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PRE-COUNCIL WORK SESSION — 7:00 P.M.

Agenda of the Regular Meeting

of the City Council of the

CITY OF DARIEN

October 7, 2024

7:30 P.M.

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Declaration of Quorum
5. Questions, Comments and Announcements — **General (This is an opportunity for the public to [make comments or ask questions on any issue](#) – 3 Minute Limit Per Person, Additional Public Comment Period - Agenda Item 18)**
6. Approval of Minutes — [September 16, 2024](#)
7. Receiving of Communications
8. Mayor's Report
 - A. [Police Pension Actuarial Report](#) – Foster & Foster
 - B. [Annual Financial Report](#) — For the Year Ended April 30, 2024
9. City Clerk's Report
10. City Administrator's Report
11. Department Head Information/Questions
12. Treasurer's Report
 - A. Warrant Number — [24-25-11](#)
13. Standing Committee Reports
14. Questions and Comments — **Agenda Related (This is an opportunity for the public to [make comments or ask questions on any item on the Council's Agenda](#) – 3 Minute Limit Per Person)**
15. Old Business

16. Consent Agenda
 - A. Consideration of a Motion to Grant a Waiver of the Raffle License Bond Requirement for the [Darien Chamber of Commerce](#)
 - B. Consideration of a Motion to Grant a Waiver of the Raffle License Bond Requirement for the [West Suburban Humane Society](#)
 - C. Consideration of a Motion Granting a Waiver of the \$50.00 a Day Fee for the Temporary Liquor License for the [Darien Swim and Recreation Club](#)
 - D. Consideration of a Motion to Approve a Resolution Authorizing the Mayor and the City Clerk to Execute an [Intergovernmental Agreement for the Reciprocal Reporting of Criminal Offenses Committed by Students](#) between the Board of Education of Hinsdale Township High School District No. 86 and the City of Darien
 - E. Consideration of a Motion to Approve a Resolution to Approve the Expenditure of Equitable Sharing Funds Up to \$14,000 to Enter into an Agreement with Industrial Organizational Solutions (I/O Solutions) to [Conduct Testing to Establish an Eligibility List from Which to Hire Police Officers to Fill Anticipated Openings](#)
 - F. Consideration of a Motion to Approve an Ordinance Authorizing the [Sale of Personal Property Owned by the City of Darien](#)
 - G. Consideration of a Motion Approving a [Transfer from the General Fund to the Capital Projects Fund of \\$2,000,000](#)
17. New Business
 - A. Consideration of a Motion to Approve a Resolution Approving the [City's Strategic Plan 2025-2029](#)
 - B. Consideration of a Motion to Approve a Resolution Authorizing the Mayor to Enter into a Contract with K.L.F. Enterprises Inc., for the [Razing of the Existing Building and Parking Lot Located at 1225 Plainfield Road](#), PINS 09-28-410-001 and 09-28-410-043, as per the Schedule of Pricing, in an Amount not to Exceed \$33,000.00
18. Questions, Comments and Announcements — **General (This is an opportunity for the public to [make comments or ask questions on any issue](#) – 3 Minute Limit Per Person)**
19. Adjournment

A WORK SESSION WAS CALLED TO ORDER AT 7:00 P.M. BY MAYOR MARCHESE FOR THE PURPOSE OF REVIEWING ITEMS ON THE SEPTEMBER 16, 2024 AGENDA WITH THE CITY COUNCIL. THE WORK SESSION ADJOURNED AT 7:28 P.M.

Minutes of the Regular Meeting

of the City Council of the

CITY OF DARIEN

SEPTEMBER 16, 2024

7:30 P.M.

