance, \$12,111,731 is unassigned and can be used to meet the City's ongoing obligations to residents and creditors.

USING THE FINANCIAL SECTION OF THIS ANNUAL COMPREHENSIVE REPORT

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

Government-Wide Statements

The government-wide financial statements (see pages 4-7) are designed to be corporate-like in that all governmental and business-type activities are consolidated into columns, which add to a total for the Primary Government. The focus of the Statement of Net Position (the "Unrestricted Net Position") is designed to be similar to bottom line results for the City and its governmental and business-type activities.

This statement combines and consolidates governmental fund's current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting and economic resources measurement focus.

The Statement of Activities (see pages 6-7) is focused on both the gross and net cost of various activities (including governmental and business-type), which are supported by the government's general taxes and other resources. This is intended to summarize and simplify the user's analysis of the cost of various governmental services and/or subsidy reflected in general revenue of the City.

The governmental activities reflect the City's basic services, including general government, public safety, public services, and culture and recreation. The business-type activities reflect private sector type operations (Water System), where the fee for service typically covers all or most of the cost of operation, including depreciation.

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

Governmental Funds

Governmental funds are used to account for essentially 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. Such information may be useful in evaluating a government'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 doing so, 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 City maintains five (5) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the General Fund, and the Capital Improvements Fund which are considered major funds, while the Motor Fuel Tax Fund, Debt Service SSA II Fund, and the 2021 Debt Service Bond Fund are considered non-major funds.

The City adopts an annual budget for all the major and non-major governmental funds. A budgetary comparison statement for the General Fund has been provided on page 59 to demonstrate compliance with this budget. Budgetary information for the other funds can be found elsewhere in the report.

The basic governmental fund financial statements can be found on pages 8-11 of this report.

Proprietary Funds

The City maintains only one type of proprietary fund, an enterprise fund which is used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses an enterprise fund to account for its Water Utility.

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. This fund accounts for all the operations of the municipal water system. Water is purchased from the DuPage Water Commission and then sold to municipal customers and distributed through the City's water main system. The City sells water to municipal customers at rates that are intended to provide sufficient resources for current operations as well as necessary investments in the capital infrastructure supporting the water system. The basic proprietary fund financial statements can be found on pages 12-16 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 fiduciary funds are not available to support the City of Oakbrook Terrace's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements for the Police Pension Fund can be found on pages 17-18 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 19-58 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 City of Oakbrook Terrace Illinois Municipal Retirement Fund, police employee pension and post-employment healthcare benefits obligations. Required supplementary information can be found on pages 59-70 of this report. Combining and individual fund statements and schedules can be found beginning on page 71 of this report.

Infrastructure Assets

Historically, a government's largest group of assets (infrastructure assets – *i.e.*, roads, bridges etc.) have not been reported nor depreciated in governmental financial statements. GASB Statement No. 34 requires that these assets be valued and reported within the Governmental column of the Government-Wide Statements. Additionally, the government must elect to either (1) depreciate these assets over their estimated useful life, or (2) develop a system of asset management designed to maintain the service delivery potential to near perpetuity. If the government develops the asset management system, (the modified approach) which periodically (at least every third year), by category, measures and demonstrates its maintenance of locally established levels of service standards, the government may record its cost of maintenance in lieu of depreciation. The City has chosen to depreciate assets over their useful life.

GOVERNMENT WIDE FINANCIAL ANALYSIS

Statement of Net Position

Net position serves as a useful indicator of a government's financial position. The City's net position is comprised of net investment in capital assets, restricted position, and unrestricted position. The City uses the total net investment in capital assets totaling \$35,162,791 to provide services to citizens; consequently, these assets are not available for future spending. These capital assets include land, buildings, streets, water infrastructure, and equipment less any unpaid debt issued in order to acquire such assets. Although the City'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 these liabilities.

The Governmental Activities net position is used to carry-out the City's daily operations including police, while the Business-Type Activities utilizes net position to finance the operations of water service delivery. The Governmental Activities restricted net position of \$1,168,973, consists of Motor Fuel Tax, Debt Service, DUI Equipment and can only be used for these designated purposes. Governmental Activities has an unrestricted net position of \$9,401,476.

Table 1 reflects the condensed Statement of Net Position compared to fiscal year 2024. Table 2 focuses on the Changes in Net Position compared to fiscal year 2024.

Table 1
Statement of Net Position
As of April 30, 2025 and 2024

	Governmental Activities		Business-Type Activities		Total City	
	2025	2024	2025	2024	2025	2024
Assets						
Current and Other Assets	\$ 24,672,007	\$ 21,924,909	\$ 1,726,015	\$ 1,221,376	\$ 26,398,022	\$ 23,146,285
Capital Assets	33,078,894	32,829,916	5,052,718	5,323,173	38,131,612	38,153,089
Total Assets	57,750,901	54,754,825	6,778,733	6,544,549	64,529,634	61,299,374
Deferred Outflows of Resources						
Unamortized Loss on Refunding	100,059	127,349	-	-	100,059	127,349
Pensions	1,201,862	2,656,502	70,011	250,663	1,271,873	2,907,165
Total Deferred Outflows	1,301,921	2,783,851	70,011	250,663	1,371,932	3,034,514
Liabilities						
Current Liabilities	1,436,620	597,659	105,115	89,064	1,541,735	686,723
Long-term Liabilities	14,210,667	17,364,086	357,602	429,734	14,568,269	17,793,820
Total Liabilities	15,647,287	17,961,745	462,717	518,798	16,110,004	18,480,543
Deferred Inflows of Resources						
Unearned Property Taxes	1,165,053	1,130,495	-	-	1,165,053	1,130,495
Lease	1,160,271	1,338,092			1,160,271	1,338,092
Pensions	399,689	322,690	1,018	1,941	400,707	324,631
Total Deferred Inflows	2,725,013	2,791,277	1,018	1,941	2,726,031	2,793,218
Net Position						
Net Investment in Capital Assets	30,110,073	29,345,769	5,052,718	5,323,173	35,162,791	34,668,942
Restricted	1,168,973	1,162,763	-	-	1,168,973	1,162,763
Unrestricted	9,401,476	6,277,122	1,332,291	951,300	10,733,767	7,228,422
Total Net Position	\$ 40,680,522	\$ 36,785,654	\$ 6,385,009	\$ 6,274,473	\$ 47,065,531	\$ 43,060,127

For more detailed information, see the Statement of Net Position (pages 4-5).

Current Year Impacts

The total net pension liabilities for governmental activities went from \$13,402,953 last year to \$11,191,977 this year for a decrease of \$2,210,976. The net pension liability is the unfunded pension liability that is calculated by an actuary and is the City's total pension liability for the Police and IMRF plans, less the amount currently on hand to fund the liability. Deferred inflows and outflows are also recorded because some of the changes to the total pension liability are recognized over time rather than in the current year. Deferred inflows are increases to net position that will be recognized in future years. Deferred outflows will decrease net pension in future years.

The City has \$38,131,612 in capital assets with \$33,078,894 in Governmental Activities and \$5,052,718 in Business-Type Activities. Total capital assets decreased by \$21,477 due to retirement of old assets and depreciation expense outpacing current year additions. Current and other assets increased by \$3,251,737 primarily driven by a strong year in the City's investment portfolio, resulting in an increase in fair value of investments. Long-term liabilities decreased by \$3,225,551 from the prior year due to positive actuarial results in the City's pension plans as well as the City continuing to pay down its existing bonded debt.

Changes in Net Position

Total revenues decreased by \$506,387 due to the loss of Red-Light Camera Revenue (i.e. charges for services). Hotel/motel tax and amusement tax revenue continue to rebound from the slump caused by the pandemic. Expenses decreased by \$1,028,679, also primarily due to the loss of Red Light Cameras and the related expenses that the City used to incur.

Changes in net position for the year are shown in the following table.

Table 2
Changes in Net Position
Years Ended April 30, 2024 and 2025

	Governmental Activities		Business-Type Activities		Total City	
	2025	2024	2025	2024	2025	2024
Revenue						
Program Revenues						
Charges for Service	\$ 1,001,524	\$ 2,080,445	\$ 1,027,699	\$ 933,846	\$ 2,029,223	\$ 3,014,291
Capital Grants and Contributions	124,341	620,823	-	-	124,341	620,823
Operating Grants and Contributions	72,929	236,838	-	-	72,929	236,838
General Revenue						
Property	1,129,115	1,123,103	-	-	1,129,115	1,123,103
Other Taxes and Intergovernmental						
Revenues	11,244,764	10,464,032	373,167	381,223	11,617,931	10,845,255
Other Revenues	613,167	96,629	43,846	200,000	657,013	296,629
Total Revenue	14,185,840	14,621,870	1,444,712	1,515,069	15,630,552	16,136,939
Expenses						
Governmental						
General Government	2,938,828	2,814,157	-	-	2,938,828	2,814,157
Culture and Recreation	141,964	169,117	-	-	141,964	169,117
Public Safety	5,360,603	6,581,220	-	-	5,360,603	6,581,220
Public Services	1,466,784	1,493,031	-	-	1,466,784	1,493,031
Interest	99,293	97,147	-	-	99,293	97,147
Business-Type Activities						
Water	-	-	1,617,676	1,499,155	1,617,676	1,499,155
Total Expenses	10,007,472	11,154,672	1,617,676	1,499,155	11,625,148	12,653,827
Transfers in (out)	(283,500)	-	283,500	-	-	-
Change in Net Position	3,894,868	3,467,198	110,536	15,914	4,005,404	3,483,112
Net Position May 1	36,785,654	33,318,456	6,274,473	6,258,559	43,060,127	39,577,015
Net Position, April 30	\$ 40,680,522	\$ 36,785,654	\$ 6,385,009	\$ 6,274,473	\$ 47,065,531	\$ 43,060,127

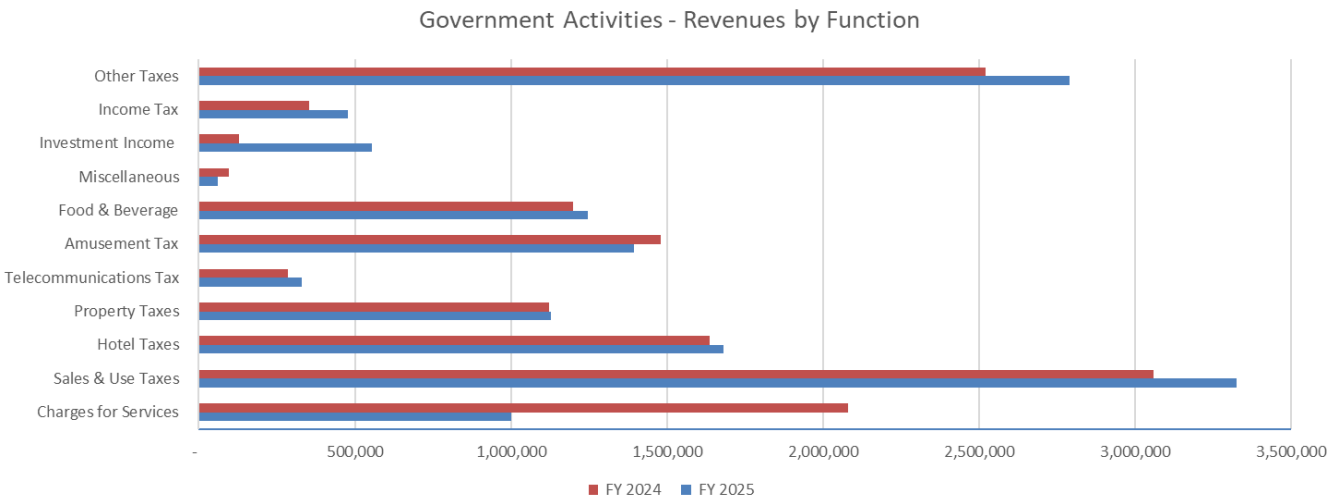
Current Year Impacts

Total City revenues equaled \$15,630,552 while expenses were \$11,625,148 resulting in an increase of \$4,005,404 in net position.

Governmental Activities

Revenues:

Revenues for Governmental Activities equaled \$14,185,840 in fiscal year 2025 representing a decrease of \$506,387 or 3.1% lower from fiscal year 2024. Governmental revenues are lower than last year due to the reduction of Red Light Camera Revenue. Hotel/Motel revenues are slightly up from FY24 along with Sales/Use Tax. The graph below depicts the City's diverse revenue groups and the City's reliance on charges for services, sales taxes and hotel taxes.

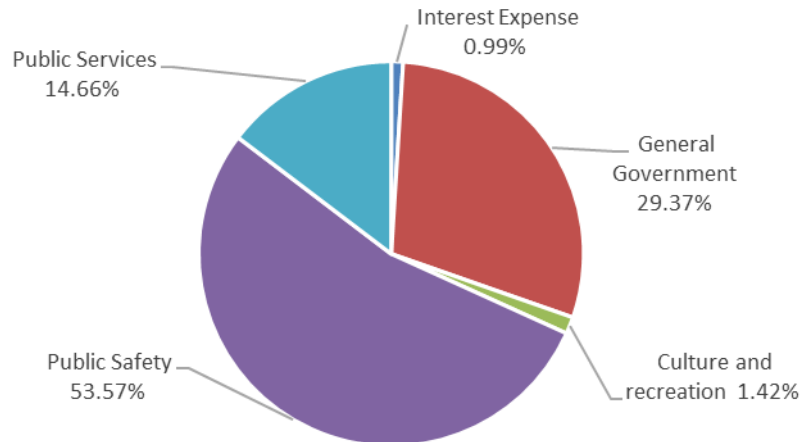


Expenses:

For the fiscal year ended April 30, 2025, expenses from Governmental Activities totaled \$10,007,472 representing a decrease of \$1,147,200 10.3% from fiscal year 2024. The main driver for the decrease in expenses in fiscal year 2024 was a decrease in the administrative cost of the Traffic Light Enforcement program due to the loss of Red Light Cameras.

Public safety comprised approximately 54% of total expenses at \$5,360,603 and culture and recreation represented 1.2% at \$141,964. Public services at \$1,466,784 represented 14.66% of the total expenses and general government comprised 24.10% at \$2,938,828.

Expenditures by Function - Governmental Activities



Business-Type Activities

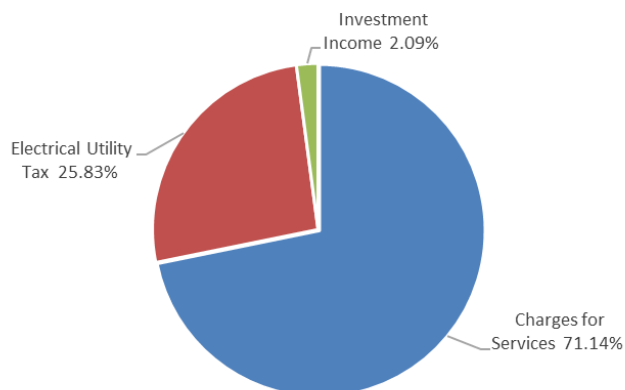
Revenues:

Revenues supporting the City's Business-Type Activities equaled \$1,444,712 in fiscal year 2025. The graph below depicts the revenue sources for Business-Type Activities. Total revenues for the Water Fund increased slightly by \$70,357 or 10% over last year.

The last water rate increase was on January 1, 2015. The City purchases water from the DuPage Water Commission at a rate of \$5.80 per 1,000 gallons. Oakbrook Terrace residents pay \$9.97 for every 1,000 gallons, with a bimonthly minimum of 6,000 gallons. The difference between the amount paid to the DuPage Water Commission and the customer rate covers the Water Fund's operational costs and future capital improvements.

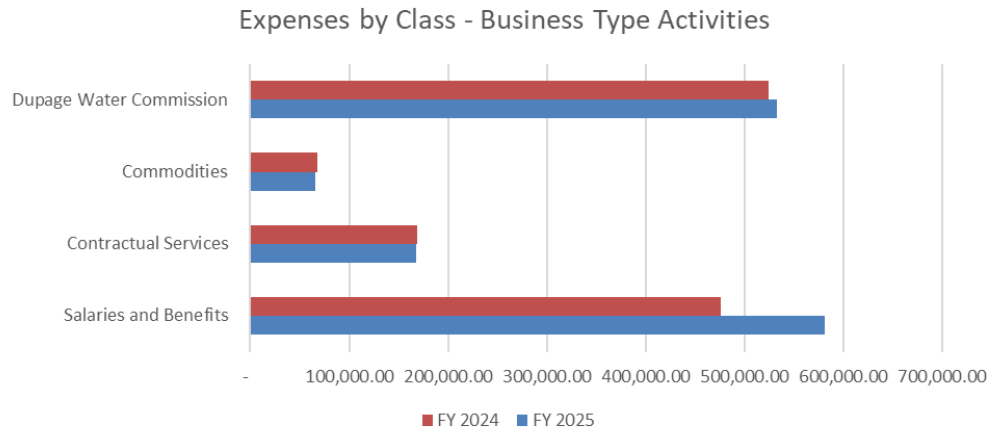
In terms of revenues by source, charges for services at \$1,027,699 comprised 71.14% of total revenues for fiscal year 2025, while the electrical utility tax, at \$373,167, represented 25.83%.

Revenues by Source - Business Type



Expenses:

Expenses for Business-Type Activities equaled \$1,617,676, reflecting an increase of \$118,521 or approximately 9% from last year's total of \$1,499,155. This ever-so-slight increase is a result of a combination of factors. The bulk of the increase was attributable to higher commodity prices. The expenses for the Business-Type Activities included salaries and wages and other personnel benefits totaling \$580,991 or 43%. Water purchased from the DuPage Water Commission (DWC) represented expenses of \$532,801 or 40%. Miscellaneous expenses totaled \$167,891 or 12.5% and included other contractual services.

**FINANCIAL ANALYSIS OF THE CITY'S FUNDS****Governmental Funds**

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

The General Fund is the City's primary operating fund. The fund balance for the General Fund increased by \$1,302,677 from \$11,424,000 in fiscal year 2024 to \$12,726,677 in fiscal year 2025. This increase results primarily in increased revenues and a decrease in public safety expenses.

The Capital Improvements Fund (CIF) is another major governmental fund. The fund balance of the CIF Fund on April 30, 2025, was \$7,767,100, an increase of \$1,415,938 from fiscal year 2024. The reserves of the Capital Improvement Fund act as a savings account for future capital improvements so from time to time there may be a deficit between the revenues and expenses. Capital Improvement Fund revenues increased by \$386,900 due to strong year with home rule sales taxes.

As of the end of the current fiscal year, the governmental funds reported combined ending fund balances of \$21,622,031 which is an increase of \$2,725,354 from the beginning of the year at \$18,896,677.

Of the total fund balance, \$12,110,498 is unassigned and represents the portion that can be used to finance day-to-day operations without any constraints. This unassigned fund balance represents 120% of fiscal year 2025 General Fund revenues budgeted at \$10,052,323. The City's policy is to maintain a General Fund reserve which is equal to at least 40% of estimated yearly revenues. Accordingly, the City is once again well above the requirement.

The remainder of the fund balance is split between the following three (3) classifications. The non-spendable portion of fund balance represents \$575,888; essentially meaning this amount cannot be spent because it is comprised of inventories and prepaid items. The restricted portion of fund balance at \$1,168,973 means this amount can only be spent for specific purposes as prescribed by City and State laws. In the City's case, the restricted fund balance is earmarked for roadway maintenance and SSA II debt service payments. The assigned fund balance portion at \$7,766,672 is allocated to be spent for capital purposes by management. The City's Five (5) Year Capital Improvement Plan is approved annually and determines how the committed fund balance can be spent on capital projects.

The table below provides information on the fund balance classifications in the governmental funds.

Table 3
Governmental Funds
Fund Balance Analysis
As of April 30, 2025

	Current Year	Prior Year	Change	% Change
Fund Balances				
Nonspendable				
Advance to other funds	\$ 259,043	\$ 259,043	-	0%
Prepaid Items	240,273	313,263	(72,990)	-23%
Inventories	76,572	67,729	8,843	13%
Restricted				
Maintenance of Roadways	521,477	440,342		
Debt Service	608,010	682,935		
DUI Equipment	39,486	39,486	-	0%
Assigned for				
Capital Improvements	7,766,672	6,350,734	1,415,938	22%
Subsequent Year's Budget	-	399,259	(399,259)	
Unassigned	12,110,498	10,343,886	1,766,612	17%
Total Fund Balances	\$ 21,622,031	\$ 18,896,677	\$ 2,725,354	14%

General Fund Budgetary Highlights

For fiscal year 2025, General Fund actual revenues totaled \$11,056,418 and were 10% higher than budget because of our strong sales tax base. Actual expenditures for 2025 came in at \$9,753,741 which was \$697,840 lower than projected, also due to the reduced costs all around.

Table 4
General Fund Budgetary Highlights
Year Ended April 30, 2025

General Fund	Final Budget	Actual
Revenues		
Taxes	\$ 5,688,653	\$ 5,732,342
Intergovernmental	3,267,557	3,836,887
Other	1,096,113	1,487,189
Total Revenue	10,052,323	11,056,418
Expenditures	10,451,581	9,753,741
Excess (Deficiency) of Revenues Over Expenditures	(399,258)	1,302,677
 Change in Fund Balance	 \$ (399,258)	 \$ 1,302,677

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The City of Oakbrook Terrace's investment in capital assets for its governmental and business-type activities as of April 30, 2025, was \$35,162,791 (net of accumulated depreciation and amortization). This investment in capital assets includes land, buildings and improvements, land improvements, vehicles, machinery and equipment, roads, bridges, and utility infrastructure. Additionally, new in fiscal year 2024, the City implemented GASB Statement No. 96, *Subscription Based Information Technology Arrangements*, which resulted in the City recording intangible right-to-use capital assets associated with software subscriptions. Total capital assets decreased by \$21,477 in fiscal year 2025 with a \$248,978 increase in Governmental Activities and a \$270,455 decrease in Business-Type Activities. The reconciliation below summarizes the changes in Capital Assets which are presented in detail on pages 29-31 in the Notes to Financial Statements.

Table 5
Capital Assets at Year End Net of Depreciation and Amortization
As of April 30, 2025 and 2024

	Governmental Activities		Business-Type Activities		Total City	
	2025	2024	2025	2024	2025	2024
Land	\$ 4,634,298	\$ 4,499,298	\$ 235,000	\$ 235,000	\$ 4,869,298	\$ 4,734,298
Construction in Progress	845,276	829,961	-	-	845,276	829,961
Right of Way Land	4,909,736	4,288,995	-	-	4,909,736	4,288,995
Land Improvements	551,164	624,325	-	-	551,164	624,325
Buildings & Improvements	12,545,461	12,876,169	-	-	12,545,461	12,876,169
Vehicles	777,085	789,888	-	53,110	777,085	842,998
Machinery & Equipment	352,377	361,778	-	-	352,377	361,778
Streets, Storm Drainage and Bridges	8,170,703	8,290,245	-	-	8,170,703	8,290,245
Intangible Assets (GASB 96)	292,794	269,257	-	-	292,794	269,257
Water Distribution System	-	-	4,817,718	5,035,063	4,817,718	5,035,063
Total	\$ 33,078,894	\$ 32,829,916	\$ 5,052,718	\$ 5,323,173	\$ 38,131,612	\$ 38,153,089

Debt Administration

On April 30, 2025, the City had three (3) outstanding General Obligation Debt issues and one (1) Special Service Area Debt issue totaling \$2,650,000, representing a \$535,000 decrease from last year. The remaining bond issues include the Business District's General Obligation Debt. The General Obligation series 2012B (Business District), were called and fully paid off by the City in fiscal year 2024. A refunding of 2012A (General Obligation Bonds 2021), with an outstanding balance of \$1,275,000. The final bond issue is the General Obligation 2013 with an outstanding balance of \$1,330,000. These bonds refinanced a portion of the 2008 bonds for the Public Services building to a lower interest rate saving the City approximately \$254,000. The City's rating from Standard and Poor's remains at a rating of AA. The Special Service Area Bonds were issued to provide a connection to the City's potable water supply for several businesses which were served by private wells and has a remaining balance of \$45,000.

The City, under its home-rule authority, does not have a legal debt limit.

For more detailed information, see pages 32-34 of the Notes to Financial Statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Fiscal year 2025 saw the General Fund continue to build up its reserves, as overall fund balance exceeded \$12.7 million, eclipsing its previous apex of \$11 million in the year prior. Despite all the uncertainty surrounding the last three fiscal years, management is pleased to report that the majority of pre pandemic decline in revenues is increasing year to year; as the City's primary locally sourced revenue streams, consisting of sales taxes, property taxes, income taxes and Hotel Tax, have thus far remained resilient. Furthermore, based on the overall operating results of fiscal year 2024 and the events that have come to pass thus far in fiscal year 2025, it would appear that the local economy has continued to remain stable and that development in Oakbrook Terrace continues to carry on in a progressive manner, as the City remains committed to developing economic incentives and other measures to attract and retain businesses.

As the City moved forward into the subsequent fiscal year, management continued its practice of conservatively projecting revenues, while looking for ways to reduce expenditures, in order to maintain adequate fund balances and cash reserves. In addition, management continues to monitor the fiscal activities of the State of Illinois, in order to ascertain the impact, if any, of how additional State budget cuts would impact Oakbrook Terrace's share of State revenues.

The City's equalized assessed valuation increased from \$308,975,314 for the 2023 tax levy to \$318,380,222 for the 2024 tax levy representing an increase of \$9,404,908 million.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. Questions concerning any of the information in this report, or requests for additional financial information, should be addressed to the Finance Director, 17W275 Butterfield Road, Oakbrook Terrace, IL 60181.

BASIC FINANCIAL STATEMENTS

CITY OF OAKBROOK TERRACE, ILLINOIS

STATEMENT OF NET POSITION

April 30, 2025

	Primary Government		
	Governmental	Business-Type	
	Activities	Activities	Total
ASSETS			
Cash and cash equivalents	\$ 14,225,086	\$ 2,088,277	\$ 16,313,363
Investments	4,542,394	-	4,542,394
Receivables, net of allowance for uncollectibles			
Property taxes	1,165,053	-	1,165,053
Accounts	152,819	186,504	339,323
Lease	1,257,528	-	1,257,528
Accrued interest	37,597	-	37,597
Other taxes	480,223	28,646	508,869
Due from other governments	1,823,784	-	1,823,784
Prepaid items	240,273	93,266	333,539
Inventory	76,572	-	76,572
Internal balances	670,678	(670,678)	-
Tangible and intangible capital assets			
Nondepreciable	10,389,310	235,000	10,624,310
Depreciable and amortizable, net of accumulated depreciation and amortization	22,689,584	4,817,718	27,507,302
Total assets	57,750,901	6,778,733	64,529,634
DEFERRED OUTFLOWS OF RESOURCES			
Pension Items - IMRF	532,979	70,011	602,990
Pension Items - IMRF SLEP	24,076	-	24,076
Pension Items - Police Pension	644,807	-	644,807
Unamortized loss on refunding	100,059	-	100,059
Total deferred outflows of resources	1,301,921	70,011	1,371,932
Total assets and deferred outflows of resources	59,052,822	6,848,744	65,901,566
LIABILITIES			
Accounts payable	293,833	45,721	339,554
Accrued payroll	222,803	10,722	233,525
Accrued interest payable	30,983	-	30,983
Deposits payable	-	36,527	36,527
Due to fiduciary funds	41,796	-	41,796
Unearned revenue	166,220	-	166,220
Noncurrent liabilities			
Due within one year	680,985	12,145	693,130
Due in more than one year	14,210,667	357,602	14,568,269
Total liabilities	15,647,287	462,717	16,110,004

(This statement is continued on the following page.)

CITY OF OAKBROOK TERRACE, ILLINOIS

STATEMENT OF NET POSITION (Continued)

April 30, 2025

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
DEFERRED INFLOWS OF RESOURCES			
Deferred property taxes	\$ 1,165,053	\$ -	\$ 1,165,053
Leases	1,160,271	-	1,160,271
Pension Items - IMRF	3,736	1,018	4,754
Pension Items - IMRF SLEP	23,749	-	23,749
Pension Items - Police Pension	372,204	-	372,204
 Total deferred inflows of resources	 2,725,013	 1,018	 2,726,031
 Total liabilities and deferred inflows of resources	 18,372,300	 463,735	 18,836,035
NET POSITION			
Net investment in capital assets	30,110,073	5,052,718	35,162,791
Restricted for			
Maintenance of roadways	521,477	-	521,477
Debt service	608,010	-	608,010
DUI equipment	39,486	-	39,486
Unrestricted	9,401,476	1,332,291	10,733,767
 TOTAL NET POSITION	 \$ 40,680,522	 \$ 6,385,009	 \$ 47,065,531

See accompanying notes to financial statements.

CITY OF OAKBROOK TERRACE, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2025

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 2,938,828	\$ 823,420	\$ -	\$ -
Culture and recreation	141,964	-	-	-
Public safety	5,360,603	170,240	72,929	-
Public services	1,466,784	7,864	-	124,341
Interest	99,293	-	-	-
Total governmental activities	10,007,472	1,001,524	72,929	124,341
Business-Type Activities				
Water Fund	1,617,676	1,027,699	-	-
Total business-type activities	1,617,676	1,027,699	-	-
TOTAL PRIMARY GOVERNMENT	\$ 11,625,148	\$ 2,029,223	\$ 72,929	\$ 124,341

	Net (Expense) Revenue and Change in Net Position		
	Primary Government		
	Governmental	Business-Type	
	Activities	Activities	Total
	\$ (2,115,408)	\$ -	\$ (2,115,408)
	(141,964)	-	(141,964)
	(5,117,434)	-	(5,117,434)
	(1,334,579)	-	(1,334,579)
	(99,293)	-	(99,293)
	(8,808,678)	-	(8,808,678)
	-	(589,977)	(589,977)
	-	(589,977)	(589,977)
	(8,808,678)	(589,977)	(9,398,655)
General Revenues			
Taxes			
Property	1,129,115	-	1,129,115
Hotel/motel	1,681,980	-	1,681,980
Utility	331,131	373,167	704,298
Amusement/entertainment	1,392,763	-	1,392,763
Food/beverage	1,247,383		
Other taxes	2,785,549	-	2,785,549
Intergovernmental - unrestricted			
Sales and use tax	3,323,077	-	3,323,077
Shared income tax	478,136	-	478,136
Replacement tax	4,745	-	4,745
Investment income	553,040	30,196	583,236
Miscellaneous	60,127	13,650	73,777
Transfers	(283,500)	283,500	-
Total	12,703,546	700,513	12,156,676
CHANGE IN NET POSITION	3,894,868	110,536	4,005,404
NET POSITION, MAY 1	36,785,654	6,274,473	43,060,127
NET POSITION, APRIL 30	\$ 40,680,522	\$ 6,385,009	\$ 47,065,531

See accompanying notes to financial statements.

CITY OF OAKBROOK TERRACE, ILLINOIS

**BALANCE SHEET
GOVERNMENTAL FUNDS**

April 30, 2025

	General	Capital Improvements	Nonmajor Governmental	Total
ASSETS				
Cash and cash equivalents	\$ 8,174,914	\$ 4,901,110	\$ 1,149,062	\$ 14,225,086
Investments	4,140,563	401,831	-	4,542,394
Receivables, net of allowance for uncollectibles				
Property taxes	1,117,329	-	47,724	1,165,053
Accounts	152,819	-	-	152,819
Lease	1,257,528	-	-	1,257,528
Accrued interest	34,874	2,723	-	37,597
Other taxes	480,223	-	-	480,223
Due from other governments	965,160	807,925	50,699	1,823,784
Prepaid items	239,845	428	-	240,273
Inventory	76,572	-	-	76,572
Due from other funds	495,006	1,667,972	-	2,162,978
Advances to other funds	259,043	-	-	259,043
TOTAL ASSETS	\$ 17,393,876	\$ 7,781,989	\$ 1,247,485	\$ 26,423,350
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 290,808	\$ 1,489	\$ 1,536	\$ 293,833
Accrued payroll	222,803	-	-	222,803
Unearned revenue	166,220	-	-	166,220
Due to other funds	1,667,972	13,400	69,971	1,751,343
Due to fiduciary funds	41,796	-	-	41,796
Total liabilities	2,389,599	14,889	71,507	2,475,995
DEFERRED INFLOWS OF RESOURCES				
Unavailable property taxes	1,117,329	-	47,724	1,165,053
Unavailable revenue - leases	1,160,271	-	-	1,160,271
Total deferred inflows of resources	2,277,600	-	47,724	2,325,324
Total liabilities and deferred inflows of resources	4,667,199	14,889	119,231	4,801,319
FUND BALANCES				
Nonspendable				
Advance to other funds	259,043	-	-	259,043
Prepaid items	239,845	428	-	240,273
Inventory	76,572	-	-	76,572
Restricted				
Maintenance of roadways	-	-	521,477	521,477
Debt service	-	-	608,010	608,010
DUI equipment	39,486	-	-	39,486
Assigned				
Capital improvements	-	7,766,672	-	7,766,672
Unassigned (deficit)	12,111,731	-	(1,233)	12,110,498
Total fund balances	12,726,677	7,767,100	1,128,254	21,622,031
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 17,393,876	\$ 7,781,989	\$ 1,247,485	\$ 26,423,350

See accompanying notes to financial statements.

CITY OF OAKBROOK TERRACE, ILLINOIS

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

April 30, 2025

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 21,622,031
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	33,078,894
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings, and contributions subsequent to the measurement date for the Illinois Municipal Retirement Fund are recognized as deferred outflows and inflows of resources on the statement of net position	529,243
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings, and contributions subsequent to the measurement date for the Illinois Municipal Retirement Fund - SLEP are recognized as deferred outflows and inflows of resources on the statement of net position	327
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings for the Police Pension Fund are as deferred outflows and inflows of resources on the statement of net position	272,603
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds	
General obligation bonds payable	(2,605,000)
Special service area bonds payable	(45,000)
SBITAs payable	(261,363)
Unamortized premium	(156,028)
Unamortized loss on refunding	100,059
OPEB liability	(258,679)
Net pension liability - Police Pension Fund	(9,712,209)
Net pension liability - IMRF	(1,476,090)
Net pension liability - IMRF SLEP	(3,678)
Accrued interest	(30,983)
Compensated absences	(373,605)
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 40,680,522</u>

See accompanying notes to financial statements.

CITY OF OAKBROOK TERRACE, ILLINOIS

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

For the Year Ended April 30, 2025

	General	Capital Improvements	Nonmajor Governmental	Total
REVENUES				
Taxes	\$ 5,732,342	\$ 2,643,493	\$ 192,086	\$ 8,567,921
Licenses and permits	629,590	-	-	629,590
Intergovernmental	3,836,887	42,000	124,341	4,003,228
Charges for services	179,369	-	-	179,369
Fines and forfeits	192,565	-	-	192,565
Investment income	429,766	103,987	19,287	553,040
Miscellaneous	55,899	4,228	-	60,127
Total revenues	11,056,418	2,793,708	335,714	14,185,840
EXPENDITURES				
Current				
General government	3,017,259	805	-	3,018,064
Culture and recreation	141,964	-	-	141,964
Public safety	5,807,363	-	-	5,807,363
Public services	787,155	-	51,055	838,210
Capital outlay	-	763,546	-	763,546
Debt service				
Principal	-	367,906	225,000	592,906
Interest and fiscal charges	-	55,199	52,920	108,119
Total expenditures	9,753,741	1,187,456	328,975	11,270,172
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,302,677	1,606,252	6,739	2,915,668
OTHER FINANCING SOURCES (USES)				
Transfers (out)	-	(283,500)	-	(283,500)
Issuance of SBITA	-	80,886	-	80,886
Sale of capital assets	-	12,300	-	12,300
Total other financing sources (uses)	-	(190,314)	-	(190,314)
NET CHANGE IN FUND BALANCES	1,302,677	1,415,938	6,739	2,725,354
FUND BALANCES, MAY 1	11,424,000	6,351,162	1,121,515	18,896,677
FUND BALANCES, APRIL 30	\$ 12,726,677	\$ 7,767,100	\$ 1,128,254	\$ 21,622,031

See accompanying notes to financial statements.

CITY OF OAKBROOK TERRACE, ILLINOIS

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

For the Year Ended April 30, 2025

NET CHANGE IN FUND BALANCES -	
TOTAL GOVERNMENTAL FUNDS	\$ 2,725,354

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	
Capitalized capital assets	1,148,269
Depreciation expense	(828,570)
Amortization expense	(57,349)
Proceeds from the disposal of capital assets are recognized in governmental funds but the loss is recognized in the statement of activities	(13,372)
The issuance of long-term debt is reported as an other financing source in governmental funds but as an increase in principal outstanding on the statement of net position SBITAs payable	(80,886)
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 on the statement of net position	592,906
Amortization of premium on bonds is reported as a reduction of interest expense on the statement of activities	29,085
Amortization of the loss on refunding is reported as interest expense on the statement of activities	(27,290)
The change in compensated absences does not require a current financial resource	(20,968)
The change in the net pension liability, deferred outflows and deferred inflows of resources for the Illinois Municipal Retirement Fund is reported only in the statement of activities	(617,021)
The change in the net pension liability, deferred outflows and deferred inflows of resources for the Illinois Municipal Retirement Fund - SLEP is reported only in the statement of activities	(3,808)
The change in the net pension liability, deferred outflows and deferred inflows of resources for the Police Pension Fund is reported only in the statement of activities	589,914
The change in accrued interest payable is reported as an expense on the statement of activities	7,031
The change in the other postemployment benefit liability is reported only in the statement of activities	451,573

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 3,894,868
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See accompanying notes to financial statements.

CITY OF OAKBROOK TERRACE, ILLINOIS

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

April 30, 2025

CURRENT ASSETS

Cash and cash equivalents	\$ 2,088,277
Receivables	
Accounts	186,504
Other taxes	28,646
Due from other funds	13,400
Prepaid items	93,266
Total current assets	2,410,093

NONCURRENT ASSETS

Capital assets	
Nondepreciable	235,000
Depreciable, net of accumulated depreciation	4,817,718
Total capital assets	5,052,718
Total noncurrent assets	5,052,718
Total assets	7,462,811

DEFERRED OUTFLOWS OF RESOURCES

Pension items - IMRF	70,011
Total deferred outflows of resources	70,011

CURRENT LIABILITIES

Accounts payable	45,721
Accrued payroll	10,722
Deposits payable	36,527
Due to other funds	425,035
Compensated absences	11,814
OPEB liability	331
Total current liabilities	530,150

(This statement is continued on the following page.)

CITY OF OAKBROOK TERRACE, ILLINOIS

STATEMENT OF NET POSITION (Continued)
PROPRIETARY FUNDS

April 30, 2025

NONCURRENT LIABILITIES

Advance from other funds	\$ 259,043
Compensated absences	47,255
OPEB liability	8,643
Net pension liability - IMRF	<u>301,704</u>

Total noncurrent liabilities	<u>616,645</u>
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Total liabilities	<u>1,146,795</u>
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DEFERRED INFLOWS OF RESOURCES

Pension items - IMRF	<u>1,018</u>
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Total deferred inflows of resources	<u>1,018</u>
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NET POSITION

Net investment in capital assets	5,052,718
Unrestricted	<u>1,332,291</u>

TOTAL NET POSITION	<u><u>\$ 6,385,009</u></u>
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See accompanying notes to financial statements.

CITY OF OAKBROOK TERRACE, ILLINOIS

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

For the Year Ended April 30, 2025

OPERATING REVENUES

Charges for services	\$ 1,027,699
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Total operating revenues	1,027,699
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OPERATING EXPENSES

Operations	1,347,221
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Depreciation	270,455
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Total operating expenses	1,617,676
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OPERATING INCOME (LOSS)	(589,977)
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NON-OPERATING REVENUES (EXPENSES)

Investment income	30,196
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Electric utility tax	373,167
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Miscellaneous	13,650
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Total non-operating revenues (expenses)	417,013
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INCOME (LOSS) BEFORE TRANSFERS	(172,964)
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TRANSFERS

Transfers in	283,500
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Total transfers	283,500
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CHANGE IN NET POSITION	110,536
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NET POSITION, MAY 1	6,274,473
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NET POSITION, APRIL 30	\$ 6,385,009
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See accompanying notes to financial statements.

CITY OF OAKBROOK TERRACE, ILLINOIS

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

For the Year Ended April 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from customers and users	\$ 997,037
Receipts from miscellaneous revenues	13,650
Payments to suppliers	(755,304)
Payments to employees	<u>(460,331)</u>
Net cash from operating activities	<u>(204,948)</u>

**CASH FLOWS FROM NONCAPITAL
FINANCING ACTIVITIES**

Electric utility taxes	373,167
Receipts on interfund loans	11,730
Transfers in from other funds	<u>283,500</u>
Net cash from noncapital financing activities	<u>668,397</u>

**CASH FLOWS FROM CAPITAL AND
RELATED FINANCING ACTIVITIES**

None	<u>-</u>
Net cash from capital and related financing activities	<u>-</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest received	<u>30,196</u>
Net cash from investing activities	<u>30,196</u>

**NET INCREASE IN CASH
AND CASH EQUIVALENTS**

493,645

CASH AND CASH EQUIVALENTS, MAY 1

1,594,632

CASH AND CASH EQUIVALENTS, APRIL 30

\$ 2,088,277

(This statement is continued on the following page.)

CITY OF OAKBROOK TERRACE, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
PROPRIETARY FUNDS

For the Year Ended April 30, 2025

**RECONCILIATION OF OPERATING INCOME
(LOSS) TO NET CASH FLOWS FROM
OPERATING ACTIVITIES**

Operating income (loss)	\$ (589,977)
Adjustments to reconcile operating income (loss) to net cash from operating activities	
Depreciation	270,455
Miscellaneous	13,650
Changes in net position	
Accounts receivable	(30,662)
Prepaid expenses	7,938
Accounts payable	3,088
Accrued payroll	918
Compensated absences	6,858
Deposits payable	(100)
Pension items - IMRF	151,087
Pension items - OPEB	(38,203)
NET CASH FROM OPERATING ACTIVITIES	<u>\$ (204,948)</u>

See accompanying notes to financial statements.

CITY OF OAKBROOK TERRACE, ILLINOIS

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

April 30, 2025

	<u>Pension Trust Police Pension</u>
ASSETS	
Cash	\$ 414,285
Investments held in the Illinois Police Officers' Pension Investment Fund	23,424,568
Prepays	550
Due from Municipality	<u>41,796</u>
Total assets	<u>23,881,199</u>
LIABILITIES	
Accounts payable	<u>3,663</u>
Total liabilities	<u>3,663</u>
NET POSITION RESTRICTED	
Restricted for pension benefits	<u>23,877,536</u>
TOTAL NET POSITION	<u><u>\$ 23,877,536</u></u>

See accompanying notes to financial statements.

CITY OF OAKBROOK TERRACE, ILLINOIS

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

For the Year Ended April 30, 2025

	Pension Trust Police Pension
ADDITIONS	
Contributions	
Employer contributions	\$ 1,574,917
Employee contributions	176,627
Total contributions	1,751,544
Investment income	
Net appreciation (depreciation) in fair value of investments	1,935,574
Interest and dividends	129,629
Total investment income	2,065,203
Less investment expense	(14,964)
Net investment income	2,050,239
Total additions	3,801,783
DEDUCTIONS	
Pension benefits	1,491,227
Administrative expenses	65,124
Total deductions	1,556,351
CHANGE IN NET POSITION	2,245,432
NET POSITION	
May 1	21,632,104
April 30	\$ 23,877,536

See accompanying notes to financial statements.

CITY OF OAKBROOK TERRACE, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

April 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Reporting Entity

The City is a municipal corporation governed by a seven-member council consisting of six aldermen and the mayor. As required by GAAP, these financial statements present the City (the primary government). In evaluating how to define the reporting entity, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made based upon the significance of their operational or financial relationships with the primary government. Based on these criteria, the City is not considered a component unit of any other governmental unit.

The Police Pension Fund has been included as a fiduciary component unit reported as a Pension Trust Fund. The Police Pension Fund functions for the benefit of the City's sworn police employees and is governed by a five-member pension board. Two members appointed by the Mayor, one elected pension beneficiary, and two elected police officers constitute the pension board. The City and the Police Pension Fund participants are obligated to fund all the Police Pension Fund costs based upon actuarial valuations, including administrative costs. The State of Illinois is authorized to establish benefit levels and the City is authorized to approve the actuarial assumptions used in the determination of the contribution levels. Accordingly, the Police Pension Fund is fiscally dependent on the City. The Police Pension Fund issues a stand-alone financial report, which may be obtained from the Treasurer at 17W275 Butterfield Rd., Oakbrook Terrace, IL 60181.

b. Fund Accounting

The accounts of the City are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting (Continued)

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

Governmental funds are used to account for all or most of a City'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 City not accounted for in some other fund.

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

Fiduciary funds are used to account for fiduciary activities (e.g., assets held on behalf of outside parties, including other governments). The City utilizes a pension trust fund, which is used to account for assets that the City holds in a fiduciary capacity.

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 City. The effect of material interfund activity, other than interfund services, has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment, or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. 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 and (2) grants and shared revenues that are restricted to meeting the operational or capital requirements of a particular function. 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The City reports the following major governmental funds:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund. The services which are administered by the City and accounted for in the General Fund include general government, public safety, public services and tourism.

This Capital Projects fund accounts for resources, including the City's Home Rule Sales taxes, which provides infrastructure construction and other capital improvements.

The City reports the following major proprietary funds:

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

Additionally, the City reports the following fiduciary funds:

The Police Pension Fund is used to account for the police pension activities.

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 statements. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues/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 City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for sales taxes and 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, unless due the first day of the following fiscal year.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Property taxes, sales taxes (owed to the state at year end), simplified telecommunication taxes, utility taxes, franchise taxes, licenses, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

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 City; therefore, revenues are 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 City reports unavailable/deferred revenue and unearned revenue on its financial statements. Unavailable/deferred revenues arise when a potential revenue does not meet both the measurable and available or earned criteria for recognition in the current period. Unearned revenues also arise when resources are received by the City before it has a legal claim to them or prior to the provision of services, 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 City has a legal claim to the resources, the unavailable/unearned/deferred revenue is removed from the financial statements and revenue is recognized.

e. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits and investments with a maturity date of three months or less from the date acquired by the City.

f. 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 fund 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Property Taxes

Property taxes for 2024 attach as an enforceable lien on January 1, 2024 on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance).