1. **CALL TO ORDER**

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

2. **PLEDGE OF ALLEGIANCE**

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

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

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

Absent: None

Also in Attendance: Joseph Marchese, Mayor
JoAnne E. Ragona, City Clerk
Michael J. Coren, City Treasurer
Bryon Vana, City Administrator
Gregory Thomas, Police Chief
Daniel Gombac, Director of Municipal Services
Ryan Murphy, Senior Planner

- ## 5. QUESTIONS, COMMENTS AND ANNOUNCEMENTS – GENERAL

6. **APPROVAL OF MINUTES** – September 3, 2024

MOTION DULY CARRIED

- ## 8. MAYORS REPORT

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

Nays: None

Absent: None

Results: Ayes 7, Nays 0, Absent 0

MOTION DULY CARRIED

Clerk Ragona administered the Oath of Office to Mark A. Kazich.

Alderwoman Sullivan inquired about the timing of combining the Planning and Zoning Commission and Economic Development Committee; Mayor Marchese stated City Attorney is working on an Ordinance.

**B. MAYORAL PROCLAMATION “DARIEN PARK DISTRICT DAY”
(SEPTEMBER 16, 2024)**

Mayor Marchese read the proclamation into record declaring September 16, 2024 as “Darien Park District Day.”

On behalf of Darien Park District, Ray Jablonski thanked the City of Darien for the acknowledgement. He was pleased the City invested in a four-year strategic plan and looks forward to working together on new programs and improvements for the betterment and enjoyment of all.

Mayor Marchese noted that the Darien Park District and City of Darien worked together to establish three concerts, Darien Fest and Oktoberfest.

C. STRATEGIC PLAN REVIEW

Mayor Marchese stated Strategic Plan contains five strategic initiatives that the City will be working on over the next four years.

9. **CITY CLERK’S REPORT**

There was no report.

10. **CITY ADMINISTRATOR'S REPORT**

There was no report.

11. **DEPARTMENT HEAD INFORMATION/QUESTIONS**

A. POLICE DEPARTMENT

Chief Thomas congratulated Deputy Chief Jason Norton on his completion of courses at the FBI National Academy. He commended Acting Deputy Chief Jump for filling in and preparing July Monthly Report and Sergeant Lorek for filling in and preparing August Monthly Report.

Chief Thomas...

...attended festivities at St. Mary of Gostyn Church on September 11 to honor First Responders.

...responded to Aldermen inquiries pertaining to dogs running at large, e-bikes & e-scooters, pedal bikes and children's Power Wheels.

- **JULY 2024**

Chief Thomas highlighted July Monthly Report, which included mental health calls, Crisis Intervention Training, partnership with National Alliance on Mental Health and DuPage County Health Department, 9-8-8 hotline and Smart 9-1-1.

- **AUGUST 2024**

Chief Thomas commented on legislation and crime from the August Monthly Report. He stressed the importance of locking your car. Chief Thomas fielded Council questions regarding Traffic Crash Summary, retail thefts & response times, Personal Property Crime Summary, SAFE-T Act article in Chicago Tribune and social media posting.

B. MUNICIPAL SERVICES – NO REPORT

Treasurer Coren inquired about construction barricades on Lemont Road; Director Gombac will investigate.

Director Gombac noted construction equipment is being staged at Shell Gas Station on Cass Avenue for an IDOT storm water project; length of project is unknown.

12. TREASURER'S REPORT

A. WARRANT NUMBER 24-25-10

It was moved by Alderwoman Sullivan and seconded by Alderman Stompanato to approve payment of Warrant Number 24-25-10 in the amount of \$1,056,847.42 from the enumerated funds, and \$309,657.52 from payroll funds for the period ending 09/05/24 for a total to be approved of \$1,366,504.94.

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

Nays: None

Absent: None

Results: Ayes 7, Nays 0, Absent 0

MOTION DULY CARRIED

B. MONTHLY REPORT – AUGUST 2024

Treasurer Coren reviewed year-to-date sources of revenue, expenditures, and fund balances through the month of August 2024.

General Fund: Revenue \$7,458,171; Expenditures \$6,111,198;
Current Balance \$8,327,197

<u>Water & Water Depreciation Funds:</u>	Revenue	\$2,317,481;	Expenditures	\$2,288,667
	Current Balance	\$3,754,777		

Motor Fuel Tax Fund: Revenue \$347,035; Expenditures \$1,730,188;
Current Balance \$303.854

Capital Improvement Fund: Revenue \$279,030; Expenditures \$62,731; Current Balance \$17,237,754

13. STANDING COMMITTEE REPORTS

Administrative/Finance Committee – Chairwoman Sullivan announced the Administrative/Finance Committee meeting is scheduled for October 7, 2024 at 6:00 P.M. Liaison Sullivan reminded residents that applications for Citizen of the Year nominees will be available online November 1 with a January 3, 2025 cutoff date.

Municipal Services Committee – Chairman Belczak stated the minutes of the August 5, 2024 meeting were approved and submitted to the Clerk’s Office. He announced the Municipal Services Committee meeting is scheduled for October 28, 2024 at 6:00 P.M.

Police Committee – Chairman Kenny stated the minutes of the June 17, 2024 meeting were approved and submitted to the Clerk’s Office. He announced the Police Committee meeting is scheduled for October 21, 2024 in the Police Department Training Room.

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

There were none.

15. **OLD BUSINESS**

There was no Old Business.

16. **CONSENT AGENDA**

Mayor Marchese stated New Business Items A, B, C, D, E and F were moved to the Consent Agenda as Items D, E, F, G, H, and I.

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

A. CONSIDERATION OF A MOTION TO GRANT A WAIVER OF THE RAFFLE LICENSE BOND REQUIREMENT FOR THE DARIEN WOMAN’S CLUB

B. CONSIDERATION OF A MOTION TO GRANT A WAIVER OF THE RAFFLE LICENSE BOND REQUIREMENT FOR THE DARIEN ARTS COUNCIL

C. CONSIDERATION OF A MOTION TO GRANT AND APPROVE THE BINGO PARTICIPATION OF DARIEN YOUTH CLUB AT THE OKTOBERFEST ON SEPTEMBER 21, 2024

D. ORDINANCE NO. O-19-24 **AN ORDINANCE AUTHORIZING THE SALE OF PERSONAL PROPERTY OWNED BY THE CITY OF DARIEN (MONITOR, KEYBOARDS, PHONES, ETC.)**

E. ORDINANCE NO. O-20-24 **AN ORDINANCE APPROVING A VARIATION FROM THE DARIEN ZONING ORDINANCE (PZC2024-08: 620 MAPLE LANE)**

F. RESOLUTION NO. R-77-24 **A RESOLUTION RELEASING THE LETTER OF CREDIT, INSTRUMENT NO 20006643511, IN THE AMOUNT OF \$974,992 FOR THE - DARIEN HEIGHTS - 2305 SOKOL COURT-DARIEN, IL, AND ACCEPTING A SECURITY BOND FOR THE FOLLOWING: 1. ONE YEAR PUBLIC IMPROVEMENT MAINTENANCE SECURITY IN**

AN AMOUNT OF \$97,499 AND 2. THREE YEAR
NATIVE PLANTING MAINTENANCE SECURITY
IN AN AMOUNT OF \$15,000

G. RESOLUTION NO. R-78-24

A RESOLUTION ACCEPTING A PROPOSAL AT
THE UNIT PRICES FOR POLYURETHANE
SIDEWALK RAISING AND CURB SEALING
FROM ACME CONCRETE RAISING & REPAIR
IN AN AMOUNT NOT TO EXCEED \$20,300

H. RESOLUTION NO. R-79-24

A RESOLUTION AWARDED A CONTRACT
EXTENSION TO YELLOWSTONE LANDSCAPE
GROUP IN AN AMOUNT NOT TO EXCEED
\$173,215 FOR THE CITY'S 2024/25 TREE
TRIMMING AND REMOVAL PROGRAM
SECTION NO. 1 AND ANNUAL CONTRACT

I. RESOLUTION NO. R-80-24

A RESOLUTION AWARDED A LIMITED
CONTRACT TO HOMER TREE CARE, INC., IN
AN AMOUNT NOT TO EXCEED \$178,750 FOR
THE CITY'S 2024/25 TREE TRIMMING AND
REMOVAL PROGRAM SECTION NO. 2

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

Nays: None

Absent: None

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

17. **NEW BUSINESS**

There was no New Business.