Tax bills are prepared by the County and issued on or about May 1, 2025, and are payable in two installments, on or about June 1, 2025 and September 1, 2025. The County collects such taxes and remits them periodically. As the 2024 tax levy is intended to fund expenditures for the 2025-2026 fiscal year, these taxes are reported as unavailable/deferred as of April 30, 2025.

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

h. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as “due from other funds” or “due to other funds.” Short-term interfund loans, if any, are classified as “interfund receivables/payables.” Long-term interfund loans are classified as “advances to/from other funds.”

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.

i. Prepaid Items

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

j. Inventory

Inventory of supplies is valued at the cost on a first-in/first-out (FIFO) basis. The costs of governmental fund inventories are recorded as expenditures when consumed.

CITY OF OAKBROOK TERRACE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and storm sewers), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$25,000 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 or service capacity of the asset or materially extend asset lives are not capitalized.

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

Assets	Years
Governmental activities	
Building and improvements	50
Land improvements	20
Vehicles, machinery and equipment	10
Infrastructure	50
Business-type activities	
Water distribution system and improvements	10-40
Building improvements	10
Equipment and vehicles	3-10

Intangible capital assets represent the City's right-to-use assets. These intangible assets, as defined by GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, are for nonfinancial assets for software arrangements, which are amortized over the shorter of the arrangement term or useful life of the intangible asset.

l. Long-Term Obligations

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l. Long-Term Obligations (Continued)

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.

m. Compensated Absences

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

n. Fund Balances/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or are legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities or from enabling legislation adopted by the City. Committed fund balance is constrained by formal actions of the City Council, which is considered the City's highest level of decision-making authority.

Formal actions include ordinances approved by the City Council. Assigned fund balance represents amounts constrained by the City's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the City Manager and Finance Director as directed by the City's fund balance policy. 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 City will maintain a General Fund unassigned balance equal to at least 40% of estimated yearly revenues. The Council shall determine the disposition of fund balance in excess of this amount.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n. Fund Balances/Net Position (Continued)

The City'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 City considers committed funds to be expended first followed by assigned funds and then unassigned funds.

In the government-wide financial statements, restricted net positions 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 positions or restricted fund balance results from enabling legislation adopted by the City.

o. Deferred Outflows/Inflows of Resources

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

p. Use of Estimates

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

2. DEPOSITS AND INVESTMENTS

The City and Police Pension Fund categorize the fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

CITY OF OAKBROOK TERRACE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

State statutes and the City's investment policy authorize the City to make deposits in commercial banks and savings and loan institutions, and to make investments in obligations of the U.S. Treasury, GNMA's, Federal Home Loan Bank, bank managed money market funds, The Illinois Funds, and the Illinois Metropolitan Investment Fund (IMET).

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

a. City 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 City's deposits may not be returned to it. The City's investment policy requires pledging of collateral with a fair value of 110% of all bank balances in excess of federal depository insurance, evidenced by a written collateral agreement with the collateral held by an agent of the City in the City's name. As of April 30, 2025, the City was properly collateralized in accordance with its policy.

b. City Investments

The City has the following recurring fair value measurements as of April 30, 2025: The U.S. agencies, U.S. treasury securities, and the negotiable certificates of deposit are valued using quoted matrix pricing models based on various market and industry inputs (Level 2 inputs).

The following table presents the investments and maturities of the City's debt securities as of April 30, 2025:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Agency Securities	\$ 315,838	\$ 94,374	\$ 221,464	\$ -	\$ -
U.S. Treasury Securities	3,303,485	2,663,350	640,135	-	-
Negotiable Certificates of Deposits	890,888	265,334	625,554	-	-
TOTAL	\$ 4,510,211	\$ 3,023,058	\$ 1,487,153	\$ -	\$ -

2. DEPOSITS AND INVESTMENTS (Continued)

b. City Investments (Continued)

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City's investment policy requires the investment portfolio to be structured so the securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity. Investments of operating funds should primarily be in shorter-term securities, money market funds or similar investment pools.

The City limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by limiting investments to the safest type of securities, pre-qualifying the financial institutions the City does business with, and by diversifying the portfolio to minimize potential losses. The U.S. agency securities are rated AA+ by S&P. 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 City will not be able to recover the value of its investments that are in possession of an outside party. The City's investment policy is states that the City is required that funds on deposit be covered FDIC insurance and some form of collateral must secure funds on deposit in excess of Banking Insurance Fund and Savings Associate Insurance Fund limits.

Concentration of credit risk is the risk that the City has a high percentage of its investments invested in one type of investment. The City's investment policy states investments should be diversified and to avoid over-concentration from any one issuer or business sector (excluding U.S. Treasury securities) but has no set percentage limits and, therefore, no specific concentrations were identified at April 30, 2025.

CITY OF OAKBROOK TERRACE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

3. CAPITAL ASSETS

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

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 4,499,298	\$ 135,000	\$ -	\$ 4,634,298
Construction in progress	829,961	15,315	-	845,276
Right of way land	4,288,995	620,741	-	4,909,736
Total capital assets not being depreciated	9,618,254	771,056	-	10,389,310
Tangible capital assets being depreciated				
Land improvements	1,506,299	-	-	1,506,299
Buildings and improvements	16,698,117	-	-	16,698,117
Vehicles	1,462,303	121,677	93,696	1,490,284
Machinery and equipment	1,125,118	52,000	-	1,177,118
Infrastructure				
Storm drainage	3,528,468	-	-	3,528,468
Bridges	1,847,296	-	-	1,847,296
Streets	7,354,218	122,650	-	7,476,868
Total tangible capital assets being depreciated	33,521,819	296,327	93,696	33,724,450
Intangible capital assets being amortized				
Software	285,309	80,886	-	366,195
Total intangible capital assets being amortized	285,309	80,886	-	366,195
Less accumulated depreciation for tangible assets				
Land improvements	881,974	73,161	-	955,135
Buildings and improvements	3,821,948	330,708	-	4,152,656
Vehicles	672,415	121,108	80,324	713,199
Machinery and equipment	763,340	61,401	-	824,741
Infrastructure				
Storm drainage	1,402,630	57,396	-	1,460,026
Bridges	797,348	36,946	-	834,294
Streets	2,239,759	147,850	-	2,387,609
Total accumulated depreciation for tangible assets	10,579,414	828,570	80,324	11,327,660
Less accumulated amortization for intangible assets				
Software	16,052	57,349	-	73,401
Total accumulated amortization for intangible assets	16,052	57,349	-	73,401
Total capital assets being depreciated and amortized, net	23,211,662	(508,706)	13,372	22,689,584
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 32,829,916	\$ 262,350	\$ 13,372	\$ 33,078,894

CITY OF OAKBROOK TERRACE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

3. CAPITAL ASSETS (Continued)

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

GOVERNMENTAL ACTIVITIES

General government	\$ 47,944
Public safety	290,668
Public services	<u>489,958</u>

**TOTAL DEPRECIATION EXPENSE -
GOVERNMENTAL ACTIVITIES**

\$ 828,570

GOVERNMENTAL ACTIVITIES

Public safety	<u>\$ 57,349</u>
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**TOTAL AMORTIZATION EXPENSE -
GOVERNMENTAL ACTIVITIES**

\$ 57,349

Capital asset activity for business-type activities for the year ended April 30, 2025 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 235,000	\$ -	\$ -	\$ 235,000
Total capital assets not being depreciated	<u>235,000</u>	<u>-</u>	<u>-</u>	<u>235,000</u>
Capital assets being depreciated				
Water distribution system and improvements	10,304,626	-	-	10,304,626
Building improvements	8,647	-	-	8,647
Machinery and equipment	99,401	-	-	99,401
Vehicles	241,590	-	-	241,590
Total capital assets being depreciated	<u>10,654,264</u>	<u>-</u>	<u>-</u>	<u>10,654,264</u>
Less accumulated depreciation for				
Water distribution system and improvements	5,269,563	256,657	-	5,526,220
Building improvements	8,647	-	-	8,647
Machinery and equipment	99,401	-	-	99,401
Vehicles	188,480	13,798	-	202,278
Total accumulated depreciation	<u>5,566,091</u>	<u>270,455</u>	<u>-</u>	<u>5,836,546</u>
Total capital assets being depreciated, net	<u>5,088,173</u>	<u>(270,455)</u>	<u>-</u>	<u>4,817,718</u>
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	<u>\$ 5,323,173</u>	<u>\$ (270,455)</u>	<u>\$ -</u>	<u>\$ 5,052,718</u>

CITY OF OAKBROOK TERRACE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

3. CAPITAL ASSETS (Continued)

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

BUSINESS-TYPE ACTIVITIES	
Water	<u>\$ 270,455</u>
TOTAL DEPRECIATION EXPENSE - BUSINESS-TYPE ACTIVITIES	<u>\$ 270,455</u>

4. GOVERNMENTAL RECEIVABLES

The amount presented as due from other governments on the government-wide Statement of Net Position was comprised of the following:

GOVERNMENTAL ACTIVITIES	
Sales tax	\$ 960,026
Use tax	5,134
Motor fuel tax	9,943
Business district tax	40,756
Home rule sales tax	<u>807,925</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 1,823,784</u>

The amount presented as other taxes receivable on the government-wide Statement of Net Position was comprised of the following:

GOVERNMENTAL ACTIVITIES	
Cannabis tax	\$ 31,614
Hotel/motel tax	190,250
Food and beverage tax	114,369
Amusement tax	17,646
Video gaming tax	<u>126,344</u>
Subtotal	<u>480,223</u>
BUSINESS-TYPE ACTIVITIES	
Utility tax	<u>28,646</u>
GRAND TOTAL	<u>\$ 508,869</u>

CITY OF OAKBROOK TERRACE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; employee health and net income losses. To insure against the various risks, the City purchases commercial third-party insurance. The City has not had any settlements that exceeded insurance coverage for the past four years.

6. LONG-TERM DEBT

a. Governmental Activities - General Obligation Bonds

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Due Within One Year
2013 General Obligation Refunding Bonds, \$3,695,000 original issue, due in annual installments of \$35,000 to \$375,000 through December 15, 2028; interest at 2.00% to 3.00%.	Capital Improvements Fund	\$ 1,640,000	\$ -	\$ 310,000	\$ 1,330,000	\$ 310,000
2021 General Obligation Refunding Bonds, \$1,900,000 original issue, due in annual installments of \$145,000 to \$225,000 through December 15, 2030; interest at 1.25% to 4.00%.	2012/2021 Refunding Bond Fund	1,455,000	-	180,000	1,275,000	190,000
TOTAL		\$ 3,095,000	\$ -	\$ 490,000	\$ 2,605,000	\$ 500,000

b. Special Service Area Debt

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Due Within One Year
Special Service Area Number 2 Bonds, Series 2006, \$600,000 original issue, due in annual installments of \$25,000 to \$45,000 through December 15, 2025; interest at 3.50% to 5.40%.	Debt Service - SSA II Fund	\$ 90,000	\$ -	\$ 45,000	\$ 45,000	\$ 45,000

CITY OF OAKBROOK TERRACE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. LONG-TERM DEBT (Continued)

c. SBITA Liability

In accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITA)*, the City's SBITA activity is as follows:

The City entered into subscription arrangements for public safety software through February 27, 2031. At April 30, 2025, the City reported SBITA assets of \$366,195 and liabilities in the amount of \$261,363. Principal reduction of \$57,906 was reported for the year ended April 30, 2025.

d. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Fiscal Year Ending April 30,	Governmental Activities General Obligation Bonds	
	Principal	Interest
2026	\$ 500,000	\$ 80,370
2027	525,000	63,470
2028	560,000	45,620
2029	630,000	26,520
2030-2031	390,000	7,703
TOTAL	<u>\$ 2,605,000</u>	<u>\$ 223,683</u>
Fiscal Year Ending April 30,	Governmental Activities Special Service Area Bonds	
	Principal	Interest
2026	\$ 45,000	\$ 2,250
TOTAL	<u>\$ 45,000</u>	<u>\$ 2,250</u>
Fiscal Year Ending April 30,	Governmental Activities SBITA Liability	
	Principal	Interest
2026	\$ 57,350	\$ 6,554
2027	58,786	5,118
2028	60,260	3,645
2029	50,341	2,138
2030-2032	34,626	872
TOTAL	<u>\$ 261,363</u>	<u>\$ 18,327</u>

CITY OF OAKBROOK TERRACE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. LONG-TERM DEBT (Continued)

e. Changes in Long-Term Liabilities

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

	Balances May 1	Additions	Reductions	Balances April 30	Due Within One Year
GOVERNMENTAL					
ACTIVITIES					
General obligation bonds	\$ 3,095,000	\$ -	\$ 490,000	\$ 2,605,000	\$ 500,000
Unamortized bond premium	185,113	-	29,085	156,028	-
Special service area bonds	90,000	-	45,000	45,000	45,000
SBITA liability	238,383	80,886	57,906	261,363	57,350
Total OPEB liability*	710,252	-	451,573	258,679	3,914
Net pension liability -					
IMRF Regular*	1,593,062	-	116,972	1,476,090	-
Net pension liability -					
IMRF SLEP*	27,276	-	23,598	3,678	-
Net pension liability -					
police pension*	11,072,363	-	1,360,154	9,712,209	-
Compensated absences**	352,637	20,968	-	373,605	74,721
TOTAL GOVERNMENTAL					
ACTIVITIES	\$ 17,364,086	\$ 101,854	\$ 2,574,288	\$ 14,891,652	\$ 680,985

*These liabilities have historically been retired by the General Fund.

**The amount presented as issuances or retirements is presented net of the change in liability.

	Balances May 1	Additions	Reductions	Balances April 30	Due Within One Year
BUSINESS-TYPE					
ACTIVITIES					
Net pension liability -					
IMRF Regular	\$ 330,346	\$ -	\$ 28,642	\$ 301,704	\$ -
Total OPEB liability	47,177	-	38,203	8,974	331
Compensated absences*	52,211	6,858	-	59,069	11,814
TOTAL BUSINESS-TYPE					
ACTIVITIES	\$ 429,734	\$ 6,858	\$ 66,845	\$ 369,747	\$ 12,145

*The amount presented as issuances or retirements is presented net of the change in liability.

CITY OF OAKBROOK TERRACE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS

The City contributes to two defined benefit pension plans: the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system, and the Police Pension Plan (collectively called the pension plans) which is a single-employer pension plan. The benefits, benefit levels, employee contributions, and employer contributions for all plans are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly. The Police Pension Fund issues a stand-alone financial report, which may be obtained from the Treasurer at 17W275 Butterfield Rd., Oakbrook Terrace, IL 60181. 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 and www.imrf.org.

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

	IMRF Regular	IMRF SLEP	Police Pension	Total
Net pension liability	\$ 1,777,794	\$ 3,678	\$ 9,712,209	\$ 11,493,681
Deferred outflows of resources	602,990	24,076	644,807	1,271,873
Deferred inflows of resources	4,754	23,749	372,204	400,707
Pension expense	1,039,354	17,043	985,003	2,041,400

a. Plan Descriptions

Illinois Municipal Retirement Fund

Plan Administration

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

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

Plan Membership

At December 31, 2024 (most recent available), IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	44
Inactive employees entitled to but not yet receiving benefits	17
Active employees	23
TOTAL	84

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Benefits Provided

All employees (other than those covered by the Police Pension Plan and SLEP Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

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

Contributions

Participating members are required to contribute 4.50% of their annual covered salary to IMRF. The City is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rates for the fiscal year ended April 30, 2025 was 14.69% of covered payroll.

Actuarial Assumptions

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

CITY OF OAKBROOK TERRACE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions (Continued)

Actuarial valuation date	December 31, 2024
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	3.00%
Asset valuation method	Fair value

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

Discount Rate

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

CITY OF OAKBROOK TERRACE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Long-Term Expected Rate of Return

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

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

CITY OF OAKBROOK TERRACE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2024	\$ 11,929,719	\$ 10,006,311	\$ 1,923,408
Changes for the period			
Service cost	148,609	-	148,609
Interest	845,300	-	845,300
Difference between expected and actual experience	50,914	-	50,914
Changes in assumptions	-	-	-
Employer contributions	-	219,903	(219,903)
Employee contributions	-	77,069	(77,069)
Net investment income	-	1,008,223	(1,008,223)
Benefit payments and refunds	(689,421)	(689,421)	-
Other (net transfer)	-	(114,758)	114,758
Net changes	355,402	501,016	(145,614)
BALANCES AT DECEMBER 31, 2024	\$ 12,285,121	\$ 10,507,327	\$ 1,777,794

CITY OF OAKBROOK TERRACE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

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

For the year ended April 30, 2025, the City recognized pension expense of \$1,039,354. At April 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 284,096	\$ -
Changes in assumption	-	4,754
Net difference between projected and actual earnings on pension plan investments	199,141	-
Employer contributions after the measurement date	119,753	-
TOTAL	\$ 602,990	\$ 4,754

\$119,753 reported as deferred outflows of resources related to pensions resulting from the City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending April 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense for the City as follows:

<u>Year Ending April 30,</u>	
2026	\$ 372,505
2027	292,852
2028	(126,642)
2029	(60,232)
Thereafter	-
TOTAL	\$ 478,483

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the City calculated using the discount rate of 7.25% as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (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	\$ 3,302,498	\$ 1,777,794	\$ 540,713

Sheriff's Law Enforcement Personnel

Benefits Provided

SLEP members having accumulated at least 20 years of SLEP service and terminating IMRF participation or after January 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. SLEP members meeting these two qualifications are entitled to an annual retirement benefit payable monthly for life, in an amount equal to 2 1/2% of their final rate of earnings for each year of credited service up to 20 years, 2% of their final earnings rate for the next ten years of credited service and 1% for each year thereafter. For SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies. SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by ILCS.

Contributions

Participating members are required to contribute 7.50% of their annual salary to SLEP. The City is required to contribute the remaining amounts necessary to fund SLEP as specified by statute. The required employer contribution for the fiscal year ended April 30, 2025, was 10.59% of covered payroll.

CITY OF OAKBROOK TERRACE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Plan Membership

At December 31, 2024 (most recent information available), SLEP membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	-
Inactive employees entitled to but not yet receiving benefits	-
Active employees	<u>1</u>
TOTAL	<u><u>1</u></u>

Actuarial Assumptions

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

Actuarial valuation date	December 31, 2024
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	2.85% to 13.75%
Interest rate	7.25%
Asset valuation method	Fair value

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

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Discount Rate

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

Long-Term Expected Rate of Return

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

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

CITY OF OAKBROOK TERRACE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2024	\$ 209,775	\$ 182,499	\$ 27,276
Changes for the period			
Service cost	20,141	-	20,141
Interest	15,939	-	15,939
Difference between expected and actual experience	(24,712)	-	(24,712)
Changes of assumptions	-	-	-
Employer contributions	-	13,510	(13,510)
Employee contributions	-	9,262	(9,262)
Net investment income	-	16,006	(16,006)
Benefit payments and refunds	-	-	-
Other (net transfer)	-	(3,812)	3,812
Net changes	11,368	34,966	(23,598)
BALANCES AT DECEMBER 31, 2024	\$ 221,143	\$ 217,465	\$ 3,678

CITY OF OAKBROOK TERRACE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

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

For the year ended April 30, 2025, the City recognized pension expense of \$17,043.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 14,091	\$ 19,770
Changes in assumption	163	3,979
Net difference between projected and actual earnings on pension plan investments	3,268	-
Contributions subsequent to measurement date	6,554	-
TOTAL	\$ 24,076	\$ 23,749

\$6,554 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending April 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to SLEP will be recognized in pension expense as follows:

Year Ending
April 30,

2026	\$ 869
2027	1,585
2028	(3,321)
2029	(5,360)
Thereafter	-
TOTAL	\$ (6,227)

CITY OF OAKBROOK TERRACE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability	\$ 29,867	\$ 3,678	\$ (18,805)

Police Pension Plan

Plan Administration

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

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

Plan Membership

At April 30, 2025, membership consisted of:

Inactive plan members currently receiving benefits	19
Inactive plan members entitled to but not yet receiving benefits	6
Active plan members	<u>18</u>
TOTAL	<u>43</u>

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Benefits Provided

The Police Pension Plan provides retirement benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive 2.50% of salary for each year of service. The monthly benefit 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 devising 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 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or ½ of the change in the Consumer Price Index for the proceeding calendar year.

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Contributions

Employees are required by ILCS to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The City is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. Effective January 1, 2011, the City has until the year 2040 to fund 90% of the past service cost for the Police Pension Plan. The City has adopted a policy to fund 100% of the past service costs by 2040 using the entry-age normal actuarial cost method. For the year ended April 30, 2025, the City's contribution was 88.36% of covered payroll.

Illinois Police Officers' Pension Investment Fund

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

Deposits with Financial Institutions

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

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the plan's deposits may not be returned to it. The plan's investment policy requires pledging of collateral for all bank balances held in the Plan's name in excess of federal depository insurance, at amounts ranging from 110% to 115% of the fair value of the funds secured, with the collateral held by an independent third party or the Federal Reserve Bank.

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Investments

Investments of the plan are combined in a commingled external investment pool and held by IPOPIF. A schedule of investment expenses is included in IPOPIF's annual comprehensive financial report. For additional information on IPOPIF's investments, please refer to their annual comprehensive financial report as of June 30, 2024. A copy of that report can be obtained from IPOPIF at 456 Fulton Street, Suite 402, Peoria, IL 61602 or at www.ipopif.org.

Fair Value Measurement

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

Net Asset Value

The Net Asset Value (NAV) of the plan's pooled investment in IPOPIF was \$23,424,568 at April 30, 2025. Investments in IPOPIF are valued at IPOPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at April 30, 2025. The plan may redeem shares with a seven-calendar day notice. IPOPIF may, at its sole discretion and based on circumstances, process redemption requests with fewer than a seven-calendar day notice. Regular redemptions of the same amount on a particular day of the month may be arranged with IPOPIF.

Investment Rate of Return

For the year ended April 30, 2025, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 8.67%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

CITY OF OAKBROOK TERRACE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT MAY 1, 2024	\$ 32,704,467	\$ 21,632,104	\$ 11,072,363
Changes for the period			
Service cost	518,746	-	518,746
Interest	2,111,043	-	2,111,043
Difference between expected and actual experience	(253,284)	-	(253,284)
Changes in assumptions	-	-	-
Changes in benefit terms	-	-	-
Employer contributions	-	1,574,917	(1,574,917)
Employee contributions	-	176,627	(176,627)
Net investment income	-	2,050,239	(2,050,239)
Benefit payments and refunds	(1,491,227)	(1,491,227)	-
Administrative expense	-	(65,124)	65,124
Net changes	885,278	2,245,432	(1,360,154)
BALANCES AT APRIL 30, 2025	\$ 33,589,745	\$ 23,877,536	\$ 9,712,209

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Changes in the Net Pension Liability (Continued)

The funded status of the plan as of the most recent measurement date is 71.09%.

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of May 1, 2024 using the following actuarial methods and assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified. The total pension liability was rolled forward by the actuary using updating procedures to April 30, 2025, including updating the discount rate at April 30, 2025, as noted below..

Actuarial valuation date	May 1, 2024
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	Service-based
Interest rate	6.50%
Cost of living adjustments	3.00% (Tier 1) 1.25% (Tier 2)
Asset valuation method	Fair value

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

CITY OF OAKBROOK TERRACE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

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 City calculated using the discount rate of 6.50% as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.50%) or 1 percentage point higher (7.50%) than the current rate:

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Net pension liability	\$ 14,569,480	\$ 9,712,209	\$ 5,772,453

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

For the year ended April 30, 2025, the City recognized pension expense of \$985,003. At April 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to the police pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 602,279	\$ 320,694
Changes in assumptions	42,528	-
Net difference between projected and actual earnings on pension plan investments	-	51,510
TOTAL	\$ 644,807	\$ 372,204

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.

CITY OF OAKBROOK TERRACE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. 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 (Continued)

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</u> <u>April 30,</u>	
2026	\$ 503,854
2027	64,905
2028	(144,146)
2029	(152,010)
Thereafter	<u>-</u>
TOTAL	<u>\$ 272,603</u>

8. OTHER POSTEMPLOYMENT BENEFITS

a. Plan Description

In addition to the pension benefits described in Note 7, the City provides postemployment health care benefits (OPEB) to certain retirees under its Healthcare Benefits Program, a single-employer plan. The benefits, benefit levels, employee contributions, and employer contributions are governed by the City and can be amended by the City under its personnel manual and union contracts. To be eligible, employees must be enrolled in the City's healthcare plan at time of retirement, and receive a pension from either IMRF or the Fund. For certain disabled employees who qualify for health insurance benefits under the Public Safety Employee Benefits Act (PSEBA), the City is required to pay 100% of the cost of basic health insurance for the employee and their dependents until Medicare age is reached. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer, and the retiree is no longer eligible to participate in the plan but can purchase a Medicare supplement plan from the City's insurance provider.

CITY OF OAKBROOK TERRACE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

8. OTHER POSTEMPLOYMENT BENEFITS (Continued)

b. Benefits Provided

All healthcare benefits are provided through the City's health plan. The benefit levels are similar to those afforded to active employees. Benefits include general in-patient and out-patient medical services, vision care, dental care, and prescriptions. Upon a retired participant reaching the age of 65, Medicare becomes the primary insurer and the City's plan becomes secondary. A separate, audited GAAP basis report is not issued for the plan.

c. Membership

At April 30, 2024 (most recent data available), membership consisted of:

Inactive employees or beneficiaries currently receiving benefit payments	-
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>35</u>
TOTAL	<u>35</u>

d. Total OPEB Liability

The City's total OPEB liability of \$267,653 was measured as of April 30, 2025 and was determined by an actuarial valuation as of April 30, 2024.

e. Actuarial Assumptions and Other Inputs

The total OPEB liability at April 30, 2025, as determined by an actuarial valuation as of April 30, 2024, using the alternative measurement method, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified. The total OPEB liability was rolled forward by the actuary using updated procedures at April 30, 2025, including updating the discount rate at April 30, 2025, as noted below.

Actuarial cost method	Entry-age normal
Actuarial value of assets	N/A
Salary increases	2.50%
Discount rate	4.64%
Healthcare cost trend rates	6.75% Initial 4.00% Ultimate

CITY OF OAKBROOK TERRACE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

8. OTHER POSTEMPLOYMENT BENEFITS (Continued)

e. Actuarial Assumptions and Other Inputs (Continued)

The high-quality municipal bond rate was based on the measurement date of the S&P Municipal Bond 20 Year High Grade Rate Index as published by S&P Dow Jones Indices. The S&P Municipal 20 Year High Grade Rate Index consists of bonds in the S&P Municipal Bond Index with a maturity of 20 years. Eligible bonds must be rated at least AA by Standard and Poor's Ratings Services, Aa2 by Moody's or AA by Fitch. If there are multiple ratings, the lowest rating is used.

For all lives, mortality rates were PubG-2010 Mortality Tables projected to the valuation date using Projection Scale MP-2019.

f. Changes in the Total OPEB Liability

	Total OPEB Liability
	<u> </u>
BALANCES AT MAY 1, 2024	\$ 757,429
Changes for the period	
Service cost	10,872
Interest	10,689
Differences between expected and actual experience	(524,374)
Changes in assumptions	17,282
Benefit payments	<u>(4,245)</u>
Net changes	<u>(489,776)</u>
BALANCES AT APRIL 30, 2025	<u>\$ 267,653</u>

Changes in assumptions related to the discount rate and healthcare cost trend rates were made since the previous measurement period.

8. OTHER POSTEMPLOYMENT BENEFITS (Continued)

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 City calculated using the current discount rate as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease (3.64%)	Current Discount Rate (4.64%)	1% Increase (5.64%)
Total OPEB liability	\$ 304,695	\$ 267,653	\$ 236,089

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

	1% Decrease (3.00% - 5.75%)	Current Healthcare Rate (4.00% - 6.75%)	1% Increase (5.00% - 7.75%)
Total OPEB liability	\$ 232,320	\$ 267,653	\$ 309,475

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

For the year ended April 30, 2025, the City recognized OPEB expense/(revenue) of (\$482,281). Per GASB Statement No. 75, under the Alternative Measurement Method, changes in Total OPEB Liability are immediately recognized as expense, resulting in no deferred outflows of resources or deferred inflows of resources related to OPEB.

9. COMMITMENTS AND CONTINGENCIES

Litigation

The City is a defendant in various lawsuits. The outcome of these lawsuits is not presently determinable in the opinion of the City's attorneys.

CITY OF OAKBROOK TERRACE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. COMMITMENTS AND CONTINGENCIES (Continued)

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

10. INDIVIDUAL FUND DISCLOSURES

Transfers between funds during the year ended April 30, 2025 were as follows:

Fund	Transfers In	Transfers Out
Capital Improvements Fund	\$ -	\$ 283,500
Water Fund	283,500	-
TOTAL ALL FUNDS	\$ 283,500	\$ 283,500

The purposes of significant interfund transfers are as follows:

- \$283,500 was transferred from the Capital Improvements Fund to the Water Fund to cover water operations for the fiscal year.

Individual fund advances as of April 30, 2025 are as follows:

Advance From	Advance To	Amount
General Fund	Water Fund	\$ 259,043
TOTAL		\$ 259,043

The purposes of the advances from/to other funds are as follows:

- The General Fund issued a cash advance to the Water Fund to be repaid within ten years. This advance is to assist the funding of the repayment related to a water billing settlement payment in April of 2019.

CITY OF OAKBROOK TERRACE, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. INDIVIDUAL FUND DISCLOSURES (Continued)

Due to/due from other funds as of April 30, 2025 are as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Water Fund	\$ 425,035
General Fund	Nonmajor Governmental Funds	69,971
Capital Improvements Fund	General Fund	1,667,972
Water Fund	Capital Improvements Fund	13,400
TOTAL		\$ 2,176,378

All due to/from amounts are short term interfund loans for normal operations and activities. These are expected to be repaid within one year.

Due to/due from fiduciary funds as of April 30, 2025 are as follows:

Receivable Fund	Payable Fund	Amount
Police Pension Trust Fund	General Fund	\$ 41,796
TOTAL		\$ 41,796

Amounts due from the General Fund to the Police Pension Trust Fund relate to property taxes collected by the City and remitted to the Pension Trust Fund after year end.

The following have deficit fund balances as of April 30, 2025:

Fund	Amount
Special Service Area #2 Fund	\$ (1,233)

11. LESSOR DISCLOSURES

In accordance with GASB Statement No. 87, *Leases*, the City's lessor activity is as follows:

General Fund

The City has entered into two lease arrangements acting as the lessor in which the City leases property to private parties. Under these arrangements, the City will be collecting payments, due in monthly installments, ranging from \$6,129 to \$9,833, through February 2033. During the fiscal year, the City collected \$192,534 under these arrangements and recognized a \$177,821 reduction in the related deferred inflow of resources. As of April 30, 2025, the remaining lease receivable and offsetting deferred inflow of resource for these arrangements is \$1,257,528 and \$1,160,271, respectively.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF OAKBROOK TERRACE, ILLINOIS

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

For the Year Ended April 30, 2025

	Original and Final Budget	Actual
REVENUES		
Taxes	\$ 5,688,653	\$ 5,732,342
Licenses and permits	680,610	629,590
Intergovernmental	3,267,557	3,836,887
Charges for services	190,203	179,369
Fines and forfeits	122,100	192,565
Investment income	41,200	429,766
Miscellaneous	62,000	55,899
Total revenues	10,052,323	11,056,418
EXPENDITURES		
General government	3,248,514	3,017,259
Culture and recreation	212,020	141,964
Public safety	6,219,848	5,807,363
Public services	771,199	787,155
Total expenditures	10,451,581	9,753,741
NET CHANGE IN FUND BALANCE	<u>\$ (399,258)</u>	1,302,677
FUND BALANCE, MAY 1		<u>11,424,000</u>
FUND BALANCE, APRIL 30		<u>\$ 12,726,677</u>

(See independent auditor's report.)

CITY OF OAKBROOK TERRACE, ILLINOIS

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND**

Last Ten Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Actuarially determined contribution	\$ 166,094	\$ 179,399	\$ 180,588	\$ 194,831	\$ 181,951	\$ 188,354	\$ 168,895	\$ 133,336	\$ 129,666	\$ 271,246
Contributions in relation to the actuarially determined contribution	192,511	185,102	185,352	200,794	181,951	188,354	168,895	133,336	129,666	271,246
CONTRIBUTION DEFICIENCY (Excess)	\$ (26,417)	\$ (5,703)	\$ (4,764)	\$ (5,963)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 1,323,329	\$ 1,362,319	\$ 1,423,492	\$ 1,587,343	\$ 1,687,526	\$ 1,610,329	\$ 1,598,256	\$ 1,750,730	\$ 1,609,190	\$ 1,845,885
Contributions as a percentage of covered payroll	14.55%	13.59%	13.02%	12.65%	10.78%	11.70%	10.57%	7.62%	8.06%	14.69%

Notes to Required Supplementary Information

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

(See independent auditor's report.)

CITY OF OAKBROOK TERRACE, ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND - SLEP

Last Eight Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2018	2019	2020	2021	2022	2023	2024	2025
Actuarially determined contribution	\$ 15,358	\$ 13,526	\$ 11,457	\$ 12,105	\$ 12,484	\$ 12,642	\$ 14,273	\$ 13,235
Contributions in relation to the actuarially determined contribution	15,358	15,092	11,457	12,105	12,484	12,642	14,273	13,235
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ (1,566)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 131,162	\$ 138,540	\$ 144,842	\$ 144,636	\$ 149,551	\$ 153,171	\$ 163,830	\$ 124,953
Contributions as a percentage of covered payroll	11.71%	10.89%	7.91%	8.37%	8.35%	8.25%	8.71%	10.59%

Notes to Required Supplementary Information

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

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

(See independent auditor's report.)

CITY OF OAKBROOK TERRACE, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
POLICE PENSION FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Actuarially determined contribution	\$ 910,055	\$ 992,007	\$ 1,039,771	\$ 1,115,355	\$ 1,380,875	\$ 1,494,254	\$ 1,563,231	\$ 1,474,465	\$ 1,491,923	\$ 1,534,410
Contributions in relation to the actuarially determined contribution	912,363	995,185	1,039,771	1,115,199	1,378,856	1,493,842	1,561,329	1,557,730	1,561,661	1,574,917
CONTRIBUTION DEFICIENCY (Excess)	\$ (2,308)	\$ (3,178)	\$ -	\$ 156	\$ 2,019	\$ 412	\$ 1,902	\$ (83,265)	\$ (69,738)	\$ (40,507)
Covered payroll	\$ 1,725,853	\$ 1,707,810	\$ 1,622,815	\$ 1,738,194	\$ 1,924,783	\$ 1,943,259	\$ 1,837,336	\$ 1,861,120	\$ 2,033,784	\$ 1,782,311
Contributions as a percentage of covered payroll	52.86%	58.27%	64.07%	64.16%	71.64%	76.87%	84.98%	83.70%	76.79%	88.36%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of the beginning 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 period was 12 years; the asset valuation method was five-year smoothed fair value; and the significant actuarial assumptions were an investment rate of return at 6.50% annually, projected salary increases assumption of 3.50% to 11.00% compounded annually, and postretirement benefit increases of 2.00% compounded annually.

(See independent auditor's report.)

CITY OF OAKBROOK TERRACE, ILLINOIS

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

Last Ten Calendar Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
TOTAL PENSION LIABILITY										
Service cost	\$ 134,446	\$ 142,179	\$ 147,736	\$ 140,336	\$ 158,955	\$ 151,994	\$ 145,083	\$ 138,290	\$ 148,864	\$ 148,609
Interest	519,704	548,055	584,800	576,013	613,429	636,967	643,011	655,571	776,642	845,300
Differences between expected and actual experience	(82,394)	96,277	(295,930)	83,360	(125,438)	(283,631)	(223,154)	1,463,308	750,705	50,914
Changes of assumptions	19,677	(31,781)	(222,882)	250,018	-	(77,343)	-	-	(14,142)	-
Benefit payments, including refunds of member contributions	(185,947)	(208,431)	(385,435)	(268,924)	(287,307)	(350,316)	(332,002)	(444,602)	(740,434)	(689,421)
Net change in total pension liability	405,486	546,299	(171,711)	780,803	359,639	77,671	232,938	1,812,567	921,635	355,402
Total pension liability - beginning	6,964,392	7,369,878	7,916,177	7,744,466	8,525,269	8,884,908	8,962,579	9,195,517	11,008,084	11,929,719
TOTAL PENSION LIABILITY - ENDING	\$ 7,369,878	\$ 7,916,177	\$ 7,744,466	\$ 8,525,269	\$ 8,884,908	\$ 8,962,579	\$ 9,195,517	\$ 11,008,084	\$ 11,929,719	\$ 12,285,121
PLAN FIDUCIARY NET POSITION										
Contributions - employer	\$ 166,043	\$ 179,399	\$ 180,587	\$ 200,794	\$ 167,728	\$ 191,276	\$ 181,398	\$ 150,316	\$ 94,557	\$ 219,903
Contributions - member	58,392	59,229	64,779	78,899	73,137	73,567	69,828	142,370	115,157	77,069
Net investment income	30,259	406,901	1,086,166	(316,398)	1,243,733	1,093,409	1,499,574	(1,259,368)	991,605	1,008,223
Benefit payments, including refunds of member contributions	(185,947)	(208,431)	(385,435)	(268,924)	(287,307)	(350,316)	(332,002)	(444,602)	(740,434)	(689,421)
Other (net transfer)	(89,633)	59,077	(149,318)	20,314	(63,353)	(34,705)	(25,687)	71,365	365,669	(114,758)
Net change in plan fiduciary net position	(20,886)	496,175	796,779	(285,315)	1,133,938	973,231	1,393,111	(1,339,919)	826,554	501,016
Plan fiduciary net position - beginning	6,032,643	6,011,757	6,507,932	7,304,711	7,019,396	8,153,334	9,126,565	10,519,676	9,179,757	10,006,311
PLAN FIDUCIARY NET POSITION - ENDING	\$ 6,011,757	\$ 6,507,932	\$ 7,304,711	\$ 7,019,396	\$ 8,153,334	\$ 9,126,565	\$ 10,519,676	\$ 9,179,757	\$ 10,006,311	\$ 10,507,327
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 1,358,121	\$ 1,408,245	\$ 439,755	\$ 1,505,873	\$ 731,574	\$ (163,986)	\$ (1,324,159)	\$ 1,828,327	\$ 1,923,408	\$ 1,777,794

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Plan fiduciary net position as a percentage of the total pension liability	81.57%	82.21%	94.32%	82.34%	91.77%	101.83%	114.40%	83.39%	83.88%	85.53%
Covered payroll	\$ 1,297,610	\$ 1,316,206	\$ 1,394,502	\$ 1,523,476	\$ 1,625,278	\$ 1,634,835	\$ 1,551,734	\$ 1,747,860	\$ 1,664,730	\$ 1,712,646
Employer's net pension liability (asset) as a percentage of covered payroll	104.66%	106.99%	31.53%	98.84%	45.01%	(10.03%)	(85.33%)	104.60%	115.54%	103.80%

2015: Changes in assumptions related to investment rate of return, retirement age, and mortality were made since the prior measurement date.

2016: Changes in assumptions related to retirement age and mortality were made since the prior measurement date.

2017: Changes in assumptions related to inflation rates, salary rates, and mortality were made since the prior measurement date.

2018: Changes in assumptions related to the discount rate were made since the prior measurement date.

2020: Changes in assumptions related to inflation rates, retirement age, and mortality were made since the prior measurement date.

2023: Changes in assumptions related to mortality and other demographics were made since the prior measurement date.

(See independent auditor's report.)

CITY OF OAKBROOK TERRACE, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY (ASSET) AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND - SLEP

Last Eight Calendar Years

MEASUREMENT DATE DECEMBER 31,	2017	2018	2019	2020	2021	2022	2023	2024
TOTAL PENSION LIABILITY								
Service cost	\$ -	\$ 18,188	\$ 19,468	\$ 19,760	\$ 19,165	\$ 19,980	\$ 20,824	\$ 20,141
Interest	-	2,238	4,002	5,929	7,941	10,458	13,377	15,939
Differences between expected and actual experience	21,586	2,770	2,967	3,858	7,201	9,393	7,346	(24,712)
Changes of assumptions	(844)	1,528	-	(1,495)	-	-	(5,865)	-
Benefit payments, including refunds of member contributions	-	-	-	-	-	-	-	-
Net change in total pension liability	20,742	24,724	26,437	28,052	34,307	39,831	35,682	11,368
Total pension liability - beginning	-	20,742	45,466	71,903	99,955	134,262	174,093	209,775
TOTAL PENSION LIABILITY - ENDING	\$ 20,742	\$ 45,466	\$ 71,903	\$ 99,955	\$ 134,262	\$ 174,093	\$ 209,775	\$ 221,143
PLAN FIDUCIARY NET POSITION								
Contributions - employer	\$ 17,578	\$ 15,092	\$ 10,484	\$ 11,581	\$ 12,351	\$ 12,025	\$ 13,411	\$ 13,510
Contributions - member	9,625	8,523	8,621	8,695	8,755	8,992	9,262	9,262
Net investment income	90	(590)	7,727	9,190	14,524	(9,468)	14,229	16,006
Benefit payments, including refunds of member contributions	-	-	-	-	-	-	-	-
Other (net transfer)	(1,172)	(785)	(1,465)	(1,345)	(2,470)	(2,427)	1,466	(3,812)
Net change in plan fiduciary net position	26,121	22,240	25,367	28,121	33,160	9,122	38,368	34,966
Plan fiduciary net position - beginning	-	26,121	48,361	73,728	101,849	135,009	144,131	182,499
PLAN FIDUCIARY NET POSITION - ENDING	\$ 26,121	\$ 48,361	\$ 73,728	\$ 101,849	\$ 135,009	\$ 144,131	\$ 182,499	\$ 217,465
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ (5,379)	\$ (2,895)	\$ (1,825)	\$ (1,894)	\$ (747)	\$ 29,962	\$ 27,276	\$ 3,678

MEASUREMENT DATE DECEMBER 31,	2017	2018	2019	2020	2021	2022	2023	2024
Plan fiduciary net position as a percentage of the total pension liability	125.93%	106.37%	102.54%	101.89%	100.56%	82.79%	87.00%	98.34%
Covered payroll	\$ 112,408	\$ 113,654	\$ 114,952	\$ 115,929	\$ 116,740	\$ 119,892	\$ 123,489	\$ 123,489
Employer's net pension liability (asset) as a percentage of covered payroll	(4.79%)	(2.55%)	(1.59%)	(1.63%)	(0.64%)	24.99%	22.09%	2.98%

2017: Changes in assumptions related to inflation rates, salary rates, and mortality were made since the prior measurement date.

2018: Changes in assumptions related to the discount rate were made since the prior measurement date.

2020: Changes in assumptions related to inflation rates, retirement age, and mortality were made since the prior measurement date.

2023: Changes in assumptions related to mortality and other demographics were made since the prior 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.)

CITY OF OAKBROOK TERRACE, ILLINOIS

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

Last Ten Fiscal Years

MEASUREMENT DATE APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
TOTAL PENSION LIABILITY										
Service cost	\$ 512,999	\$ 535,882	\$ 475,653	\$ 429,350	\$ 465,649	\$ 528,826	\$ 511,522	\$ 504,516	\$ 577,469	\$ 518,746
Interest	1,409,789	1,484,841	1,542,084	1,612,233	1,691,623	1,761,447	1,855,113	1,909,828	2,030,557	2,111,043
Differences between expected and actual experience	224,119	(134,518)	524,313	(901,809)	(54,531)	381,707	(330,827)	777,174	156,949	(253,284)
Changes in assumptions	56,687	202,498	(301,707)	1,145,712	-	-	127,581	-	-	-
Changes in benefit terms	-	-	-	-	50,530	-	-	-	-	-
Contributions - buy back	-	-	10,347	-	-	-	-	-	-	-
Benefit payments, including refunds of member contributions	(1,014,414)	(1,129,211)	(1,166,415)	(1,083,921)	(1,116,880)	(1,167,575)	(1,259,760)	(1,369,466)	(1,444,747)	(1,491,227)
Net change in total pension liability	1,189,180	959,492	1,084,275	1,201,565	1,036,391	1,504,405	903,629	1,822,052	1,320,228	885,278
Total pension liability - beginning	21,683,250	22,872,430	23,831,922	24,916,197	26,117,762	27,154,153	28,658,558	29,562,187	31,384,239	32,704,467
TOTAL PENSION LIABILITY - ENDING	\$ 22,872,430	\$ 23,831,922	\$ 24,916,197	\$ 26,117,762	\$ 27,154,153	\$ 28,658,558	\$ 29,562,187	\$ 31,384,239	\$ 32,704,467	\$ 33,589,745
PLAN FIDUCIARY NET POSITION										
Contributions - employer	\$ 912,363	\$ 995,185	\$ 1,039,771	\$ 1,115,199	\$ 1,378,855	\$ 1,493,842	\$ 1,561,329	\$ 1,557,730	\$ 1,561,661	\$ 1,574,917
Contributions - member	171,032	168,948	160,821	172,255	190,747	192,577	182,080	184,437	201,548	176,627
Contributions - buy back	-	-	10,347	-	-	-	-	-	-	-
Contributions - other	56,687	-	-	-	-	-	-	-	-	-
Net investment income	(79,870)	969,766	1,070,751	890,839	270,372	4,257,710	(959,818)	291,923	1,883,157	2,050,239
Other	-	-	-	15	-	183,885	-	-	-	-
Benefit payments, including refunds of member contributions	(1,014,414)	(1,129,211)	(1,166,415)	(1,083,921)	(1,116,880)	(1,167,575)	(1,259,760)	(1,369,466)	(1,444,747)	(1,491,227)
Administrative expense	(33,226)	(43,720)	(42,132)	(40,280)	(39,882)	(39,468)	(42,370)	(46,790)	(46,224)	(65,124)
Net change in plan fiduciary net position	12,572	960,968	1,073,143	1,054,107	683,212	4,920,971	(518,539)	617,834	2,155,395	2,245,432
Plan fiduciary net position - beginning	10,672,441	10,685,013	11,645,981	12,719,124	13,773,231	14,456,443	19,377,414	18,858,875	19,476,709	21,632,104
PLAN FIDUCIARY NET POSITION - ENDING	\$ 10,685,013	\$ 11,645,981	\$ 12,719,124	\$ 13,773,231	\$ 14,456,443	\$ 19,377,414	\$ 18,858,875	\$ 19,476,709	\$ 21,632,104	\$ 23,877,536
EMPLOYER'S NET PENSION LIABILITY	\$ 12,187,417	\$ 12,185,941	\$ 12,197,073	\$ 12,344,531	\$ 12,697,710	\$ 9,281,144	\$ 10,703,312	\$ 11,907,530	\$ 11,072,363	\$ 9,712,209

MEASUREMENT DATE APRIL 30,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Plan fiduciary net position as a percentage of the total pension liability	46.72%	48.87%	51.05%	52.74%	53.24%	67.61%	63.79%	62.06%	66.14%	71.09%
Covered payroll	\$ 1,725,853	\$ 1,707,810	\$ 1,622,815	\$ 1,738,194	\$ 1,924,783	\$ 1,943,259	\$ 1,837,336	\$ 1,861,120	\$ 2,033,784	\$ 1,782,311
Employer's net pension liability as a percentage of covered payroll	706.17%	713.54%	751.60%	710.19%	659.70%	477.61%	582.55%	639.80%	544.42%	544.92%

(See independent auditor's report.)

CITY OF OAKBROOK TERRACE, ILLINOIS

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

Last Seven Fiscal Years

MEASUREMENT DATE APRIL 30,	2019	2020	2021	2022	2023	2024	2025
TOTAL OPEB LIABILITY							
Service cost	\$ 12,918	\$ 14,308	\$ 20,460	\$ 19,985	\$ 9,366	\$ 6,852	\$ 10,872
Interest	32,953	31,380	30,813	16,457	25,075	31,619	10,689
Differences between expected and actual experience	-	-	34,572	-	(54,863)	-	(524,374)
Changes in assumptions	53,111	47,660	(206,515)	(219,743)	124,618	(23,761)	17,282
Benefit payments, including refunds of member contributions	(29,330)	(31,896)	(29,039)	(23,179)	(17,788)	(28,036)	(4,245)
Net change in total OPEB liability	69,652	61,452	(149,709)	(206,480)	86,408	(13,326)	(489,776)
Total OPEB liability - beginning	909,432	979,084	1,040,536	890,827	684,347	770,755	757,429
TOTAL OPEB LIABILITY - ENDING	\$ 979,084	\$ 1,040,536	\$ 890,827	\$ 684,347	\$ 770,755	\$ 757,429	\$ 267,653
Covered-employee payroll	\$ 3,686,411	\$ 3,778,571	\$ 4,063,342	\$ 4,164,926	\$ 3,681,015	\$ 3,773,040	\$ 3,531,476
Employer's total OPEB liability as a percentage of covered-employee payroll	26.56%	27.54%	21.92%	16.43%	20.94%	20.07%	7.58%

Notes to Required Supplementary Information

Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

Fiscal Year Ending April 30, 2025: 4.64%
Fiscal Year Ending April 30, 2024: 4.42%
Fiscal Year Ending April 30, 2023: 4.14%
Fiscal Year Ending April 30, 2022: 3.98%
Fiscal Year Ending April 30, 2021: 1.83%
Fiscal Year Ending April 30, 2020: 2.85%
Fiscal Year Ending April 30, 2019: 3.21%

Also reflected as assumption changes are updated mortality rates, updated health care costs and premiums, and updated health care cost trend rates.

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

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

(See independent auditor's report.)

CITY OF OAKBROOK TERRACE, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2025

1. BUDGETS

Budgets are adopted on a basis consistent with GAAP. All departments of the City submit requests for appropriation to the City Administrator so that a budget may be prepared. The budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year. The Village follows these procedures in establishing the budgetary data reflected in the financial statements. The annual appropriated budget is legally enacted and provides for a legal level of control at the fund level. All annual appropriations lapse at fiscal year end.

The proposed budget is presented to the governing body for review. The governing body holds public hearings and may add to, subtract from, or change appropriations, but may not change the form of the budget.

The budget may be amended by the governing body. In addition, the City Administrator may make line-item transfers under \$10,000 within a department and/or between departments within the same fund. Budget transfers that are greater than \$10,000 require the approval of the City Council.

2. EXPENDITURES OVER BUDGET OF INDIVIDUAL FUNDS

The following funds had expenditures that exceeded budget during the fiscal year:

Fund	Final Budget	Expenditures
Capital Improvements Fund	\$ 1,135,838	\$ 1,187,456

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

MAJOR GOVERNMENTAL FUNDS

CITY OF OAKBROOK TERRACE, ILLINOIS

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

For the Year Ended April 30, 2025

	Original and Final Budget	Actual
REVENUES		
Taxes		
Property tax	\$ 1,078,832	\$ 1,079,085
Telecommunications tax	275,000	331,131
Amusement tax	450,000	369,040
Video gaming	584,746	666,287
Off track betting tax	250,000	201,295
Hotel/motel tax	1,681,875	1,681,980
Cannabis tax	243,200	156,141
Food & beverage tax	1,125,000	1,247,383
Total taxes	5,688,653	5,732,342
Licenses and permits		
Liquor license	136,110	113,560
Business/vending license	144,000	141,783
Massage license	2,500	3,000
Business registration fee	5,000	5,325
Contractor registration fees	20,000	19,820
Video gaming fees	120,000	126,516
Other licenses	40,000	30,125
Franchise fees	63,000	56,071
Building permits	150,000	133,390
Total licenses and permits	680,610	629,590
Intergovernmental		
Sales tax	2,656,500	3,251,182
Use tax	116,037	71,895
Income tax	470,611	478,136
Personal property replace tax	8,700	4,745
Dpt. Of justice vest reimburse	709	-
IPRF safety grant	15,000	30,929
Total intergovernmental	3,267,557	3,836,887

(This schedule is continued on the following page.)

CITY OF OAKBROOK TERRACE, ILLINOIS

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

For the Year Ended April 30, 2025

	Original and Final Budget	Actual
REVENUES (Continued)		
Charges for services		
Digital sign fees	\$ 102,900	\$ 92,584
Antenna income	84,803	83,570
Other charge for services	2,500	3,215
Total charges for services	190,203	179,369
Fines and forfeits		
Tickets	7,000	5,590
Towing fees	25,000	21,588
Red light camera fines	-	25,637
Court fines	50,000	96,556
Admin adjudication fees	5,000	4,114
Business license/reg penalty	1,800	2,651
E-citation fees	1,000	1,689
DUI fees	12,000	12,415
Library fees	1,800	2,920
Rental inspections	11,000	9,600
Zoning fees	5,000	7,864
Report fees	2,500	1,941
Total fines and forfeits	122,100	192,565
Investment income	41,200	429,766
Miscellaneous		
July 4th Sponsor	27,000	32,500
Event Sponsor	25,000	14,500
Miscellaneous	10,000	8,899
Total miscellaneous	62,000	55,899
TOTAL REVENUES	\$ 10,052,323	\$ 11,056,418

(See independent auditor's report.)

CITY OF OAKBROOK TERRACE, ILLINOIS

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

For the Year Ended April 30, 2025

	Original and Final Budget	Actual
GENERAL GOVERNMENT		
Executive management		
Personal services		
Full-time	\$ 257,055	\$ 263,938
Part time - regular	25,500	25,956
Part time - other	70,000	69,416
Police - special events wages	10,000	7,325
Public services - special events	12,250	15,890
Sick pay incentive	2,250	2,100
Admin special event wages	1,000	186
IMRF	42,000	45,281
FICA	31,500	27,111
Health insurance	19,300	28,571
Health savings account contribution	5,120	7,390
Dental insurance	2,425	2,301
Life insurance	575	602
Unemployment insurance	2,000	968
Total personal services	480,975	497,035
Contractual services		
General legal services	275,000	247,189
Prosecutions	65,000	55,770
Litigation	115,000	62,238
Labor relations	85,000	75,076
Admin hearing services	2,000	1,927
Library services	20,000	38,945
MacArthur Drive project services	-	19,185
Residential system rebate	2,500	219
Total contractual services	564,500	500,549
Commodities		
Professional services	100,000	79,207
Codification	5,000	9,022
Training & conferences	10,000	3,732
Membership & association fees	10,000	11,418
Meetings	3,000	588
Advertising & publication fees	1,000	156
Terrace leaves newsletter	15,600	14,910
Physical exams	-	(50)
Employee assistance program	11,200	8,400
Equipment lease & rental	500	511
Equipment maintenance & repair	2,000	2,495
Equipment service agreement	1,700	278
Vehicle maintenance and repair	-	79
Phone service	7,500	8,340
Communications	35,000	29,304
Sales tax audit contingency	2,500	-

(This schedule is continued on the following pages.)

CITY OF OAKBROOK TERRACE, ILLINOIS

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

For the Year Ended April 30, 2025

	Original and Final Budget	Actual
GENERAL GOVERNMENT (Continued)		
Executive management (Continued)		
Commodities (Continued)		
Public information	\$ 5,000	\$ 867
Special events programming	100,600	120,695
July 4th programming	85,000	107,963
Sponsorship	5,000	2,035
Books & publications	500	156
Office supplies	5,000	4,416
Supplies	4,000	2,817
Software	3,000	26,631
Hardware	7,500	27,695
Recognition	11,000	3,845
Postage	2,000	2,140
Total commodities	433,600	467,650
Total executive management	1,479,075	1,465,234
Economic development		
Contractual services		
Economic stimulus program	145,000	-
Total contractual services	145,000	-
Total economic development	145,000	-
Building and zoning		
Personal services		
Full time	268,000	282,616
Overtime	360	170
Part time - regular	42,500	35,236
Part time - other	13,200	6,150
Top of the range award	2,210	2,215
IMRF	38,500	45,801
FICA	24,760	23,979
Health insurance	59,000	59,329
HSA contributions	12,800	10,623
Dental insurance	2,195	2,493
Life insurance	650	715
Unemployment insurance	1,407	1,562
Total personal services	465,582	470,889
Contractual services		
City engineer	10,000	13,794
Code enforcement	9,500	8,657
Equipment lease & rental	650	420
Public hearing expense	4,000	734
Total contractual services	24,150	23,605

(This schedule is continued on the following pages.)

CITY OF OAKBROOK TERRACE, ILLINOIS

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

For the Year Ended April 30, 2025

	Original and Final Budget	Actual
GENERAL GOVERNMENT (Continued)		
Building and zoning (Continued)		
Commodities		
Professional & technical	\$ 66,500	\$ 61,282
Training & conferences	2,400	954
Membership & association fees	950	858
Equipment maintenance & repair	1,300	1,375
Phone service	2,900	3,153
Communications	1,100	1,098
Public information	1,650	1,671
Books & publications	1,500	1,421
Office supplies	600	1,332
Supplies	1,600	710
Software	6,500	6,500
Hardware	8,395	7,693
Postage	700	511
Total commodities	96,095	88,558
Total building and zoning	585,827	583,052
Finance		
Personal services		
Full time	280,000	285,903
Overtime	-	365
Part time - regular	25,500	32,552
IMRF	39,200	45,278
FICA	20,000	22,441
Health insurance	59,500	59,441
HAS contributions	12,800	10,267
Dental insurance	2,800	2,779
Vision insurance	6,000	379
Life insurance	550	650
Unemployment insurance	1,500	1,983
Total personal services	447,850	462,038
Contractual services		
Investment management fees	2,500	4,505
Credit card transaction fees	35,000	36,020
Risk management contribution	100,000	111,484
Workers compensation insurance	190,000	156,892
Vision insurance	-	3,776
Equipment lease & rental	360	420
Equipment service agreement	15,000	13,628
Software service agreement	63,000	7,253
Investment expense	-	1,175
Total contractual services	405,860	335,153

(This schedule is continued on the following pages.)

CITY OF OAKBROOK TERRACE, ILLINOIS

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

For the Year Ended April 30, 2025

	Original and Final Budget	Actual
GENERAL GOVERNMENT (Continued)		
Finance (Continued)		
Commodities		
Professional & technical services	\$ 155,000	\$ 138,465
Training & conferences	4,535	1,539
Membership & association fees	600	350
Meeting reimbursement	100	195
Equipment maintenance & repair	1,000	2,384
Phone service	3,000	3,573
Communications	5,617	6,207
Collection fees	450	1,125
Public information	1,800	512
Office supplies	1,000	1,676
Office furniture	1,000	-
Supplies	1,000	2,708
Software	2,500	4,023
Hardware	5,000	6,459
Postage	2,300	2,566
Total commodities	184,902	171,782
Total finance	1,038,612	968,973
Total general government	3,248,514	3,017,259
CULTURE AND RECREATION		
Tourism		
Commodities		
Membership & association fees	81,020	77,378
Advertising/publication fees	100,000	50,593
Obt History Society contribution	6,000	12,000
Event sponsorship	25,000	1,993
Total commodities	212,020	141,964
Total tourism	212,020	141,964
Total culture and recreation	212,020	141,964
PUBLIC SAFETY		
Police department		
Personal services		
Full-time	2,674,144	2,251,928
Court stand	4,050	460
Overtime	247,500	420,616
Part time - regular	25,435	27,893
Court time	23,517	16,271
National night out wages	3,300	4,040
Holiday pay	71,000	57,913
Vacation buy back	25,000	12,424
Sick leave buy-back	8,469	-

(This schedule is continued on the following pages.)

CITY OF OAKBROOK TERRACE, ILLINOIS

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

For the Year Ended April 30, 2025

	Original and Final Budget	Actual
PUBLIC SAFETY (Continued)		
Police department (Continued)		
Personal services (Continued)		
Top of the range award	\$ 5,000	\$ 5,000
IMRF	42,000	43,807
FICA	211,112	190,032
Health insurance	68,600	64,051
HSA contributions	97,280	63,456
Health/dental insurance	458,065	371,528
Life insurance	6,100	4,913
Police pension	1,575,000	1,574,806
Unemployment insurance	9,050	14,092
Total personal services	5,554,622	5,123,230
Contractual services		
Deductible payments	1,000	-
Equipment lease & rental	530	164
Equipment service agreement	8,000	2,501
Du comm	304,313	304,313
Animal control	100	628
Filing fees	1,000	-
Build maintenance service agreement	26,300	23,579
Total contractual services	341,243	331,185
Commodities		
Professional/technical services	5,000	272
Training & conferences	36,782	14,947
Continuing education	3,500	-
Membership & association fees	1,050	970
Support services	20,910	21,552
Crime free housing enforcement	300	-
Meeting reimbursement	-	320
Equipment maintenance and repair	5,700	2,738
Vehicle maintenance and repair	25,000	38,735
Phone service	6,000	7,625
Communications	11,250	14,201
Uniform allowance	31,300	35,321
Printing	2,000	929
Utilities	6,000	3,655
Building maintenance	15,000	38,558
Special events	10,000	5,255
Books & publications	600	478
Office supplies	5,300	475
Office furniture	7,000	3,104
Admin towing expenses	500	29
Supplies	5,000	7,470

(This schedule is continued on the following pages.)

CITY OF OAKBROOK TERRACE, ILLINOIS

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

For the Year Ended April 30, 2025

	Original and Final Budget	Actual
PUBLIC SAFETY (Continued)		
Police department (Continued)		
Commodities (Continued)		
Hardware	\$ 23,519	\$ 28,583
Postage	1,500	1,372
Fuel	54,000	40,697
Non-capital equipment	21,557	18,795
Total commodities	298,768	286,081
Capital outlay		
Vehicles	-	406
Total capital outlay	-	406
Total police department	6,194,633	5,740,902
Red light camera		
Personal services		
FICA	-	106
Unemployment insurance	-	13
Total personal services	-	119
Contractual services		
Admin hearing legal services	-	2,470
Safespeed ticket fees	-	6,635
Traffic enforcement collection fees	-	12,860
Total contractual services	-	21,965
Commodities		
Communications	-	1,006
Total commodities	-	1,006
Total redlight camera	-	23,090
Police commission		
Personal services		
Part time - regular	6,600	8,000
FICA	505	612
Total personal services	7,105	8,612

(This schedule is continued on the following pages.)

CITY OF OAKBROOK TERRACE, ILLINOIS

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

For the Year Ended April 30, 2025

	Original and Final Budget	Actual
PUBLIC SAFETY (Continued)		
Police commission (Continued)		
Commodities		
Professional & technical services	\$ 1,500	\$ -
Membership & association fees	500	-
Advertising & publication fees	500	-
Testing & examinations	15,000	34,759
Books & publications	60	-
Office supplies	200	-
Supplies	150	-
Postage	200	-
Total commodities	18,110	34,759
Total police commission	25,215	43,371
Total public safety	6,219,848	5,807,363
PUBLIC SERVICES		
Personal services		
Full time	362,100	363,785
Overtime	4,000	588
Part time - other	9,984	-
Top of the range award	2,500	4,733
IMRF	31,225	48,174
FICA	29,125	28,479
Health insurance	83,061	65,325
HSA contributions	15,360	5,780
Dental insurance	4,102	2,536
Life insurance	775	754
Unemployment insurance	1,500	4,239
Total personal services	543,732	524,393
Contractual services		
City engineer	1,000	-
Equipment lease & rental	1,000	420
Equipment service agreement	9,000	-
Build maintenance service agreement	13,000	14,829
Total contractual services	24,000	15,249
Commodities		
Professional & technical services	1,000	1,128
Training & conferences	500	3,000
Membership & association fees	380	427
Meeting reimbursement	500	241

(This schedule is continued on the following page.)

CITY OF OAKBROOK TERRACE, ILLINOIS

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

For the Year Ended April 30, 2025

	Original and Final Budget	Actual
PUBLIC SERVICES (Continued)		
Commodities (Continued)		
Physical exams	\$ 500	\$ 90
Equipment maintenance & repair	13,500	28,961
Vehicle maintenance & repair	20,000	20,764
Phone service	5,750	5,565
Communications	3,600	4,683
Public information	400	-
Uniform allowance	3,000	3,389
Mosquito abatement	16,300	22,955
Access easement maintenance	1,187	2,447
Traffic signal maintenance	18,500	8,268
Utilities	16,000	14,219
Street light maintenance	10,000	13,234
Street sweeping	8,000	4,869
Lawn maintenance	4,500	3,864
Tree care	16,000	19,649
Building maintenance	20,000	26,273
Office supplies	500	925
Supplies	5,000	5,352
Lawn maintenance supplies	2,500	4,819
Street repair materials	10,000	18,684
NPDES permit	1,500	2,116
Hardware	1,000	1,204
Postage	200	-
Fuel	10,000	7,087
Fuel replacement fund	4,650	-
Non-capital equipment	8,500	23,300
Total commodities	203,467	247,513
Total public services	771,199	787,155
TOTAL EXPENDITURES	\$ 10,451,581	\$ 9,753,741

(See independent auditor's report.)

CITY OF OAKBROOK TERRACE, ILLINOIS

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

For the Year Ended April 30, 2025

	Original and Final Budget	Actual
REVENUES		
Taxes		
Home rule sales tax	\$ 2,395,308	\$ 2,643,493
Intergovernmental	-	42,000
Investment income	11,500	103,987
Miscellaneous	-	4,228
Total revenues	2,406,808	2,793,708
EXPENDITURES		
General government		
Contractual services		
Investment management fees	600	445
Investment expense	-	360
Capital outlay		
Professional services	20,000	49,716
ETSB system replacement	25,325	31,499
Insquad video AXON agreement	16,979	80,886
Flock ALPR cameras	20,000	27,993
Finance ERA system	125,000	46,665
Network service replacement	100,000	95,435
Laptop replacements	34,356	-
Body-worn cameras	25,308	48,238
Police department server replacement	-	14,269
Vehicles/public works equipment	137,070	95,230
Salt storage	100,000	650
Land acquisition	-	135,000
Streambank stabilization project	8,000	15,315
Street sealing project	164,000	122,650
Debt service		
Principal	310,000	367,906
Interest and fiscal charges	49,200	55,199
Total expenditures	1,135,838	1,187,456
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,270,970	1,606,252

(This schedule is continued on the following page.)

CITY OF OAKBROOK TERRACE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)
CAPITAL IMPROVEMENTS FUND**

For the Year Ended April 30, 2025

	Original and Final Budget	Actual
OTHER FINANCING SOURCES (USES)		
Transfers (out)	\$ (283,500)	\$ (283,500)
Issuance of SBITA	-	80,886
Sale of capital assets	-	12,300
Total other financing sources (uses)	(283,500)	(190,314)
NET CHANGE IN FUND BALANCE	<u>\$ 987,470</u>	1,415,938
FUND BALANCE, MAY 1		<u>6,351,162</u>
FUND BALANCE, APRIL 30		<u><u>\$ 7,767,100</u></u>

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

CITY OF OAKBROOK TERRACE, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

April 30, 2025

	Special Revenue		Debt Service		
	Motor Fuel	2012/2021			
	Tax	Refunding Bond	SSA II	Total	
ASSETS					
Cash and investments	\$ 526,195	\$ 622,265	\$ 602	\$ 1,149,062	
Receivables, net of allowance for uncollectibles					
Property taxes	-	-	47,724	47,724	
Due from other governments	9,943	40,756	-	50,699	
TOTAL ASSETS	\$ 536,138	\$ 663,021	\$ 48,326	\$ 1,247,485	
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 1,536	\$ -	\$ -	\$ 1,536	
Due to other funds	13,125	55,011	1,835	69,971	
Total liabilities	14,661	55,011	1,835	71,507	
DEFERRED INFLOWS OF RESOURCES					
Unavailable property taxes	-	-	47,724	47,724	
Total deferred inflows of resources	-	-	47,724	47,724	
Total liabilities and deferred inflows of resources	14,661	55,011	49,559	119,231	
FUND BALANCES					
Restricted for maintenance of roadways	521,477	-	-	521,477	
Restricted for debt service	-	608,010	-	608,010	
Unassigned (deficit)	-	-	(1,233)	(1,233)	
Total fund balances (deficit)	521,477	608,010	(1,233)	1,128,254	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 536,138	\$ 663,021	\$ 48,326	\$ 1,247,485	

(See independent auditor's report.)

CITY OF OAKBROOK TERRACE, ILLINOIS

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

For the Year Ended April 30, 2025

	<u>Special Revenue</u>		<u>Debt Service</u>		
	<u>Motor Fuel</u>	<u>2012/2021</u>			
	<u>Tax</u>	<u>Refunding Bond</u>	<u>SSA II</u>		<u>Total</u>
REVENUES					
Taxes	\$ -	\$ 142,057	\$ 50,029	\$	\$ 192,086
Intergovernmental	124,341	-	-		124,341
Investment income	7,849	11,438	-		19,287
Total revenues	132,190	153,495	50,029		335,714
EXPENDITURES					
Current					
Public services	51,055	-	-		51,055
Debt service					
Principal	-	180,000	45,000		225,000
Interest and fiscal charges	-	48,420	4,500		52,920
Total expenditures	51,055	228,420	49,500		328,975
NET CHANGE IN FUND BALANCES	81,135	(74,925)	529		6,739
FUND BALANCES (DEFICIT), MAY 1	440,342	682,935	(1,762)		1,121,515
FUND BALANCES (DEFICIT), APRIL 30	\$ 521,477	\$ 608,010	\$ (1,233)	\$	\$ 1,128,254

(See independent auditor's report.)

CITY OF OAKBROOK TERRACE, ILLINOIS

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

For the Year Ended April 30, 2025

	Original and Final Budget	Actual
REVENUES		
Intergovernmental		
Motor fuel tax allotments	\$ 120,465	\$ 124,341
Investment income	-	7,849
Total revenues	120,465	132,190
EXPENDITURES		
Public services		
Personnel services	21,500	13,125
Contractual services	500	-
Commodities	270,000	37,930
Total expenditures	292,000	51,055
NET CHANGE IN FUND BALANCE	\$ (171,535)	81,135
FUND BALANCE, MAY 1		440,342
FUND BALANCE, APRIL 30		\$ 521,477

(See independent auditor's report.)

CITY OF OAKBROOK TERRACE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
2012/2021 REFUNDING BOND FUND**

For the Year Ended April 30, 2025

	Original and Final Budget	Actual
REVENUES		
Taxes		
Business district sales tax	\$ 125,000	\$ 142,057
Investment income	5,600	11,438
Total revenues	130,600	153,495
EXPENDITURES		
Debt service		
Principal	180,000	180,000
Interest and fiscal charges	48,570	48,420
Total expenditures	228,570	228,420
NET CHANGE IN FUND BALANCE	<u><u>\$ (97,970)</u></u>	(74,925)
FUND BALANCE, MAY 1		<u>682,935</u>
FUND BALANCE, APRIL 30		<u><u>\$ 608,010</u></u>

(See independent auditor's report.)

CITY OF OAKBROOK TERRACE, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL SERVICE AREA #2 FUND**

For the Year Ended April 30, 2024

	Original and Final Budget	Actual
REVENUES		
Taxes		
Property taxes	\$ 49,500	\$ 50,029
Total revenues	49,500	50,029
EXPENDITURES		
Debt service		
Principal	45,000	45,000
Interest and fiscal charges	5,303	4,500
Total expenditures	50,303	49,500
NET CHANGE IN FUND BALANCE	<u>\$ (803)</u>	529
FUND BALANCE (DEFICIT), MAY 1		<u>(1,762)</u>
FUND BALANCE (DEFICIT), APRIL 30		<u>\$ (1,233)</u>

(See independent auditor's report.)

MAJOR ENTERPRISE FUND

CITY OF OAKBROOK TERRACE, ILLINOIS**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION - BUDGET AND ACTUAL
WATER FUND**

For the Year Ended April 30, 2025

	Original and Final Budget	Actual
OPERATING REVENUES		
Charges for services		
User charges	\$ 840,350	\$ 984,597
Connection charges	1,000	10,000
Water meters	1,000	-
Penalties/fines	20,000	33,102
Total operating revenues	862,350	1,027,699
OPERATING EXPENSES		
Public services		
Personnel services		
Full time	245,000	275,525
Overtime	17,000	17,594
Part time	36,981	22,077
Top of the Range Award	6,281	6,470
IMRF	36,500	206,990
FICA	21,550	20,839
Health insurance	56,111	16,451
HSA contributions	12,800	8,697
Dental insurance	2,697	2,104
Life insurance	602	554
Unemployment insurance	1,300	3,690
Total personnel services	436,822	580,991
Contractual services		
Professional services	5,000	4,001
City engineer	1,000	-
Credit card transaction fees	4,000	4,506
Risk management contribution	42,945	55,381
Workers compensation	93,500	77,585
Equipment lease and rental	450	420
Equipment service agreement	7,500	7,906
Phone service	5,000	5,327
General legal expense	1,000	-
Utilities	12,500	12,765
DWC - water purchases	557,750	532,801
Total contractual services	730,645	700,692

(This schedule is continued on the following pages.)

CITY OF OAKBROOK TERRACE, ILLINOIS

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

For the Year Ended April 30, 2025

	Original and Final Budget	Actual
OPERATING EXPENSES (Continued)		
Public services (Continued)		
Commodities		
Training and conferences	\$ 5,000	\$ 2,376
Membership and association fees	800	1,044
Meeting reimbursement	200	-
Equipment maintenance and repair	10,000	24,347
Vehicle maintenance and repair	2,500	2,397
Communications	2,000	3,660
Travel expense	100	-
Public information	2,600	-
Uniform allowance	1,000	661
Emergency services	5,000	-
Building maintenance	20,000	13,028
Office supplies	100	-
Other supplies	1,500	1,103
Water meters	11,000	7,364
Postage	2,800	1,709
Fuel	8,550	2,559
Non-capital equipment	5,000	2,537
Total commodities	78,150	62,785
Other		
Interfund loan	648	-
Total other	648	-
Capital outlay		
Special project	170,000	2,753
Total capital outlay	170,000	2,753
Total operating expenses	1,416,265	1,347,221

(This schedule is continued on the following page.)

CITY OF OAKBROOK TERRACE, ILLINOIS

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

For the Year Ended April 30, 2025

	Original and Final Budget	Actual
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	<u>\$ (553,915)</u>	<u>\$ (319,522)</u>
DEPRECIATION	<u>290,000</u>	<u>270,455</u>
OPERATING INCOME (LOSS)	<u>(843,915)</u>	<u>(589,977)</u>
NON-OPERATING REVENUES (EXPENSES)		
Investment income	5,500	30,196
Electric utility tax	385,000	373,167
Miscellaneous	<u>-</u>	<u>13,650</u>
Total non-operating revenues (expenses)	<u>390,500</u>	<u>417,013</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>(453,415)</u>	<u>(172,964)</u>
TRANSFERS		
Transfers in	<u>283,500</u>	<u>283,500</u>
Total transfers	<u>283,500</u>	<u>283,500</u>
CHANGE IN NET POSITION	<u><u>\$ (169,915)</u></u>	110,536
NET POSITION, MAY 1		<u>6,274,473</u>
NET POSITION, APRIL 30		<u><u>\$ 6,385,009</u></u>

(See independent auditor's report.)

SUPPLEMENTAL DATA

CITY OF OAKBROOK TERRACE, ILLINOIS

SPECIAL SERVICE AREA #2 BONDS

SCHEDULE OF LONG-TERM DEBT REQUIREMENTS

April 30, 2025

Date of Issue	February 15, 2006
Date of Maturity	December 15, 2025
Authorized Issue	\$600,000
Interest Rates	3.50%-5.00%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15, 2025
Payable at	Harris Bank

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due On		
	Principal	Interest	Total	June 1	Amount	December 1
2026	\$ 45,000	\$ 2,250	\$ 47,250	2025	\$ 1,125	2025
	\$ 45,000	\$ 2,250	\$ 47,250		\$ 1,125	\$ 1,125

(See independent auditor's report.)

CITY OF OAKBROOK TERRACE, ILLINOIS

GENERAL OBLIGATION REFUNDING BONDS SERIES 2013

SCHEDULE OF LONG-TERM DEBT REQUIREMENTS

April 30, 2025

Date of Issue	May 2, 2013
Date of Maturity	December 15, 2028
Authorized Issue	\$3,695,000
Interest Rates	2.00%-3.00%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15, 2028
Payable at	Bank of New York Mellon Trust Company

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due On			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2026	\$ 310,000	\$ 39,900	\$ 349,900	2025	\$ 19,950	2025	\$ 19,950
2027	315,000	30,600	345,600	2026	15,300	2026	15,300
2028	330,000	21,150	351,150	2027	10,575	2027	10,575
2029	375,000	11,250	386,250	2028	5,625	2028	5,625
	<u>\$ 1,330,000</u>	<u>\$ 102,900</u>	<u>\$ 1,432,900</u>		<u>\$ 51,450</u>		<u>\$ 51,450</u>

(See independent auditor's report.)

CITY OF OAKBROOK TERRACE, ILLINOIS

GENERAL OBLIGATION REFUNDING BONDS SERIES 2021

SCHEDULE OF LONG-TERM DEBT REQUIREMENTS

April 30, 2025

Date of Issue	April 6, 2021
Date of Maturity	December 15, 2023
Authorized Issue	\$1,900,000
Interest Rates	1.25%-4.00%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15, 2030
Payable at	Bank of New York Mellon Trust Company

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements			Interest Due On			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2026	\$ 190,000	\$ 40,470	\$ 230,470	2025	\$ 20,235	2025	\$ 20,235
2027	210,000	32,870	242,870	2026	16,435	2026	16,435
2028	230,000	24,470	254,470	2027	12,235	2027	12,235
2029	255,000	15,270	270,270	2028	7,635	2028	7,635
2030	195,000	5,070	200,070	2029	2,535	2029	2,535
2031	195,000	2,633	197,633	2030	1,316	2030	1,317
	<u>\$ 1,275,000</u>	<u>\$ 120,783</u>	<u>\$ 1,395,783</u>		<u>\$ 60,391</u>		<u>\$ 60,392</u>

(See independent auditor's report.)

STATISTICAL SECTION

This part of the City of Oak Brook Terrace, 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 says about the City's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	94-103
Revenue Capacity These schedules contain information to help the reader assess the City's most significant local revenue sources, property taxes, and sales taxes.	104-111
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	112-115
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	116-117
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	118-123

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

CITY OF OAKBROOK TERRACE, ILLINOIS

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2016	2017	2018	2019
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	\$ 17,299,268	\$ 27,596,485	\$ 27,433,435	\$ 28,790,779
Restricted	1,068,588	977,815	995,972	921,911
Unrestricted (deficit)	(14,053,780)	(12,365,074)	(8,874,195)	(8,542,975)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 4,314,076	\$ 16,209,226	\$ 19,555,212	\$ 21,169,715
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	\$ 4,761,606	\$ 4,745,118	\$ 4,681,411	\$ 5,654,555
Unrestricted (deficit)	6,658	56,032	86,815	396,198
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 4,768,264	\$ 4,801,150	\$ 4,768,226	\$ 6,050,753
PRIMARY GOVERNMENT				
Net investment in capital assets	\$ 22,060,874	\$ 32,341,603	\$ 32,114,846	\$ 34,445,334
Restricted	1,068,588	977,815	995,972	921,911
Unrestricted (deficit)	(14,047,122)	(12,309,042)	(8,787,380)	(8,146,777)
TOTAL PRIMARY GOVERNMENT	\$ 9,082,340	\$ 21,010,376	\$ 24,323,438	\$ 27,220,468

Data Source

Audited Financial Statements

2020	2021	2022	2023	2024	2025
\$ 29,390,209	\$ 29,076,606	\$ 29,105,398	\$ 29,323,801	\$ 29,345,769	\$ 30,110,073
769,390	1,254,475	1,720,662	2,021,581	1,162,763	1,168,973
(6,717,534)	(5,145,572)	(1,145,235)	1,973,074	6,277,122	9,401,476
\$ 23,442,065	\$ 25,185,509	\$ 29,680,825	\$ 33,318,456	\$ 36,785,654	\$ 40,680,522
\$ 6,182,276	\$ 5,921,316	\$ 5,660,356	\$ 5,399,396	\$ 5,323,173	\$ 5,052,718
(35,935)	235,741	531,174	859,163	951,300	1,332,291
\$ 6,146,341	\$ 6,157,057	\$ 6,191,530	\$ 6,258,559	\$ 6,274,473	\$ 6,385,009
\$ 35,572,485	\$ 34,997,922	\$ 34,765,754	\$ 34,723,197	\$ 34,668,942	\$ 35,162,791
769,390	1,254,475	1,720,662	2,021,581	1,162,763	1,168,973
(6,753,469)	(4,909,831)	(614,061)	2,832,237	7,228,422	10,733,767
\$ 29,588,406	\$ 31,342,566	\$ 35,872,355	\$ 39,577,015	\$ 43,060,127	\$ 47,065,531

CITY OF OAKBROOK TERRACE, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2016	2017	2018	2019
EXPENSES				
Governmental activities				
General government	\$ 1,961,867	\$ 2,044,231	\$ 2,057,549	\$ 2,131,315
Public safety	4,996,796	5,152,760	6,715,554	7,661,720
Public services	1,026,711	969,327	989,664	1,059,601
Culture and recreation	168,873	169,897	166,971	152,794
Interest	390,574	373,772	357,852	343,699
Total governmental activities expenses	8,544,821	8,709,987	10,287,590	11,349,129
Business-type activities				
Water Fund	1,376,514	1,208,978	1,235,839	1,637,929
Total business-type activities	1,376,514	1,208,978	1,235,839	1,637,929
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 9,921,335	\$ 9,918,965	\$ 11,523,429	\$ 12,987,058
PROGRAM REVENUES				
Governmental activities				
Charges for services				
General government	\$ 1,016,859	\$ 953,508	\$ 902,195	\$ 988,986
Public safety	236,544	188,621	4,029,845	5,596,982
Other activities	3,921	3,909	4,264	3,939
Capital grants and contributions	54,585	54,089	54,487	54,171
Operating grants and contributions	3,092	5,246	7,436	9,056
Total governmental activities program revenues	1,315,001	1,205,373	4,998,227	6,653,134
Business-type activities				
Charges for services				
Water Fund	1,189,857	955,191	919,975	882,112
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	1,189,857	955,191	919,975	882,112
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 2,504,858	\$ 2,160,564	\$ 5,918,202	\$ 7,535,246
NET (EXPENSE) REVENUE				
Governmental activities	\$ (7,229,820)	\$ (7,504,614)	\$ (5,289,363)	\$ (4,695,995)
Business-type activities	(186,657)	(253,787)	(315,864)	(755,817)
TOTAL PRIMARY GOVERNMENT NET (EXPENSE) REVENUE	\$ (7,416,477)	\$ (7,758,401)	\$ (5,605,227)	\$ (5,451,812)

2020		2021		2022		2023		2024		2025	
\$	2,364,140	\$	2,507,052	\$	2,370,652	\$	3,060,263	\$	2,814,157	\$	2,938,828
	7,806,814		5,777,607		6,306,580		6,711,444		6,581,220		5,360,603
	1,127,278		1,030,752		887,686		1,330,549		1,493,031		1,466,784
	88,765		52,040		122,332		133,835		169,117		141,964
	280,729		230,411		147,435		210,616		97,147		99,293
	11,667,726		9,597,862		9,834,685		11,446,707		11,154,672		10,007,472
	1,345,247		1,142,596		1,155,634		1,343,277		1,499,155		1,617,676
	1,345,247		1,142,596		1,155,634		1,343,277		1,499,155		1,617,676
\$	13,012,973	\$	10,740,458	\$	10,990,319	\$	12,789,984	\$	12,653,827	\$	11,625,148
\$	887,469	\$	1,067,802	\$	869,114	\$	860,632	\$	950,250	\$	823,420
	4,575,241		2,962,318		3,285,051		2,340,720		1,128,320		170,240
	3,726		2,974		4,247		4,004		1,875		7,864
	117,095		146,725		220,762		361,379		620,823		124,341
	9,154		162,329		208,559		144,519		236,838		72,929
	5,592,685		4,342,148		4,587,733		3,711,254		2,938,106		1,198,794
	817,748		776,007		800,193		818,712		933,846		1,027,699
	186,500		-		-		-		-		-
	1,004,248		776,007		800,193		818,712		933,846		1,027,699
\$	6,596,933	\$	5,118,155	\$	5,387,926	\$	4,529,966	\$	3,871,952	\$	2,226,493
\$	(6,075,041)	\$	(5,255,714)	\$	(5,246,952)	\$	(7,735,453)	\$	(8,216,566)	\$	(8,808,678)
	(340,999)		(366,589)		(355,441)		(524,565)		(565,309)		(589,977)
\$	(6,416,040)	\$	(5,622,303)	\$	(5,602,393)	\$	(8,260,018)	\$	(8,781,875)	\$	(9,398,655)

CITY OF OAKBROOK TERRACE, ILLINOIS

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2016	2017	2018	2019
GENERAL REVENUES AND OTHER				
CHANGES IN NET POSITION				
Governmental activities				
Taxes				
Property	\$ 975,181	\$ 978,529	\$ 998,001	\$ 1,025,782
Hotel/motel	1,830,536	1,671,769	1,613,857	1,562,493
Sales and Use	3,942,630	5,123,266	3,993,719	4,157,426
Income	218,280	201,210	207,702	220,636
Utility	855,468	735,704	716,241	518,145
Off-track betting and amusement	421,059	420,124	568,214	685,930
Amusement/entertainment	-	-	-	-
Food and beverage	-	-	-	-
Other	5,297	5,725	6,965	9,701
Investment income	35,384	27,275	99,766	259,846
Miscellaneous	204,119	236,162	279,799	303,390
Capital contribution	292,915	-	151,085	-
Gain on sale of capital assets	-	-	-	-
Transfers in (out)	-	-	-	(1,665,000)
Total governmental activities	8,780,869	9,399,764	8,635,349	7,078,349
Business-type activities				
Taxes				
Utility	274,371	285,671	280,265	436,154
Miscellaneous	-	-	-	-
Investment income	352	1,002	2,675	12,946
Gain on sale of capital assets	-	-	-	-
Transfers in (out)	-	-	-	1,665,000
Total business-type activities	274,723	286,673	282,940	2,114,100
TOTAL PRIMARY GOVERNMENT	\$ 9,055,592	\$ 9,686,437	\$ 8,918,289	\$ 9,192,449
CHANGE IN NET POSITION				
Governmental activities	\$ 1,551,049	\$ 1,895,150	\$ 3,345,986	\$ 2,382,354
Business-type activities	88,066	32,886	(32,924)	1,358,283
TOTAL PRIMARY GOVERNMENT				
CHANGE IN NET POSITION	\$ 1,639,115	\$ 1,928,036	\$ 3,313,062	\$ 3,740,637

Data Source

Audited Financial Statements

	2020	2021	2022	2023	2024	2025
\$	1,053,561	\$ 1,074,842	\$ 1,101,053	\$ 1,114,948	\$ 1,123,103	\$ 1,129,115
	1,313,201	514,905	1,193,054	1,573,010	1,636,544	1,681,980
	4,100,520	4,052,178	5,335,912	5,481,643	3,059,366	3,323,077
	209,897	277,210	390,597	428,734	353,172	478,136
	482,233	367,669	367,586	283,863	284,551	331,131
	522,511	229,203	457,705	-	-	-
	-	-	-	1,218,482	1,480,984	1,392,763
	-	-	-	1,097,661	1,199,460	1,247,383
	9,953	10,988	15,610	15,439	2,520,879	2,790,294
	329,167	56,870	10,581	57,752	129,076	553,040
	324,553	415,293	851,187	301,552	96,629	60,127
	-	-	-	-	-	-
	1,795	-	18,983	-	-	-
	-	-	-	(200,000)	(200,000)	(283,500)
	8,347,391	6,999,158	9,742,268	11,373,084	11,683,764	12,703,546
	414,953	375,539	389,193	386,403	366,505	373,167
	50	-	149	299	5,424	13,650
	18,584	1,766	572	4,892	9,294	30,196
	3,000	-	-	-	-	-
	-	-	-	200,000	200,000	283,500
	436,587	377,305	389,914	591,594	581,223	700,513
\$	8,783,978	\$ 7,376,463	\$ 10,132,182	\$ 11,964,678	\$ 12,264,987	\$ 13,404,059
\$	2,272,350	\$ 1,743,444	\$ 4,495,316	\$ 3,637,631	\$ 3,467,198	\$ 3,894,868
	95,588	10,716	34,473	67,029	15,914	110,536
\$	2,367,938	\$ 1,754,160	\$ 4,529,789	\$ 3,704,660	\$ 3,483,112	\$ 4,005,404

CITY OF OAKBROOK TERRACE, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2016	2017	2018	2019
GENERAL FUND				
Nonspendable				
Prepays	\$ 196,598	\$ 201,243	\$ 218,348	\$ 247,684
Inventories	33,719	39,801	48,054	40,717
Advance to other funds	-	-	-	-
Restricted				
DUI equipment	99,694	40,548	19,778	31,840
Committed				
Storm water best management practice fee	2,363	-	-	-
Assigned				
Subsequent year's budget	-	-	-	-
Unassigned	5,819,950	6,379,449	8,575,827	9,786,309
TOTAL GENERAL FUND	\$ 6,152,324	\$ 6,661,041	\$ 8,862,007	\$ 10,106,550
ALL OTHER GOVERNMENTAL FUNDS				
Nonspendable				
Prepays	\$ -	\$ -	\$ -	\$ -
Restricted				
Maintenance of roadways	455,568	405,047	427,598	441,116
Debt service	513,326	532,220	548,596	552,177
Assigned				
Capital improvements	516,753	1,730,100	2,877,737	2,417,907
Unassigned (deficit)	-	-	-	(104)
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 1,485,647	\$ 2,667,367	\$ 3,853,931	\$ 3,411,096
TOTAL GOVERNMENT FUNDS	\$ 7,637,971	\$ 9,328,408	\$ 12,715,938	\$ 13,517,646

Data Source

Audited Financial Statements

2020	2021	2022	2023	2024	2025
\$ 275,148	\$ 324,172	\$ 303,888	\$ 315,152	\$ 312,835	\$ 239,845
44,927	50,805	52,495	64,048	67,729	76,572
-	-	-	-	259,043	259,043
62,412	41,983	6,077	24,062	39,486	39,486
-	-	-	-	-	-
-	-	-	-	399,259	-
7,759,438	6,735,420	8,005,561	9,616,218	10,345,648	12,111,731
\$ 8,141,925	\$ 7,152,380	\$ 8,368,021	\$ 10,019,480	\$ 11,424,000	\$ 12,726,677
\$ 428	\$ 428	\$ 428	\$ 428	\$ 428	\$ 428
474,986	577,262	661,564	545,887	440,342	521,477
283,580	679,377	1,091,768	1,484,491	682,935	608,010
2,675,241	3,678,389	4,800,764	5,995,304	6,350,734	7,766,672
(403)	(735)	(1,032)	(4,595)	(1,762)	(1,233)
\$ 3,433,832	\$ 4,934,721	\$ 6,553,492	\$ 8,021,515	\$ 7,472,677	\$ 8,895,354
\$ 11,575,757	\$ 12,087,101	\$ 14,921,513	\$ 18,040,995	\$ 18,896,677	\$ 21,622,031

CITY OF OAKBROOK TERRACE, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2016	2017	2018	2019
REVENUES				
Taxes	\$ 6,004,754	\$ 6,369,095	\$ 5,912,924	\$ 5,891,992
Intergovernmental	2,440,688	3,013,431	2,474,218	2,605,017
Charges for services	30,107	77,158	46,324	54,848
Fines and forfeitures	233,507	187,134	4,025,831	5,586,706
Fees, licenses & permits	752,595	646,509	624,207	695,108
Investment income	35,384	27,275	99,766	259,846
Miscellaneous	304,420	284,535	299,221	302,966
Total revenues	9,801,455	10,605,137	13,482,491	15,396,483
EXPENDITURES				
General government	1,856,583	1,978,635	2,014,805	2,060,145
Public safety	4,459,476	4,541,870	6,281,282	7,333,465
Public services	587,276	663,454	587,800	640,000
Culture and recreation	168,873	169,897	166,971	152,794
Capital outlay	4,837,671	650,281	156,488	1,830,776
Debt service				
Principal	505,000	550,000	570,000	610,000
Interest and fiscal charges	376,695	360,563	343,365	329,595
Total expenditures	12,791,574	8,914,700	10,120,711	12,956,775
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,990,119)	1,690,437	3,361,780	2,439,708
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	(1,665,000)
Bond proceeds	-	-	-	-
Issuance of SBITA	-	-	-	-
Proceeds on capital asset disposal	-	-	25,750	27,000
Premium (discount) on bonds	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Total other financing sources (uses)	-	-	25,750	(1,638,000)
NET CHANGE IN FUND BALANCES	\$ (2,990,119)	\$ 1,690,437	\$ 3,387,530	\$ 801,708
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES				
	10.52%	11.20%	9.20%	8.46%

Data Source

Audited Financial Statements

2020	2021	2022	2023	2024	2025
\$ 5,478,338	\$ 4,359,381	\$ 6,253,741	\$ 7,960,230	\$ 8,239,447	\$ 8,567,921
2,583,786	2,871,678	3,709,291	3,758,341	4,276,274	4,003,228
37,576	36,190	35,954	27,893	195,200	179,369
4,573,354	2,951,600	3,277,857	2,334,982	1,149,161	192,565
598,544	775,513	572,426	640,568	736,083	629,590
329,167	56,870	10,581	57,752	129,076	553,040
300,079	290,074	362,358	504,572	96,629	60,127
13,900,844	11,341,306	14,222,208	15,284,338	14,821,870	14,185,840
2,263,754	2,623,744	2,430,864	2,971,011	2,831,695	3,018,064
7,524,710	6,732,363	6,930,694	6,590,088	6,580,879	5,807,363
695,847	593,226	653,994	882,675	863,408	838,210
88,765	52,040	122,332	133,835	169,117	141,964
1,054,450	193,144	613,878	618,686	2,263,656	763,546
3,910,000	475,000	505,000	550,000	1,281,926	592,906
314,508	220,984	155,084	218,561	70,816	108,119
15,852,034	10,890,501	11,411,846	11,964,856	14,061,497	11,270,172
(1,951,190)	450,805	2,810,362	3,319,482	760,373	2,915,668
2,950,000	-	40,166	-	-	-
(2,950,000)	-	(40,166)	(200,000)	(200,000)	(283,500)
-	1,900,000	-	-	-	-
-	-	-	-	285,309	80,886
9,301	11,500	24,050	-	10,000	12,300
-	198,445	-	-	-	-
-	(2,049,406)	-	-	-	-
9,301	60,539	24,050	(200,000)	95,309	(190,314)
\$ (1,941,889)	\$ 511,344	\$ 2,834,412	\$ 3,119,482	\$ 855,682	\$ 2,725,354
28.62%	6.06%	6.06%	6.83%	11.75%	6.93%

CITY OF OAKBROOK TERRACE, ILLINOIS

EQUALIZED ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Tax Levy Year		Residential Property		Commercial Property	Equalized Assessed Value	Total Direct Tax Rate	Estimated Actual Value	Ratio of Equalized Assessed Value to Estimated Actual Value
2015	\$	42,535,916	\$	200,963,990	\$ 243,499,906	0.3851	\$ 730,572,775	33.33%
2016		46,576,075		209,574,610	256,150,685	0.3715	768,528,908	33.33%
2017		50,720,681		226,655,730	277,376,411	0.3535	832,212,454	33.33%
2018		55,203,783		234,340,390	289,544,173	0.3476	868,719,391	33.33%
2019		59,074,315		249,395,580	308,469,895	0.3332	925,502,235	33.33%
2020		61,687,032		255,607,660	317,294,692	0.3316	951,979,274	33.33%
2021		63,607,788		255,521,280	319,129,068	0.3349	957,482,952	33.33%
2022		65,823,430		260,460,850	326,284,280	0.3283	978,950,735	33.33%
2023		65,501,474		243,473,840	308,975,314	0.3476	927,018,644	33.33%
2024		71,023,593		247,356,629	318,380,222	0.3489	955,236,190	33.33%

Date Source

County Assessor's Office and City records

CITY OF OAKBROOK TERRACE, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Tax Levy Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
DIRECT										
City of Oakbrook Terrace										
General	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	-	-
Police Pension	0.3851	0.3715	0.3535	0.3476	0.3332	0.3316	0.3349	0.3283	0.3476	0.3489
Total direct rate	0.3851	0.3715	0.3535	0.3476	0.3332	0.3316	0.3349	0.3283	0.3476	0.3489
OVERLAPPING										
DuPage County	0.1971	0.1848	0.1749	0.1673	0.1655	0.1609	0.1587	0.1428	0.1473	0.1361
DuPage County Forest Preserve District	0.1622	0.1514	0.1306	0.1278	0.1242	0.1205	0.1177	0.1130	0.1076	0.1310
DuPage Airport Authority	0.0188	0.0176	0.0166	0.0146	0.0141	0.0148	0.0144	0.0139	0.0132	0.0122
DuPage County Spc Svc 25 (1)	1.2562	1.1394	1.0279	0.9379	0.9420	0.8988	0.0000	0.0000	-	-
Oakbrook Terrace Spc Svc 2	1.3205	1.1570	1.0535	1.0861	1.0158	1.0706	1.0152	0.9506	0.9506	0.9501
Oakbrook Terrace Park District	0.5365	0.5172	0.4828	0.4592	0.4335	0.4214	0.4268	0.4298	0.4695	0.4663
Oakbrook Terrace Fire District	0.9194	0.8789	0.8487	0.8235	0.7880	0.7746	0.8009	0.8130	0.9431	0.8061
York Center Fire	0.9264	0.8891	0.8160	0.9130	0.8423	0.8308	0.8382	0.8442	0.8799	0.8671
York Center Park District	0.5274	0.4999	0.4771	0.4684	0.4585	0.4276	0.4238	0.4370	0.4486	0.4953
York Township	0.1002	0.0952	0.0924	0.0909	0.0894	0.0886	0.0890	0.0908	0.0473	0.0445
Grade School District 45	4.0035	3.7870	3.6219	3.5257	3.3180	3.4287	3.4361	3.4927	3.5837	3.4780
Grade School District 48	1.4773	1.4198	1.6577	1.6009	1.5578	1.5504	1.5416	1.3543	1.4391	1.7654
High School District 88	2.5477	2.3995	2.2462	2.1815	2.0906	2.0537	2.0378	2.0542	2.0846	1.9977
College DuPage 502	0.2786	0.2626	0.2431	0.2317	0.2112	0.2114	0.2037	0.1946	0.0191	0.1794
Total direct and overlapping rates	14.6569	13.7709	13.2429	12.9761	12.3841	12.3844	11.4388	11.2592	11.4812	11.6781

Note: Property tax rates are per \$100 of assessed valuation.