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

Alderwoman Sullivan...

...inquired about Goal Setting dates.

...encouraged residents to respond to Darien Water Use Survey, which is quick to complete.

Alderman Gustafson announced Tri-State Fire Station Open House will be held on October 5 from 10:00 A.M. – 1:00 P.M.; Darien Police Department will be participating with a canine demonstration.

Alderman Belczak encouraged all to attend Oktoberfest, which will be held on Saturday, September 21 at Westwood Park from Noon to 9:30 P.M.; food, refreshments, music and games are planned.

Mayor Marchese noted Darien Woman's Club, Darien Youth Club, Darien Swim & Recreation Club and Cancer Smashers will be participating in Oktoberfest.

19. **ADJOURNMENT**

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

VIA VOICE VOTE – MOTION DULY CARRIED

The City Council meeting adjourned at 8:32 P.M.

Mayor

City Clerk

All supporting documentation and report originals of these minutes are on file in the Office of the City Clerk under File Number 09-16-24.
Minutes of 09-16-24 CCM.

CITY OF DARIEN
POLICE PENSION FUND
ACTUARIAL VALUATION
AS OF MAY 1, 2024
CONTRIBUTIONS APPLICABLE TO THE
PLAN/FISCAL YEAR ENDING APRIL 30, 2026



FOSTER & FOSTER
ACTUARIES AND CONSULTANTS



August 13, 2024

Board of Trustees
City of Darien Police Pension Fund

Re: Actuarial Valuation Report – City of Darien Police Pension Fund

Dear Board:

We are pleased to present to the Board this report of the annual actuarial valuation of the City of Darien Police Pension Fund. The funding valuation was performed to determine whether the assets and contributions are sufficient to provide the prescribed benefits and to develop the appropriate funding requirements for the applicable plan year. Use of the results for other purposes may not be applicable and could produce significantly different results.

The valuation has been conducted in accordance with generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board, and reflects laws and regulations issued to date pursuant to the provisions of Article 3, Illinois Pension Code, as well as applicable federal laws and regulations. In our opinion, the assumptions used in this valuation, as adopted by the Board of Trustees, represent reasonable expectations of anticipated plan experience. Future actuarial measurements may differ significantly from the current measurements presented in this report for a variety of reasons including: changes in applicable laws, changes in plan provisions, changes in assumptions, or plan experience differing from expectations. Due to the limited scope of the valuation, we did not perform an analysis of the potential range of such future measurements.

The funding percentages and unfunded accrued liability as measured based on the actuarial value of assets will differ from similar measures based on the market value of assets. These measures, as provided, are appropriate for determining the adequacy of future contributions, but may not be appropriate for the purpose of settling a portion or all of its liabilities.

In conducting the valuation, we have relied on personnel, plan design, and asset information supplied by the Board, financial reports prepared by the custodian bank and the actuarial assumptions and methods described in the Actuarial Assumptions section of this report. While we cannot verify the accuracy of all this information, the supplied information was reviewed for consistency and reasonableness. As a result of this review, we have no reason to doubt the substantial accuracy of the information and believe that it has produced appropriate results. This information, along with any adjustments or modifications, is summarized in various sections of this report.

In performing the analysis, we used third-party software to model (calculate) the underlying liabilities and costs. These results are reviewed in the aggregate and for individual sample lives. The output from the software is either used directly or input into internally developed models to generate the costs. All internally developed models are reviewed as part of the process. As a result of this review, we believe that the models have produced reasonable results. We do not believe there are any material inconsistencies among assumptions or unreasonable output produced due to the aggregation of assumptions.

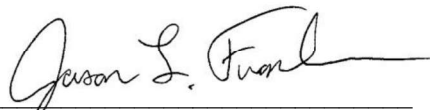
The undersigned are familiar with the immediate and long-term aspects of pension valuations and meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions contained herein. All of the sections of this report are considered an integral part of the actuarial opinions.