Data Sources

Office of the County Clerk, DuPage County
DuPage County Tax Bill

CITY OF OAKBROOK TERRACE, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

2025			2016		
Taxpayers	Equalized Assessed Value	Percentage of Total Assessed Valuation	Taxpayers	Equalized Assessed Value	Percentage of Total Assessed Valuation
Oakbrook Terrace Tower	\$ 17,182,072	5.40%	Oakbrook Terrace Tower	\$ 26,143,480	10.74%
Versailles North Assoc	15,635,170	4.91%	Versailles North Assoc	13,221,330	5.43%
Versailles At Oakbrook AS	15,364,830	4.83%	Versailles At Oakbrook AS	12,992,710	5.34%
Mid America Plaza	14,431,456	4.53%	Mid Amerian Plaza	13,161,480	5.41%
BPRE OLC Holdings	9,392,856	2.95%	ComEd	8,276,650	3.40%
ComEd	10,102,830	3.17%	National Tax Search (Park View Plaza)	7,586,300	3.12%
Parkway Bank Tr	8,750,000	2.75%	Parkway Bank Trust	8,129,630	3.34%
Parkview Plaza MH LLC	8,075,190	2.54%	Joint Commission	7,821,070	3.21%
Regency Place Owner LLC	8,026,670	2.52%	Oakbrook Terrace Corp Center	5,039,500	2.07%
Oakbrook Terrace Corp Center	8,213,958	2.58%	Regency Place Owner LLC	5,534,460	2.27%
	<u>\$ 115,175,032</u>	<u>36.18%</u>		<u>\$ 107,906,610</u>	<u>44.33%</u>

Note: Information for the period nine years ago was not available; therefore, information for the period ten years ago is presented.

Data Source

Office of the DuPage County Clerk

CITY OF OAKBROOK TERRACE, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Tax Levy Year	Equalized Assessed Valuations	Total Tax Levy as Extended	Tax Collections (1)	Percentage of Extensions Collected
2015	\$ 243,499,906	\$ 985,779	\$ 978,529	99.26%
2016	256,150,685	998,330	998,001	99.97%
2017	277,376,411	1,025,921	1,025,782	99.99%
2018	289,544,173	1,055,567	1,053,562	99.81%
2019	308,469,895	1,075,254	1,074,842	99.96%
2020	317,294,692	1,102,952	1,101,053	99.83%
2021	319,129,068	1,117,648	1,114,948	99.76%
2022	326,284,280	1,118,157	1,116,587	99.86%
2023	308,975,314	1,123,995	1,122,018	99.82%
2024	318,380,222	1,158,553	(2)	N/A

(1) Includes property taxes collected in the current year that may be attributable to prior years. These collections, if any, are immaterial as 99% or greater of the current year's tax levy has historically been collected during the respective fiscal year. Additionally, information to associate any noncurrent tax collections to a specific tax levy year is not readily available.

(2) 2024 Tax Levy to be collected in Fiscal Year 2026.

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

N/A - information not available

Data Sources

County Treasurer's Office
Audited Financial Statements

CITY OF OAKBROOK TERRACE, ILLINOIS

SALES TAX COLLECTED BY CATEGORY

Last Ten Calendar Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General merchandise	\$ 467,154	\$ 160,755	\$ 1,426,424	\$ 485,314	\$ 510,865	\$ 556,371	\$ 599,702	\$ 600,973	\$ 761,375	\$ 814,009
Food	376,340	386,547	407,381	402,524	398,026	408,366	418,013	456,340	453,515	465,856
Drinking and eating places	534,615	600,115	603,214	601,314	644,972	438,667	648,606	758,627	797,877	811,613
Apparel	111,261	101,346	116,599	124,015	112,413	67,690	90,854	109,298	103,941	92,947
Furniture, H.H., and radio	184,137	125,984	142,986	195,234	221,228	204,538	228,891	495,341	129,386	137,156
Drugs and miscellaneous retail	264,656	592,037	(113,289)	257,348	261,265	246,545	445,175	469,339	439,204	406,343
Agriculture and all others	222,787	160,299	132,284	150,477	140,090	139,677	168,318	186,600	241,279	183,611
TOTAL	\$ 2,160,950	\$ 2,127,083	\$ 2,715,599	\$ 2,216,226	\$ 2,288,859	\$ 2,061,854	\$ 2,599,559	\$ 3,076,518	\$ 2,926,577	\$ 2,911,535
CITY DIRECT SALES TAX RATE	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
CHANGE FROM PRIOR YEAR	5.1%	(1.6%)	27.7%	(18.4%)	3.3%	(9.9%)	26.1%	18.3%	(4.9%)	(0.5%)

CITY OF OAKBROOK TERRACE, ILLINOIS

DIRECT AND OVERLAPPING SALES TAX RATES

Last Ten Fiscal Years

Calendar Year	City Direct Rate	State of Illinois	DuPage County	DuPage County Water Commission	Regional Transportation Authority	Total
2016	1.00%	5.00%	0.25%	0.25%	0.75%	7.25%
2017	1.00%	5.00%	0.25%	0.00%	0.75%	7.00%
2018	1.00%	5.00%	0.25%	0.00%	0.75%	7.00%
2019	1.00%	5.00%	0.25%	0.00%	0.75%	7.00%
2020	1.00%	5.00%	0.25%	0.00%	0.75%	7.00%
2021	1.00%	5.00%	0.25%	0.00%	0.75%	7.00%
2022	1.00%	5.00%	0.25%	0.00%	0.75%	7.00%
2023	1.00%	5.00%	0.25%	0.00%	0.75%	7.00%
2024	1.00%	6.25%	0.25%	0.00%	0.75%	8.25%
2025	1.00%	6.25%	0.25%	0.00%	0.75%	8.25%

Data Source

City and County Records

CITY OF OAKBROOK TERRACE, ILLINOIS

RETAILERS' OCCUPATION, SERVICE OCCUPATION, AND USE TAX

Last Ten Levy Years

Fiscal Year	State Sales Tax Distribution		Annual Change	
			Amount	Percentage
2016	\$	3,879,911	\$ (17,044)	(0.44%)
2017		5,046,261	1,166,350	30.06%
2018		3,917,768	(1,128,493)	(22.36%)
2019		4,079,435	161,667	4.13%
2020		4,002,716	(76,719)	(1.88%)
2021		3,942,705	(60,011)	(1.50%)
2022		5,208,724	1,266,019	32.11%
2023		5,348,977	140,253	2.69%
2024		5,470,410	121,433	2.27%
2025		6,036,732	566,322	10.35%

Date Source

Illinois Department of Revenue

CITY OF OAKBROOK TERRACE, ILLINOIS

HOTEL TAX COLLECTIONS

Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Hotel tax	\$ 1,626,074	\$ 1,556,389	\$ 1,527,946	\$ 1,484,271	\$ 1,248,064	\$ 469,650	\$ 1,104,501	\$ 1,481,913	\$ 1,466,310	\$ 1,490,793
Online hotel taxes	-	25,411	30,518	29,151	27,064	18,963	28,229	40,486	124,063	189,464
Extended stay hotel taxes	105,191	89,696	55,393	49,071	38,073	26,292	60,324	50,611	46,170	1,723
TOTAL	\$ 1,731,265	\$ 1,671,496	\$ 1,613,857	\$ 1,562,493	\$ 1,313,201	\$ 514,905	\$ 1,193,054	\$ 1,573,010	\$ 1,636,543	\$ 1,681,980
PERCENT CHANGE	6.1%	(3.5%)	(3.4%)	(3.2%)	(16.0%)	(60.8%)	131.7%	31.8%	4.04%	2.78%

CITY OF OAKBROOK TERRACE, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Calendar Years

Fiscal Year	Governmental Activities			Business-Type Activities		Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Special Service Area Bonds	SBITA Liability	General Obligation Bonds				
2016	\$ 11,450,251	\$ 370,000	\$ -	\$ 1,560,000		\$ 13,380,251	9.04%	\$ 6,270
2017	10,922,604	340,000	-	1,335,000		12,597,604	8.66%	5,903
2018	10,374,957	310,000	-	1,165,000		11,849,957	7.78%	5,553
2019	9,787,310	280,000	-	-		10,067,310	6.33%	4,718
2020	5,904,663	245,000	-	-		6,149,663	4.02%	2,882
2021	5,515,113	210,000	-	-		5,725,113	2.88%	2,082
2022	5,020,574	170,000	-	-		5,190,574	3.06%	1,887
2023	4,481,227	130,000	-	-		4,611,227	2.32%	1,676
2024*	3,280,113	90,000	238,383	-		3,608,496	1.70%	1,312
2025	2,761,028	45,000	261,363	-		3,067,391	1.58%	1,115

*The 2012B General Obligation Bonds were called on May 22, 2023, and therefore, the remaining debt service payments from June 15, 2023 to December 15, 2030 were made during the fiscal year ending April 30, 2024.

Note: See schedule of Demographic Statistics for personal income and population data.

Data Sources

Office of the County Clerk
City's Records

CITY OF OAKBROOK TERRACE, ILLINOIS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Levy Years

Levy Year	Population (1)		Equalized Assessed Value (2)	Gross General Bonded Debt (3)	Less Debt Service Funds	Net General Bonded Debt	Ratio of Net General Obligation Debt to Equalized Assessed Value	Net General Bonded Debt Per Capita
2015	2,134	\$	243,499,906	\$ 13,010,251	\$ 513,324	\$ 12,496,927	5.13%	\$ 5,856.10
2016	2,134		256,150,685	12,257,604	532,220	11,725,384	4.58%	5,494.56
2017	2,134		277,376,411	11,539,957	548,596	10,991,361	3.96%	5,150.59
2018	2,134		289,544,173	9,787,310	552,177	9,235,133	3.19%	4,327.62
2019	2,134		308,469,895	5,904,663	283,580	5,621,083	1.82%	2,634.06
2020	2,751		317,294,692	5,515,113	678,643	4,836,470	1.52%	1,758.08
2021	2,751		319,129,068	5,020,574	1,091,768	3,928,806	1.23%	1,428.14
2022	2,751		326,284,280	4,481,227	1,484,491	2,996,736	0.92%	1,089.33
2023	2,751		308,975,314	3,280,113	682,935	2,597,178	0.84%	944.09
2024	2,751		318,380,222	2,761,028	608,010	2,153,018	0.68%	782.63

Data Sources

(1) U.S. Department of Commerce, Bureau of Census

(2) Office of the County Clerk

(3) City's Records

CITY OF OAKBROOK TERRACE, ILLINOIS

DIRECT AND OVERLAPPING BONDED DEBT

April 30, 2025

Governmental Unit	Gross Bonded Debt	(1) Percentage of Debt Applicable to City	Amount of City's Share of Debt
DIRECT DEBT			
City of Oakbrook Terrace	\$ 3,067,391	100.000%	\$ 3,067,391
OVERLAPPING DEBT			
Grade School District 45	50,840,000	8.730%	4,438,332
Grade School District 48	-	28.210%	-
High School District #88	44,795,000	9.610%	4,304,800
College of DuPage 502	94,710,366	0.660%	625,088
DuPage County	78,748,309	0.740%	582,737
Forest Preserve	55,545,000	0.740%	411,033
Oakbrook Terrace Park District	882,570	70.060%	618,329
York Center Park District	-	0.000%	-
Total overlapping bonded debt	325,521,245		10,980,319
TOTAL	\$ 328,588,636		\$ 14,047,710

(1) Determined by ratio of assessed value of property subject to taxation in overlapping unit to value of property subject to taxation in the City.

Data Source

Office of the County Clerk

CITY OF OAKBROOK TERRACE, ILLINOIS

LEGAL DEBT MARGIN INFORMATION

April 30, 2025

The City is a home rule municipality.

Article VII, Section 6(k) of the 1970 Illinois Constitution governs computation of legal debt

“The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentage of the assessed value of its taxable property [...] (3) if its population is 25,000 or less, an aggregate of one-half percent. Indebtedness which is outstanding on the effective date of this constitution (July 1, 1971) or which is thereafter approved by referendum or assumed from another unit of local government shall not be included in the foregoing percentage amounts.”

To date the General Assembly has set no debt limits for home rule municipalities.

CITY OF OAKBROOK TERRACE, ILLINOIS

DEMOGRAPHIC STATISTICS

Last Ten Fiscal Years

Fiscal Year	(1) Population	(1) Per Capital Personal Income	Estimated Total Personal Income of Population	Unemployment Rates (2)		
				City of Oakbrook Terrace	DuPage County	State of Illinois
2016	2,134	\$ 69,333	\$ 147,956,622	5.4%	4.8%	5.9%
2017	2,134	68,167	145,468,378	4.6%	4.0%	5.0%
2018	2,134	71,364	152,290,776	2.5%	3.3%	4.4%
2019	2,134	74,500	159,983,000	3.0%	3.1%	4.0%
2020	2,134	71,719	153,048,346	10.0%	7.9%	9.5%
2021	2,751	72,326	198,968,826	N/A	5.9%	7.5%
2022	2,751	61,563	169,359,813	5.0%	4.5%	6.1%
2023	2,751	60,761	167,153,511	4.7%	4.8%	4.9%
2024	2,751	77,099	212,099,349	5.4%	4.5%	5.3%
2025	2,751	70,586	194,182,086	4.6%	4.4%	4.7%

Data Sources

City Records and Office of the County Clerk

(1) U.S. Department of Commerce, Bureau of the Census

(2) Bureau of Labor Statistics

CITY OF OAKBROOK TERRACE, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

2025				2016			
Employer	Employees	Rank	Percentage of Total Village Population	Employer	Employees	Rank	Percentage of Total Village Population
Exelon	1,870	1	67.98%	Redbox Automated Retail LLC	800	1	37.49%
Joint Commission on Accreditation	500	2	18.18%	Salem Group	600	2	28.12%
Robert Bosch	500	3	18.18%	Crowe Horwath	500	3	23.43%
McCain Foods USA	500	4	18.18%	Joint Commission on Accreditation	500	4	23.43%
SIRVA, Inc	300	5	10.91%	Computer Sciences Corp Consulting	450	5	21.09%
ACH Food Companies	300	6	10.91%	Experis	325	6	15.23%
Barcoding, Inc.	150	7	5.45%	Invesco LTD	250	7	11.72%
Hassett Express LLC	140	8	5.09%	Graycor	225	8	10.54%
Matson Logistics	100	9	3.64%	Safeway Services LLC	180	9	8.43%
Sara Lee Frozen Bakery	65	10	2.36%	Mid America Assest Management	155	10	7.26%
TOTAL	4,425			TOTAL	3,985		

Data Source

2024 Industry Select and selective telephone survey

2010 Illinois Department of Commerce and Economic Opportunity and selective telephone survey

CITY OF OAKBROOK TERRACE, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Fiscal Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
GENERAL GOVERNMENT										
Executive management	2.00	3.50	3.50	2.75	2.75	2.75	2.50	2.00	2.00	2.00
Finance	1.00	2.00	1.50	2.25	2.25	2.25	2.50	2.00	2.00	3.50
Legislative	0.50	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50
Special events	1.00	-	-	-	-	-	-	-	-	-
Total general government	4.50	6.50	6.00	6.00	6.00	5.50	5.50	4.50	4.50	6.00
PUBLIC SAFETY										
Police										
Sworn	20.00	20.00	19.00	19.00	21.00	21.00	19.00	20.00	20.00	19.00
Nonsworn	6.10	6.10	6.10	7.10	7.10	7.10	4.00	3.00	3.00	3.00
Total public safety	26.10	26.10	25.10	26.10	28.10	28.10	23.00	23.00	23.00	22.00
CITY SERVICES										
Building & zoning	2.50	3.00	4.00	4.00	4.00	4.00	4.00	3.50	3.50	3.50
Public works	3.78	3.78	3.78	3.50	4.50	3.50	3.50	3.50	3.50	3.50
Utilities	2.50	2.75	3.00	3.00	3.00	3.00	2.50	3.00	3.00	3.00
Total city services	8.78	9.53	10.78	10.50	11.50	10.50	10.00	10.00	10.00	10.00
TOTAL FULL-TIME EQUIVALENT EMPLOYEES	39.38	42.13	41.88	42.60	45.60	44.10	38.50	37.50	37.50	38.00

(1) Clerk employee is now part of Administration

Data Source

City Payroll Records

CITY OF OAKBROOK TERRACE, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Program/Function	2016	2017	2018	2019
GENERAL GOVERNMENT				
Building and zoning				
Permits issued	355	348	326	327
Inspections conducted	837	699	602	552
Business licenses issued	388	364	349	360
Complaints/service requests responded to	226	106	210	265
Vehicle maintenance				
General government equipment repairs	561	552	565	561
Utilities equipment repairs	166	165	171	169
PUBLIC SAFETY - POLICE				
Traffic collision investigations	494	466	518	455
Administrative tows	131	151	111	62
Incident investigations	1,037	656	665	559
Traffic citations	1,982	1,432	1,186	944
Parking citations	498	333	346	676
Arrests	359	311	317	180
HIGHWAYS AND STREETS				
Street repairs - tons of asphalt spread	40	45	50	40
Sidewalk repairs - cubic yards of concrete poured	20	30	25	15
Snow and ice control/plowed miles	8,416	8,571	12,577	15,577
Snow and ice control/salted miles	3,366	1,310	5,030	6,230
Number of street signs replaced	42	43	38	41
Mailboxes replaced	N/A	N/A	N/A	N/A
Number of snow events	N/A	N/A	24	31
PUBLIC SERVICES				
Waterworks and sewerage systems				
Number of JULIE Locates	N/A	1,417	1,486	1,114
Number of metered customers	546	551	561	555
Number of nonmetered customers	-	-	-	-
Number of customers using both water and sewer at end of year	546	551	561	555
Number of customers using water only at end of year	546	551	561	555
Number of customers served by water system at end of year	546	551	561	555
Maximum daily pumping capacity (MGD)	0.500	0.500	0.500	0.500
Average daily pumpage (MGD)	0.241	0.254	0.247	0.243
Gallons of water purchased (MGD)	87,965,000	92,475,350	90,272,000	87,566,000
Gallons of water pumped (MG)	87,965,000	92,475,350	90,272,000	88,864,000
Gallons of water sold (billed) (MG)	82,490,000	88,776,336	88,335,500	86,198,000
Users discharging nondomestic and industrial wastes and	N/A	N/A	N/A	N/A
Total gallons received at water reclamation facility (MGD)				
volumes of wastes discharged	N/A	N/A	N/A	N/A

MGD = million gallons per day

MG = million gallons

NA - Information unavailable/program non-existent

Data Source

Various City departments

2020	2021	2022	2023	2024	2025
294	245	282	244	241	242
521	564	569	532	557	750
416	415	393	377	202	159
121	151	68	440	334	256
575	549	581	562	543	599
173	168	166	201	194	153
386	269	348	385	433	433
48	13	32	58	59	59
502	416	586	471	538	538
1,154	433	993	997	1,639	1,639
445	30	75	131	153	153
150	131	212	184	277	277
45	30	40	75	45	60
20	10	15	30	25	35
12,349	16,096	18,707	6,765	6,765	3,300
4,930	5,652	6,235	2,255	2,255	1,100
54	47	69	69	28	28
N/A	69	91	65	42	42
18	21	17	11	15	18
1,117	1,237	1,335	1,611	1,057	1,057
556	557	558	558	559	559
-	-	-	-	-	-
556	557	558	558	559	559
556	557	558	558	559	559
556	557	558	558	559	559
0.500	0.500	0.500	0.500	0.500	0.500
0.236	0.232	0.262	0.270	0.270	0.270
86,221,000	82,856,000	93,724,000	98,676,000	96,268,000	96,316,000
86,230,000	84,954,000	95,444,000	101,322,000	96,914,000	96,914,000
80,201,000	69,909,000	72,517,000	97,489,000	89,783,000	89,783,000
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A

CITY OF OAKBROOK TERRACE, ILLINOIS

TEN LARGEST CONSUMERS - WATERWORKS AND SEWERAGE SYSTEMS

Current Year and Nine Years Ago

Taxpayers	2025		2016	
	Rank	Total Consumption (Gallons)	Rank	Total Consumption (Gallons)
Lincoln Property Company	1	6,930,000		
Terra Vista	2	6,849,000		
Regency	3	5,723,000	2	4,381,000
Courtyard by Marriott	4	4,430,000	1	4,536,000
Staybridge Suites	5	4,241,000	3	3,664,000
Comfort Suites	6	4,142,000	5	1,971,000
Pete's Fresh Market	7	3,533,000	4	3,368,000
Sleep Inn/Mainstay By Choice	8	3,077,000		
Comed	9	2,180,000	7	2,020,000
BP Amoco	10	1,909,000		

Data Source

Finance Department

CITY OF OAKBROOK TERRACE, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
GENERAL GOVERNMENT										
Equipment maintenance vehicles	6	6	6	7	7	7	10	10	11	11
PUBLIC SAFETY - POLICE										
Vehicles										
Squad cars (marked)	7	7	7	7	8	9	9	8	8	9
Squad cars (unmarked)	7	7	6	5	4	3	3	5	5	7
HIGHWAYS AND STREETS										
Streets (lane miles)	75	75	75	75	75	75	75	75	75	75
Right-of-ways (miles)	153	153	153	153	153	153	153	153	153	153
Traffic signals	1	1	1	1	2	2	3	3	3	3
PUBLIC SERVICES										
Stormwater systems										
Stormwater mains (miles)	138	138	138	138	138	138	138	138	138	138
Waterworks and sewerage systems										
Vehicles	5	5	5	5	5	5	5	5	4	4
Water mains (miles)	14	14	14	14	14	14	14	14	14	14
Sanitary sewers (miles)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sanitary sewer lift stations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

NA - Information unavailable

Data Source

City capital asset records

CITY OF OAKBROOK TERRACE, ILLINOIS

SURETY BONDS OF PRINCIPAL OFFICERS

April 30, 2025

Principal Officer	Amount of Surety Bond
Mayor	\$ 3,000
City Administrator	10,000
Assistant to the Mayor and City Administrator	10,000
Chief of Police	10,000
City Clerk	10,000
Deputy Clerk (2)	10,000
Treasurer	10,000
Finance Director	10,000



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

SIKICH.COM

October 20, 2025

JoEllen Wade
City of Oakbrook Terrace
17W275 Butterfield Rd.
Oakbrook Terrace, IL 60181

Dear JoEllen,

We have submitted your 2025 Annual Financial Report (AFR) via the Internet. No hard copies of the AFR need to be sent to the State Comptroller's Office.

Also, a copy of the AFR and a copy of the audit should be sent to the County Clerk's Office. If you have any questions, please do not hesitate to call at (630) 566-8505.

Yours truly,

A handwritten signature in black ink, appearing to read 'N. Bava'.

Nick Bava, CPA, MAS
Principal

Enclosure



SUSANA A. MENDOZA ILLINOIS STATE COMPTROLLER

Oakbrook Terrace City (022/090/30) - FY 2025

Welcome, Oakbrook Terrace City (022/090/30) to Comptroller Connect Internet Filing. You can view the help file by clicking on [Help] in the menu bar above.

If you have just logged into your FY 2025 for the first time - Click on the REGISTRATION menu item above to get started. Otherwise, use the REGISTRATION or FINANCIAL DATA menu items above to navigate to the section you would like to work on.

2025 Audit completed and submitted

Thank you for submitting your 2025 Annual Audit on 10/20/2025. It is waiting approval. **You can REQUEST TO REPLACE YOUR AUDIT DOCUMENT.** (</AFR2020/UploadDocument/RequestResubmit.cfm?DocumentType=AuthResubmitAudit>) Clicking on this link will send the Local Government Division a resubmission request. The Local Government Division will manually authorize and reopen the Annual Audit, which will only stay open for amendments for 2 business days. It is best not to request to reopen until amendments are ready to be made, this is to avoid the authorization closing off due to being open for too long.

2025 AFR completed and submitted

Thank you for submitting your 2025 Annual Financial Report on 10/20/2025. You can **REQUEST TO RESUBMIT YOUR AFR DOCUMENT.** (</AFR2020/UploadDocument/RequestResubmit.cfm?DocumentType=RequesttoResubmitAnnualReport>) Clicking on this link will send the Local Government Division a resubmission request. The Local Government Division will manually authorize and reopen the Annual Financial Report, which will only stay open for amendments for 2 business days. It is best not to request to reopen until amendments are ready to be made, this is to avoid the authorization closing off due to being open for too long.

Need **Help?** (</AFR2020/Screens/SubmitProblem/SubmitProblem.cfm>) call our Toll-Free Local Government Assistance Hotline (877) 304-3899 or Email us at **LocGov@IllinoisComptroller.Gov** ([Mailto:locgov@IllinoisComptroller.Gov](mailto:locgov@IllinoisComptroller.Gov))

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AFR Approval Form

I have reviewed the Annual Financial Report sent to me by Sikich CPA LLC, and agree with all representations made within this report. I give Sikich CPA LLC permission to submit the AFR via the Internet to the State Comptrollers Office.

JoEllen Wade

Signature

Oakbrook Terrace City

Government's Name

10/03/2025

Date

Please email your response to lauren.allen@sikich.com.



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

DO NOT SEND THIS PAPER COPY - THIS IS YOUR COPY.

MAKE SURE YOU HAVE CLICKED THE SUBMIT BUTTON IN THE COMPTROLLER CONNECT PROGRAM. THIS WILL PROVIDE THE COMPTROLLER'S OFFICE WITH A COPY OF YOUR ANNUAL FINANCIAL REPORT.

FY 2025 Annual Financial Report

Multi-Purpose Long Form

CCIF Copy - 10/20/2025 3:16:12 PM

Unit Name : Oakbrook Terrace City

County : Dupage

Unit Code : 022/090/30

I attest that, to the best of my knowledge, this report represents a complete and accurate statement of the financial position, the Contact Information, the TIF status, the FEIN status, the Total Appropriations, and the Legal Debt Limitation of Oakbrook Terrace City as of the end of this fiscal year.

Written signature of government official
JoEllen Wade, Accountant

Please Sign : _____

Date : _____

Unit Name : Oakbrook Terrace City

Unit Code : 022/090/30

Please be sure to fill out this section accurately. The information you provide below is (1) our primary way of contacting your government, (2) the information we supply to external agencies, and (3) is the name and title we will list on our website. This section should NOT contain ANY of your Accounting Professional's information.

STEP 1: ENTER CONTACT INFORMATION

Is the following information correct and complete? _____ Yes _____ No

A. Contact Person (elected or appointed official responsible for filling out this form.)		B. Chief Executive Officer (Enter your name here ONLY if you are the elected or appointed official <u>responsible</u> for the EXECUTIVE ADMINISTRATION, i.e. mayor, supervisor, or chairman. Your name will be listed with this responsibility on our website.)		C. Chief Financial Officer (Enter your name here ONLY if you are the elected or appointed official <u>responsible</u> for MAINTAINING THE GOVERNMENT'S FINANCIAL RECORDS. Your name will be listed with this responsibility on our website.)	
JoEllen	Wade	Paul	Esposito	Tanya	Walker
Accountant		Mayor		Fin. Officer	
17W275 Butterfield Rd		17W275 Butterfield Rd		17W275 Butterfield Rd	
Oakbrook Terrace		Oakbrook Terrace		Oakbrook Terrace	
IL 60181		IL 60181		IL 60181	
Phone: (630) 941-8300 Ext.210		Phone: (630) 941-8300 Ext.		Phone: (630) 941-8300 Ext.215	
Fax:		Fax:		Fax:	
E-Mail: jwade@oakbrookterrace.net		E-Mail: pesposito@oakbrookterrace.net		E-Mail: twalker@oakbrookterrace.net	
D. Purchasing Agent (Enter the Purchasing Agent or if there is no Purchasing Agent, the name of the person responsible for oversight of all competitively bid contracts should be listed.)		E. FOIA Officer (Enter the FOIA Officer or if there is no FOIA Officer, the name of the person responsible for oversight of all FOIA requests should be listed.)		F. TIF Officer (Enter the TIF Officer or if there is no TIF Officer, the name of the person responsible for oversight of all TIF Districts should be listed.)	
JoEllen	Wade	Tanya	Walker		
Fin. Officer/Treas.		Administrator			
17W275 Butterfield Rd		17W275 Butterfield Rd			
Oakbrook Terrace		Oakbrook Terrace			
IL 60181		IL 60181			
Phone: (630) 941-8300 Ext.210		Phone: (630) 941-8300 Ext.		Phone:	
Fax:		Fax:		Fax:	
E-Mail: jwade@oakbrookterrace.net		E-Mail: twalker@oakbrookterrace.net		E-Mail:	

☐

If the Chief Executive Officer and the Chief Financial Officer are the same person as the Contact Person, please check this box and skip to Step 2.

Unit Name : Oakbrook Terrace City

Unit Code : 022/090/30

STEP 2: VERIFY FISCAL YEAR END

FY END DATE: 4/30/2025

If the fiscal year end date listed above is incorrect, follow the steps outlined in the Comptroller Connect application to provide your official documentation that confirms your fiscal year end date. Upon receipt and approval of this documentation, your fiscal year end date can be officially amended.

STEP 3: GASB 34, ACCOUNTING SYSTEM, DEBT, UTILITY, HOME RULE, TIF, AND PENSION / RETIREMENT BENEFITS

P1. Has your government commenced dissolution proceedings? ☐ Yes ☒ No **Dissolution Filing Date**

A. Has your government implemented GASB 34 in FY 2025 reporting or in previous reporting years? ☒ Yes ☐ No

B. Which type of accounting system does Oakbrook Terrace City use?

☐ Cash - with no assets (Cash Basis) ☒ Modified Accrual/Accrual
☐ Cash - with assets (Modified Cash Basis) ☐ Combination (Explain)

C. Does the government have bonded debt this reporting fiscal year? ☒ Yes ☐ No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F7 and F8.

☒ G.O.Bonds ☐ Revenue Bonds ☐ Alternative Revenue Bonds

D. Does the government have debt, other than bonded debt this reporting fiscal year? ☒ Yes ☐ No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F7 and F8.

☐ Contractual Commitments ☒ Other (Explain) NPL(Police, IMRF, SLEP),OPEB Liability, Comp Abs,SBITA Liability, SSA Bonds

E. Does the government own or operate a public utility company? ☒ Yes ☐ No

If "Yes", indicate the type(s) of utilities and enter the expenditures in Code 271.

☒ Water/Sewer ☐ Electric/Gas/Transit ☐ 911 Telephone/Telecommunications ☐ Other

F. Is your government a home rule unit? ☒ Yes ☐ No

G. Does the government have a Tax Increment Finance (TIF) district? ☐ Yes ☒ No

H. Does the government have a pension funds or other retirement benefits this reporting fiscal year? ☒ Yes ☐ No

If Yes, indicate the type(s) of pension funds or other retirement benefits and complete the Pension Funds/Retirement Benefits section.

☒ Illinois Municipal Retirement Fund (IMRF) ☒ Police Pension ☐ Fire Pension ☒ Sheriff's Law Enforcement Personnel Plan (SLEP)

☐ Other Pension ☒ Other Post Employment Benefits (OPEB)

Unit Name : Oakbrook Terrace City

Unit Code : 022/090/30

STEP 4: POPULATION, EAV AND EMPLOYEES

What is the total population of Oakbrook Terrace City?^	2,729
What is the total EAV of Oakbrook Terrace City?	\$318,380,222
How many full time employees are paid?*	38
How many part time employees are paid?*	4
What is the total salary paid to all employees?	\$4,520,044

^ Or provide estimated population.

* Do not include contractual employees.

STEPS 5 AND 6: COMPONENT UNITS AND APPROPRIATIONS

Provide the appropriation for the primary government listed in the first row of the table below.

In the remaining rows, provide the names of all component units along with their appropriations. Indicate if the component units are blended or discretely presented, its fiscal year end date and if the component unit was funded with governmental fund types or enterprise fund types. If the component units are already indicated, that data is based on forms submitted last year. If you have more component units than the rows provided below, please indicate them on an attachment.

If you need assistance with the terms indicated below, refer to the *Chart of Accounts and Definitions* and the *How to Fill Out An AFR* documents.

Name of Unit/Component		Type of Component Unit (Blended or Discretely Presented)	Fiscal Year End	Enterprise Fund Type or Governmental Fund Type
<u>FUNDS SHOULD NOT BE LISTED HERE*</u>	Appropriation^			
Oakbrook Terrace City	\$13,864,558		04/30	
Total Appropriations	\$13,864,558			

* Do not enter funds such as Joint Bridge, Permanent Road, Town Fund, Equipment, Water & Sewer, General Assistance, etc. These funds should be included in Step 8.

^ If the Primary Government or Component Unit does NOT budget or levy taxes, please enter the unit's TOTAL EXPENDITURES.

Unit Name : Oakbrook Terrace City

Unit Code : 022/090/30

STEP 7: OTHER GOVERNMENTS

Indicate any payments Oakbrook Terrace City made to other governments for services or programs (include programs performed on a reimbursement, cost-sharing basis or federal payroll taxes).

Intergovernmental agreements - indicate how much was paid	\$0
Federal government payroll taxes	\$313,598
All other intergovernmental payments	\$0

STEP 8: FUND LISTING & ACCOUNT GROUPS

A. List all funds and how much was spent in FY 2025 for each fund. Also, indicate the Fund Type (Fund Types are at the top of each column beginning on page F1). If any fund names appear below, the data is based on forms submitted last year. Please make all necessary corrections. If you have more fund names than the rows provided below, please indicate them on an attachment.

Fund Name	Expenditure	Fund Type	FY End
2012 Bond Fund	\$228,420	Debt Service Fund	04/30
Capital Improvements	\$1,187,456	Capital Projects Fund	04/30
Debt Service	\$49,500	Debt Service Fund	04/30
General	\$9,753,741	General Fund	04/30
Motor Fuel Tax	\$51,055	Special Revenue Fund	04/30
Police Pension	\$1,571,315	Fiduciary Fund	04/30
Water	\$1,617,676	Enterprise Fund	04/30
Total Expenditures	\$14,459,163		

B. Does Oakbrook Terrace City have assets or liabilities that should be recorded as a part of Account Groups? See [Chart of Accounts and Definitions](#) and the [How to Fill Out An AFR](#) documents for more information about Account Groups.

___ Yes X No

Unit Name : Oakbrook Terrace City

Unit Code : 022/090/30

STEP 9: GOVERNMENTAL ENTITIES

List of governmental entities that are part of or related to the primary government. Exclude component units detailed in Steps 5 & 6. Most small governments do not have governmental entities.

Entity Name	Relationship

STEP 10: REPORTING

Check any state or local entity where financial reports are filed.

STATE AGENCIES	
☐ - Board of Education	☐ - Board of Higher Education
☐ - DCEO	☒ - Department of Insurance
OTHER STATE OR LOCAL OFFICES	
☒ - Illinois Comptroller	☐ - Secretary of State
☐ - General Assembly - House	☐ - General Assembly - Senate
☒ - County Clerk	☐ - Circuit Clerk
☐ - Governor's Office	☒ - Other - ☐ N

Assets

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
Current Assets					
101t	Cash and Cash Equivalent	\$14,225,086	\$2,088,277	\$414,285	\$0
102t	Investments	\$4,542,394	\$0	\$23,424,568	\$0
115t	Receivables	\$4,917,004	\$215,150	\$0	\$0
109t	Inventories	\$76,572	\$0	\$0	\$0
112t	Other Assets (Explain)	\$910,951	(\$577,412)	\$42,346	\$0
Non-Current Assets					
116t	Capital Assets/Net of Accumulated Depreciation	\$22,689,584	\$4,817,718	\$0	\$0
117t	Other Capital Assets (Explain)	\$10,389,310	\$235,000	\$0	\$0
120t	Total Assets	\$57,750,901	\$6,778,733	\$23,881,199	\$0
150t	Deferred Outflow of Resources	\$1,301,921	\$70,011	\$0	\$0

Liabilities

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
Current Liabilities					
122t	All Payables	\$589,415	\$92,970	\$3,663	\$0
132t	Deferred Revenues	\$166,220	\$0	\$0	\$0
128t	Other Liabilities (Explain)	\$0	\$0	\$0	\$0
Non-Current/Long Term Liabilities					
129t	Due Within One Year	\$680,985	\$12,145	\$0	\$0
130t	Due Beyond One Year	\$14,210,667	\$357,602	\$0	\$0
131t	Other Non-Current/Long Term Liabilities (Explain)	\$0	\$0	\$0	\$0
135t	Total Liabilities	\$15,647,287	\$462,717	\$3,663	\$0
155t	Deferred Inflow of Resources	\$2,725,013	\$1,018	\$0	\$0

Net Position

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
143t	Investments in Capital Assets/Net of Related Debt	\$30,110,073	\$5,052,718	\$0	\$0
148t	Net Position - Restricted	\$1,168,973	\$0	\$23,877,536	\$0
149t	Net Position - Unrestricted	\$9,401,476	\$1,332,291	\$0	\$0
146t	Total Net Position	\$40,680,522	\$6,385,009	\$23,877,536	\$0

Revenues and Receipts

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Local Taxes		Report In Whole Numbers							
201t	Property Tax	\$1,079,085	\$0	\$0	\$50,029	\$0	\$0	\$0	\$0
202t	Local Sales Tax	\$0	\$0	\$2,643,493	\$0	\$0	\$0	\$0	\$0
203t	Utilities Tax	\$331,131	\$0	\$0	\$0	\$373,167	\$0	\$0	\$0
203a	Electric Utilities	\$0	\$0	\$0	\$0	\$373,167	\$0	\$0	\$0
203b	Water Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203c	Communications Utilities	\$331,131	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203d	Other Utilities (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204t	Other Taxes (Explain)	\$3,655,839	\$0	\$0	\$142,057	\$0	\$0	\$0	\$0
Intergovernmental Receipts & Grants									
211t	State Income Tax	\$478,136	\$0	\$0	\$0	\$0	\$0	\$0	\$0
212t	State Sales Tax	\$3,323,077	\$0	\$0	\$0	\$0	\$0	\$0	\$0
213t	State Motor Fuel Tax	\$0	\$124,341	\$0	\$0	\$0	\$0	\$0	\$0
214t	State Replacement Tax	\$4,745	\$0	\$0	\$0	\$0	\$0	\$0	\$0
205t	State Gaming Tax(es)	\$666,287	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215t	Other State Sources (Explain)	\$30,929	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215a	General Support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215b	Public Welfare	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215c	Health and/or Hospitals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215d	Streets and Highways	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215e	Culture and Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215f	Housing/Comm. Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215g	Water Supply System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215h	Electric/Gas Power System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215i	Mass Transit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215j	Other (Explain)	\$30,929	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225t	Federal Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225a	General Support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Revenues and Receipts

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Intergovernmental Receipts & Grants									
225b	Public Welfare	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225c	Health and/or Hospitals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225d	Streets and Highways	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225e	Culture and Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225f	Housing/Comm. Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225g	Water Supply System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225h	Electric/Gas Power System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225i	Mass Transit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225j	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
226t	Other Intergovernmental Sources (Explain)	\$0	\$0	\$42,000	\$0	\$0	\$0	\$0	\$0
Other Sources									
231t	Licenses and Permits	\$629,590	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233t	Fines and Forfeitures	\$192,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234t	Charges for Services	\$179,369	\$0	\$0	\$0	\$1,027,699	\$0	\$0	\$0
234a	Water Utilities	\$0	\$0	\$0	\$0	\$1,027,699	\$0	\$0	\$0
234b	Gas Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234c	Electric Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234d	Transit Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234e	Sewer Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234f	Refuse and Disposal Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234g	Parking	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234h	Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234i	Highway or Bridge Tolls	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234j	Culture and Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234k	Other (Explain)	\$179,369	\$0	\$0	\$0	\$0	\$0	\$0	\$0
235t	Interest	\$429,766	\$7,849	\$103,987	\$11,438	\$30,196	\$0	\$2,065,203	\$0
236t	Miscellaneous (Explain)	\$55,899	\$0	\$4,228	\$0	\$13,650	\$0	\$1,751,544	\$0
240t	Total Receipts and Revenue	\$11,056,418	\$132,190	\$2,793,708	\$203,524	\$1,444,712	\$0	\$3,816,747	\$0

Disbursements, Expenditures and Expenses

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report In Whole Numbers									
251t	General Government	\$3,017,259	\$0	\$0	\$0	\$0	\$0	\$0	\$0
251a	Financial Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
251b	General Administrative Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
251c	Central Administration	\$3,017,259	\$0	\$0	\$0	\$0	\$0	\$0	\$0
251d	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
252t	Public Safety	\$5,807,363	\$0	\$0	\$0	\$0	\$0	\$0	\$0
252a	Police	\$5,807,363	\$0	\$0	\$0	\$0	\$0	\$0	\$0
252b	Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
252c	Regulation - Building Inspection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
252d	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
253t	Corrections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
254t	Judiciary and Legal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255t	Transportation and Public Works	\$787,155	\$51,055	\$805	\$0	\$0	\$0	\$0	\$0
255a	Streets and Highways	\$787,155	\$51,055	\$805	\$0	\$0	\$0	\$0	\$0
255b	Airports	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255c	Parking Meters	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255d	Parking Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255e	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256t	Social Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256a	Welfare	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256b	Health (Other than hospitals)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256c	Hospital Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256d	Cemeteries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256e	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Disbursements, Expenditures and Expenses

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report In Whole Numbers									
257t	Culture and Recreation	\$141,964	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257a	Library	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257b	Parks	\$141,964	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257c	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
258t	Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275t	Environment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275a	Sewage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275b	Solid Waste Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275c	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
259t	Debt	\$0	\$0	\$423,105	\$277,920	\$0	\$0	\$0	\$0
259a	Interest	\$0	\$0	\$55,199	\$52,920	\$0	\$0	\$0	\$0
259b	Principal	\$0	\$0	\$367,906	\$225,000	\$0	\$0	\$0	\$0
271t	Public Utility Company	\$0	\$0	\$0	\$0	\$1,347,221	\$0	\$0	\$0
271a	Water	\$0	\$0	\$0	\$0	\$1,347,221	\$0	\$0	\$0
271b	Electric	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
271c	Transit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
271d	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
272t	Depreciation	\$0	\$0	\$0	\$0	\$270,455	\$0	\$0	\$0
280t	Capital Outlay	\$0	\$0	\$763,546	\$0	\$0	\$0	\$0	\$0
260t	Other Expenditures/Expenses (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$1,571,315	\$0
270t	Total Expenditures/Expense	\$9,753,741	\$51,055	\$1,187,456	\$277,920	\$1,617,676	\$0	\$1,571,315	\$0

Fund Balances and Other Financing Sources (Uses)

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report In Whole Numbers									
301t	Excess of receipts/revenues over (under) expenditures/expenses (240t-270t)	\$1,302,677	\$81,135	\$1,606,252	(\$74,396)	(\$172,964)	\$0	\$2,245,432	\$0
302t	Operating transfers in	\$0	\$0	\$0	\$0	\$283,500	\$0	\$0	\$0
303t	Operating transfers out	\$0	\$0	(\$283,500)	\$0	\$0	\$0	\$0	\$0
304t	Bond proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
305t	Other long term debt (Explain)	\$0	\$0	\$93,186	\$0	\$0	\$0	\$0	\$0
306t	Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	\$1,302,677	\$81,135	\$1,415,938	(\$74,396)	\$110,536	\$0	\$2,245,432	\$0
307t	Previous year fund balance	\$11,424,000	\$440,342	\$6,351,162	\$681,173	\$6,274,473	\$0	\$21,632,104	\$0
308t	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	\$12,726,677	\$521,477	\$7,767,100	\$606,777	\$6,385,009	\$0	\$23,877,536	\$0

Statement of Indebtedness (Governmental & Proprietary combined)

Debt Instruments for All Funds	Code	Outstanding Beginning of Year	Code	Issued Current Fiscal Year	Code	Retired Current Fiscal Year	Code	Outstanding End of Year	Original Issue Amount	Final Maturity Date	Interest Rate Ranges-Lowest	Interest Rate Ranges-Highest
Report In Whole Numbers												
General Obligation Bonds	400	\$3,095,000	406	\$0	412	\$490,000	418	\$2,605,000	\$0			
Water	400a	\$0	406a	\$0	412a	\$0	418a	\$0	\$0		0.00%	0.00%
Electric	400b	\$0	406b	\$0	412b	\$0	418b	\$0	\$0		0.00%	0.00%
Transportation	400c	\$0	406c	\$0	412c	\$0	418c	\$0	\$0		0.00%	0.00%
Housing	400d	\$0	406d	\$0	412d	\$0	418d	\$0	\$0		0.00%	0.00%
Other (Explain)	400e	\$3,095,000	406e	\$0	412e	\$490,000	418e	\$2,605,000	\$0		0.00%	0.00%
Revenue Bonds	401	\$0	407	\$0	413	\$0	419	\$0	\$0			
Water	401a	\$0	407a	\$0	413a	\$0	419a	\$0	\$0		0.00%	0.00%
Electric	401b	\$0	407b	\$0	413b	\$0	419b	\$0	\$0		0.00%	0.00%
Transportation	401c	\$0	407c	\$0	413c	\$0	419c	\$0	\$0		0.00%	0.00%
Housing	401d	\$0	407d	\$0	413d	\$0	419d	\$0	\$0		0.00%	0.00%
Other (Explain)	401e	\$0	407e	\$0	413e	\$0	419e	\$0	\$0		0.00%	0.00%
Alternate Revenue Bonds	402	\$0	408	\$0	414	\$0	420	\$0	\$0		0.00%	0.00%
Contractual Commitments	403	\$0	409	\$0	415	\$0	421	\$0	\$0		0.00%	0.00%
Other (Explain)	404	\$14,698,820	410	\$108,712	416	\$2,151,133	422	\$12,656,399	\$0		0.00%	0.00%
Total Debt	405	\$17,793,820	411	\$108,712	417	\$2,641,133	423	\$15,261,399				

Debt Limitations and Future Debt

Future Debt Service Requirements for Bonded Debt listed above			
Year Ending	Principal	Interest	Total
2026	\$500,000	\$80,370	\$580,370
2027	\$525,000	\$63,470	\$588,470
2028	\$560,000	\$45,620	\$605,620
2029	\$630,000	\$26,520	\$656,520
2030	\$195,000	\$5,070	\$200,070
2031-2035	\$195,000	\$2,633	\$197,633
2036-2040	\$0	\$0	\$0
2041-2045	\$0	\$0	\$0
TOTAL	\$ 2,605,000	\$ 223,683	\$ 2,828,683

Please provide a summary of the authorized debt limitations, including any statutory references.

Pension Funds / Retirement Benefits

Code	Enter All Amounts in Whole Numbers	IMRF			Police Pension			Fire Pension		
		2022	2023	2024	2023	2024	2025	Year 1	Year 2	Year 3
500	Actuarial Valuation Date (VD)	12/31/2022	12/31/2023	12/31/2024	04/30/2023	04/30/2024	04/30/2025			
500a	Reporting Date (RD)	04/30/2023	04/30/2024	04/30/2025	04/30/2023	04/30/2024	04/30/2025			
500b	Measurement Date (MD)	12/31/2022	12/31/2023	12/31/2024	04/30/2023	04/30/2024	04/30/2025			
501	Total Pension Liability (TPL)	\$11,008,084	\$11,929,719	\$12,285,121	\$31,384,239	\$32,704,467	\$33,589,745	\$0	\$0	\$0
502	Plan Fiduciary Net Position (FNP)	\$9,179,757	\$10,006,311	\$10,507,327	\$19,476,709	\$21,632,104	\$23,877,536	\$0	\$0	\$0
503	Net Pension Liability (NPL)	\$1,828,327	\$1,923,408	\$1,777,794	\$11,907,530	\$11,072,363	\$9,712,209	\$0	\$0	\$0
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	83.39%	83.87%	85.52%	62.05%	66.14%	71.08%	0.00%	0.00%	0.00%
505	Net Pension Obligation/ Net OPEB Obligation	\$1,828,327	\$1,923,408	\$1,777,794	\$11,907,530	\$11,072,363	\$9,712,209	\$0	\$0	\$0

Enter All Amounts in Whole Numbers

Code		SLEP			Other Pension			OPEB (Net)		
		2022	2023	2024	Year 1	Year 2	Year 3	2023	2024	2025
500	Actuarial Valuation Date (VD)	12/31/2022	12/31/2023	12/31/2024				04/30/2023	04/30/2024	04/30/2025
500a	Reporting Date (RD)	04/30/2023	04/30/2024	04/30/2025				04/30/2023	04/30/2024	04/30/2025
500b	Measurement Date (MD)	12/31/2022	12/31/2023	12/31/2024				04/30/2023	04/30/2024	04/30/2025
501	Total Pension Liability (TPL)	\$174,093	\$209,775	\$221,143	\$0	\$0	\$0	\$770,755	\$757,429	\$267,653
502	Plan Fiduciary Net Position (FNP)	\$144,131	\$182,499	\$217,465	\$0	\$0	\$0	\$1	\$1	\$1
503	Net Pension Liability (NPL)	\$29,962	\$27,276	\$3,678	\$0	\$0	\$0	\$770,754	\$757,428	\$267,652
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	82.78%	86.99%	98.33%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
505	Net Pension Obligation / Net OPEB Obligation	\$29,962	\$27,276	\$3,678	\$0	\$0	\$0	\$770,755	\$757,429	\$267,653

Capital Outlay*

		These are not funds	
Code	Function	Construction	Land, Structures, and Equipment
601t	General Government	\$15,315	\$119,685
602t	Law Enforcement	\$0	\$254,563
603t	Corrections	\$0	\$0
604t	Fire	\$0	\$0
605t	Sewerage	\$0	\$0
606t	Sanitation and Wastewater	\$0	\$0
607t	Parks and Recreation	\$0	\$0
608t	Housing and Community Development	\$0	\$0
609t	Highways, Roads and Bridges	\$0	\$122,650
610t	Parking Facilities	\$0	\$0
611t	Welfare	\$0	\$0
612t	Hospital	\$0	\$0
613t	Water	\$0	\$620,741
614t	Nursing Homes	\$0	\$0
615t	Conservation and Natural Resources	\$0	\$0
616t	Libraries	\$0	\$0
617t	Other	\$0	\$0

***This page should only be filled out if you have spent funds for capital projects or development.**

***The Capital Outlay page is requested by the U.S. Census Bureau and is considered optional by the State Comptroller.**

***If you complete this page you WILL NOT have to complete the Survey of Government Finances from the U.S. Census Bureau.**

***If you do NOT complete this page the U.S. Census Bureau will contact you for further information.**

<u>Type</u>	<u>Explanation</u>
112t	Prepaid items and internal balances
117t	Non depreciable capital assets
204t	GF: Amusement tax, off track betting tax, hotel motel tax, cannabis tax, food and beverage tax/ DSF: Business District Sales Tax
215j	GF: IPRF Safety
225j	GF: DOJ Grant
234k	GF: Digital sign fees, antenna income
236t	GF: July 4th sponsor, other miscellaneous/Fiduciary: Employer and employee contributions
260t	Fiduciary: Investment expenses, pension related expenses, administrative expenses
305t	SBITA issuance and proceeds from sale of capital assets
400e	GO Bonds Payable
404t	NPL (Police, IMRF, SLEP), OPEB Liability, Comp Abs, SBITA Liability, SSA Bonds, Premium and Discount on Bonds
410t	NPL (Police, IMRF, SLEP), OPEB Liability, Comp Abs, SBITA Liability, SSA Bonds, Premium and Discount on Bonds
412e	Go Bonds Payable
416t	NPL (Police, IMRF, SLEP), OPEB Liability, Comp Abs, SBITA Liability, SSA Bonds, Premium and Discount on Bonds

CPA Information

According to the Governmental Account Audit Act [50 ILCS 310], an Annual Audit submitted to the IL Office of the Comptroller shall be performed by a licensed public accountant, with a valid certificate as a public accountant under the Illinois Public Accounting Act [225 ILCS 450]. Please access the website of the Illinois General Assembly (www.ilga.gov/legislation/ilcs/ilcs.asp) to view these Acts. **If your government is required to submit an Annual Audit, please complete the following:**

Is the Licensed Certified Public Accountant performing your audit working as an individual licensed in Illinois, or are they working in association with a Public Accounting Firm or a Professional Service Corporation licensed in Illinois, or are they licensed in another state? Please use a checkmark to select one choice:

☐

Individual Licensed Certified Public Accountant

☒

Public Accounting Firm (IL License)

☐

Professional Service Corporation (IL License)

☐

Out-of-State (Individual / Public Accounting Firm / Professional Service Corporation)

Is the Licensed Certified Public Accountant performing your audit working as an individual licensed in Illinois, or are they working in association with a Public Accounting Firm or a Professional Service Corporation licensed in Illinois, or are they licensed in another state? Please use a checkmark to select one choice:

Enter the active 9-digit License#: 066005528

License Status: ACTIVE

Business Name: SIKICH CPA LLC

Address: 1415 W Diehl Rd, Ste 400

Address 2: _____

City: NAPERVILLE

State: IL ZIP: 60563

Phone: 6305668400 Ext. _____

Fax: _____ E-Mail: _____

Last Name: Bava First Name: Nick

Title: Principal

Phone: 6305668400 Ext. _____

E-Mail: nick.bava@sikich.com

F12

Non-Critical

Expenditures Exceed Appropriations



To: Mayor Esposito & City Council

From: Shannon Elsey, Executive Director

Date: October 28, 2025

Re: Renewal of Terrace View Park lease

The City of Oakbrook Terrace and the Oakbrook Terrace Park District maintain a long-term lease agreement for Terrace View Park. Under this partnership, the City owns the property, while the Park District manages and maintains it. Together, both entities work to enhance the park for the benefit of the entire community. The current lease is set to expire in 2040.

In recent years, the Park District has made significant investments in Terrace View Park, including the installation of a new playground, replacement of the culvert bridge, and improvements to the Nature Center exterior and surrounding walkways. The District remains committed to building upon these enhancements and has ambitious plans for future improvements – such as shoreline restoration – that align with our long-term vision of creating a vibrant community gathering space.

To continue this progress and ensure stability in park operations, the Park District, with the support of its Board of Park Commissioners, is seeking to extend the Terrace View Park lease. Extending the lease as far into the future as possible will allow the District to plan and invest confidently in projects that enrich the park and strengthen its role as a cornerstone of the Oakbrook Terrace community.

ORDINANCE NO. 25 –

**AN ORDINANCE AMENDING THE PROVISIONS OF CHAPTER 35 ENTITLED
“TAXES” OF TITLE III ENTITLED “ADMINISTRATION” OF THE CODE OF
OAKBROOK TERRACE, ILLINOIS, BY IMPOSING A
MUNICIPAL GROCERY RETAILERS’ OCCUPATION TAX AND A
MUNICIPAL GROCERY SERVICE OCCUPATION TAX**

WHEREAS, the City of Oakbrook Terrace (the “City”) is a home-rule unit of local government under Article VII, Section 6 of the 1970 Illinois Constitution and, except as limited by such section, it may exercise any power and perform any function pertaining to its government and affairs;

WHEREAS, Section 1-2-1 of the Illinois Municipal Code, 65 ILCS 5/1-2-1, authorizes the corporate authorities of the City to pass all ordinances and make all rules and regulations proper or necessary, to carry into effect the powers granted to the City, with such fines or penalties as may be deemed proper;

WHEREAS, the Municipal Grocery Occupation Tax Law codified as Section 8-11-24 of the Illinois Municipal Code, 65 ILCS 5/8-11-24, authorizes the corporate authorities of the City to impose a tax, to be effective or after January 1, 2026, upon all persons engaged in the business of selling groceries at retail in the City at the rate of one percent (1%) of the gross receipts from the sales of the groceries (the “Municipal Grocery Retailers’ Occupation Tax”);

WHEREAS, the Municipal Grocery Retailers’ Occupation Tax, the Municipal Grocery Service Occupation Tax and all civil penalties that may be assessed as an incident of the taxes are to be administered, collected and enforced by the Illinois Department of Revenue;

WHEREAS, Section 8-11-24 of the Illinois Municipal Code, 65 ILCS 5/8-11-24, requires any municipality imposing a Municipal Grocery Retailers’ Occupation Tax to also impose a Service Occupation Tax at the same rate, upon all persons engaged in the City, in the business of making sales of service, who, as an incident to making those sales of service, transfer groceries as an incident to a sale of service (the “Municipal Grocery Service Occupation Tax”); and

WHEREAS, the City Council has determined that it is desirable, necessary and in the best interests of the City and its residents that the City amend the Code of Oakbrook Terrace, Illinois, to impose both a Municipal Grocery Retailers’ Occupation Tax and a Municipal Grocery Service Occupation Tax as permitted by Section 8-11-24 of the Illinois Municipal Code, 65 ILCS 5/8-11-24;

NOW THEREFORE, BE IT HEREBY ORDAINED by the City Council of the City of Oakbrook Terrace, DuPage County, Illinois, as follows:

Section 1: **Recitals.** The facts and statements contained in the preamble to this ordinance are found to be true and correct and are hereby adopted as part of this ordinance.

Section 2: **Adoption of Municipal Grocery Retailers' Occupation Tax.** Chapter 35 Entitled "Taxes" of Title III Entitled "Administration" of the Code of Oakbrook Terrace, Illinois, as amended, is hereby further amended by adding thereto a subchapter entitled "Municipal Grocery Retailers' Occupation Tax" and Sections 35.160 entitled "MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX IMPOSED; RATE," 35.161 entitled "COLLECTION OF TAX" and 35.162 entitled "EFFECTIVE DATE" to read as follows:

Municipal Grocery Retailers' Occupation Tax

§ 35.160 MUNICIPAL GROCERY RETAILERS' OCCUPATION TAX IMPOSED; RATE. A tax is hereby imposed upon all persons engaged in the business of selling groceries at retail in the City at the rate of one percent (1%) of the gross receipts from such sales made in the course of such business.

§ 35.161 COLLECTION OF TAX. The tax imposed by Section 35.160 shall be remitted by all persons engaged in the business of selling groceries at retail in the City to the Illinois Department of Revenue. Any tax required to be collected pursuant to or as authorized by Section 35.160 and any such tax collected by a retailer and required to be remitted to the Illinois Department of Revenue shall constitute a debt owed by the retailer to the State of Illinois. The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Illinois Department of Revenue. The Illinois Department of Revenue shall have full power to administer and enforce the tax imposed by Section 35.160.

§ 35.162 EFFECTIVE DATE. The tax imposed by Section 35.160 shall take effect on the later of: (i) January 1, 2026; (ii) the first day of July next following the adoption and filing of this ordinance with the Illinois Department of Revenue, if filed on or before the preceding first day of April; or (iii) the first day of January next following the adoption and filing of this ordinance with the Illinois Department of Revenue, if filed on or before the preceding first day of October.

Section 3: **Adoption of Municipal Grocery Retailers' Occupation Tax.** Chapter 35 Entitled "Taxes" of Title III Entitled "Administration" of the Code of Oakbrook Terrace, Illinois, as amended, is hereby further amended by adding thereto a subchapter entitled "Municipal Grocery Retailers' Occupation Tax" and Sections 35.170 entitled "MUNICIPAL GROCERY SERVICE OCCUPATION TAX IMPOSED; RATE," 35.171 entitled "COLLECTION OF TAX" and 35.172 entitled "EFFECTIVE DATE" to read as follows:

Municipal Grocery Service Occupation Tax

§ 35.170 MUNICIPAL GROCERY SERVICE OCCUPATION TAX IMPOSED; RATE. A tax is hereby imposed upon all persons engaged in the City in the business of making sales of service, who, as an incident to making those sales of service, transfer groceries as an incident to a sale of service at the rate of one percent (1%) of the selling price from such sales made in the course of such business.

§ 35.171 COLLECTION OF TAX. The tax imposed by Section 35.170 shall be remitted by all persons engaged in the business in the City of making sales of service, who,

as an incident to making those sales of service, transfer groceries as an incident to a sale of service to the Illinois Department of Revenue. Any tax required to be collected pursuant to or as authorized by Section 35.170 and any such tax collected by a service person and required to be remitted to the Illinois Department of Revenue shall constitute a debt owed by the service person to the State of Illinois. The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Illinois Department of Revenue. The Illinois Department of Revenue shall have full power to administer and enforce the tax imposed by Section 35.170.

§ 35.172 EFFECTIVE DATE. The tax imposed by Section 35.170 shall take effect on the later of: (i) January 1, 2026; (ii) the first day of July next following the adoption and filing of this ordinance with the Illinois Department of Revenue, if filed on or before the preceding first day of April; or (iii) the first day of January next following the adoption and filing of this ordinance with the Illinois Department of Revenue, if filed on or before the preceding first day of October.

Section 4: Severability. If any provision of this ordinance, or the application of any provision of this ordinance, is held unconstitutional or otherwise invalid, such occurrence shall not affect other provisions of this ordinance, or their application, that can be given effect without the unconstitutional or invalid provision or its application. Each unconstitutional or invalid provision, or application of such provision, is severable, unless otherwise provided by this ordinance.

Section 5: Repealer. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed to the extent of the conflict.

Section 6: Filing of Ordinance. Once approved, the City Clerk shall be and is hereby directed and authorized to certify a copy of this ordinance and to promptly file a certified copy of this ordinance with the Illinois Department of Revenue.

[The remainder of this page is left blank intentionally.]

Section 7: **Effective Date.** This ordinance shall be in full force and effect after its passage, approval and publication in pamphlet form on January 1, 2026.

ADOPTED this 11th day of November 2025, pursuant to a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

ABSTENTION: _____

APPROVED by me this 11th day of November 2025.

Paul Esposito, Mayor of the City of
Oakbrook Terrace, DuPage County, Illinois

ATTESTED and filed in my office,
this 11th day of November 2025.

Michael Shadley, Clerk of the City of
Oakbrook Terrace, DuPage County, Illinois

CERTIFICATION OF ORDINANCE

I, Michael Shadley, the undersigned, do hereby certify that I am the duly qualified and acting City Clerk of the City of Oakbrook Terrace, DuPage County, Illinois (the “City”), and that as such official, I am the keeper of the records and files of the City Council of the City (the “Corporate Authorities”).

I do further certify that the foregoing is a full, true and complete copy of Ordinance No. 25
- _____ entitled:

***AN ORDINANCE AMENDING THE PROVISIONS OF CHAPTER 35 ENTITLED
“TAXES” OF TITLE III ENTITLED “ADMINISTRATION” OF THE CODE OF
OAKBROOK TERRACE, ILLINOIS, BY IMPOSING A
MUNICIPAL GROCERY RETAILERS’ OCCUPATION TAX AND A
MUNICIPAL GROCERY SERVICE OCCUPATION TAX***

A true, correct and complete copy of said ordinance was passed and approved at a meeting of the Corporate Authorities held on the 11th day of November.

I do further certify that on the 11th day of November said ordinance was published in pamphlet form as authorized and directed by the Corporate Authorities.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of the City,
this 11th day of November.

Michael Shadley, Clerk
City of Oakbrook Terrace, Illinois

RESOLUTION NO. R25 - 16

**A RESOLUTION APPROVING AND AUTHORIZING THE EXECUTION OF AN
AGREEMENT BETWEEN THE CITY OF OAKBROOK TERRACE, ILLINOIS, AND
THE METROPOLITAN ALLIANCE OF POLICE**

WHEREAS, the City of Oakbrook Terrace (the “City”) is a home-rule unit of local government organized and existing pursuant to laws of Illinois and under Article VII, Section 6 of the 1970 Illinois Constitution, except as limited by such section, it may exercise any power and perform any function pertaining to its government and affairs;

WHEREAS, the Illinois Public Relations Act, 5 ILCS 315/1 *et seq.* grants City employees the right of self-organization and to bargain collectively through representatives of their own choosing on questions of wages, hours and other conditions of employment and authorizes the city to enter into a collectively bargained agreement with the City employees’ representative regarding their wages, hours and other conditions of employment;

WHEREAS, the City’s police officers through their representative, the Metropolitan Alliance of Police, have collectively bargained with the City regarding their wages, hours and other conditions of employment towards an agreement (the “Agreement”), a copy of which is attached hereto marked as Exhibit “A” and made a part hereof; and

WHEREAS, the corporate authorities of the City deem it advisable, necessary and desirable, and in the best interest of the City to enter into the Agreement with the Metropolitan Alliance of Police to provide for the terms and conditions of employment of the City’s police officers;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Oakbrook Terrace, DuPage County, Illinois, as follows:

Section 1. The facts and statements contained in the preamble to this resolution are found to be true and correct and are hereby adopted as part of this resolution.

Section 2. The Agreement is hereby approved, and the Mayor and City Clerk, respectively, are authorized to execute and attest the Agreement in substantially the form attached hereto as Exhibit “A.”

Section 3. All resolutions or parts of resolutions in conflict with the provisions of this resolution and hereby repealed to the extent of the conflict.

[THE REMAINDER OF THIS PAGE IS LEFT BLANK INTENTIONALLY.]

Section 4. This resolution shall be in full force and effect from and after its passage and approval as provided by law.

ADOPTED this 11th day of November 2025, pursuant to a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

ABSTENTION: _____

APPROVED by me this 11th day of November 2025.

Paul Esposito, Mayor of the City of
Oakbrook Terrace, DuPage County, Illinois

ATTESTED and filed in my office,
this 11th day of November 2025.

Michael Shadley, Clerk of the City of
Oakbrook Terrace, DuPage County, Illinois

EXHIBIT “A”
AGREEMENT BETWEEN THE CITY OF OAKBROOK TERRACE, ILLINOIS, AND
THE METROPOLITAN ALLIANCE OF POLICE

**AGREEMENT
BETWEEN
CITY OF OAKBROOK TERRACE
and
METROPOLITAN ALLIANCE OF POLICE**

Expiring April 30, 2028

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PREAMBLE

This Agreement is entered into by and between the City of Oakbrook Terrace, Illinois, an Illinois municipal corporation (hereinafter referred to as "City") and the Metropolitan Alliance of Police (hereinafter referred to as the "Union"). It is the purpose of this Agreement and it is the intent of the parties hereto to establish and promote mutual harmonious understanding and relationships between the City and the Union to promote department efficiency and effectiveness, to establish wages, hours, fringe benefits and other terms and conditions of employment that will be in effect during the term of this Agreement for employees covered by this Agreement, and to provide for the prompt and peaceful adjustment and resolution of grievances concerning interpretation and application of this Agreement as provided herein.

In consideration of mutual promises, covenants and the Agreement contained herein, the parties hereto, by their duly authorized representatives and/or agent, do mutually covenant and agree as follows:

ARTICLE I - RECOGNITION AND FAIR REPRESENTATION

SECTION 1.1. RECOGNITION.

The Employer recognizes the Union as the sole and exclusive bargaining agent for employees in the unit described below:

INCLUDED: All full-time sworn City Police Department employees in the rank of patrol officer and sergeant;

EXCLUDED: One (1) sergeant assigned to the position of administrative sergeant, as a confidential employee under the Act; all

sworn police officers above the rank of sergeant; any employees excluded from the definition of "peace officer" under Section 3(k) of the Act, all civilian employees, and all other managerial, confidential, short-term and professional employees as defined by the Act, as amended, and all other employees of the City.

SECTION 1.2. FAIR REPRESENTATION.

The Union recognizes its responsibility as bargaining agent and agrees fairly to represent all employees in the bargaining unit, whether or not they are members of the Union.

SECTION 1.3. UNION STEWARDS.

The City recognizes the right of the Union to select a Chief Union Steward and alternate(s) for the Patrol Officers and a Chief Union Steward and alternate(s) for the Sergeants. The Union agrees to furnish the City in writing within two (2) weeks of ratification of this Agreement with the names of the Chief Union Stewards and any alternate(s) selected by the Union. The Union further agrees to notify the City in writing within two (2) weeks of any change in status of the Chief Union Stewards and any alternate(s) selected by the Union. Unless otherwise provided in this Agreement, the Union Stewards shall be deemed the Union's official spokesperson for the applicable rank. Unless otherwise permitted in this Agreement, Union Stewards are not permitted to conduct Union business during work hours without the permission of the Chief of Police or his designee.

ARTICLE II - NON-DISCRIMINATION

SECTION 2.1. NON-DISCRIMINATION.

Neither the City nor the Union shall unlawfully discriminate against any employee covered by this Agreement because of race, sex, age, religion, creed, color, national origin, disability, Union membership or activity or refraining from such activity. Employees are encouraged to promptly report any perceived discrimination to the Police Chief or the City Administrator or their immediate non-bargaining unit supervisor. Any dispute concerning the interpretation and application of this paragraph with respect to alleged discrimination because of race, sex, age, religion, creed, color, disability, or national origin may be grieved through step 2 of the grievance procedure, but not to arbitration.

SECTION 2.2. AMERICANS WITH DISABILITIES ACT.

The City may take reasonable steps in order to comply with the American With Disabilities Act (ADA). If the City believes it appropriate to act in a manner inconsistent with this Agreement in order to comply with the ADA, the City shall notify the Union, in writing, of the circumstances and proposed actions prior to implementation. Upon written request from the Union, the City agrees to immediately commence negotiations over the issues affected, and in the event of an impasse in such negotiations, the issues shall be resolved in accordance with the Impasse Resolution Procedure, Article VI of this Agreement. The City may temporarily implement its changes pending resolution of the dispute through the Impasse Resolution Procedure.

SECTION 2.3. USE OF MASCULINE PRONOUN.

The use of the masculine pronoun in this document is understood to be for clerical convenience only, and it is further understood that the masculine pronoun includes the feminine pronoun as well.

SECTION 2.4. FAMILY AND MEDICAL LEAVE (FMLA).

Leave under the Family and Medical Act of 1993 ("FMLA") as it may from time to time be amended shall be governed by the City policy and procedure, as set forth in Appendix A.

ARTICLE III - DUES CHECKOFF AND FAIR SHARE

SECTION 3.1. DUES CHECKOFF.

While this Agreement is in effect, the City will deduct and transmit to the Union from each employee's paycheck, once each pay period, the uniform, regular monthly Union dues for each employee in the bargaining unit who has filed with the City a voluntary, effective checkoff authorization. A Union member desiring to revoke the dues checkoff may do so by written notice to the City at any time upon thirty (30) days' notice. The actual dues amount deducted, as determined by the Union, shall be a uniform sum of money for each employee, in order to ease the City's burden of administration of this provision.

If the employee has no earnings due for a dues period, the Union shall be responsible for the collection of dues. The Union agrees to refund to the employee any amounts paid to the Union in error on account of this dues deduction provision. The Union may change the fixed uniform dollar amount of the dues, which will be considered the regular monthly dues once each year during the life of this Agreement. The Union

will give the City sixty (60) days' notice of any such change in the amount of uniform dues to be deducted.

SECTION 3.2. INDEMNIFICATION.

The Union shall indemnify and hold harmless the City, its elected representatives, officers, administrators, agents and employees from and against any and all claims, demands, actions, complaints, suits or other forms of liability (monetary or otherwise) that arise out of or by reason of any action taken or not taken by the City for the purpose of complying with the provisions of this Article, or in reliance on any written dues checkoff authorization furnished under any of such provisions. If an improper deduction is made, the Union shall refund directly to the employee any such amount and shall so notify the City at least five (5) days prior to the issuance of the next payroll check.

ARTICLE IV - MANAGEMENT RIGHTS

SECTION 4.1. RECOGNITION OF CITY RIGHTS.

The Union recognizes that the City possesses the sole and exclusive right to operate and direct the employees of the City of Oakbrook Terrace and Oakbrook Terrace Police Department in all aspects, including, but not limited to, all rights and authority granted by law or exercised by the City prior to the execution of this Agreement, except as specifically limited in this Agreement or by applicable law. These rights include, but are not limited to: the right to determine the Department's mission, policies, procedures, and to set all standards of service offered in the community; to plan, direct, control, and determine the operations and services to be conducted or delivered by the employees of the Department; to determine the methods, means, and

number of personnel needed to carry out the duties, responsibilities, and mission of the Department; to establish reasonable work, productivity, and performance standards and from time to time change such standards; to educate and train employees, and in so doing to determine the subject matter, criteria, and procedures for such training; to determine standards of conduct both on and off duty to the extent permitted by federal and state law; to select, hire, schedule, assign, and evaluate work of employees; to promote employees to the fullest extent allowed by law; to suspend, discipline, or discharge employees for just cause (probationary employees without cause), to lay off or relieve employees from duty; to make, publish, change and enforce reasonable rules and regulations; to assign work and work duties, including overtime; to contract out for goods and services; to negotiate and approve City contracts for the hotel special detail; to approve through the Chief of Police any special detail arrangements between members of the police department and any private or public sector individual, entity, group or organization whenever employees are utilizing City equipment or are in uniform; to introduce new, improved, or different methods, equipment, and/or facilities.

SECTION 4.2. CITY RULES, POLICIES AND PROCEDURES.

The City's rules, policies and procedures, as well as those of the Police Department, shall not be considered part of this Agreement and shall control unless in conflict with the provisions of this Agreement, in which case the Agreement shall supersede. This provision shall not limit the right to file a grievance concerning the improper application of any such rule, policy or procedure.

SECTION 4.3. BUDGET OF THE CITY.

The Mayor and the Aldermen of the City have the sole authority to determine the purpose and mission of the City and its various departments, and the amount of budget to be adopted and apportioned hereto.

SECTION 4.4. EMERGENCY CONDITIONS.

If, in the sole discretion of the Mayor, or in the absence of the Mayor, the City Administrator or Chief of Police, it is determined that extreme civil emergency conditions exist, including, but not limited to, riots, civil disorders, tornado conditions, floods, financial exigency, pandemics, epidemics or other similar catastrophes, the provisions of this Agreement may be temporarily suspended by the Mayor, the City Administrator or Chief of Police during the time of the declared emergency conditions; provided, that wage rates and insurance benefits shall not be suspended nor shall this Section limit an employee's right to invoke the grievance procedure over the issue of pay.

SECTION 4.5. USE OF CITY FACILITIES AND TELEPHONE PRIVACY.

Except as expressly permitted herein, no member of the bargaining unit may use City facilities for any purpose other than the business of the City, Police Department or the employee's sworn duties, provided a reasonable number of family and personal calls are permissible. The City reserves the right to record telephone conversations on all lines, provided it allows one phone for private communications with no recording of any kind.

SECTION 4.6. COMMANDERS.

The City may utilize the services of Commanders, provided that the use of Commanders will not result in any layoffs or reduction of normal work hours worked by

bargaining unit members. In addition, the use of Commanders will not result in a reduction in bargaining unit members.

ARTICLE V - NO STRIKE/NO LOCKOUT

SECTION 5.1. NO-STRIKE COMMITMENT.

The Union and the members of the bargaining unit covered by this Agreement recognize and agree that the rendering of police services to the City and cooperation and support to surrounding police jurisdictions cannot, under any circumstances or conditions, be withheld, interrupted or discontinued, and that to do so will endanger the health, safety and inhabitants thereof.

SECTION 5.2. STRIKES PROHIBITED.

During the term of this Agreement, neither the Union, its officers or agents, nor the employees covered by this Agreement will, for any reason, authorize, institute, aid, condone or engage in any strike, sympathy strike or concerted work interruption of any kind, work slowdown, sit-down, concerted application of unauthorized, abnormal or unapproved enforcement procedures or policies, concerted refusal to perform overtime, concerted disobedience to lawful orders of a supervisor, or deliberate absenteeism, and no employee covered by this Agreement shall refuse to cross any picket line, wherever established.

SECTION 5.3. NO LOCKOUT BY CITY.

The City agrees not to lock out employees during the term of this Agreement as a result of a labor dispute between the City and the Union.

SECTION 5.4. UNION NOTIFICATION OF EMPLOYEES.

The Union agrees to notify all bargaining unit employees of their obligations and responsibilities under this Section, including their responsibility to remain at work during any interruption which may be initiated or caused by others, and to encourage employees violating Section 5.2 of this Section to cease such violations.

SECTION 5.5. PENALTY.

The Union agrees that the City has the right to deal with any alleged violation of Section 5.1 by imposing discipline, which may include seeking the employee's discharge, against any employee proven to have participated in such violation. Such discipline may include any, some or all of the employees involved. Any failure to confer a penalty is not a waiver of such right, nor does it set precedent.

SECTION 5.6. JUDICIAL RESTRAINT.

Either party shall have the right to obtain judicial restraint or other such action as may be appropriate in the event of a violation of this Article.

ARTICLE VI - RESOLUTION OF IMPASSE

The resolution of any bargaining impasse for this or any successor Agreement shall be in accordance with the provisions of the Illinois Public Labor Relations Act, unless mutually agreed otherwise by the parties to this Agreement.

ARTICLE VII - EMPLOYEE AND OTHER STATUTORY RIGHTS

SECTION 7.1. BILL OF RIGHTS.

The City agrees to abide by the Uniform Peace Officers' Disciplinary Act, 50 ILCS 725/1, *et seq.* Should an employee feel that the City has violated the provisions of the "Uniform Peace Officers' Disciplinary Act," the employee may choose to file a

grievance or an action in a court of law, but in no case may the employee do both. Should an employee disregard the provisions of this subsection by filing both a grievance and court action, concerning the same matter, then the grievance shall be deemed to be withdrawn. The City further agrees to abide by all applicable legal requirements under the Illinois Public Labor Relations Act concerning the right of employees to refuse to submit to oral or written investigatory interviews without union representation where the employee reasonably fears that the interview might result in discipline, as discussed in such legal cases as *State of Illinois and Morgan*, I PERI 2020 (1985).

SECTION 7.2. PERSONNEL FILES.

Employees shall have reasonable access to their individual personnel files upon prior approval of the Chief of Police, or his designee, and may make a copy of file material. Such access shall be limited to personnel documents which are, have been or are intended to be used in determining that employee's qualification for employment, promotion, transfer, additional compensation, discharge or other disciplinary action, except that such right of access shall not involve access to materials listed in Section 10 of Chapter 820, Act 40 of the Illinois Compiled Statutes, 820 ILCS 40/10.

SECTION 7.3. PRESS RELEASES OR PHOTOS.

No press releases or photos of an employee under investigation shall be made available to the media prior to a conviction for a criminal offense or prior to a decision being rendered with regard to any disciplinary action by a reviewing body, unless otherwise required by law.

SECTION 7.4. FILE PHOTOGRAPHS.

Using City facilities and at no cost to the membership of the unit, the Employer may maintain on file a photograph (shoulders and above) of each employee in uniform to be placed in his or her personnel file for official City use when necessary. No additional consent shall be required to remove this photograph under the Illinois Personnel File Record Review Act. The Employer may require that the photograph be no older than one (1) year.

SECTION 7.5. OFFICER-INVOLVED CRITICAL INCIDENTS.

SECTION 7.5.1. 50 ILCS 727/1-25 mandates the Employer enact a policy requiring all officers involved in an "officer involved shooting" ("OIS") to be subject to drug and alcohol testing prior to the end of his or her shift. 50 ILCS 727/1-25 defines an "officer involved shooting" as any instance when a law enforcement officer discharges his or her firearm, causing injury or death to a person or persons, during the performance of his or her official duties or in the line of duty. Should 50 ILCS 727/1-25 be repealed or otherwise be found to be legally unenforceable, this Agreement shall be deemed unenforceable at the demand of the Union. Should 50 ILCS 727/1-25 be amended, the parties agree to bargain over the impacts and effects of the amendment(s) prior to them being implemented.

SECTION 7.5.2. This Section 7.5 does not diminish any rights provided to an Employee or the Union in applicable portions of the Collective Bargaining Agreement ("CBA"), Illinois law (including but not limited to the Uniform Peace Officer Disciplinary Act), Federal law, and the constitutions of the United States and State of Illinois.

SECTION 7.5.3. Employees shall not be ordered to undergo any testing related to officer involved shootings based upon off-duty conduct, unless the off-duty employee was acting in his official capacity as a sworn officer.

SECTION 7.5.4. The collection of information, evidence, and data pursuant to this Article is intended to be used exclusively for administrative purposes. Unless ordered by lawful order of a court or administrative tribunal of competent jurisdiction, or required by the Freedom of Information Act (5 ILCS 140/1, *et seq.*) or written agreement of the parties, the Employer will not voluntarily share any physical evidence (or results of any testing) gathered from Employees pursuant to this Article with an outside entity.

SECTION 7.5.5. As soon as practicable, following an OIS, the Employee will be offered the opportunity to go to a hospital for examination, care, and treatment. When prudent and reasonable, the Employee will be sent to a different hospital than any offender(s).

SECTION 7.5.6. Following an OIS, if the Employer collects the Employee's firearm(s), the Employee involved in the OIS will be provided with a substitute weapon as soon as practicable. The Employee will not be left unarmed, unless placed on a leave of absence, during which such officer's police powers have been removed.

SECTION 7.5.7. Following an OIS, the Employer will make reasonable efforts to inform the Union (which may be accomplished by notifying a local union steward) of the occurrence of the OIS.

SECTION 7.5.8. Upon being discharged from the hospital (if the Employee chooses to go to a hospital) and upon completing all required tests, the Employee may

(at the Employees' discretion) be driven to his/her home by another bargaining unit member selected by the Union.

SECTION 7.5.9. Prior to an Employee's Union representative and/or attorney being present, the Employer may (but is not required to) order an Employee involved in an OIS to answer limited questions directly related to the public's safety.

SECTION 7.5.10. The parties agree an Employee will have the right to have a Union representative and attorney present for all interviews, except involving matters of public safety, as specified in Section 7.5.9 hereinabove.

SECTION 7.5.11. Employees will not be interviewed or interrogated regarding their involvement in an OIS any sooner than 48 hours following the end of the shift during which the OIS occurred. All interviews and interrogations shall be conducted at a reasonable time and place.

SECTION 7.5.12. Following an OIS, the Employee will be ordered to undergo a breathalyzer test and provide a urine sample to test for illegal drugs, cannabis and alcohol, or, if the Employee is unconscious, the hospital shall acquire a urine sample, in order to test for illegal drugs, cannabis or alcohol. Blood will not be drawn following an OIS, without a warrant or court order.

SECTION 7.5.13. Absent a warrant or court order, or consent from the Employee obtained after consultation with a Union Representative, the Employer will not compel an Employee to provide fluid (other than urine or blood, except as provided in Section 7.5.12 hereinabove), skin, hair, feces, cheek swab, or any other sort of genetic or biological sample.

SECTION 7.5.14. All blood and urine testing shall be administered by a vendor who conducts U.S. Department of Transportation testing (*i.e.* the type of testing outlined in 49 CFR, Part 40). All testing will conform to U.S. Department of Transportation standards for specimen collection and analysis. The Employer's failure to comply with all the terms required by this Article of the Agreement will result in the test results being deemed invalid, unreliable, and inadmissible in any subsequent proceeding.

SECTION 7.5.15. All chemical testing must account for legal prescription use and use of other legal substances.

SECTION 7.5.16. A properly administered positive test will be an independent cause for discipline. The proper use of prescription and other legal substances, except for cannabis, is not cause for discipline.

SECTION 7.5.17. The same protocols contained in this Article for OIS shall apply to any and all interviews and testing following an "officer involved death" ("OID"), as defined by 50 ILCS 727/1-10.

SECTION 7.5.18. In the case of an OIS and/or OID, this Article supersedes any and all other drug testing policies or provisions of the CBA.

SECTION 7.6. BODY WORN CAMERAS.

The Employer is required by law to equip its Peace Officers with body-worn cameras. The Employer agrees to adhere to the Illinois Body-Worn Camera Act (50 ILCS 706/10-1, *et seq.*), as amended.

ARTICLE VIII - GRIEVANCE PROCEDURE

SECTION 8.1. DEFINITION.

A "grievance" is defined as a dispute or difference of opinion raised by an employee or group of employees or the Union against the City involving an alleged violation or misapplication of an express provision of this Agreement.

SECTION 8.2. PROCEDURE.

A grievance filed against the City shall be processed in the following manner:

- STEP 1: The Union or any employee who has a grievance shall submit the grievance in writing using the attached form (Appendix B), to the Police Chief, or his designee specifically indicating that the matter is "a grievance" under this Agreement. The grievance shall contain a brief statement of the facts. All grievances must be presented no later than ten (10) calendar days from the date of the occurrence of the matter giving rise to the grievance or within ten (10) calendar days after the employee, through the use of reasonable diligence, could have obtained knowledge of the occurrence of the event giving rise to the grievance. The Police Chief, or his designee shall render a written response to the grievance within ten (10) calendar days after the grievance is presented.
- STEP 2: If the grievance is not settled at Step 1 and the employee, or the Union, if a Union grievance, wishes to appeal the grievance to Step 2 of the grievance procedure, it shall be submitted in writing designated as a "grievance" to the Office of the City Administrator within ten (10) calendar days after receipt of the City's answer in Step 1, or within ten (10) calendar days of the time when such answer would have been due. The grievance shall specifically state the basis upon which the grievant believes the grievance was improperly denied at the previous step in the grievance procedure. The City Administrator shall investigate the grievance within ten (10) calendar days with the grievant and an authorized Union representative, if one is requested by the employee, at a time mutually agreeable to the parties. If no settlement of the grievance is reached, the City Administrator or his designee shall provide a written answer to the grievant, or to the Union if a Union grievance, within ten (10) calendar days following their meeting. If the Office of the City Administrator is vacant, all grievances at Step 2 will be submitted to the Office of the Mayor.

SECTION 8.3. ARBITRATION.

If the grievance is not settled in Step 2 and the Union wishes to appeal the grievance from Step 2 of the grievance procedure, the Union may refer the grievance to arbitration, as described below, within fourteen (14) calendar days of receipt of the City's written answer as provided to the Union at Step 2:

A. The parties shall attempt to agree upon an arbitrator within five (5) calendar days after receipt of the notice of referral. In the event the parties are unable to agree upon the arbitrator within said five (5) day period, the parties shall jointly request the Federal Mediation and Conciliation Service to submit a panel of seven (7) arbitrators. Each party retains the right to reject one (1) panel in its entirety and request that a new panel be submitted. Both the City and the Union shall have the right to alternately strike names from the panel. The person remaining shall be the arbitrator. The party making the first single strike shall be determined by the flip of a coin.

B. The arbitrator shall be notified of his/her selection and shall be requested to set a time and place for the hearing, subject to the availability of Union and City representatives.

C. The City and the Union shall have the right to request the arbitrator to require the presence of witnesses or documents. The City and the Union retain the right to employ legal counsel.

D. The arbitrator shall submit his/her decision in writing thirty (30) calendar days following the close of the hearing or submission of briefs by the

parties, whichever is later. This decision shall be final and binding on the City, the grievant, the employees covered by this Agreement and the Union.

E. More than one grievance may be submitted to the same arbitrator if both parties mutually agree in writing.

F. The fees and expenses of the arbitrator and the cost of a written transcript, if any, shall be divided equally between the City and the **Union**; provided, however, that each party shall be responsible for compensating its own representatives and witnesses.

SECTION 8.4. LIMITATIONS ON AUTHORITY OF THE ARBITRATOR.

The arbitrator shall have no right to amend, modify, nullify, ignore, add to, or subtract from the provisions of this Agreement. The arbitrator shall consider only questions as to whether there has been a violation, misinterpretation or misapplication of the specific provision of the Agreement. The arbitrator shall be empowered to advise concerning only the issue raised by the grievance as submitted in writing at Step 1. The arbitrator shall have no authority to render a decision on any issue not so submitted or raised. The Arbitrator shall be without power to render a decision which is in any way contrary to or inconsistent with applicable laws or rules and regulations of administrative bodies other than the City of Oakbrook Terrace that have the force and effect of law. Any decision or award of the arbitrator rendered within the limitation of this Section shall be final and binding upon the Union, the grievant, the employees covered by this Agreement and the City.

SECTION 8.5. TIME LIMIT FOR FILING.

No grievance shall be entertained or processed unless it is submitted at Step I within ten (10) calendar days after the occurrence of the event giving rise to the grievance or within ten (10) calendar days after the employee, through the use of reasonable diligence, could have obtained knowledge of the occurrence of the event giving rise to the grievance. If a grievance is not presented by the employee or the Union within the time limits set forth above, it shall be considered "waived" and may not be further pursued by the employee or the Union. If a grievance is not appealed to the next step within the specific time limit or any agreed extension thereof, it shall be considered settled on the basis of the City's last answer. If the City does not answer a grievance or an appeal thereof within the specified time limits, the aggrieved employee and/or the Union may elect to treat the grievance as denied at that step and immediately appeal the grievance to the next step. If mutually agreed upon, a party may waive one or more steps in the grievance procedure. Time limits may be extended upon mutual agreement.

SECTION 8.6. TIME OFF.

The grievant and one Union representative, or a Union representative, if a Union grievance, shall be given paid time off to participate in the Step 1 and 2 meeting(s) if the meeting(s) is(are) conducted on working time. No other time spent on grievance matters shall be considered time worked for compensation purposes.

ARTICLE IX - HOURS OF WORK AND OVERTIME

SECTION 9.1. APPLICATION OF ARTICLE.

This Article is intended as a basis for calculating overtime payments, and establishing the hours of work per day, per week or per work cycle. Nothing in this Agreement shall be construed as a guarantee of overtime work.

SECTION 9.2. WORK DAY AND WORKWEEK.

For all bargaining unit members, the normal work cycle shall consist of fourteen (14) consecutive days, Sunday through Saturday. The normal work day shall consist of twelve (12) consecutive hours for the Patrol Division (7AM to 7PM and 7PM to 7AM, with an "early car" scheduled from 6:45AM to 6:45PM and 6:45PM to 6:45AM), except that once during the fourteen (14) day work cycle, the City may schedule an eight (8) hour work day for each employee assigned to a twelve (12) hour shift schedule, so that an employee will normally be scheduled to work eighty (80) hours during the fourteen (14) day work cycle. Employees assigned to work twelve (12) hour shifts shall work a schedule, illustrated as follows:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	X	X			X	X
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
X			X	X		

For employees assigned to the Investigations Division, other administrative duties, or to light duty, the normal work week shall consist of five (5) eight (8) hour consecutive days in a seven (7) day period, Sunday through Saturday.

All hours worked in excess of eighty (80) hours in a fourteen (14) day work cycle shall be compensated as provided in Section 9.3 of this Article.

Each employee assigned to work a twelve (12) hour shift shall be allowed a forty-five (45) minute meal period and a forty-five (45) minute break per tour of duty. Each employee working an eight (8) hour shift shall be allowed a thirty (30) minute meal period and a fifteen (15) minute "coffee" break per tour of duty.

Officers on break shall remain available for any and all calls for service and respond accordingly. Failure to obtain meal breaks and/or "coffee" breaks, as a result of work load, shall not incur payment of overtime. If an employee's regular shift schedule is changed with less than twenty-four (24) hours prior notice, the employee shall receive overtime pay for each hour worked on the first day of such shift schedule change.

Notwithstanding anything to the contrary contained in this Agreement, the City shall have the right to maintain its historic practice of assigning two (2) bargaining unit members to an alternate work schedule, to be known as the "Swing Shift." Employees assigned to a "swing shift" will cover the Day and Night teams on the same regular day off group. Employees assigned to a "swing shift" shall receive a \$1,000 stipend each year that such employee is assigned to a "swing shift."

Notwithstanding anything to the contrary contained in this Agreement, the City shall have the right to schedule bargaining unit members to work a normal work day on July 4th (Independence Day) and to reschedule such employees' regular days off for that week, provided that the City will allow one bargaining unit member per team to schedule July 4th as a vacation day during the annual vacation selection process.

Employees who are scheduled to attend training classes are subject to having their regular work days/hours/shifts changed, in order to accommodate such training classes. If a one (1) day training session or class is scheduled for less than six (6) hours, then employees assigned to work twelve (12) hour shifts shall be required to report back to work, in order to complete such shift. If a training session or class is scheduled to last six (6) or more hours, then such employee shall receive compensation for the entire shift, without being required to report back to work. For multi-day training sessions or classes, work hours will be arranged to allow maximum usage of any scheduled work hours prior to incurring overtime. (For example, if an employee is scheduled to work two (2) twelve (12) hour shifts during a scheduled three (3) times eight (8) hour per day training seminar, no overtime would be incurred, as both the scheduled shifts and the training times equal twenty-four (24) hours.)

The parties agree to a one (1) year trial period from January 12, 2026 through January 10, 2027 for the twelve (12) hour shift work schedule. The parties further agree to meet quarterly to discuss the implementation of the twelve (12) hour work schedule. At the end of the trial period, on January 10, 2027, the agreement for the twelve (12) hour shift work schedule shall expire and the parties shall return to the *status quo ante*, unless the agreement is extended by mutual written agreement of the parties. Either party may terminate the twelve (12) hour work schedule agreement for any reason by providing the other party with no less than thirty (30) days written notice of the expressed termination date. Upon the termination or expiration of the trial period, the work schedule shall revert to the work schedule that existed prior to January 12, 2026. The parties agree that the one year trial period is non-precedential, and if the parties do

not extend the trial period or agree to permanently implement twelve (12) hour shifts, then neither the City nor the Union may cite or reference the trial period as precedent or as a change in the *status quo ante* in any subsequent negotiations or interest arbitration proceedings.

SECTION 9.3. OVERTIME PAYMENT.

For members assigned to the Patrol Division, all time worked in excess of eighty (80) hours per fourteen (14) day pay cycle shall be compensated at the rate of one and one half (1 ½) times the employee's actual hourly rate of pay.

For employees assigned to the Investigations Division or other administrative duties, all hours actually worked in excess of eighty (80) hours in a fourteen (14) day work cycle shall be compensated at one and one-half (1 ½) times the employee's actual hourly rate of pay, provided that the accumulation of hours in excess of eighty (80) during the fourteen (14) day work cycle was the result of the employee working overtime and not a result of the employee working regular hours with a variation in the rotation scheduled. (For example, if an employee works ninety-six (96) hours during the fourteen (14) day cycle because of the rotation schedule, the sixteen (16) hours shall not be compensated as overtime.)

For the purposes of calculation of overtime, "time worked" and "hours paid" shall include all compensated hours, except as provided in Sections 9.6 and 9.8. Overtime will be paid on the next regular pay period following the period in which it was earned.

SECTION 9.4. COMPENSATORY TIME OFF.

Employees may elect to receive compensatory time off in lieu of overtime pay to a maximum annual accumulation of one hundred fifty (150) hours. A maximum of eighty

(80) hours of compensatory time may be carried over from contract year to contract year (5/1-4/30). Employees who have accumulated more compensatory hours than may be carried over shall either use such hours or be paid for such hours by April 30th of each contract year. The use of compensatory time shall be granted at such times and in such time blocks as are mutually agreed upon between the involved employee and the supervisor. Permission to utilize compensatory time off which has been earned shall not unreasonably be denied by the supervisor, if operational requirements will not be adversely affected. In addition, permission to use compensatory time off will be denied, if the use of such compensatory time will cause a hireback. In addition, compensatory time off shall not be granted on New Year's Eve (all shifts), July 4th (all shifts) and the Wednesday before Thanksgiving Day (night shifts) (hereinafter, cumulatively referred to as "black-out dates," and individually referred to as "a black-out date"). Compensatory time off shall be used in a minimum of one (1) hour increments and may be used in conjunction with other paid leaves at the discretion of the employee's supervisor, provided operational requirements will not be adversely affected.

SECTION 9.5. WORK DAYS OFF.

Scheduled work, including training, which occurs on the employee's regularly scheduled day off shall be compensated in accordance with the provisions of Section 9.3 above. An employee's work schedule may be adjusted to provide other days off during the same work week for training, as determined to be appropriate by the Employer.

SECTION 9.6. CALL BACK.

A "call back" is defined as an official assignment of work which does not immediately precede or follow an employee's regularly scheduled working hours. Employees who are on call back to work shall be guaranteed a minimum of four (4) hours pay at straight time rates, or shall be compensated for the actual hours worked, whichever is greater. For overtime calculation purposes, only call back hours actually worked shall be included in the "hours paid" calculation in Section 9.3.

SECTION 9.7. DISTRIBUTION OF CALL BACKS AND OVERTIME.

A. The Chief or his designees(s) shall have the right to require overtime work and employees may not refuse overtime assignments. Except in an emergency, only members of the bargaining unit shall be allowed to work the overtime described in this Article.

B. In emergency circumstances, or where there exists insufficient time to pre-schedule call backs or overtime work, the Chief or his designee(s), as a general rule, shall first offer the overtime, on a seniority basis, to the bargaining unit members then currently working. Provided, however, if the City is filling a Sergeant's vacancy, the patrol officer designated as the Acting Shift Commander (ASC) for the shift pursuant to Section 19.3 shall be assigned. In the absence of the ASC, an alternate ASC on the same shift designated by the City shall be assigned. If neither the ASC nor the alternate ASC is available, then the City will offer the overtime work to Sergeants, and if no Sergeant accepts, to the designated ASC's from the other shifts. Absent a volunteer, the City will force

back the least senior available ASC to perform the overtime. If no ASC is available, the least senior Sergeant may be forced back to fill the overtime.

When filling a patrol officer vacancy, if no on duty patrol officer voluntarily accepts the assignment, the Chief or his designee shall then utilize the hire-back list to offer the assignment to other Patrol Officers. If no patrol officer volunteers, then the City may order back the least senior officer who is available. No employee shall be required to work more than eighteen (18) hours in a 24 hour period. If an employee is forced for an eighteen (18) hour shift, and is required to return for their next tour of duty in less than 8 hours, the employee shall receive two (2) hours of unpaid administrative leave to ensure they have eight (8) hours of time off in between shifts. The two (2) hours of hired back shift coverage will be first offered to the most senior officer available, then to the remaining available officers in order of seniority. If no officer volunteers to work the two (2) hours, then the least senior officer available will be forced to work the two (2) hours.

Further, nothing in this Section shall be construed to require the Chief to call back or hire back a Patrol Officer, Sergeant or other non-bargaining unit sworn personnel to fill an assignment created by the absence of a Sergeant, Patrol Officer or any non-bargaining unit sworn personnel.

C. In non-emergency situations, the Chief or his designee shall post a list of the dates and times of the anticipated overtime, which may differentiate by rank. When offered to bargaining unit members, hire-back or overtime opportunities shall be offered in accordance with the hire-back list, governed by

seniority within rank, with the most senior employee having the right of first refusal. In cases where the overtime opportunity leaves a vacancy in the shift command (*i.e.*, neither a Sergeant nor an ASC is present), the overtime opportunity shall first be offered to sergeants in seniority order and then to ASC's in seniority order. If such an opportunity is not filled on a voluntary basis, then the City will force back the least senior Sergeant to perform overtime work created by a Sergeant vacancy and the least senior available ASC to perform overtime work created by an ASC vacancy.

If no bargaining unit member in the affected rank volunteers, then the Chief or his designee may give the assignment to any sworn department personnel of any rank. Once an employee accepts the hire-back, or other pre-scheduled assignment, or if the employee is forced in for a shift of six (6) hours or longer, the employee's name shall rotate to the bottom of the "extra work opportunity list" ("EWOL"), and the employee will not be called upon until such time as all bargaining unit employees of the same rank qualified to perform the work in question have received a chance to participate in such extra work. Within thirty (30) days of the execution of this Agreement, the Union will construct the EWOL list and submit it to the Chief of Police for his approval. Said EWOL list shall include each member of the bargaining units' current telephone numbers, and the Union will thereafter promptly notify the City of any changes or additions.

There shall be a quarterly reverse seniority Team forceback list.

D. If an employee establishes that he has not received his appropriate share of call back/extra work opportunities, such employee will have such opportunities equalized on an annual basis. Volunteers will not necessarily be selected for work in process which is being performed by a specific employee. Also, specific employees may be selected for special assignments based upon specific skills, ability and experience they may possess (such as bilingual capability, breathalyzer training or special training or skills as a traffic accident reconstruction employee, to name a few).

E. Whether a situation is an "emergency" or "non-emergency" situation shall be determined by the Chief of Police or his designee.

SECTION 9.8. COURT TIME.

Employees covered by this Agreement who are required to attend court outside of their regularly scheduled work hours shall be compensated at the appropriate straight-time rate or, pursuant to Section 9.3 above, at the appropriate overtime rate, with a minimum of three (3) hours of overtime pay for appearing in court. For overtime calculation purposes only, court time hours actually worked shall be included in the "hours paid" calculation in Section 9.3. If an employee attends court during their regularly scheduled work hours, and court continues beyond the regularly scheduled work hours, any time spent at court will be considered a continuation of the regular scheduled shift and shall be compensated at the appropriate rate of pay for the actual hours worked over the regularly scheduled shift hours, and the minimum shall not apply. If an employee is required to remain in a "standby" status for court, the employee shall receive two (2) hours of straight-time pay for "standing by" and will be required to call in

to the appropriate designated department personnel between 11:30 a.m. and 12:30 p.m. on the day in question, as designated appropriate by the Employer, to determine the status of the court call. Such standby pay shall not be calculated as part of the overtime hours calculation in Section 9.3.

SECTION 9.9. NO PYRAMIDING.

Compensation shall not be paid (nor compensatory time taken) more than once for the same hours under any provision of this Article or Agreement.

SECTION 9.10. WORK PERIOD.

The Union acknowledges that for purposes of Section 207K of the Fair Labor Standards Act, the City has adopted a 28 day work cycle.

SECTION 9.11. DUTY TRADES.

Bargaining unit employees may agree to substitute, during scheduled work hours, for another bargaining unit employee, provided that the substitution is voluntarily undertaken and agreed to solely by the employees, and is approved by the Chief or his designee. The criteria to be utilized by the Chief or his designee is that if staffing is above minimum manpower, the trade will be denied, but if staffing is at a minimum, the trade will be approved. An employee who seeks a duty trade instead of using available vacation time (meaning time not already scheduled) will not be permitted to make such duty trade. Duty trades in excess of two (2) consecutive days require the approval of the Chief of Police or his/her designee, in accordance with the criteria and restrictions set forth above. When calculating overtime, the hours worked during the substitute shift are not credited to the substitute employee who performed the work, but are credited to the employee whose shift the substitute covered; and the pay of both the substituting

and substituted employee is unaffected. The City is not required to keep a record of the hours of substituted work and is not responsible for the repayment of the substituted work hours. The bargaining unit employee who was originally scheduled to work such shift shall be responsible, if the substituting employee fails to appear and work such shift, for any reason.

ARTICLE X – DISCIPLINE

The Chief of Police or his designee shall have authority to directly impose discipline, including suspension and/or termination, for just cause. Probationary employees may be terminated without cause, and such termination shall not be subject to the grievance and arbitration procedures set forth in Article VIII of this Agreement. A non-probationary employee who believes he has been improperly disciplined shall have recourse to challenge such discipline only through the grievance procedure of this Agreement, beginning at the Step 2 level. To eliminate potential conflicts of interest, the parties agree that Sergeants may not represent Patrol Officers, and Patrol Officers may not represent Sergeants, in matters of discipline, which includes any and all meetings, interviews, interrogations and hearings which may lead to or have resulted in discipline in which the representing officer is involved as an assisting officer, witness investigator, or in any other manner in the same incident. The City agrees to provide the Union with copies of any discipline and both the City and the Union will comply with reasonable requests for information. The Constitutional rights of employees to any pre-deprivation hearing shall be respected.

ARTICLE XI - LABOR-MANAGEMENT AND SAFETY CONFERENCES

SECTION 11.1. CONFERENCE REQUEST.

The Union and the City agree that, in the interest of efficient management of the Agreement, it is desirable that meetings be held if mutually agreed between Union representatives and the Chief of Police or his designee, and that such agreement to meet shall not be unreasonably withheld. Such meetings may be requested by either party at least seven (7) calendar days in advance where practical, by placing in writing a request to the other for a "labor-management conference" and providing a specific proposed agenda for such meeting. Any such meeting, if mutually agreed upon, shall be limited to the following areas of discussion:

- A. the implementation and general administration of this Agreement; and/or
- B. a sharing of general information of interest to the parties; and/or
- C. notifying the Union of concerns of the City or Department or notifying the City or Department of concerns of the Union, which may affect employees; and/or
- D. Issues or concerns involving safety.

It is expressly understood and agreed that such meetings shall be exclusive of the grievance procedure. Specific grievances being processed under the grievance procedure shall not be considered at a "labor-management conference," nor shall negotiations for the purpose of altering any or all of the terms of this Agreement be conducted at such meetings.

SECTION 11.2. ATTENDANCE AT MEETINGS.

Attendance at "labor-management conferences" shall be voluntary on the part of the employee, and attendance during such meetings shall not be considered time worked for compensation purposes. Normally, no more than two (2) persons from each side shall attend these meetings. Attendance by bargaining unit members at such meetings shall not interfere with required duty time. An employee may attend during duty time if mutually agreed between the Chief of Police or his designee, and the Union representative.

SECTION 11.3. DISABLING DEFECTS.

No employee shall be required to use any equipment that is deemed by the Department to be defective. When an employee believes an assigned Department vehicle or other equipment has a disabling defect, the employee will notify his supervisor, complete required reports, and follow the supervisor's direction relative to requesting replacement, or continued operation of said vehicle or equipment.

ARTICLE XII - BOARD OF POLICE COMMISSIONERS

The parties recognize that the Board of Police Commissioners of the City of Oakbrook Terrace (BOPC) has certain statutory authority over employees covered by this Agreement. Nothing in this Agreement is intended to in any way limit, replace, supersede, reduce or diminish that authority, except as to discipline and probationary periods. In the area of discipline and probationary periods, however, it is the intent of the parties that this contract shall totally and completely replace and supersede the statutory authority of the BOPC over any and all disciplinary matters and probationary periods affecting employees covered by this Agreement.

ARTICLE XIII – SENIORITY

SECTION 13.1. DEFINITION OF SENIORITY.

"Seniority" shall be defined as an employee's length of continuous full-time service in rank with the City since his last date of hire, excluding any unpaid break in service as defined in Section 13.4 of this Article, or temporary service.

SECTION 13.2. CONFLICT DUE TO DATE OF HIRE.

Should more than one employee have the same date of hire, seniority of the employees involved shall be resolved based on the order of their names on the eligibility list from which they were hired, with the employee whose name is higher on the list being the more senior.

SECTION 13.3. SENIORITY LIST.

On or before December 31 of each year, the City will provide the Union, at the address designated by it, with a seniority list setting forth the order of seniority of each member of the bargaining unit. The City shall not be responsible for any errors in the seniority list unless such errors are brought to the attention of the City, in writing, within fourteen (14) days after the receipt of the list by the Union.

SECTION 13.4. NON-ACCRUAL OF SENIORITY.

No employee shall accrue seniority during any period of time while on an authorized unpaid leave of absence, or an unpaid disciplinary suspension in excess of thirty (30) days.

SECTION 13.5. TERMINATION OF SENIORITY.

An employee's seniority shall be terminated for all purposes if the employee:

- A. quits;
- B. is discharged;

- C. retires or is retired;
- D. is absent for two (2) consecutive work days without notice;
- E. falsifies the reason for a leave of absence;
- F. fails to return to work at the conclusion of an authorized leave of absence or vacation;
- G. after being laid off, fails to report as required after having been recalled; or
- H. has been laid off for a period of two (2) years.

SECTION 13.6. PROBATIONARY PERIOD.

All newly-hired bargaining unit employees shall be considered probationary employees until they successfully complete a probationary period of twelve (12) months from date of hire, if the employee is already certified as a Peace Officer in the state of Illinois ("lateral hire") or eighteen (18) months from the date that the employee passes the State of Illinois certification examination, if the employee is not certified at the date of hire. An employee's probationary period may be extended for an additional six (6) months, upon mutual written agreement of the Chief of Police and the employee involved. Except for vacation scheduling purposes, there shall be no seniority among probationary employees. Upon successful completion of the probationary period, an employee shall acquire seniority, which shall be retroactive to his last date of hire with the City in a position covered by this Agreement.

SECTION 13.7. VACATION SCHEDULING.

Vacation selection will begin on November 15 of each year, with each employee having opportunities to select vacation, as described below, for vacations to be taken in the subsequent calendar year, and the vacation selection period based on seniority (hire date) shall end on December 31.

Patrol Officers and Patrol Sergeants shall select the periods of their annual vacation on the basis of seniority, with no more than one (1) employee per shift, per team on vacation on any given day, during the selection period described above.

Detectives and Detective Sergeants shall select the periods of their annual vacation on the basis of seniority, with no more than one (1) employee in the Investigations Division on vacation on any given day, during the selection period described above.

During the first round of selections on the basis of seniority, employees must select a minimum of seven (7) consecutive days, including scheduled days off, and a maximum of fourteen (14) consecutive days, including scheduled days off, unless pre-approved in advance in writing by the Chief. Any vacation time that is selected during the first round of selections must be consecutive.

During the second round of selection on the basis of seniority, employees entitled to eighty (80) hours of vacation may, at their discretion, either decline to make a selection in writing or select a minimum of one (1) full day (e.g., twelve (12) or eight (8) consecutive hours) and a maximum of fourteen (14) consecutive days, including scheduled days off, provided the employee is entitled to enough vacation to make such selection, unless pre-approved in advance in writing by the Chief of Police. During the second round of selections on the basis of seniority, employees entitled to one hundred twenty (120) hours of vacation or more must select a minimum of seven (7) consecutive days, including scheduled days off, and a maximum of fourteen (14) consecutive days, including scheduled days off, provided the employee is entitled to enough vacation to make such selection, unless pre-approved in advance in writing by the Chief of Police.

If an employee's remaining vacation time is less than a full day, after making the selection during the second round of selections, then such employee may schedule the remaining hours in a block. All vacation time selected in the second round of selections must be consecutive.

During the third round of selections on the basis of seniority, employees may, at their discretion, either decline to make a selection in writing or select a minimum of one (1) full day (e.g., twelve (12) or eight (8) consecutive hours) and a maximum of fourteen (14) consecutive days, including scheduled days off, provided the employee is entitled to enough vacation to make such selection, unless pre-approved in advance in writing by the Chief of Police. If an employee's remaining vacation is less than a full day (e.g., twelve (12) or eight (8) consecutive hours) after making the selection during the third round of selections, then such employee may schedule the remaining hours in a block. All vacation time selected in the third round of selections must be consecutive.

The annual vacation selection rounds will continue and then cease on the earlier of the following events: (1) December 31 or (2) when all bargaining unit members have either exhausted their ability to schedule additional vacation or have declined to schedule any additional vacation. Thereafter, vacations may be granted on a first-requested, first-received basis, with vacation days taken in time blocks of no less than one full day, unless the employee's remaining vacation is less than a full day (e.g., twelve (12) or eight (8) consecutive hours), then such employee may schedule the remaining hours in a block, provided that after December 31st, vacation requests shall not be approved, if to do so would cause overtime, except for the forty (40) hours of vacation time described below. Vacation schedules may thereafter be adjusted by the

Chief or his designee because of emergency situations or other exigent circumstances. As applied to no more than forty (40) hours of vacation time that was not scheduled during the annual selection period, so long as the bargaining unit member provides five (5) days advance notice, then the use of such time shall not be denied (but only one employee per shift, per team), unless (1) another officer or sergeant on the same shift has been granted time off for any reason and (2) granting the request to use a single-use vacation day would cause a hireback.

SECTION 13.8. SHIFT BIDDING.

Prior to October 1 of each year, the Chief of Police, or his designee, shall post all scheduled shift positions in the Patrol Division. Whether a shift position is to be filled shall be determined by the Chief of Police.

Between October 1 and October 15 of each year, all non-probationary bargaining unit employees and any probationary bargaining unit employees scheduled to complete their probationary period prior to the start of the coming year's schedule, shall select their preferred shift assignments for an effective date in January of the next calendar year. However, for employees who are assigned to work twelve (12) hour shifts, the Employer shall assign employees to either of the two teams on such shift, at the Employer's sole discretion. Shifts shall be selected by seniority, with the most senior patrol officer in the bargaining unit having first choice and then descending through the seniority list. Once chosen, the selected shifts remain in effect for the entire calendar year, until the next selection process or as may be adjusted on an individual basis by mutual agreement of the affected parties. If the staffing level of a shift drops by at least one (1) patrol officer or sergeant as a result of exigent circumstances, and such

reduction will be for an extended period of time, the Chief may open such positions for bid, with seniority prevailing. Only if no volunteer bids for the opening, the Chief may assign a non-probationary patrol officer or sergeant, as applicable, who is least senior within the Patrol Division.

Sergeants assigned to the patrol division shall select their shifts separately from the patrol officers, on the basis of seniority within rank at the same time and in the same manner as patrol officers. The Employer shall assign Sergeants to either of the two teams on such shift, at the Employer's sole discretion.

Prior to any other shift selections being made, Acting Shift Commanders assigned to the Patrol Division shall select their shifts separately from the other Patrol Officers and Sergeants, on the basis of seniority within rank and at the same time and in the same manner as the other Patrol Officers and Sergeants. The Employer shall assign Acting Shift Commanders to either of the two teams on such shift, at the Employer's sole discretion.

Only employees on full "unrestricted duty" (*i.e.*, employees who are not on workers compensation leave, light duty or other extended leave, etc., which is not reasonably anticipated to last three (3) or more months into the next calendar year) may participate in the shift bidding process. Any employee that is not eligible to bid for a shift will be assigned to a shift and team at the conclusion of the bidding process. The Chief of Police will determine the shift and team assignments of probationary employees, after the shift bid process. In the event multiple shift vacancies exist, non-probationary employees that were not eligible to bid for a shift will select their preferred shift

assignment, limited to the shift vacancies, based on seniority, at the conclusion of the bidding process.

Officers failing to exercise their seniority to select a shift, or failing to select a permanent shift in the allotted time, shall be assigned by the Chief of Police to any unfilled vacant shifts.

The Police Chief shall have the right to transfer employees who have been assigned to a shift and/or team under this Section, in order to meet the bona fide operational needs of the Department (e.g., loss of an employee filling a specialty position; loss of an employee filling a shift command position; retirement; injury, illness, other long-term leave, or other emergency circumstances reasonably anticipated to last more than fourteen (14) days; changes necessitated due to personnel problems adversely affecting operations; etc.), or to achieve a reasonable balance of experience on each shift, or to ensure the presence of necessary specialty training on each shift. When a position is to be filled to meet the Department's bona fide operational needs or to insure the presence of necessary specialty skills of each shift, such position shall normally be filled first by a qualified non-probationary employee who volunteers, or if no qualified employee volunteers, then by the least senior non-probationary Officer who is qualified to meet the Departmental need. If more than one qualified non-probationary employee volunteers, the employee will be selected by the Chief of Police on the basis of seniority. Employees shall be given as much notice as practicable of such transfers. If the reason for the transfer no longer exists and it would not adversely affect operations, the employee shall be returned to the shift originally assigned through the bidding process.

ARTICLE XIV - LAYOFF AND RECALL

SECTION 14.1. LAYOFF OF EMPLOYEES.

The City, in its discretion, shall determine whether layoffs are necessary. Probationary employees covered by this Agreement shall be laid off first. Such layoff shall be based on the relative skill and ability exhibited by each employee since his date of hire, with the least skilled and able probationary employee being laid off first, provided the remaining employees can perform the required work without additional training. The same process will be followed for remaining probationary employees, if necessary. Regular employees covered by this Agreement shall be laid off next and such layoff shall be based upon seniority, the individual employee with the least seniority being laid off first.

SECTION 14.2. RECALL OF LAID OFF EMPLOYEES.

The names of any employees who are laid off shall be placed on a reinstatement list, and shall be recalled in the inverse order of their layoff. An employee's right to reinstatement shall cease after two (2) years of continuous layoff. Recalled employees shall be allowed to return to the City, at their former status, provided they meet City medical, physical fitness and mental standards uniformly applied to all those in the bargaining unit, and are fully qualified to perform the work to which they are recalled without further training.

An employee who is eligible for reinstatement shall be given, at a minimum, ten (10) calendar days' notice of recall. A notice of reinstatement shall be sent to the employee by certified mail, return receipt requested. A copy of such notice shall be forwarded to the Union. The employee must notify the Chief of Police, or his designee,

of his intention to return to work within three (3) calendar days after delivery of the notice of reinstatement. If an employee has been laid off for ninety (90) or more calendar days, he shall be required to report for medical, physical fitness and mental examinations as scheduled by the City. Should an employee fail to pass one or more of the examinations, he will be passed over and the next eligible person will be sent a notice of reinstatement. The name of any employee whose name has been passed over shall remain on the reinstatement list until such time as he is allowed to return to work, or his name is stricken from the list due to expiration of the time limit, whichever is first. The name of any employee who refuses to return to work after receiving a notice of reinstatement shall be stricken from the reinstatement list.

The City shall be deemed to have fulfilled its obligation under this Section by mailing the notice of reinstatement by certified mail, return receipt requested, to the mailing address last provided by the employee. It shall be the obligation and responsibility of the employee to provide the Chief of Police, or his designee, with his latest mailing address at the time he is laid off and within three (3) calendar days after a change in mailing address. If an employee fails to respond to a notice of reinstatement, or such notice is returned as undeliverable by the United States Postal Service, the name of the employee shall be stricken from the reinstatement list.

ARTICLE XV - UNION REPRESENTATIVES LEAVE

Up to two (2) employees chosen as delegates to a Union state or national conference or convention may submit to the Chief of Police a written request for use of the employee's accrued paid leave time, up to a maximum of three (3) working days, with at least thirty (30) days' prior notice. The employee(s) requesting such paid time

shall be given such leave for the period of time required to attend such conference or convention, not to exceed three (3) days, so long as the employee's absence will not occasion overtime payment or cause undue articulable hardship to the City. An employee may request to extend such leave time, but such extension shall be granted in the sole discretion of the Chief of Police.

ARTICLE XVI - BULLETIN BOARDS

The City shall provide the Union with a bulletin board, upon which the Union may post its notices, which shall not be political or inflammatory in nature. The posting of materials shall be limited to this bulletin board unless otherwise permitted in writing by the Chief of Police.

ARTICLE XVII - SICK LEAVE

SECTION 17.1. PURPOSE.

Sick leave shall be used to provide an employee protection against a full day's loss of pay due to a non-occupational illness or injury of the employee or an illness in the employee's immediate family or member of the employee's household which requires the employee's presence, or, for an employee's medical or dental appointment. Sick leave may not be converted into any other form of compensation, except as specifically provided in this Article.

SECTION 17.2. SICK LEAVE ACCRUAL.

An employee shall be granted eight (8) hours of sick leave for each full calendar month of employment that an employee is on the active payroll, provided that the number of sick leave hours accumulated shall not exceed one thousand four hundred forty (1,440) at any one time.

SECTION 17.3. USE OF SICK LEAVE.

Sick leave shall be allowed only when the employee is actually sick or disabled, or when there is an illness of an employee's "covered family member," as defined in Section 5 of the Illinois Employee Sick Leave Act (820 ILCS 191/5) which requires the employee's presence, or with the prior approval of the Police Chief or his designee, for a medical or dental appointment. A maximum of forty-eight (48) sick hours per calendar year may be used for an illness or injury in the employee's immediate family. Sick leave shall be deducted in hourly increments.

In cases where an employee cannot report for duty due to illness, the shift supervisor or department head should be notified as soon as practicable after the employee first learns of the illness, but no later than sixty (60) minutes before the start of his or her shift. The employee must inform his or her supervisor on a daily basis in accordance with the preceding sentence of his or her status and utilization of sick leave, provided that the employee may agree to a periodic reporting plan in the event of an extended illness. The failure to provide notification in accord with this section will result in the employee being off without pay and absent without leave, unless the onset of the illness occurred during the scheduled shift.

To the extent permitted by law, employees are expected to remain at home unless hospitalized, visiting a doctor, or acting pursuant to a physician's reasonable instructions for care. A doctor's statement or other documentation shall be provided for any use of sick leave of three (3) or more consecutive days, unless specifically excused by the Police Chief. If the employee does not supply such statement/documentation or if the statement/documentation is not deemed satisfactory, the request for sick leave

shall be denied and the time off shall be without pay. The City may require an employee utilizing sick leave to submit to a medical examination by a physician selected by the City. Sick leave may not be used for absences due to a work-related injury for which compensation is provided under the Illinois Worker's Compensation Act, without prior written approval of the City.

SECTION 17.4. ABUSE OF SICK LEAVE.

The City retains the right to investigate and take corrective steps for improper use of sick leave. Such investigative and corrective steps may include, but are not limited to, a medical examination by a physician selected by the City, a requirement for medical documentation from the employee's physician and informal or formal disciplinary action where improper use is shown. The Union agrees to use its best efforts as may be requested by the City to assist the City where use of sick leave may be in question.

SECTION 17.5. SICK LEAVE INCENTIVE BONUS PAYMENT PLAN.

During the term of this Agreement, all employees covered by this Agreement are eligible to participate in the annual sick leave incentive bonus payment plan set forth below:

- A. If an employee does not use any sick leave during the year, the employee shall receive a one-time bonus payment for that year of \$250.00.
- B. If an employee uses only one (1) day's sick leave during the year, the employee shall receive a one-time bonus payment for that year of \$ 150.00.

SECTION 17.6. SICK LEAVE BUY-BACK.

For any employee who has unused sick leave at the time of their retirement, with at least twenty (20) years of service to the City, the City shall reimburse such employee, at 20% of his/her rate of pay in effect on the date of such retirement, for any such unused sick leave, but not to exceed one hundred eighty (180) days of sick leave, the maximum set forth in Section 17.2 hereinabove (for example, 180 days x 20% equals 36 days paid in full).

ARTICLE XVIII - ADDITIONAL LEAVES OF ABSENCE

SECTION 18.1. DISCRETIONARY LEAVES.

The City may grant a leave of absence under this Article to any bargaining unit employee when the City determines there is good and sufficient reason. The City shall set the terms and conditions of the leave, including whether or not the leave is to be with pay.

SECTION 18.2. APPLICATION FOR LEAVE.

Any request for a leave of absence shall be submitted in writing by the employee to the Police Chief or his designee as far in advance as practicable. The request shall state the reason for the leave of absence and the approximate length of time off the employee desires. Authorization for leave of absence shall, if granted, be furnished to the employee by his immediate supervisor and it shall be in writing.

SECTION 18.3. JURY LEAVE.

When an employee is required to appear in court in response to a jury duty notice, the City shall grant the employee time off with pay on the day(s) the employee was otherwise scheduled to work for such time as is required for jury duty. An

employee's duty shift shall be adjusted to coincide with the jury duty hours (*i.e.*, day shift). The employee shall not be required to turn over jury duty payments for travel, meals or fees. The City shall not be obligated to reimburse the employee for any fees or expenses incurred by the employee as a result of jury duty.

SECTION 18.4. MILITARY LEAVE.

Employees shall be granted military leave in accordance with the requirements of state and federal law as they may from time to time be amended.

SECTION 18.5. BEREAVEMENT LEAVE.

In fulfilling its obligations pursuant to the Family Bereavement Leave Act (820 ILCS 154/1 *et seq.*), the City agrees to provide to employees up to three (3) shifts of leave, without loss of pay, as a result of death in the immediate family, to be used either immediately following the death in the immediate family, or for the purpose of attending the wake, memorial, and/or funeral (including making arrangements for the wake, memorial, and/or funeral), whenever such event occurs. This may be extended, by use of other time off options, with the approval of the Chief. Proof of the death, dates and times of the wake, memorial, and/or funeral, and relationship may be required for legitimate reason. For purposes of this Section, "immediate family" shall be defined as the employee's legal spouse, children (step or adopted), parents, brother, sister, grandparents, parents of spouse, brother-in-law, sister-in-law, grandchild, or any relative living in the employee's household. An employee shall be permitted one day off to attend the funeral services of an aunt and/or uncle, with up to an additional three days (to be taken from the Employee's comp time or vacation time) with the permission of the

Chief if the Chief deems that extenuating circumstances exist. Proof of the death, date and time of the funeral, and relationship may be required for legitimate reason.

SECTION 18.6. LEAVE FOR ILLNESS, INJURY OR DISABILITY.

A. In the event an employee is unable to work by reason of illness, injury or disability and is not qualified for family and medical leave or whose family and medical leave is exhausted, the City may grant a leave of absence without pay during which time seniority shall not accrue to the extent permitted by law. For a work related injury or illness compensable under workers' compensation or a family and medical leave, an employee shall accrue seniority to the extent provided by law.

B. To qualify for such leave, the employee must report the illness, injury or disability as soon as the illness, injury or disability is known, and thereafter furnish to the Police Chief or his designee a physician's written statement showing the nature of the illness or injury or the state of the disability and the estimated length of time that the employee will be unable to report for work, together with a written application for such leave. Thereafter, during such leave the employee shall furnish current medical report(s) as reasonably requested by the City. Employees on injury leave may, at the City's sole discretion, be returned to light duty if:

1. they are able to perform the work in question;
2. they are medically released by their attending physician to perform such work; and
3. the City has such work available and desires to have the employee perform light duty assignment.

SECTION 18.7. BENEFITS WHILE ON LEAVE.

A. If a leave interrupts the accrual of seniority, seniority shall remain in place during that leave and shall begin to accrue again when the employee returns to work on a pay status. Upon the employee's return, the City will place the employee in his or her previous job, if the leave of absence is not in excess of one year. If the leave is in excess of one year and the job is vacant, the employee will be placed in his or her previous job. If the job is not vacant, the employee will be placed in the first available opening in his or her classification.

B. If, upon expiration of a leave of absence, there is no work available for the employee, or if the employee could have been laid off according to his seniority except for his leave, he shall go directly on layoff.

C. During any approved leave of absence or layoff under this Agreement, the employee shall be entitled to coverage under applicable group and life insurance plans to the extent provided in such plan(s), provided the employee makes arrangements for the change and makes arrangements to pay the entire insurance premium (except for an employee on family and medical leave). Employees on family and medical leave shall pay the same premium for group and life insurance as an active employee.

SECTION 18.8. NON-EMPLOYMENT ELSEWHERE.

A leave of absence will not be granted to enable an employee to try for or accept employment elsewhere or for self-employment without prior written approval of the City. Employees who engage in employment elsewhere during such leave, without specific prior permission of the City, may immediately be discharged by the Chief.

SECTION 18.9. WAIVER OF PAID LEAVE FOR ALL WORKERS ACT.

In consideration of the City agreeing to provide paid sick leave, vacation leave, personal leave and bereavement leave, bargaining unit members hereby waive the paid leave provided by the Paid Leave for All Workers Act (820 ILCS 192/1), and all provisions of said Act.

ARTICLE XIX – COMPENSATION

SECTION 19.1. WAGES.

Wages for employees covered by this Agreement on its effective date shall be paid pursuant to the applicable salary schedule attached to this Agreement. Employees in the rank of Patrol Officer to be paid pursuant to Appendix C and Sergeants to be paid pursuant to Appendix D. Employees shall progress through their pay steps on an annual basis, based on their anniversary date, so long as they have received a favorable evaluation from the department. Upon promotion to Sergeant, the City will move the employee to the starting Sergeant's pay.

SECTION 19.2. DETECTIVE PAY.

The Chief at his discretion may assign employees to serve as detectives. Patrol Officers and Sergeants, while assigned as detectives on a full-time basis shall receive, pro-rated each pay period, an additional wage payment of \$ 1,500 per year. (This amount shall be included when the City is calculating the applicable overtime pay rate for work performed while a patrol officer is assigned as a detective.)

SECTION 19.3. ACTING SHIFT COMMANDER PAY.

The Chief may designate up to four (4) patrol officers to serve as "designated" acting shift commanders (ASCs) and any number of patrol officers to serve as

"alternate" ASCs. Prior to being a designated ASC, the patrol officer must be sent to an Employer-approved first line supervisor course. Only designated ASCs may serve as ASC, except for alternate ASCs. As long as these officers remain designated acting shift commanders, they shall receive quarterly stipends of \$350.00. Other acting shift commanders ("alternate" ASCs) shall also be paid for any day on which they worked a minimum of four (4) hours during that shift as an ASC, in addition to their regular rate of pay, an additional amount of \$2.50 per hour for each hour of the shift spent as an ASC. All ASCs will be assigned in writing by the Chief or his designee.

SECTION 19.4. RANGE PAY.

Employees required to attend the firing range on off-duty time shall be paid overtime for actual time spent at the firing range which causes their hours worked in the fourteen (14) day work cycle to exceed eighty (80) hours, with a minimum of one (1) hour at overtime pay.

SECTION 19.5. SHORT-TERM DISABILITY BENEFITS.

The City will make short-term disability benefits available to Union members on the same terms as it is offered to other City employees.

SECTION 19.6. F.T.O. PAY.

Any officer who acts as a Field Training Officer for new recruits shall receive one and a half (1.5) hours of overtime pay for every twelve (12) hours of time spent training a new recruit.

SECTION 19.7. LATERAL HIRES.

The City may, in its discretion, pay an entry-level officer with prior experience at a rate deemed appropriate by the City above the starting rate for a police officer.

SECTION 19.8. HIRING INCENTIVE.

The Employer reserves the right, at the Employer's sole discretion, to pay incentives to lateral hires at any time during the first three (3) years of employment.

ARTICLE XX - TUITION REIMBURSEMENT

SECTIONAL 20.1. COURSE ELIGIBILITY.

Non-probationary employees covered by this agreement will be eligible for financial assistance, in whole or in part, in continuing education when all of the following requirements are met:

A. the course or program must be related to the employee's current position and the employee must show initiative in the ability to handle the course of study;

B. The employee is enrolled in courses from a fully accredited Illinois private or public university, college or junior college, however, it is recognized that programs from Lewis University will generally be the only ones offered by private institutions which will be accepted to the City. In any case, the Chief of Police must approve all courses in advance of registration.

Class attendance and completion of study assignments are to be accomplished outside of the employee's regular working hours and are not to be considered hours worked for compensation purposes. It is expected that educational activities will not interfere with the employee's job performance. If an employee resigns prior to completing a course, the employee shall forfeit any rights to reimbursement for courses completed after termination. All requests for tuition reimbursement must be submitted in writing to the Chief and approved prior to the time the course is taken.

SECTION 20.2. REIMBURSEMENT.

The amount of reimbursement is based on the following schedule: (1) a course grade of A may receive 100% of reimbursement; (2) a course grade of B may receive 75% reimbursement; (3) a course grade of C may receive 50% reimbursement; and (4) any grade below C is not entitled to any reimbursement. Course work designated as pass/fail is reimbursed at 75% for a passing grade. Instead of tuition reimbursement, at the employee's option, the same percentage reimbursements may be given for the combined costs of books and course fees.

Requests for tuition reimbursement shall not include the cost of supplies or any other required fees. Upon completion of the course, the employee must submit a certified transcript of grades and a receipt for the cost of tuition paid by the individual employee to the Chief of Police.

No employee covered by this Agreement will be allowed to enroll or shall be reimbursed for more than three (3) classes in a calendar year and no more than two (2) in any one semester.

SECTION 20.3. REPAYMENT TO THE CITY.

In the event an employee resigns from the City, or he or she voluntarily terminated his or her employment with the City during the first twenty-four (24) months after receiving the reimbursement, the employee shall fully repay the City for the tuition reimbursed hereunder.

In the event an employee shall owe funds for repayment of tuition to the City in accordance with the provisions of this Agreement, the City may first deduct from any funds owed the employee at the time of notice of the employee's termination or

resignation, in salary or other benefits due, an amount up to the sum owed to the City. If, after use of these funds, money is still due from the employee to the City, or if the obligation occurs as a result of a later event, the employee shall pay such funds in twelve (12) equal monthly installments, if the debt is \$6,000 or less, or twenty-four (24) installments, if greater than \$6,000. In the event the employee should fail to pay such funds when due, the employee shall pay to the City interest at a rate of eight percent (8%) per annum on the unpaid balance until such amount is paid in full. In the event that the City should be required to make a claim or demand against the employee or to file suit to collect such unpaid amounts, the employee, as a condition of this Agreement, agrees to pay the full costs of the City including, but not limited to court costs, witness fees and attorney's fees expended by the City in collection of the unpaid sums.

ARTICLE XX(A) – TRAINING AND UNIFORM REIMBURSEMENT

The City and the members agree that the Training and Uniform Cost Reimbursement Agreement attached hereto as Appendix F (TUCRA) shall be made a part hereof for all purposes once the employee signing the TUCRA becomes a member of the unit.

ARTICLE XXI - HOLIDAYS AND PERSONAL DAYS

SECTION 21.1. HOLIDAYS.

Bargaining unit members are entitled to receive a check in the equivalent of eighty (80) hours of pay for holidays. In lieu of receiving such holiday pay, an employee may, at his option, elect to receive compensatory time, provided that the employee notifies the City of the employee's election no later than April 15th of each

year. A bargaining unit member must take either: 1) eighty (80) hours of holiday pay; or 2) forty (40) hours of holiday pay and forty (40) hours of compensatory time.

If a bargaining unit member fails to make an election prior to April 15th of any given year, such failure will waive the bargaining unit member's option to receive compensatory time instead of holiday pay that year and such bargaining unit member shall receive holiday pay in accordance with the paragraph above, a check in the equivalent of eighty (80) hours of pay for the holidays. A bargaining unit member's election to receive forty (40) hours of compensatory time instead of holiday pay shall waive the employee's right to pay for such forty (40) hours for that fiscal year.

If a bargaining unit member receives compensation for holidays (either cash or compensatory time), and subsequently leaves the City before the end of the fiscal year, such bargaining unit member will pay back to the City a dollar amount equal to a pro-rata amount of such compensation for holidays not earned during the year. [For example only, an employee quits at the end of May. Because May is the first month of the fiscal year, the employee would have only earned 6.7 hours of cash or compensatory time (80 hours divided by 12 months) in the one-month period, even though he would have received 80 hours of cash or compensatory time or a portion of each, so an employee would have to reimburse the City an amount equal to the unearned cash or compensatory time received. This would total 73.3 hours (80 hours received less 6.7 hours earned) times the employee's hourly rate of pay.]

Any compensatory time that a bargaining unit member elects to take pursuant to this paragraph shall be counted towards the maximum annual accumulation of 150 hours permitted under Section 9.4 and is subject to the provisions contained therein.

Commencing upon execution of this Agreement by both parties, if a bargaining unit member is scheduled to and actually works twelve (12) hours or if a bargaining unit member is scheduled to and actually works eight (8) hours on one of the holidays listed below, then the bargaining unit member will be paid at the rate of time and one half for all hours worked and will also receive the holiday pay:

New Year's Day	January 1
Memorial Day	Last Monday in May
Independence Day	July 4th
Labor Day	1st Monday in September
Thanksgiving Day	4th Thursday in November
Christmas Eve	December 24th
Christmas Day	December 25 th

In order to be eligible for such pay, the employee must work their full scheduled work days both before and after the above listed holiday, unless the employee's absence on the scheduled days before or after the above-listed holiday was on account of an approved vacation day, approved use of personal time, or approved use of compensatory time (*i.e.*, the use of sick time on such day(s) will render the employee ineligible).

SECTION 21.2. PERSONAL DAYS.

Employees shall be entitled to receive, in addition to any other paid days off as specified in this Agreement, twenty-four (24) hours of personal time, which will accrue on January 1st each calendar year. The employee must formally request the time off and must receive approval of his immediate supervisor. A request to use personal time off shall be approved, unless (1) another officer or sergeant on the same shift has been granted time off for any reason, **AND** (2) granting the request to use personal time would cause a hireback or adversely affect the operations of the Investigations Division;

except that permission to use personal time shall not be granted on the "black-out dates" of New Year's Eve, July 4th (all shifts) and the Wednesday before Thanksgiving Day (night shift). Permission to use personal time shall not be granted, if the use of such personal time would cause a hireback with less than forty-eight (48) hours' notice.

Notwithstanding the above, each bargaining unit member shall be entitled to designate either eight (8) or twelve (12) hours, whichever coincides with the length of one shift, of personal leave as a "demand day," and any request to utilize a demand day shall not be denied, provided that no more than one demand day may be granted per shift; and further provided that a demand day may not be utilized on either of the "black-out dates" of New Year's Eve, July 4th or the Wednesday before Thanksgiving. The Union and the City understand that due to the nature of the police service, a request to use a demand day may also be denied in the event of an emergency.

ARTICLE XXII – UNIFORMS

The City shall create a reimbursement account for each bargaining unit member in the amount of \$750.00 per annum for Employer-approved uniforms and items purchased from Employer-approved vendors to be used at work. Such account shall be used to pay for uniforms and equipment required by the City, as referenced in Appendix I but shall exclude duty weapons and ammunition. Notwithstanding the above, the City shall provide all uniforms and equipment required by the City at no cost to a newly-hired employee, on a one-time basis. An employee shall carry a department-approved duty weapon, but the employee shall bear the cost of such weapon. Any change or addition to the required uniform as now worn by the Police Department shall be paid for solely by the City. In addition, the City agrees to provide factory ammunition for employees using

approved duty weapons. Employees who are assigned full-time as a Detective for at least three (3) consecutive months shall receive a uniform allowance of \$225.00 every three (3) months they remain active in such assignment. The City will replace body armor in accordance with the manufacturer's specifications as to such replacement.

ARTICLE XXIII – VACATIONS

SECTION 23.1. VACATION TIME EARNED.

All employees within the bargaining unit shall be entitled to vacation time with pay under the following schedule. Vacation time is accrued during the calendar year and is not considered earned until the anniversary of the employment service date following completion of the continuous employment stated below:

Year of Employment	Hours of Vacation
One year	80 hours
Five Years	120 hours
Ten Years	160 hours
Twenty Years	200 hours

SECTION 23.2. VACATION USE.

Vacations may be scheduled at any time during the year. However, the City retains the discretion to **ensure** that adequate coverage is available at all times to service the needs of the City. Therefore, all vacations must be approved by the Chief of Police. Vacation periods may be split, or taken one day at a time if approved by the Chief.

All vacation time must be taken during the calendar year in which it is accrued, except as provided below. Employees may carry over accrued, unused vacation time into the next calendar year, except that permission of the Chief of Police or his/her designee shall be required for carryovers in excess of forty-eight (48) hours. All

carryover vacation time must be utilized before June 30th of the carryover year. If staffing levels prevent the use of such carryover vacation time before June 30th of the carryover year, the remaining carryover vacation time must then be utilized before December 31st of the carryover year. If staffing levels prevent the use of such carryover vacation time before December 31st of the carryover year, the employee shall be entitled to receive vacation pay at straight time for the unused carryover vacation time. If staffing levels permitted the use of carryover vacation time, but the employee failed to utilize the carryover vacation time, it will be forfeited. However, for employees carrying over vacation time, an employee entitled to eighty (80) hours of vacation must take at least seven (7) consecutive days, including scheduled days off, as a full-week block. An employee entitled to either one hundred twenty (120) hours, one hundred sixty (160) hours or two hundred (200) hours of vacation must take at least fourteen (14) consecutive days, including scheduled days off, as full-week blocks, although it is not necessary that vacations be taken in consecutive week blocks. Upon termination, an employee will be paid for any earned but unused vacation time. Time not worked because of an unpaid leave of absence, or for any period of absence directed by the City, shall not be counted as time worked when determining vacation eligibility. An employee who earns one hundred twenty (120) or more hours of vacation per year may, at their option, and upon at least seven (7) days advance written notice to the City, elect to receive forty (40) hours of vacation pay at straight time, in lieu of receiving forty (40) hours of vacation time off per calendar year. In addition, the City may, in unusual or extraordinary circumstances, offer to buy back vacation from any or all employees.

Notwithstanding the above, permission to use a "single vacation day" (*i.e.*, a vacation day that was not scheduled during the annual vacation selection process) may not be granted for any of the three (3) "black-out dates" (as described in Section 9.4 of this Agreement).

ARTICLE XXIV - MISCELLANEOUS ECONOMIC PROVISIONS

SECTION 24.1. REPLACEMENT OF PERSONAL ITEMS.

The City agrees to repair, or replace as necessary, an employee's eyeglasses at their replacement cost, contact lenses at actual cost not to exceed \$250 or wristwatch up to a maximum total amount of \$75.00 per year, if any or all of these are damages during the performance of the employee's duties, so long as the employee's negligence or improper performance of duties was not a cause of the damage. The City may require that any damage be documented with the employee's immediate supervisor.

SECTION 24.2. INOCULATIONS.

The City agrees to pay all reasonable expenses for inoculation or immunization shots as follows: (1) for the employee when such becomes necessary as a result of the employee's exposure to contagious diseases in the line of duty and such inoculation and immunization is not provided by health insurance coverage; and (2) for members of the employee's immediate family living in the employee's household under the same conditions as stated in (1) and where the City's medical advisor recommends inoculation or immunization shots for employee's immediate family and where such inoculation or immunization is not provided by existing health insurance coverage.

ARTICLE XXV – INSURANCE

SECTION 25.1. HEALTH AND HOSPITALIZATION COVERAGE.

Effective April 1, 2015, the only group health and hospitalization plan that will be available to any bargaining unit member shall be a high deductible plan ("HDP") that qualifies for a Health Savings Account ("HSA"). Commencing April 1, 2022, the City shall contribute to each employee's HSA account an amount equal to eighty percent (80%) of the deductible. One-twenty-sixth (1/26) of the City's contribution will be deposited into the HDP/HSA accounts of all participating bargaining unit employees every payroll.

SECTION 25.2. COST.

During the term of this Agreement, employees shall contribute, on a monthly basis, the percentage amounts reflected below towards the applicable monthly premium for the medical and dental coverage they elect, or for which they may be eligible, in accordance with the chart specified below. Such premium contributions shall be deducted from employee bi-weekly earnings.

HDP/HSA + Dental	
	Effective April 1, 2015
Single Coverage Only	10%
Employee + spouse	10% (of employee portion) + 15% (of dependent portion)
Employee + child	10% (of employee portion) + 15% (of dependent portion)
Family	10% (of employee portion) + 15% (of dependent portion)

The employee premium payments specified above are in addition to employee deductibles or other out-of-pocket costs, as specified under the applicable policy or plan elected by the employee.

SECTION 25.3. LIFE INSURANCE.

The City shall provide term life insurance coverage for each employee covered by this Agreement payable in the amount of the employee's salary upon the employee's death.

SECTION 25.4. COST CONTAINMENT.

The City reserves the right to institute cost containment measures relative to insurance coverage so long as the basic level of insurance benefits remains substantially similar. Such changes may include, but are not limited to, mandatory second opinions for elective surgery, pre-admission and continuing admission review, prohibition on weekend admissions except in emergency situations, and mandatory out-patient elective surgery for certain designated surgical procedures. The Union understands that, from time to time, the City may establish an Insurance Committee to address the long-term needs of both the employees and the City with respect to insurance benefits and spiraling insurance costs. The Union will designate a Union representative to serve on the Insurance Committee to work with the Committee in resolving insurance issues.

SECTION 25.5. TERMS OF POLICIES TO GOVERN.

The extent of coverage under the insurance policies referred to in Section 25.1 shall be governed by the terms and conditions set forth in said policies. Any questions concerning coverage shall be resolved in accordance with the terms and conditions in

said policy and shall not be subject to the grievance procedure set forth in this Agreement.

SECTION 25.6. RIGHT TO MAINTAIN COVERAGE WHILE ON UNPAID LEAVE OR ON LAYOFF.

An employee who is on an approved unpaid leave of absence or who is on layoff with recall rights shall have the right to maintain insurance coverage by paying in advance the full applicable monthly COBRA premium for employee coverage and, if desired, for dependent coverage.

SECTION 25.7. SECTION 125 PLAN.

The City will maintain an IRS Section 125 Plan whereby employees will be able to pay for their share of health and hospitalization insurance premiums with pre-tax earnings. This plan will remain in effect so long as it continues to be permitted by the Internal Revenue Code.

ARTICLE XXVI - DRUG AND ALCOHOL TESTING

SECTION 26.1. STATEMENT OF POLICY.

The City is a drug-free workplace under the laws of the United States of America and the State of Illinois. Substantial grant funds are conditioned upon the City's continued status as a drug-free workplace. As a result, the City has developed programs for abuse and other problems related to drugs and alcohol. Member acknowledge and understand violations of the policy governing drugs and alcohol in the workplace will result in discipline – up to and including termination – based upon the number of violations of this policy and the extent of the addiction, abuse or other problems related to drugs or alcohol. Each member shall acknowledge in writing the

receipt of this drug-free workplace policy and program when he or she receives the same.

In order to help protect the public by insuring that employees have the physical and emotional stability to perform their assigned duties, the Chief of Police or his designee may require employees to submit to a urinalysis test and/or other appropriate drug or substance abuse testing. Probationary employees may be tested on a random basis up to two (2) times during their probationary period. A regular employee may be tested upon reasonable suspicion that the employee is using alcohol or cannabis during or just before work or using a proscribed drug or abusing prescription drugs. The Employer may not take adverse employment action against an employee based solely on the lawful consumption of cannabis or cannabis-infused substances by persons residing with the employee.

SECTION 26.2. DRUG AND ALCOHOL TESTING PERMITTED.

1) Where the Chief of Police, or his designee, has reasonable suspicion to believe that an employee is under the influence of alcohol, cannabis or prescription drugs or illegal drugs while on duty, or proscribed drugs while on or off duty, the Chief of Police or his designee shall have the right to require the employee to submit to alcohol or drug testing as set forth in this Agreement.

2) Whenever an officer, during the performance of his/her official duties or in the line of duty, discharges his/her firearm, causing injury or death to a person or persons, such officer shall submit to drug and alcohol testing. Such drug and alcohol testing must be completed as soon as practicable after the officer-involved shooting, but shall be completed no later than the end of the involved officer's shift or tour of duty.

3) There shall be no random testing of an individual, except as provided for in Section 26.1 of this Agreement.

4) When an employee has been arrested or indicted for conduct involving illegal drug-related activity on or off duty, the Chief of Police or his designee shall have the right to require the employee to submit to alcohol or drug testing, as set forth in this Agreement.

5) Whenever an employee suffers a reportable on-the-job injury, the Chief of Police or his designee shall have the right to require the employee to submit to alcohol or drug testing, as set forth in this Agreement.

6) When an employee is involved in an on-duty accident which results in a reportable injury to a police officer or another party or damage to equipment owned by the City or to another party of at least \$1,000, the Chief of Police or his designee shall have the right to require the employee to submit to alcohol or drug testing, as set forth in this Agreement.

7) Where an employee has experienced excessive absenteeism or tardiness under circumstances giving rise to a suspicion of off-duty drug or alcohol abuse, the Chief of Police or his designee shall have the right to require the employee to submit to alcohol or drug testing as set forth in this Agreement.

SECTION 26.3. ORDER TO SUBMIT TO TESTING.

The Chief of Police, or his designee, shall provide the employee with a brief written explanation of such reasonable suspicion at the time such alcohol, cannabis or drug testing is ordered. At the request of the employee, a copy of the documentation

shall also be provided to a named Union representative. An employee who refuses to submit to an ordered test may be subject to discipline, including discharge.

SECTION 26.4. TAKING AND PROCESSING THE SAMPLE.

The City shall use only licensed clinical laboratories for testing samples obtained from an employee to determine whether alcohol or drugs have been used. The City may also utilize breath analysis to determine whether alcohol or drugs have been used. The City may also utilize breath analysis to determine whether alcohol has been used, so long as such test is confirmed by a subsequent blood test. Usual and accepted practices for the collection and preservation of biological evidence samples shall be followed, with chain of custody procedures respected. A sufficient sample of the same bodily fluid or material shall be taken from the employee to provide for an initial screening test and a confirmatory test (except where a breath analysis is involved). A similar amount of the sample shall be set aside and preserved for later testing if requested by the employee. The reserved sample shall be destroyed upon notification by the laboratory that the test results were negative. If a test result is positive, the reserved sample shall be held pending the conclusion of disciplinary action and/or agreement by the employee to enter into a treatment program. The methods employed in the collection of samples for testing shall be reasonable and provide for security of the sample and its protection from adulteration. Reasonable attention shall be given to an employee's need for privacy during the collection of urine samples. However, an employee may nonetheless be witnessed by a person of the same sex, in an appropriate setting, to ensure that the employee does not attempt to compromise the accuracy of the test sample.

SECTION 26.5. TESTING AND TEST RESULTS.

No test result shall be considered to be positive for the presence of alcohol or drugs unless the sample has been subjected to analysis, which provides quantitative data concerning the detected alcohol or drug through a scientifically accurate and accepted method. A blood alcohol concentration of .04 or more based on the grams of alcohol per one hundred milliliters of blood shall be considered to be a positive test result; nothing shall prohibit the City from attempting to show that something less than .04 blood alcohol concentration should warrant disciplinary action. An employee who has submitted to testing shall be provided with a copy of all pertinent information and reports received by the City in connection with the testing and its results. An employee who has submitted to testing shall have the opportunity to have the preserved sample, mentioned in subsection 26.4 above, tested by a reputable laboratory of his own choosing and at his own expense.

SECTION 26.6. DISCIPLINARY HEARINGS.

During a disciplinary hearing arising under this Agreement, an employee shall have the right to raise the contention that his rights were violated concerning any testing permitted by this Agreement; specifically, the basis of the notice to submit to the tests, the right to test, the administration of the tests, the significance and accuracy of the tests, and the consequences of the testing or results.

SECTION 26.7. VOLUNTARY REQUESTS FOR ASSISTANCE.

The Chief of Police shall take no adverse employment action against an employee who voluntarily seeks treatment through an employee assistance program, counseling or other support for an alcohol or drug related problem, other than a problem

with proscribed drugs, but the Chief of Police may require reassignment of an employee who is unfit for duty in his current assignment, or assignment to sick leave under the provisions of Section 17 of this Agreement. For the purposes of this Section "voluntary treatment through an employee assistance program, counseling or other support" means help sought by an employee prior to any reasonable suspicion testing or misconduct while on or off duty which causes him to come to the attention of a law enforcement agency or an internal inquiry by the Department. The City may make available through an Employee Assistance Program a means by which the employee may obtain referrals and treatment. Voluntary requests for assistance shall be handled in a confidential manner. Any employee who voluntarily seeks assistance with problems related to proscribed drugs or alcohol shall not be subject to any disciplinary action by reason of such request for assistance, though the employee may be disciplined for improper conduct arising out of the use of proscribed drugs or alcohol.

SECTION 26.8. DISCIPLINE.

In the first instance that an employee tests positive for the use and/or abuse of cannabis, proscribed drugs or alcohol, and there is not involved a violation of any other independent Departmental rule, regulation or policy, the employee may be subject to discipline, but not discharge. The foregoing is conditioned upon:

- A. the employee agrees to the appropriate treatment as determined by the physician(s) and/or mental health professional(s) involved;
- B. the employee discontinues the use and/or abuse of cannabis, proscribed drugs or alcohol; and

- C. the employee completes the course of treatment prescribed, including an "after-care" group for a period of up to twelve (12) months, as determined by the treating physician(s) and/or mental health professional(s).

An employee who does not agree to, or act in accordance with, the foregoing, or tests positive a second or subsequent time for the presence of cannabis, proscribed drugs or alcohol shall be subject to discipline, up to and including discharge. The foregoing shall not be construed as an obligation on the part of the City to retain an employee on active status throughout the period of rehabilitation if it is determined that an employee's current use of alcohol, cannabis or proscribed drugs prevents him from performing his duties, or if his active status would constitute a direct threat to the property or safety of others, or result in a loss of confidence in the Department by the community. Such an employee shall use accumulated compensatory time, vacation leave, or personal leave, or apply for an unpaid leave of absence.

In the first instance that an employee tests positive for the use and/or abuse of cannabis or proscribed drugs, the employee may be subject to discipline, including discharge.

Use or being under the influence of cannabis or proscribed drugs, or failure to comply with Department rules and regulations concerning use of proscribed drugs while on duty, as well as the consumption of alcohol while on duty, may be cause for discipline, including discharge, subject to the above provisions.

SECTION 26.9. DRUG AND ALCOHOL TESTING FOLLOWING AN OFFICER INVOLVED SHOOTING.

Pursuant to the Illinois Police and Community Relation Improvement Act, drug and alcohol testing will be required (even in the absence of reasonable suspicion) and

completed as soon as practical (but no later than the end of the officer's shift) following an officer involved shooting incident that results in the death or injury of a person.

Pursuant to the Act, an officer is considered "involved in" a shooting when the officer discharged a firearm thereby causing injury or death to a person or persons. If multiple officers discharge their firearms, and it is unclear whose bullet struck the person or persons, then all officers who discharged their firearms in the direction of the subject shall be required to submit to drug and alcohol testing. By contrast, the phrase "involved in" does not include officers who did not discharge their weapon, even if they were providing other forms of support and assistance during the incident. Nor does the term "involved in" include officers who discharged their weapons when it is undeniably clear their projectiles did not actually strike any person or persons.

The parties agree any drug or alcohol test required pursuant to this policy shall be considered a compelled, non-voluntary drug or alcohol test under threat of disciplinary action. Such Officer Involved Testing shall only be done by urinalysis or breathalyzer. Blood testing will not occur for an Officer Involved Shooting required test under this Section unless compelled by law. This does not limit the Employer's right to obtain test results via other available legal processes. The samples, testing, and results shall only be used for internal administrative purposes, including disciplinary action when appropriate or as required by law. Except as necessary to enforce this policy or when required by law (e.g., subpoena or warrant), the Employer will not share any test samples or results of testing with any other person.

ARTICLE XXVII - EMPLOYEE WELLNESS AND FITNESS

SECTION 27.1. PHYSICAL FITNESS PROGRAM.

In order to maintain efficiency in the Police Department, to protect the public, and to reduce insurance costs and risks, the City may, at its discretion, beginning January 1, 2009, establish as its mandatory physical fitness requirements for all employees, the State of Illinois Physical Fitness Training Standards. The Standards are attached hereto as Appendix G. Officers are required to make a good-faith effort to meet such fitness standards. No officer who makes a good faith effort to meet such fitness standards shall be subject to discipline. The City shall not require an officer who passes the first test during a calendar year to submit to the physical fitness standards testing pursuant to this Section again during that calendar year. An officer who fails to meet the minimum standards for each test component shall, at the City's discretion, be re-tested on the failed component(s) after one hundred fifty (150) days or more, and if the employee is successful on such retest, no further testing shall be conducted during the calendar year. If the employee fails the retest, (fails to meet the minimum standards on each test component(s) on which he retested), it shall be noted as a failure.

Effective January 1, 2010, an officer who meets the minimum standards for all test components (either on the initial test or retest) shall receive \$200 to be paid on or before December 31 of the applicable calendar year. If an employee fails the retest (as defined above), the employee shall execute a payroll deduction authorization for the City to deduct \$200 from the employee's next paycheck.

An officer who participates in testing outside his regular work day will be compensated at the appropriate hourly rate for all hours spent participating in fitness

testing under this provision. The Employer will pay for the cost of the test. Test results shall not be posted.

SECTION 27.2. FITNESS EXAMINATION.

If there is a reasonable question concerning an employee's fitness for duty, or fitness to return to duty, the City may require that the employee have an examination by a qualified and licensed physician. Absent an emergency situation, the employee shall be given a reasonable opportunity (not to exceed twenty-four (24) hours) to make a phone call to obtain advice or explanation from the representative of his choice concerning the City's requirement of an examination. Any determination of the employee being unfit for duty will be subject to the grievance procedure of this Agreement.

SECTION 27.3. NO SMOKING.

Employees hired after January 1, 2010 may be required to sign a pledge not to smoke or chew tobacco on duty as a condition of employment with the City. Employees hired prior to January 1, 2010 shall, for the life of this Agreement, confine any smoking to areas designated by the City, as they may from time to time be modified.

SECTION 27.4. LIGHT DUTY FOR PREGNANT OFFICERS.

A pregnant female peace officer may be temporarily transferred to a less strenuous or hazardous position for the duration of her pregnancy if she so requests, with the advice of her physician, when that transfer can be reasonably accommodated.

ARTICLE XXVIII - OUTSIDE EMPLOYMENT

Outside employment, including secondary/off-duty employment and special details, is subject to City approval and will be governed by the Policy set forth in Appendix H. This provision does not apply to shift hirebacks covered by the EWOL list.

No bargaining unit employee shall be employed in any other business, position or occupation that interferes or conflicts in any way with such employee's City position or with the full and proper performance of such employee's work duties. In order for an employee to engage in outside employment, the employee must first notify the Chief of Police of such employment. The City may deny or withdraw approval for outside employment where there is cause to believe that such outside employment will violate the provisions of this Article.

ARTICLE XXIX - SAVINGS CLAUSE

In the event any section, subsection or portion of this Agreement should be held invalid and unenforceable by the Illinois State Labor Relations Board or any court of competent jurisdiction, or by any change in any subsequently-enacted federal or state legislation which would prohibit or nullify a section, subsection or portion of this Agreement, such decision or enactment shall apply to the specific section, subsection or portion thereof specified in the Board or court decision, or change in law, and the remaining parts or portions of this Agreement shall remain in full force and effect. In such event, the parties shall, upon the request of either party, commence good faith bargaining over possible replacement language for the invalidated section, subsection or portion of this Agreement.

ARTICLE XXX - ENTIRE AGREEMENT

This Agreement, upon ratification, supersedes all prior practices, memorandums, addendum and agreements, whether written or oral, unless expressly stated to the contrary herein, and constitutes the complete and entire agreement between the parties, and concludes collective bargaining for its term, unless otherwise expressly provided herein.

The City and the Union, for the duration of this Agreement, each waives its right to, and each agrees that the other shall not be obligated to bargain collectively with respect to any subject or matter referred to or covered in this Agreement; provided that if the City exercises its rights as set forth in this Agreement so that wages, hours or conditions of employment are impacted, the Union reserves the right to bargain collectively over the effects of such changes, but the City may temporarily implement its change pending the outcome of such effects bargaining. This paragraph does not waive the right to decisional bargaining over any subject or matter not referred to or covered in this Agreement which is a mandatory subject of bargaining and concerning which the employer is considering changing during the term of this Agreement.

ARTICLE XXXI – DURATION

This Agreement shall be effective upon its execution and this Agreement shall remain in full force and effect until midnight, April 30, 2028. It shall be automatically renewed from year to year thereafter, unless either party shall notify the other in writing no more than ninety (90) nor less than seventy (70) days prior to the anniversary date. In the event that either party desires to terminate this Agreement, written notice must be given to the other party no later than ten (10) days prior to the desired termination date,

which shall not be before the anniversary date. In the event notice is given, negotiations shall begin no later than sixty (60) calendar days prior to the anniversary date. In the event either party desires to terminate this Agreement, written notice must be given to the other party no later than ten (10) days prior to the desired termination date, which shall not be before the anniversary date.

Executed after receiving official approval by the elected officials of the City of Oakbrook Terrace and ratification by the Union membership.

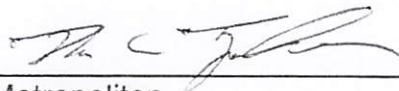
CITY OF OAKBROOK TERRACE:

METROPOLITAN ALLIANCE OF
POLICE

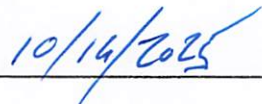
By: _____
Mayor, City Oakbrook Terrace

By: _____
Metropolitan Alliance of Police

Attest: _____
City Clerk

By: _____
Metropolitan
Alliance of Police, Chapter #519

Date: _____

Date: _____

Appendix A

FAMILY AND MEDICAL LEAVE (FMLA)

The Family and Medical Leave Act mandates a maximum of twelve (12) working weeks of leave during any designated twelve (12) month period, to eligible employees under certain circumstances.

I. Definitions

A. **CHILD.** A child is a person under the age of 18, who is a biological, adopted or foster child; stepchild; legal ward or a child for whom an employee has daily responsibility for care and financial support (*i.e.*, in loco parentis).

Additionally, a child, as defined above, includes one who is over eighteen (18) years old and is either mentally and/or physically impaired to the extent that he or she requires active assistance with activities of daily living.

B. **PARENT.** A parent is a biological parent or an individual who stands or stood in loco parentis to an employee when the employee was the child. This does not include grandparents or in-laws.

C. **SPOUSE.** The legal spouse.

D. **SERIOUS HEALTH CONDITION.** A serious health condition is an illness, injury, impairment, or physical or mental conditions that involve patient care in a hospital, hospice, or residential medical care facility, or that involves at least three (3) working days of absence due to the need for continuing treatment by a health care provider, but does not include short-term conditions for which the period of treatment and recovery is brief. Conditions or medical procedures that would not normally be covered include minor illnesses that last only a few days and surgical procedures that typically do not involve hospitalization and require only a brief recovery period.

E. CONTINUING TREATMENT.

1. An employee or family member treated by a health care provider at least two (2) times for the same injury or illness. Normally this would require visits to the health care provider or to a nurse or physician's assistant under the direct supervision of the health care provider.

2. An employee or family member treated by a provider of a health care service (e.g., physical therapist), under orders of, or on referral by, a health care provider, at least two (2) times for the same injury or illness, or an employee or family member treated by a health care provider on at least one occasion for an injury or illness, which treatment results in a

regimen of continuing treatment under the supervision of the health care provider, for example, a course of medication or therapy to resolve the health care condition.

3. An employee or family member under the continuing supervision of, but not necessarily being actively treated by a health care provider due to a serious long term or chronic condition or disability that cannot be cured. Examples include persons with Alzheimer's disease, persons who have suffered a severe stroke, or persons who are in the terminal stages of a disease who may not be receiving active medical treatment.

II. FMLA Effective Conditions

A. The arrival of a new child by birth, adoption or foster care placement. If the biological, adoptive, or foster parents(s), the stepparent, legal guardian(s) or parents in loco parentis are both employees, the total combined leave shall be twelve (12) weeks. Leave for this purpose expires twelve (12) months from the arrival of the child.

B. The care of a child, parent or spouse who has a serious health condition if it is medically determined that the care given by an employee is necessary. The term "parent" does not include in-laws for the purpose of this policy. Twelve (12) week's leave for this purpose is available to each of the employee parents of the child or the employee children of the parent.

C. An employee's serious health condition.

III. Eligibility

To qualify for a FMLA leave, an employee must have accumulated twelve (12) months of employment by the date the requested leave is to start and must have worked one thousand two hundred and fifty (1,250) hours during the prior twelve (12) months. The twelve (12) months of employment do not have to be consecutive.

IV. Notification Requirements

A. When requesting leave for the birth, adoption or foster care placement of a child, an employee must give thirty (30) days notice or, if not possible due to unforeseen circumstances, the maximum notice practicable. The employee will be required to take all twelve (12) weeks consecutively.

B. For care of a seriously ill child, spouse or parent, or for an employee's own serious health condition, the employee must give thirty (30) days notice, or if not possible due to unforeseen circumstances, the maximum notice practicable. In any event, the employee must provide medical certification of the need for the

employee to provide such care for another or of the employee's serious health condition within fifteen (15) days of the commencement of the leave.

C. If the employee requests, and the request is medically certified as necessary, the City will arrange an intermittent or reduced leave schedule for taking all or part of the twelve (12) week leave. An intermittent or reduced leave for regular part-time employees will translate to the number of hours in their regular workweek times twelve (12). The alternative schedule must be the least disruptive to City operations and may include transfer to another position that has equivalent pay and benefits.

D. For the birth of a child, the employee is required to use all paid sick leave, personal days and vacations time as part of the FMLA leave. If the employee applies for and is granted disability benefits under the provisions of the Police Pension Fund or Illinois Municipal Retirement Fund (IMRF), the requirement to utilize paid leaves as stated above is not in effect during the time of disability.

E. For the adoption or foster care placement of a child, the employee is required to use all paid personal days and vacation time as part of the FMLA leave.

F. For care of a spouse, child or parent with a serious health condition, the employee is required to use all personal days and vacation time as part of the FMLA leave. The employee may use up to a maximum of ten (10) days of paid sick leave per year.

G. For a personal non-job-related illness or accident, the employee is required to use all paid sick leave, personal days and vacation time as part of the FMLA leave. If the employee applies for and is granted disability benefits under the provisions of the Police Pension Fund, the requirement to utilize paid leave as stated above is not in effect during the time of disability.

H. For an employee's job-related illness or accident, paid benefits during this time will be according to Worker's Compensation requirements; however, leave time shall be designated as a FMLA leave, including any time off for required therapy or doctor visits.

V. Health Care and Other Benefits

A. The employee must discuss payment arrangements for the continuation of health care and other benefits before the FMLA leave begins. To maintain the health plan in effect, the employee will be required to pay the City a contributing share either:

1. Through payroll deductions, if the employee is eligible for paid-time substitutions during the FMLA leave; or

2. In advance of the leave; or
3. At certain agreed-upon intervals during the leave.

If not practical to discuss such continuation of benefits before going on leave, the employee must do so within fifteen (15) days after the commencement of the leave. Failure to make timely arrangements or to make the required payments may result in the interruption of health benefits.

B. Holiday pay will not be paid during the FMLA leave, except in those instances where the employee is on an intermittent or reduced schedule which makes the employee eligible for holiday pay or where the employee is utilizing paid leave during the FMLA leave when the holiday occurs.

C. If the employee is required to serve on a jury or in the military while on a designated FMLA leave, no make-up pay will be granted. No bereavement leave benefits will be paid while on a designated FMLA leave.

D. For the purpose of calculating benefits, any employee on FMLA leave should verify with the representatives of the Police and IMRF pension funds, as applicable, whether or not he/she will continue to be credited with service time without loss during the period of such FMLA leave.

E. If the employee is on an intermittent or reduced schedule, the effective hourly rate of pay will be continued for hours worked for both hourly and salaried employees, as if leave had not been taken. For any hours lost, paid leave time may be substituted as set forth in Section 6.1.5 hereof.

VI. Returning to Work

A. Upon return from a FMLA leave for the employee's own serious health condition, the employee will be required to furnish a certification from the attending physician that the employee is fit for duty and can perform the essential function(s) of the regular job (or of the job to which the employee is restored, if different) together with any restrictions and the reasons for the restrictions.

B. Upon the expiration of the designated FMLA leave the employee will be restored to his/her position prior to the FMLA leave, in pay, benefits and other terms and conditions of employment. The designated FMLA leave does not guarantee a restoration of employment if the employee would have been terminated during the period of leave because of general economic conditions of employment or due to a restructuring of the department or a reduction in force. The employee will be treated the same as any other employee similarly positioned and actively at work on the date of any such reduction in force and/or restructuring.

C. All benefits, increases, general wage increases or other terms and conditions of employment generally applicable to the position will be restored to the employee as if the employee had not been on FMLA leave.

D. If the employee fails to return to work upon expiration of the designated FMLA leave, the employee shall lose the right to restoration to the job. If the reason for not returning to work from the FMLA leave is a reason within the employee's control, the City will recoup from employee the City's cost of health care premium cost paid on the employee's behalf during the FMLA leave.

Appendix C

POLICE OFFICERS' PAY RANGE

Level	When Effective	Retroactive to 5/1/2024 3.0%	Retroactive to 5/1/2025 4.0%	5/1/2026 4.0%	5/1/2027 4.0%
A	Starting Pay	\$75,354	\$78,368	\$81,503	\$84,763
B	After 1 Year	\$79,119	\$82,284	\$85,575	\$88,998
C	After 2 Years	\$83,077	\$86,400	\$89,856	\$93,450
D	After 3 Years	\$87,231	\$90,720	\$94,349	\$98,123
E	After 4 Years	\$91,591	\$95,255	\$99,065	\$103,028
F	After 5 Years	\$96,170	\$100,017	\$104,018	\$108,179
G	After 6 Years	\$100,979	\$105,018	\$109,219	\$113,588
H	After 7 Years	\$106,027	\$110,268	\$114,679	\$119,266
I	After 8 Years	\$114,536	\$119,117	\$123,882	\$128,837

Appendix D

SERGEANTS' PAY RANGE

	Retroactive to 5/1/2024	Retroactive to 5/1/2025	5/1/2026	5/1/2027
When Effective	3.0%	4.0%	4.0%	4.0%
Starting Pay	\$119,399	\$124,175	\$129,142	\$134,308
After 1 Year	\$124,174	\$129,141	\$134,307	\$139,679
After 2 Years	\$129,182	\$134,349	\$139,723	\$145,312
After 3 Years	\$134,307	\$139,679	\$145,266	\$151,077

Appendix E HEALTH INSURANCE BENEFITS



Medical Insurance | BlueCross BlueShield of IL

Health Maintenance Organization (HMO) - The HMO gives you access to certain doctors and hospitals, but restricts services to in-network providers only. Your care is managed by a Primary Care Physician (PCP) chosen at the time of enrollment. If you require a specialist, outpatient procedure, or hospitalization, your registered PCP must refer you. There are no out-of-network benefits.

High Deductible Health Plan (HDHP) with Health Savings Account (HSA) - This medical plan is comprised of two components (1) a High Deductible Health Plan (HDHP) and (2) a tax-exempt savings account called a Health Savings Account (HSA).

The HDHP is a high deductible PPO plan that provides health care benefits after the deductible has been met. All medical services, with the exception of preventive care, are paid for by you at 100%, less carrier discounts, prior to meeting your entire annual deductible. This includes routine office visits, procedures, lab work, prescription drugs, etc.

Choice of plan options:	HMO <i>In-Network Benefits Only</i>	High Deductible PPO
Network	Blue Advantage HMO	PPO
Deductible		
Individual (In-Network / Out-of-Network)	\$0	\$2,800 / \$5,200
Family (In-Network / Out-of-Network)	\$0	\$5,600 / \$10,400
Coinurance		
In-Network / Out-of-Network	100%	100% / 80%
Out-of-Pocket Max		
Individual (In-Network / Out-of-Network)	\$1,500	\$2,800 / \$10,400
Family (In-Network / Out-of-Network)	\$3,000 <i>Maximum in Copays</i>	\$5,600 / \$20,800 <i>Includes Deductible</i>
Physician Services (In-Network)		
Well Adult / Well Child	100%	100%
Telemedicine	N/A	Deductible then 100%
Physician Office Visit	\$20 copay	Deductible then 100%
Specialist Office Visit	\$40 copay	Deductible then 100%
X-Rays / Lab Diagnostics	100%	Deductible then 100%
Inpatient Hospital (In-Network)	100%	Deductible then 100%
Emergency Room	\$150 copay (waived if admitted)	Deductible then 100%
Urgent Care (In-Network)	100%	Deductible then 100%
Prescription Drugs (In-Network)		
Generic / Formulary / Non-Formulary	Copays: \$10 / \$40 / \$60	Deductible then 100%
Prescription Out-of-Pocket Max		
Individual / Family	\$1,000 / \$3,000	N/A



Health Savings Account | BMO Harris

The HSA is a bank account paired with your BCBS Major Medical coverage that allows you to save money on a tax-free basis to pay your deductible and other out-of-pocket medical expenses. Qualified medical expenses that can be paid using this account include doctor visits, prescription drugs, chiropractic treatment, acupuncture, adult braces, and dental and vision expenses. You own the money in your HSA account and it is yours to keep – even when you change plans or retire. The funds can roll over from year to year and you do not pay tax on withdrawals used for qualified medical expenses. While you have the choice to use your own bank, BMO Harris information has been provided for your convenience.

City of Oakbrook Terrace funds your HSA throughout 2021 as detailed below:

City of Oakbrook Terrace will contribute on a semi-annually, based on the chart below, but you can also choose to contribute to your account. For 2021, a total of \$3,600 for Employee only coverage and a total of \$7,200 for Employee plus Dependent(s) can be contributed to your account. City of Oakbrook Terrace will prefund your additional contributions semi-annually.

HSA Contribution Schedule	April 1st	Oct 1st	Total
Employee	\$1,275	\$1,275	\$2,550
Employee + Dependents	\$2,425	\$2,425	\$4,850

In accordance with Section 25.1 of the collective bargaining agreement, the City's contribution levels to the Health Savings Account will change from year to year.

Appendix F

TRAINING AND UNIFORM COST REIMBURSEMENT AGREEMENT

THIS TRAINING AND UNIFORM COST REIMBURSEMENT AGREEMENT ("agreement") is entered into by and between the City of Oakbrook Terrace Police Department (hereinafter the City") and _____ (the "officer") on this _____ day of _____, 20____.

WHEREAS, the officer was extended a conditional offer of employment and proceeded to meet the requirements and conditions subsequent to such conditional offer of employment; and

WHEREAS, the officer is going to be appointed as a sworn probationary member of the City's Police Department; and

WHEREAS, the City will spend substantial sums of money in regard to the training of, and the provision of uniforms for the officer; and

WHEREAS, the City has, in the past, had police officers leave its force and join other law enforcement agencies during their first several years of employment with the City; and

WHEREAS, said leaving by police officers resulted in the loss of funds expended by the City for training, uniforms, and other supplies utilized to support the officer in his educational, professional, and physical training; and

WHEREAS, it has been determined by the City, acting by and through its Mayor and City Council, that it is in the best interest of the City to require all new police officers to reimburse the City for all training and uniform expenses incurred by the City in the event a police officer terminates his or her employment with the City during the twenty-four (24) months of employment with the City; and

WHEREAS, the officer has agreed that as a condition of his or her employment with the City, he or she will reimburse the City for all costs incurred by the City in regard to educational, professional, and physical training as well as uniform and supplies in the event the officer terminates his or her employment with the City during the first twenty-four (24) months of employment with the City.

NOW, THEREFORE, in consideration of the foregoing, the validity and sufficiency of which consideration is acknowledged by the City and the officer, the parties hereto agree to the following mutual promises and covenants:

Section One. Appointment. Pursuant to the conditional offer of employment by the City's Board of Police Commissioners dated _____, the City hereby appoints the officer as a police officer for the City, such appointment being effective

immediately upon the officer's taking of his or her oath of office on _____
_____, _____.

Section Two. Continuity as Sworn Officer. The officer agrees that, unless terminated during the initial probationary period or discharged by the City, said officer shall remain in the employ of the City as a police officer for at least twenty-four (24) months from the date set forth in Section One above.

Section Three. Reimbursement Upon Resignation or Other Termination of the Officer. The officer hereby agrees that, in the event he or she voluntarily terminates his or her employment with the City, during the first twenty-four (24) months of employment with the City, the officer shall fully reimburse the City in relation to the educational, professional, and physical training of the officer, the provision of uniforms, and the dedication of materials and supplies to the officer's education and uniform. During the first three (3) years of employment, the City agrees to provide the officer with law enforcement training consisting of either the Police Training Institute of the Basic Law Enforcement Training Course at a training site approved by the Illinois Law Enforcement Training Standards Board, together with a Field Training Program and such other training and equipment in the police field as the department customarily makes available to its full time police officers, or as the department otherwise agrees to provide the officer with the officer's consent; and to pay the applicant a salary during and subsequent to training during the period of employment of the applicant as a full time police officer. The applicant agrees to undertake such training in good faith and to the fullest extent of his or her ability.

Section Four. Calculation of Debt. In the event the officer shall owe funds to the City in accordance with the provisions of this Agreement, the City may first deduct from any funds owed to the officer at the time of notice of the officer's termination or resignation, in salary or other benefits due, an amount up to the sum owed to the City. If, after the use of these funds, money is still due from the officer to the City, or if the obligation occurs as a result of a later event, the officer shall pay such funds in twelve (12) equal monthly installments. In the event the officer should fail to pay such funds when due, the officer shall pay to the City interest at a rate of ten percent (10%) per annum on the unpaid balance until such amount is paid in full. In the event that the City should be required to make a claim or demand against the officer or to file suit to collect such unpaid amounts, the officer, as a condition of this Agreement, agrees to pay the full costs of the City, including but not limited to court costs, witness fees, and attorney's fees expended by the City in collection of the unpaid sums.

Section Five. Effect of Agreement. It is the agreement and understanding of the parties hereto that all other terms and conditions of employment, which are applicable to the officer's employment with the City, shall remain unchanged by this Agreement.

Section Six. Limits of Agreement. IT IS UNDERSTOOD BY THE OFFICER THAT THIS AGREEMENT IN NO WAY GUARANTEES THE OFFICER ANY RIGHT TO

CONTINUED EMPLOYMENT WITH THE CITY. IT IS UNDERSTOOD BY THE OFFICER THAT THIS AGREEMENT HAS NO EFFECT ON THE AUTHORITY OF THE CHIEF OF POLICE OR OTHER CITY OFFICIALS, AS PROVIDED BY LAW, TO INVOKE DISCIPLINARY ACTION AGAINST THE OFFICER.

Dated this _____ day of _____, _____.

Witnessed whereof the parties hereto have executed this instrument by their hands and seals on the date and year first above-written.

CITY OF OAKBROOK TERRACE

OFFICER

By: _____
Chief of Police

Print Name: _____

Dated: _____

Dated: _____

IN WITNESS WHEREOF, The parties hereto have executed this Letter of Agreement on the dates shown below.

METROPOLITAN ALLIANCE OF POLICE CITY OF OAKBROOK TERRACE

By: K n S

DATE: 10/16/2025

DATE: _____

Dated: _____

Dated: _____

Appendix G

FITNESS STANDARDS

The POWER test consists of four basic tests. Each test is a scientifically valid test. It is recommended that five minutes of static stretching, using techniques approved by the Board, be completed prior to each test. A five minute rest is recommended between each test with a fifteen minute rest before the 1.5 mile run. The tests will be given in the following sequence with a rest period between each test.

1. Sit and Reach Test

This is a measure of the flexibility of the lower back and upper leg area. It is an important area for performing police tasks involving range of motion and is also important in minimizing lower back problems. The test involves stretching out to touch the toes or beyond with extended arms from the sitting position. *The score is in the inches reached on a yard stick.*

2. 1 Minute Sit-Up Test

This is a measure of the muscular endurance of the abdominal muscles. It is an important area for performing police tasks that may involve the use of force and is also an important area for maintaining good posture and minimizing lower back problems. *The score is in the number of bent leg sit-ups performed in one minute.*

3. 1 Repetition Maximum Bench Press

This is a maximum weight pushed from the bench press position and measures the amount of force the upper body can generate. It is an important area for performing police tasks requiring upper body strength. *The score is a ratio of weight pushed divided by body weight.*

4. 1.5 Mile Run

This is a timed run to measure the heart and vascular system's capability to transport oxygen. It is an important area for performing police tasks involving stamina and endurance and to minimize the risk of cardiovascular problems. *The score is in minutes and seconds.*

What Are the Standards?

- The actual performance requirement for each test is based upon norms for a national population sample.

- The applicant must pass every test.
- The required performance to pass each test is based upon age (decade) and sex. While the absolute performance is different for the eight categories, the relative level of effort is identical for each age and sex group. All recruits are being required to meet the same percentile range in terms of their respective age/sex group. The performance requirement is that level of physical performance that approximates the 40th percentile for each age and sex group.

POWER CHART

TEST	MALE				FEMALE			
	20-29	30-39	40-49	50-59	20-29	30-39	40-49	50-59
Sit and Reach	16.0	15.0	13.8	12.8	18.8	17.8	16.8	16.3
1 Minute Sit-Up	37	34	28	23	31	24	19	13
Maximum Bench Press Ratio	.98	.87	.79	.70	.58	.52	.49	.43
1.5 Mile Run	13.46	14.31	15.24	16.21	16.21	16.52	17.53	18.44

Appendix H

SECONDARY/OFF-DUTY EMPLOYMENT AND SPECIAL DETAILS

I. Purpose

The purpose of this policy is to provide guidelines regarding the types of secondary/off-duty employment and special details that are appropriate for the employees of the City's Police Department (the "Department"), and to limit the circumstances under which secondary employment and special details will be authorized. These guidelines are essential for the efficient operation of the Department and in order to protect and maintain the trust and confidence of the community. The guidelines will serve as a supplement to Section 2.19: ***Outside Employment*** of the Personnel Policy and Procedures Manual (the "Personnel Code") as adopted by Ordinance No. 02 –06 (May 14, 2002)

II. Policy

It is the policy of the Department to allow its personnel to engage in secondary/off-duty employment and special details that do not conflict with primary job assignments or obligations to the Department, discredit or embarrass the Department, or diminish public confidence in law enforcement or in Departmental commitment to integrity.

III. Procedures

A. Request To Engage In Secondary/Off-Duty Employment

Employees may engage in employment outside of their official working hours for the City ("secondary/off-duty employment") only with the written approval of the Chief of Police and the City Administrator. Any employee seeking approval of secondary employment shall apply for permission according to the provisions of the Personnel Code.

B. Conditions For Approval Of Secondary/Off-Duty Employment Requests

Decisions regarding the approval of a request to work secondary/off-duty employment, shall be rendered by the Chief of Police, who shall determine whether such secondary/off-duty employment:

1. Is conducted in conflict with City work time;
2. Interferes with working hours or overtime requirements of the employee's position with the City;
3. Involves the use of City uniforms, facilities, equipment or supplies of any kind;

4. Involves the use of official information not available to the public;
5. May reasonably be construed by the public to be an official act of the City;
6. May reflect adversely upon the employee or the City;
7. Is in conflict with the employee's primary duties as a law enforcement employee, including work which an employee would be expected to do as part of his/her normal duties for the City, work requiring approval or review of the City, or work which would tend to influence the exercise of judgment on any matter coming before the employee in the course of his/her City employment;
8. Constitutes a conflict of interest, as provided by law.
9. Involves delivery of labor or other services in direct or indirect support of a business engaged in debt collection, paralegal services, or a gentlemen's club.
10. Would require a member to testify in a court of law in opposition to another law enforcement agency, such as case preparation for the defense of a defendant in any criminal trial or for a plaintiff in a civil action or proceeding.
11. Involves establishments or businesses which sell alcoholic beverages for on-site consumption as a primary part of the business enterprise.

C. Secondary/Off-duty Employment Restrictions

Secondary/Off-Duty Employment Will Not Be Approved for Employees:

1. When it is found by the Chief of Police or City Administrator that the secondary/off-duty employment conflicts with any of the provisions listed in Section B, Items 1 through 11 herein, accept that authorization to work secondary/off-duty employment may be granted on an individual basis when the sale and consumption of alcoholic beverages is incidental to the primary function or purpose of the enterprise such as special events and special occasions/holidays;
2. While on probation, except that members who have completed Phase V of the Department's Field Training Program and have been released to solo patrol may work traffic related special details. A probationary member will must receive permission from the on-duty supervisor when working a traffic related special detail.
3. While serving a Department's suspension from the Chief of Police or the City's Police Commission.

D. Special Details

1. If prior approval has been granted by the Chief of Police for a special detail for traffic control within the City limits or on street right-of-ways under City traffic control jurisdiction, the employee shall wear the Departmental uniform, and may use a Departmental vehicle and related Department issued equipment,.
2. Upon the approval of the Chief of Police, when an employer hiring a special detail further requests that employees not wear the Departmental uniform, preferring civilian attire, employees will be authorized to wear suitable business attire or other appropriate clothing (tactical uniform) as necessary to accomplish law enforcement purposes as the "uniform of the day."

E. Scheduling And Invoicing For Special Details

1. The schedule for special details must be prepared by the Chief of Police or his/her designee and posted on a bulletin board in the Department. Scheduling procedures such as seniority and posting dates, may vary depending upon whether the special detail is of short or long term duration. The charging of scheduling fees by any employee to the employer hiring a special detail or to other employees is strictly prohibited.
2. The hourly rate for the special detail must be agreed upon with the hiring employer and approved by the Chief of Police prior to the start of the special detail.
3. The invoices for special detail services must be prepared and submitted by the Chief of Police or his/her designee to the employer hiring a special detail, with copies to be kept in a central file readily accessible to the Chief and the City Administrator or their designees.

F. Regulations And Restrictions For Secondary/Off-Duty Employment and Special Details

1. An employee may work a total of 24 hours of secondary/off-duty employment or special details in each 7-day workweek, Sunday through Saturday.
2. An employee may not work secondary/off-duty employment or special details for a 16-hour period after a shift for which the member was unable to report for duty due to the use of approved sick leave.
3. Secondary/off-duty employment or special details shall be scheduled and worked in a manner that does not conflict or interfere with the employee's performance of duty. The employee shall provide sufficient time for rest between all secondary/off-duty employment or special details and regularly scheduled on-duty assignments. An employee may not work a combination of

regular and off-duty hours of more than 16 hours in a 24 hour period.

4. Court time hours that occur outside an employee's regularly scheduled duty hours or arrest hours incurred at the end of the shift, will not count as time worked for purposes of determining the 16 hour limitation contained in this section.
5. Secondary/off-duty employment and special details are not an inherent right, but a privilege.
6. Employees who engage in secondary/off-duty employment and special details shall maintain the same high standards of discipline that are demanded of on-duty officers and they shall be held accountable for violations of the Department's General Order/Policy & Procedures for transgressions against Departmental disciplinary standards and subject to the control of supervisory personnel who witness such violations or to whom they are reported.
7. Employees may be approved to work secondary/off-duty employment in the capacity of a personal protection service provider. During such employment, the member shall not wear the Departmental uniform, but may wear civilian business attire or other appropriate dress.
8. Employees shall not engaged in the gathering or dissemination of information of the kind or type available from confidential law enforcement sources, such as LEADS, NCIC, and local law enforcement computer networks, etc.
9. After receiving authorization by the Chief of Police, non-sworn employees of the Department may also be approved to work secondary/off-duty employment and special details.

Appendix I

UNIFORMS AND EQUIPMENT

	<u>Item Description</u>		<u>Officer Equipment Continued</u>
12	S/S Shirt White 100% Poly Male/Female	AN	Flashlight Holder
12	L/S Shirt White 100% Poly Male/Female	AN	ASP Baton 21"
		AN	Baton Holder
12	S/S Shirt Black 100% Poly Male/Female	AN	Weapon Holster
12	L/S Shirt Black 100% Poly Male/Female	AN	CPR Lifeshield Plus
		AN	Tourniquet Holder
	<u>Chevrons and Service Bars</u>	AN	Latex Glove Pouch
12	Sergeant Chevrons Gold/Black	AN	Vest Carrier W/ Molle or Extra Pockets
12	Service Bar Gold/Black	AN	Radio Earpiece
12	Service Bar Silver/Black		
			<u>Hats</u>
	<u>Uniform Trouser</u>	AN	Cap Cover Reversible, Black/Yellow
12	Pant 6-Pocket Male/Female	AN	Watch Cap, Black
12	Pant 4-Pocket Male/Female	AN	5-Star Cap, Black
		AN	Hat Band Floral, Silver or Gold
	<u>Sweater and Outer Wear</u>	AN	Checkered Hatband Silver or Gold
AN	Raincoat Rev. Black/Yellow	AN	Baseball Cap, Black with Silver POLICE
AN	Jacket, Crosstech, Black	AN	Baseball Cap, Black with Gold POLICE
AN	Sweater Fleece Lined, Black		
AN	Sweater Fleece Pullover, Black		<u>Nameplates and Misc. Items</u>
12	Turtle Neck or Turtle Neck Dickie	12	Nameplates silver or gold
		AN	Fourth of July Polo
	<u>Officer Equipment</u>	AN	Hat Badge
AN	Citation/Form Holder	AN	Tie, Clip-On, Black
AN	Handcuffs (Limit \$30)	AN	Traffic Safety Vest, Lime, POLICE
AN	Flashlight (Limit \$150)	12	Collar Brass
AN	Search Gloves		
AN	Duty Bag (Limit \$50)		<u>Dress Uniform</u>
AN	Duty Belt	AN	Blouse Coat, Poly-Wool, Black
AN	Inner Belt	AN	Pant Poly-Wool
AN	Belt Keepers	AN	S/S Shirt White 100% Poly Male/Female
AN	Magazine Pouch	AN	L/S Shirt White 100% Poly Male/Female
AN	OC Pouch	AN	Belt, Garrison, Black
AN	Sabre Red OC	AN	Tie Bar, Polished Silver or Gold, State Seal
AN	Cuff Pouch		
AN	Radio Holder		<u>Shoes and Boots</u>
AN	Key Holder	AN	Bates Lite, Black, Leather/High Gloss Oxford
AN	Taser Holster	12	Summer Boots (Limit \$175)
		12	Winter Boots (Insulated) (Limit \$175)



Interdepartmental Memo

To: Mayor Esposito and City Council
From: Tanya Walker – City Administrator/Finance Director
Re: City Administrator Vehicle Purchase
Date: October 28, 2025

The City Council previously approved Ordinance No. 25-31 An Ordinance Appointing a City Administrator and to Approve and Authorize the Execution of the City Administrator's Employment Agreement for the City of Oakbrook Terrace - Tanya Walker - 2025. The purchase of a City owned Vehicle was included in the contract approved by City Council. The 2026 Chevy Blazer is quoted through the Suburban Purchasing Cooperative in the amount of \$40,642.38. The City Administrator has been driving a used Ford Taurus with miles more than 130k and has had many mechanical issues in the past few weeks causing a safety concern.

Our Capital Improvement Fund has enough reserves to account for this purchase.

RECOMMENDATION

Staff recommend approval for the purchase.

ORDINANCE NO. 25 - 34

**AN ORDINANCE APPROVING THE ISSUANCE OF A PURCHASE ORDER BY THE
CITY OF OAKBROOK TERRACE, ILLINOIS, TO SOURCEWELL FOR
ONE (1) 2026 CHEVROLET BLAZER**

WHEREAS, the City of Oakbrook Terrace (the “City”) is a home-rule unit of local government under Article VII, Section 6 of the 1970 Illinois Constitution and, except as limited by such section, it may exercise any power and perform any function pertaining to its government and affairs;

WHEREAS, the Governmental Joint Purchasing Act (30 ILCS 525/1 *et seq.*) authorizes the City to purchase personal property, supplies and services jointly with one or more other governmental units;

WHEREAS, pursuant to Section 30.70(A)(4) of the Code of Oakbrook Terrace, Illinois, the City is authorized to issue purchase orders or contracts for goods or non-professional services for which the requirement of advertising for competitive bids is waived by a two-thirds majority vote of the corporate authorities then holding office;

WHEREAS, the corporate authorities of the City have determined that funds are available and that it is necessary, desirable and in the best interest of the City that the City purchase one (1) 2026 Chevrolet Blazer through Sourcewell, formerly known as the National Joint Purchasing Alliance, a unit of government of the State of Minnesota operating to facilitate joint governmental purchases, from National Auto Fleet Group, a division of Chevrolet of Watsonville of Watsonville, California;

WHEREAS, the price to be paid by the City of Forty-One Thousand Two Hundred Forty Dollars (\$41,240.00) has been established within one year preceding the issuance of the purchase order by the City, by open and competitive bidding through Sourcewell, formerly known as the National Joint Purchasing Alliance; and

WHEREAS, in the opinion of two-thirds of the corporate authorities, it is advisable, necessary and in the public interest that the City waive advertising for competitive bids, waive the procedure prescribed for the submission of competitive bids and authorize the issuance of a Purchase Order to National Auto Fleet Group, a division of Chevrolet of Watsonville of Watsonville, California for one (1) 2026 Chevrolet Blazer for the City.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Oakbrook Terrace, DuPage County, Illinois:

Section 1: The facts and statements contained in the preamble to this ordinance are found to be true and correct and are hereby adopted as part of this ordinance.

Section 2: It is hereby determined that it is advisable, necessary and in the public interest that the City waive advertising for competitive bids, waive the procedure prescribed for the submission of competitive bids and authorize the issuance of a Purchase Order for the purchase of one (1) 2026 Chevrolet Blazer to National Auto Fleet Group, a division of Chevrolet of Watsonville of Watsonville, California, through Sourcewell, formerly known as the National

Joint Purchasing Alliance, a unit of government of the State of Minnesota, operating to facilitate joint governmental purchases with the equipment as set forth in the Purchase Order.

Section 3: The City Administrator on behalf of the City shall be and is hereby authorized to issue or, in the alternative, the action of the City Administrator is hereby ratified in executing and issuing, a Purchase Order to National Auto Fleet Group, a division of Chevrolet of Watsonville of Watsonville, California, through Sourcewell, formerly known as the National Joint Purchasing Alliance, for the purchase of one (1) 2026 Chevrolet Blazer for the City, a copy of which Purchase Order is attached hereto marked as Exhibit “A” and made a part hereof.

Section 4: All ordinances and resolutions, or parts thereof, in conflict with the provisions of this ordinance are, to the extent of such conflict, expressly repealed.

Section 5: This ordinance shall be in full force and effect upon its passage, approval by a two-thirds majority vote of the corporate authorities holding office and publication in accordance with law.

ADOPTED this 28th day of October 2025, pursuant to a roll call vote as follows:

AYES: _____
NAYES: _____
ABSENT: _____
ABSTENTION: _____

APPROVED by me this 28th day of October 2025.

Paul Esposito, Mayor of the City of
Oakbrook Terrace, DuPage County, Illinois

ATTESTED and filed in my office,
this 28th day of October 2025.

Michael Shadley, Clerk of the City of
Oakbrook Terrace, DuPage County, Illinois

EXHIBIT “A”
PURCHASE ORDER

**CITY OF OAKBROOK TERRACE, ILLINOIS
PURCHASE ORDER
TERMS AND CONDITIONS**

1. SERVICES & DELIVERABLES.

Seller agrees to perform the services ("Services") and/or provide the goods or Service deliverables (collectively referred to as "Goods"), described in any purchase order, in accordance with the applicable purchase order, scope of work and with these Terms and Conditions ("Agreement"). Upon acceptance of a purchase order, shipment of Goods or commencement of a Service, Seller shall be bound by the provisions of this Agreement, including all provisions set forth on the face of any applicable purchase order, whether Seller acknowledges or otherwise signs this Agreement or the purchase order, unless Seller objects to such terms in writing prior to shipping Goods or commencing Services.

This writing does not constitute a firm offer within the meaning of Section 2-205 of the Illinois Commercial Code (810 ILCS 5/2-205) and may be revoked at any time prior to acceptance. This Agreement may not be added to, modified, superseded or otherwise altered, except by writing signed by the City of Oakbrook Terrace City Manager.

Any terms or conditions contained in any acknowledgment, invoice or other communication of Seller, which are inconsistent with the terms and conditions herein, are hereby rejected. To the extent that this Agreement might be treated as an acceptance of Seller's prior offer, such acceptance is expressly made on condition of assent by Seller to the terms hereof and shipment of the Goods, or beginning performance of any Services by Seller shall constitute such assent. The City of Oakbrook Terrace hereby reserves the right to reschedule any delivery or cancel any purchase order issued at any time prior to shipment of the Goods or prior to commencement of any Services. The City of Oakbrook Terrace shall not be subject to any charges or other fees as a result of such cancellation.

2. DELIVERY.

Time is of the essence. Delivery of Goods shall be made pursuant to the schedule, via the carrier and to the place specified on the face of the applicable purchase order. The City of Oakbrook Terrace reserves the right to return, shipping charges collect, all Goods received in advance of the delivery schedule. If no delivery schedule is specified, the order shall be filled promptly and delivery will be made by the most expeditious form of land transportation. If no method of shipment is specified in the purchase order, Seller shall use the least expensive carrier. In the event Seller fails to deliver the Goods within the time specified, the City of Oakbrook Terrace may, at its option, decline to accept the Goods and terminate the Agreement or may demand its allocable fair share of Seller's available Goods and terminate the balance of the Agreement. Seller shall package all items in suitable containers to permit safe transportation and handling. Each delivered container must be labeled and marked to identify contents without opening and all boxes and packages must contain packing sheets listing contents. The City of Oakbrook Terrace's purchase order number must appear on all shipping containers, packing sheets, delivery tickets and bills of lading.

3. IDENTIFICATION, RISK OF LOSS & DESTRUCTION OF GOODS.

Identification of the Goods shall occur in accordance with Section 2-501 of the Illinois Commercial Code (810 ILCS 5/2-501). Seller assumes all risk of loss until receipt by the City of Oakbrook Terrace. Title to the Goods shall pass to the City of Oakbrook Terrace upon receipt by it of the Goods at the designated destination. If the Goods ordered are destroyed prior to title passing to the City of Oakbrook Terrace, the City of Oakbrook Terrace may at its option cancel the Agreement or require delivery of substitute Goods of equal quantity and quality. Such delivery will be made as soon as commercially practicable. If loss of Goods is partial, the City of Oakbrook Terrace shall have the right to require delivery of the Goods not destroyed.

4. PAYMENT.

As full consideration for the performance of the Services, delivery of the Goods and the assignment of rights to the City of Oakbrook Terrace as provided herein, the City of Oakbrook Terrace shall pay Seller (i) the amount agreed upon and specified in the applicable purchase order; or (ii) Seller's quoted price on date of shipment (for Goods), or the date Services were started (for Services), whichever is lower. Applicable taxes and other charges such as

shipping costs, duties, customs, tariffs, imposts and government imposed surcharges shall be stated separately on Seller's invoice. Payment is made when the City of Oakbrook Terrace's check is mailed. Payment shall not constitute acceptance. All personal property taxes assessable upon the Goods prior to receipt by the City of Oakbrook Terrace of Goods conforming to the purchase order shall be borne by Seller. Seller shall invoice the City of Oakbrook Terrace for all Goods delivered and all Services actually performed. Each invoice submitted by Seller must be provided to the City of Oakbrook Terrace within ninety (90) days of completion of the Services or delivery of Goods and must reference the applicable purchase order, and the City of Oakbrook Terrace reserves the right to return all incorrect invoices. Unless otherwise specified on the face of a purchase order, the City of Oakbrook Terrace shall pay the invoiced amount after receipt and approval of a correct invoice pursuant to the terms of the Local Government Prompt Payment Act (50 ILCS 505/1 *et seq.*).

5. WARRANTIES.

5.1 Services: Seller represents and warrants that all Services shall be completed in a professional, workmanlike manner, with the degree of skill and care that is required by current, good and sound professional procedures. Further, Seller represents and warrants that the Services shall be completed in accordance with applicable specifications and shall be correct and appropriate for the purposes contemplated in this Agreement. Seller represents and warrants that the performance of Services under this Agreement will not conflict with, or be prohibited in any way by, any other agreement or statutory restriction to which Seller is bound.

5.2 Goods: Seller warrants that all Goods provided will be new and will not be used or refurbished. Seller warrants that all Goods delivered shall be free from defects in materials and workmanship and shall conform to all applicable specifications for a period of twelve (12) months from the date of delivery to the City of Oakbrook Terrace or for the period provided in Seller's standard warranty covering the Goods, whichever is longer. Seller hereby agrees that it will make spare parts available to the City of Oakbrook Terrace for a period of five (5) years from the date of shipment at Seller's then current price, less applicable discounts. Additionally, Goods purchased shall be subject to all written and oral express warranties made by Seller's agents, and to all warranties provided for by the Illinois Commercial Code. All warranties shall be construed as conditions as well as warranties and shall not be exclusive. Seller shall furnish to the City of Oakbrook Terrace Seller's standard warranty and service guaranty applicable to the Goods. All warranties and service guaranties shall run to the City of Oakbrook Terrace.

If the City of Oakbrook Terrace identifies a warranty problem with the Goods during the warranty period, the City of Oakbrook Terrace will promptly notify Seller of such problems and will return the Goods to Seller, at Seller's expense. Within five (5) business days of receipt of the returned Goods, Seller shall, at the City of Oakbrook Terrace's option, either repair or replace such Goods, or credit the City of Oakbrook Terrace's account for the same. Replacement and repaired Goods shall be warranted for the remainder of the warranty period or six (6) months, whichever is longer.

6. INSPECTION.

The City of Oakbrook Terrace shall have a reasonable time after receipt of Goods or Service deliverables and before payment to inspect them for conformity hereto, and Goods received prior to inspection shall not be deemed accepted until the City of Oakbrook Terrace has run an adequate test to determine whether the Goods conform to the specifications hereof. Use of a portion of the Goods for the purpose of testing shall not constitute an acceptance of the Goods. If Goods tendered do not wholly conform to the provisions hereof, the City of Oakbrook Terrace shall have the right to reject such Goods. Nonconforming Goods will be returned to Seller freight collect, and risk of loss will pass to Seller upon the City of Oakbrook Terrace's delivery to the common carrier.

7. INDEPENDENT CONTRACTOR.

The City of Oakbrook Terrace is interested only in the results obtained under this Agreement; the manner and means of achieving the results are subject to Seller's sole control. Seller is an independent contractor for all purposes, without express or implied authority to bind the City of Oakbrook Terrace by contract or otherwise. Neither Seller nor its employees, agents or subcontractors ("Seller's Assistants") are agents or employees of the City of Oakbrook Terrace, and, therefore, are not entitled to any employee benefits of the City of Oakbrook Terrace, including, but not

limited to, any type of insurance. Seller shall be responsible for all costs and expenses incident to performing its obligations under this Agreement and shall provide Seller's own supplies and equipment.

8. SELLER RESPONSIBLE FOR TAXES AND RECORDS.

The City of Oakbrook Terrace is a unit of government. No charges will be allowed for taxes from which the City of Oakbrook Terrace is exempt. The City of Oakbrook Terrace is not liable for the Illinois Retailer's Occupation Tax, the Service Occupation Tax or the Service Use Tax. The City of Oakbrook Terrace is also exempt from Federal Excise Transportation Tax. Seller shall be solely responsible for filing the appropriate federal, state and local tax forms and paying all such taxes or fees, including estimated taxes and employment taxes, due with respect to Seller's receipt of payment under this Agreement. The City of Oakbrook Terrace shall have no responsibility to pay or withhold from any payment to Seller under this Agreement, any federal, state or local taxes or fees. The City of Oakbrook Terrace will report amounts paid to Seller required to be reported by the Internal Revenue Code and the regulations issued thereunder by filing Form 1099-MISC with the Internal Revenue Service.

9. INSURANCE.

Seller shall be solely responsible for maintaining and requiring Seller's assistants to maintain such adequate health, auto, workers' compensation, unemployment compensation, disability, liability, and other insurance, as is required by law or as is the common practice in Seller's trades or businesses, whichever affords greater coverage. Upon request, Seller shall provide the City of Oakbrook Terrace with certificates of insurance or evidence of coverage before commencing performance under this Agreement. Seller shall provide adequate coverage for any City of Oakbrook Terrace property under the care, custody or control of Seller or Seller's assistants.

10. INDEMNITY.

Seller shall indemnify, hold harmless, and at the City of Oakbrook Terrace's request, defend the City of Oakbrook Terrace, its officers, trustees, agents and employees, against all claims, liabilities, damages, losses and expenses, including attorneys' fees and cost of suit arising out of or in any way connected with the Goods or Services provided under this Agreement, including, without limitation, (i) any claim based on the death or bodily injury to any person, destruction or damage to property, or contamination of the environment and any associated clean-up costs; (ii) Seller's failing to satisfy the Internal Revenue Service's guidelines for an independent contractor; (iii) any claim based on the negligence, omissions or willful misconduct of Seller or any Seller's assistants; and (iv) any claim by a third party against the City of Oakbrook Terrace alleging that the Goods or Services, the results of such Services, or any other products or processes provided under this Agreement infringe a patent, copyright, trademark, trade secret or other proprietary right of a third party, whether such are provided alone or in combination with other products, software or processes. Seller shall not settle any such suit or claim without the City of Oakbrook Terrace's prior written approval. Seller agrees to pay or reimburse all costs that may be incurred by the City of Oakbrook Terrace in enforcing this indemnity, including attorneys' fees.

Should the City of Oakbrook Terrace's use of any Goods or Services purchased from Seller be enjoined, be threatened by injunction, or be the subject of any legal proceeding, Seller shall, at its sole cost and expense, either (a) substitute fully equivalent non-infringing Goods or Services; (b) modify the Goods or Services so that they no longer infringe but remain fully equivalent in functionality; (c) obtain for the City of Oakbrook Terrace the right to continue using the Goods or Services; or (d) if none of the foregoing is possible, refund all amounts paid for the infringing Goods or Services.

11. CONFIDENTIALITY.

Seller may acquire knowledge of the City of Oakbrook Terrace Confidential Information (as defined below) in connection with its performance hereunder and agrees to keep such City of Oakbrook Terrace Confidential Information in confidence during and following termination or expiration of this Agreement. "City of Oakbrook Terrace Confidential Information" includes, but is not limited to, all information, whether written or oral, in any form, considered confidential by the City of Oakbrook Terrace relating to the business or governmental affairs of the City of Oakbrook Terrace which is disclosed directly or indirectly to Seller. In addition, the City of Oakbrook

Terrace Confidential Information means any third party's proprietary or confidential information disclosed to Seller in the course of providing Services or Goods to the City of Oakbrook Terrace. City of Oakbrook Terrace Confidential Information does not include any information (i) which Seller lawfully knew without restriction on disclosure before the City of Oakbrook Terrace disclosed it to Seller; (ii) which is now or becomes publicly known through no wrongful act or failure to act of Seller; (iii) which Seller developed independently without use of the City of Oakbrook Terrace Confidential Information, as evidenced by appropriate documentation; or (iv) which is hereafter lawfully furnished to Seller by a third party as a matter of right and without restriction on disclosure. In addition, Seller may disclose Confidential Information which is required to be disclosed pursuant to a requirement of a government agency or law so long as Seller provides prompt notice to the City of Oakbrook Terrace of such requirement prior to disclosure.

Seller agrees not to copy, alter or directly or indirectly disclose any the City of Oakbrook Terrace Confidential Information. Additionally, Seller agrees to limit its internal distribution of the City of Oakbrook Terrace Confidential Information to Seller's employees and contractors who have a need to know, and to take steps to ensure that the dissemination is so limited, including the execution by Seller's employees and contractors of nondisclosure agreements with provisions substantially similar to those set forth herein. In no event will Seller use less than the degree of care and means that it uses to protect its own information of like kind, but in any event not less than reasonable care to prevent the unauthorized use of the City of Oakbrook Terrace Confidential Information.

Seller further agrees not to use the City of Oakbrook Terrace Confidential Information except in the course of performing hereunder and will not use such City of Oakbrook Terrace Confidential Information for its own benefit or for the benefit of any third party. The mingling of the City of Oakbrook Terrace Confidential Information with information of Seller shall not affect the confidential nature or ownership of the same as stated hereunder. Seller agrees not to design or manufacture any products which incorporate the City of Oakbrook Terrace Confidential Information. All the City of Oakbrook Terrace Confidential Information is and shall remain the property of the City of Oakbrook Terrace. Upon the City of Oakbrook Terrace's written request or the termination of this Agreement, Seller shall return, transfer or assign to the City of Oakbrook Terrace all the City of Oakbrook Terrace Confidential Information, including all Work Product, as defined herein, and all copies thereof.

12. OWNERSHIP OF WORK PRODUCT.

For purposes of this Agreement, "Work Product" shall include, without limitation, all designs, discoveries, creations, works, devices, masks, models, work in progress, service deliverables, inventions, products, computer programs, procedures, improvements, developments, drawings, notes, documents, business processes, information and materials made, conceived or developed by Seller alone or with others which result from or relate to the Services performed hereunder. Standard Goods manufactured by Seller and sold to the City of Oakbrook Terrace without having been designed, customized or modified for the City of Oakbrook Terrace do not constitute Work Product. All Work Product shall at all times be and remain the sole and exclusive property of the City of Oakbrook Terrace. Seller hereby agrees to irrevocably assign and transfer to the City of Oakbrook Terrace and does hereby assign and transfer to the City of Oakbrook Terrace all of its worldwide right, title and interest in and to the Work Product including all associated intellectual property rights. The City of Oakbrook Terrace will have the sole right to determine the treatment of any Work Product, including the right to keep it as trade secret, execute and file patent applications on it, to use and disclose it without prior patent application, to file registrations for copyright or trademark in its own name or to follow any other procedure that the City of Oakbrook Terrace deems appropriate. Seller agrees: (a) to disclose promptly in writing to the City of Oakbrook Terrace all Work Product in its possession; (b) to assist the City of Oakbrook Terrace in every reasonable way, at the City of Oakbrook Terrace's expense, to secure, perfect, register, apply for, maintain, and defend for the City of Oakbrook Terrace's benefit all copyrights, patent rights, mask work rights, trade secret rights, and all other proprietary rights or statutory protections in and to the Work Product in the City of Oakbrook Terrace's name as it deems appropriate; and (c) to otherwise treat all Work Product as the City of Oakbrook Terrace Confidential Information as described above. These obligations to disclose, assist, execute and keep confidential survive the expiration or termination of this Agreement. All tools and equipment supplied by the City of Oakbrook Terrace to Seller shall remain the sole property of the City of Oakbrook Terrace.

Seller will ensure that Seller's assistants appropriately waive any and all claims and assign to the City of Oakbrook Terrace any and all rights or any interests in any Work Product or original works created in connection with this

Agreement. Seller irrevocably agrees not to assert against the City of Oakbrook Terrace or its direct or indirect customers, assignees or licensees any claim of any intellectual property rights of Seller affecting the Work Product.

The City of Oakbrook Terrace will not have rights to any works conceived or reduced to practice by Seller which were developed entirely on Seller's own time without using equipment, supplies, facilities or trade secret or the City of Oakbrook Terrace Confidential Information, unless (i) such works relate to the City of Oakbrook Terrace's business, or the City of Oakbrook Terrace's actual or demonstrably anticipated research or development; or (ii) such works result from any Services performed by Seller for the City of Oakbrook Terrace.

13. TERMINATION.

The City of Oakbrook Terrace may terminate this Agreement upon written notice to Seller if Seller fails to perform or otherwise breaches this Agreement, files a petition in bankruptcy, becomes insolvent, or dissolves. In the event of such termination, the City of Oakbrook Terrace shall pay Seller for the portion of the Services satisfactorily performed and those conforming Goods delivered to the City of Oakbrook Terrace through the date of termination, less appropriate offsets, including any additional costs to be incurred by the City of Oakbrook Terrace in completing the Services.

The City of Oakbrook Terrace may terminate this Agreement, or any Service(s), for any other reason upon thirty (30) days' written notice to Seller. Seller shall cease to perform Services and/or provide Goods under this Agreement on the date of termination specified in such notice. In the event of such termination, the City of Oakbrook Terrace shall be liable to Seller only for those Services satisfactorily performed and those conforming Goods delivered to the City of Oakbrook Terrace through the date of termination, less appropriate offsets.

Seller may terminate this Agreement upon written notice to the City of Oakbrook Terrace if the City of Oakbrook Terrace fails to pay Seller within sixty (60) days after Seller notifies the City of Oakbrook Terrace in writing that payment is past due.

Upon the expiration or termination of this Agreement for any reason: (a) each party will be released from all obligations to the other arising after the date of expiration or termination, except for those which by their terms survive such termination or expiration; and (b) Seller will promptly notify the City of Oakbrook Terrace of all the City of Oakbrook Terrace Confidential Information or any Work Product in Seller's possession and, at the expense of Seller and in accordance with the City of Oakbrook Terrace's instructions, will promptly deliver to the City of Oakbrook Terrace all such the City of Oakbrook Terrace Confidential Information and/or Work Product.

14. REMEDIES.

If Seller breaches this Agreement, the City of Oakbrook Terrace shall have all remedies available by law and at equity. For the purchase of Goods, Seller's sole remedy in the event of breach of this Agreement by the City of Oakbrook Terrace shall be the right to recover damages in the amount equal to the difference between market price at the time of breach and the purchase price specified in the Agreement. No alternate method of measuring damages shall apply to this transaction. Seller shall have no right to resell Goods for the City of Oakbrook Terrace's account in the event of wrongful rejection, revocation of acceptance, failure to make payment or repudiation by the City of Oakbrook Terrace; and any resale so made shall be for the account of Seller.

15. FORCE MAJEURE.

The City of Oakbrook Terrace shall not be liable for any failure to perform including failure to (i) accept performance of Services; or (ii) take delivery of the Goods as provided caused by circumstances beyond its control which make such performance commercially impractical including, but not limited to, acts of God, fire, flood, acts of war, government action, accident, labor difficulties or shortage, inability to obtain materials, equipment or transportation. In the event the City of Oakbrook Terrace is so excused, either party may terminate the Agreement; and the City of Oakbrook Terrace shall at its expense and risk, return any Goods received to the place of shipment.

16. SEVERABILITY.

If any provision of this Agreement shall be deemed to be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired thereby.

17. LIMITATION OF LIABILITY.

IN NO EVENT SHALL THE CITY OF OAKBROOK TERRACE BE LIABLE TO SELLER OR SELLER'S ASSISTANTS, OR ANY THIRD PARTY FOR ANY INCIDENTAL, INDIRECT, SPECIAL OR CONSEQUENTIAL DAMAGES ARISING OUT OF, OR IN CONNECTION WITH, THIS AGREEMENT, WHETHER OR NOT THE CITY OF OAKBROOK TERRACE WAS ADVISED OF THE POSSIBILITY OF SUCH DAMAGE.

18. ASSIGNMENT; WAIVER.

Seller may not assign this Agreement or any of its rights or obligations under this Agreement, without the prior written consent of the City of Oakbrook Terrace. Any assignment or transfer without such written consent shall be null and void. This Agreement shall inure to the benefit of, and be binding upon, the successors and assigns of the City of Oakbrook Terrace without restriction. A waiver of any default hereunder or of any term or condition of this Agreement shall not be deemed to be a continuing waiver or a waiver of any other default or any other term or condition.

19. NONEXCLUSIVE AGREEMENT.

This is not an exclusive agreement. The City of Oakbrook Terrace is free to engage others to perform Services or provide Goods the same as or similar to Seller's. Seller is free to, and is encouraged to, advertise, offer and provide Seller's Services and/or Goods to others provided, however, that Seller does not breach this Agreement.

20. NOTICES.

Except for Purchase Orders which may be sent by local mail, facsimile transmission, or electronically transmitted, all notices, and other communications hereunder shall be in writing, and shall be addressed to Seller or to an authorized City of Oakbrook Terrace representative, and shall be considered given when (a) delivered personally; (b) sent by confirmed telex or facsimile; (c) sent by commercial overnight courier with written verification receipt; or (d) three (3) days after having been sent, postage prepaid, by first class or certified mail.

21. SURVIVAL OF OBLIGATIONS.

Any obligations and duties which by their nature extend beyond the expiration or termination of this Agreement shall survive the expiration or termination of this Agreement.

22. GOVERNING LAW.

This Agreement shall be construed in accordance with, and disputes shall be governed by, the laws of the State of Illinois, excluding its conflict of law rules. The Circuit Court of DuPage County, Illinois, or the United States District Court for the Northern District of Illinois, Eastern Division, shall have jurisdiction and venue over all controversies arising out of, or relating to, this Agreement. The applicability of the U.N. Convention on Contracts for the International Sale of Goods is hereby expressly waived by the parties, and it shall not apply to the terms and conditions of this Agreement.

23. ENTIRE AGREEMENT; MODIFICATION.

This Agreement is the complete, final and exclusive statement of the terms of the agreement between the parties and supersedes any and all other prior and contemporaneous negotiations and agreements, whether oral or written, between them relating to the subject matter hereof. This Agreement may not be varied, modified, altered, or amended except in writing, including a purchase order or a change order issued by the City of Oakbrook Terrace, signed by the parties. The terms and conditions of this Agreement shall prevail, notwithstanding any variance with

the terms and conditions of any acknowledgment or other document submitted by Seller. Notwithstanding the foregoing, this Agreement will not supersede or take the place of any written agreement which is signed by both parties and covers the same subject matter as this Agreement or its related purchase orders.

24. COMPLIANCE WITH LAWS.

24.1 General: Seller shall comply fully with all applicable federal, state and local laws in the performance of this Agreement including, but not limited to, all applicable employment, tax, export control and environmental laws.

24.2 Hazardous Materials: If Goods include hazardous materials, Seller represents and warrants that Seller understands the nature of any hazards associated with the manufacture, handling and transportation of such hazardous materials.

24.3 Customs: Upon the City of Oakbrook Terrace's request, Seller will promptly provide the City of Oakbrook Terrace with a statement of origin for all Goods and United States Customs documentation for Goods wholly or partially manufactured outside of the United States.

25. INJUNCTIVE RELIEF.

Seller acknowledges and agrees that the obligations and promises of Seller under this Agreement are of a unique, intellectual nature giving them particular value. Seller's breach of any of the promises contained in this Agreement will result in irreparable and continuing damage to the City of Oakbrook Terrace for which there will be no adequate remedy at law and, in the event of such breach, the City of Oakbrook Terrace will be entitled to seek injunctive relief, or a decree of specific performance.

26. CERTIFICATIONS.

Seller hereby certifies to the City of Oakbrook Terrace the following:

26.1 Seller is not delinquent in the payment of taxes to the Illinois Department of Revenue in accordance with 65 ILCS 5/11-42.1-1;

26.2 Seller is not barred from contracting as a result of a violation of either Section 33E-3 (bid-rigging) or 33E-4 (bid-totalling) of the Criminal Code of 1961 (720 ILCS 5/33E-3 and 5/33E-4);

26.3 Seller is not in default, as defined in 5ILCS 385/2, on an educational loan, as defined in 5ILCS 385/1;

26.4 Seller maintains and will maintain a drug-free workplace in accordance with the Drug Free Workplace Act (30 ILCS 580/1 *et seq.*);

26.5 Seller provides equal employment opportunities in accordance with the Illinois Human Rights Act (775 ILCS 5/1-101 *et seq.*);

26.6 Seller is in compliance with 775 ILCS 5/2-105(A)(4) requiring a written sexual harassment policy;

26.7 No City of Oakbrook Terrace officer, spouse or dependent child of a City officer, agent on behalf of any City officer or trust in which a City officer, the spouse or dependent child of a City officer or a beneficiary is a holder of any interest in the seller; or, if the Seller's stock is traded on a nationally recognized securities market, that no City officer, spouse or dependent child of a City officer, agent on behalf of any City officer or trust in which a City officer, the spouse or dependent child of a City officer or a beneficiary is a holder of more than one percent (1%) of the Seller, but if any City officer, spouse or dependent child of a City officer, agent on behalf of any City officer or trust in which a City officer, the spouse or dependent child of a City officer or a beneficiary is a holder of less than one percent (1%) of such Seller, the Seller has disclosed to the City in writing the name(s) of the holder of such interest;

26.8 No officer or employee of City of Oakbrook Terrace has solicited any gratuity, discount, entertainment, hospitality, loan, forbearance, or other tangible or intangible item having monetary value including, but not limited to, cash, food and drink, and honoraria for speaking engagements related to or attributable to the government employment or the official position of the employee or officer from the Seller in violation of Section 30.33 of the Code of Oakbrook Terrace, Illinois;

26.9 The Seller has not given to any officer or employee of the City of Oakbrook Terrace any gratuity, discount, entertainment, hospitality, loan, forbearance, or other tangible or intangible item having monetary value including, but not limited to, cash, food and drink, and honoraria for speaking engagements related to or attributable to the government employment or the official position of the employee or officer in violation of Section 30.33 of the Code of Oakbrook Terrace, Illinois; and

26.10 Neither the Seller nor any of its principals, shareholders, members, partners, or affiliates, as applicable, is a person or entity named as a specially designated National and Blocked Person (as defined in Presidential Executive Order 13224) and that it is not acting, directly or indirectly, for or on behalf of a specially designated National and Blocked Person and that the Contractor and its principals, shareholders, members, partners, or affiliates, as applicable, are not, directly or indirectly, engaged in, and are not facilitating, the transactions contemplated by this Agreement on behalf of any person or entity named as a Specially Designated National and Blocked Person.

City of Oakbrook Terrace

Purchase Order

17W275 Butterfield Road
Oakbrook Terrace, IL 60181-4041
Phone 630-941-8300
Fax 630-941-7254

Supplier Name National Auto Fleet Group, a
division of Chevrolet of
Watsonville

Order Date: October 28, 2025

Address 1 490 Auto Center Drive

Payment Terms:

Address 2

F.O.B. Point:

City, State Zip Watsonville, California 95076

Freight Terms:

E Mail: flreet@nationalautofleet group.com

Acct Code:

Phone: 855-289-5572
Fax: 831-480-8497

Tax Exempt No.:

Attn: Jesse Cooper

Ship To:

City of Oakbrook Terrace
17W275 Butterfield Road
Oakbrook Terrace, IL 60181-4041
Phone: 630-941-8300
Attn: Craig Ward, Director of Public Services

Invoice To:

City of Oakbrook Terrace
17W275 Butterfield Road
Oakbrook Terrace, IL 60181-4041
Phone: 630-941-8300
Attn: Amy L. Marrero, City Administrator

Tax ID:		Ship via:		Required Ship Date:		
Item	Quantity	Part No.	Description	UM	Price	Total
1	1	1NR26	2026 Chevrolet Blazer AWD 4dr LT w/2LT		\$36,900.00	\$36,900.00
2	1	FE9	Emissions, Federal requirements		\$0.00	\$0.00
		LSY	Engine, 2.0L Turbo, 4-cylinder, SIDI DOHC with Variable Valve Timing (VVT), (STD)		\$0.00	\$0.00
3	1					
4	1	M3T	Transmission, 9-speed automatic, electronically-controlled, (STD)		\$0.00	\$0.00
5	1	FHB	Axle, 3.47 final drive ratio		\$0.00	\$0.00
6	1	2LT	LT Preferred Equipment Group, Includes Standard Equipment		\$0.00	\$0.00
7	1	WQN	Wheels, 18" (45.7 cm) High Gloss Black painted aluminum		INC	INC
8	1	QMX	Tires, P235/6SR18 all-season blackwall, (STD)		\$0.00	\$0.00
9	1	GAZ.	Summit White		\$0.00	\$0.00
10	7	AR9	Seats, front bucket, (STD)		\$0.00	\$0.00
11	1	H1T	Jet Black/Medium Gray, Premium Cloth seat trim		\$0.00	\$0.00
12	1	IOS	Audio system, Chevrolet Infotainment 3 Plus system, (STD)		\$0.00	\$0.00
		ZL3	(UGN) Enhanced Automatic Emergency Braking [replaces (UHY) Automatic Emergency Braking], and (DD8) auto-dimming inside rearview mirror		\$1,225.00	\$1,225.00
13	1					

14	1	WJU	Midnight/Sport Edition, (Also includes (V59) Black roof-mounted side rails.		\$845.00	\$845.00
15	1	PDH	LPO, Interior Protection Package, includes (VAV) premium all-weather floor mats, LPO and (VU) cargo mat, LPO		\$375.00	\$375.00
16	1	VS9	Roof rails, Black, roof-mounted side rails		INC	INC
17	1	B94	Bowties, Black, front and rear		INC	INC
18	1	TB5	Liftgate, rear power programmable		INC	INC
19	1	K4C	Wireless Charging		INC	INC
20	1	VAV	LPO, Premium all-weather floor mats		INC	INC
21	1	VLI	LPO, Premium all-weather cargo mat		INC	INC
22	1	UG1	Universal Home Remote, includes garage door opener, programmable		INC	INC
		KSG	Adaptive Cruise Control		INC	INC
		DDB	Mirror, inside rearview auto-dimming		INC	INC
23	1	UGN	Enhanced Automatic Emergency Braking		INC	INC
24	1		Subtotal			\$39,345.00
25	1		Advert/Adjustments		\$0.00	\$0.00
36	1		Manufacturer Destination Charge		<u>\$1,895.00</u>	<u>\$1,895.00</u>
			TOTAL Price			\$41,240.00

Purchase Order Comments

Authorized by:

Craig Ward, Director of Public Services

Approved by:

Tanya Walker, City Administrator

City of Oakbrook Terrace

17W275 Butterfield Road

Oakbrook Terrace, IL 60181-4041

Phone 630-941-8300

Fax 630-941-7254

Supplier Name National Auto Fleet Group, a division of Chevrolet of
Watsonville

Address 1 490 Auto enter Drive

Address 2

City, State, Zip Watsonville, California 95076

Purchase Order Comments

Please sign below and return acknowledgement of this purchase order.

Name & Title

Date

City of Oakbrook Terrace

17W275 Butterfield Road
Oakbrook Terrace, IL 60181-4041
Phone 630-941-8300
Fax 630-941-7254
Supplier
Name
Address 1
Address 2
City, State &
Zip

Receiving Report

Item No.	Date	Quantity	Received By	Carrier	Packing List No.



Interdepartmental Memo

To: Mayor Esposito, City Council, and City Administrator
From: Margie Tannehill, Deputy Clerk/Event Planner
Re: Pumpkins in the Park
Date: October 14, 2025

The City of Oakbrook Terrace held their annual Pumpkins in the Park on Saturday, 10/11/25, at the Dorothy Drennon Park. It was a beautiful day from start to finish!

139 children were registered prior to the event with 124 in attendance, including 7 walk-ins. The afternoon consisted of a Pumpkin Patch with each child being able to take home a pumpkin, 2 face painters, 2 bounce houses with slides, photo opportunities, apple cider donuts and cookies, and hot chocolate and coffee.

The budget for the event was \$5,500 with an amount of \$5,244.20 spent.

<i>Vendor</i>	<i>Cost</i>
Sonny Acres - pumpkins	\$1,091.78
RecordAHit – 2 bounce houses	\$1,515.00
Sams Club - goodies	\$249.46
Amazon – goody bags, activity book	\$152.86
Face Painters (2)	\$595.00
Morkes Chocolatier – Apple Cider Donuts	\$420.35
Dunkin Donuts – Coffee, Hot Cocoa	\$167.94
COSTCO - cookies	\$102.70
Minuteman-flyer, program	\$949.11

GL: 01-01-5780