To our knowledge, no associate of Foster & Foster, Inc. working on valuations of the program has any direct financial interest or indirect material interest in the City of Darien, nor does anyone at Foster & Foster, Inc. act as a member of the Board of Trustees of the City of Darien Police Pension Fund. Thus, there is no relationship existing that might affect our capacity to prepare and certify this actuarial report.

If there are any questions, concerns, or comments about any of the items contained in this report, please contact us at 630-620-0200.

Respectfully submitted,

Foster & Foster, Inc.

By: 
Jason L. Franken, FSA, EA, MAAA

By: 
Heidi E. Andorfer, FSA, EA, MAAA

JLF/lke
Enclosures

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SUMMARY OF REPORT

The regular annual actuarial valuation of the City of Darien Police Pension Fund, performed as of May 1, 2024, has been completed and the results are presented in this report. The contribution amounts set forth herein are applicable to the plan/fiscal year ended April 30, 2026.

The contribution requirements, compared with those set forth in the May 1, 2023 actuarial report, are as follows:

Valuation Date	5/1/2024	5/1/2023
Applicable to Fiscal Year Ending	<u>4/30/2026</u>	<u>4/30/2025</u>
Total Recommended Contribution	\$3,372,367	\$2,949,559
% of Projected Annual Payroll	83.3%	81.3%
Member Contributions (Est.)	(401,082)	(359,624)
% of Projected Annual Payroll	(9.9%)	(9.9%)
City Recommended Contribution	2,971,285	2,589,935
% of Projected Annual Payroll	73.4%	71.4%

As you can see, the Total Recommended Contribution shows an increase when compared to the results determined in the May 1, 2023 actuarial valuation report. The increase is mainly attributable to an assumption change, an increase in normal cost associated with an increase in active membership, the increase in amortization payment due to the payroll growth assumption, and unfavorable plan experience.

Plan experience was unfavorable overall on the basis of the plan's actuarial assumptions. Sources of unfavorable experience included an investment return of 4.98% (Actuarial Asset Basis) which fell short of the 7.00% assumption and lower than expected inactive mortality. There were no significant sources of favorable experience.

CHANGES SINCE PRIOR VALUATION

Plan Changes Since Prior Valuation

There were no plan changes since the prior valuation.

Actuarial Assumption/Method Changes Since Prior Valuation

The interest rate was decreased from 7.00% to 6.80%.

COMPARATIVE SUMMARY OF PRINCIPAL VALUATION RESULTS

	New Assump <u>5/1/2024</u>	Old Assump <u>5/1/2024</u>	<u>5/1/2023</u>
A. Participant Data			
Number Included			
Actives	35	35	32
Service Retirees	26	26	24
Beneficiaries	4	4	4
Disability Retirees	4	4	4
Terminated Vested	<u>13</u>	<u>13</u>	<u>15</u>
Total	82	82	79
Total Annual Payroll	\$4,047,249	\$4,047,249	\$3,628,898
Payroll Under Assumed Ret. Age	4,047,249	4,047,249	3,628,898
Annual Rate of Payments to:			
Service Retirees	2,646,116	2,646,116	2,477,980
Beneficiaries	271,837	271,837	271,837
Disability Retirees	219,865	219,865	209,742
Terminated Vested	43,718	43,718	114,630
B. Assets			
Actuarial Value	37,161,612	37,161,612	35,693,069
Market Value	35,749,975	35,749,975	32,873,737
C. Liabilities			
Present Value of Benefits			
Actives			
Retirement Benefits	25,787,267	24,646,783	22,176,238
Disability Benefits	2,049,964	1,967,228	1,830,343
Death Benefits	263,830	254,095	237,273
Vested Benefits	1,354,332	1,295,464	1,232,877
Service Retirees	38,801,856	38,029,506	36,140,326
Beneficiaries	2,528,193	2,494,173	2,557,376
Disability Retirees	3,062,329	3,001,805	2,945,769
Terminated Vested	<u>377,800</u>	<u>361,458</u>	<u>1,593,286</u>
Total	74,225,571	72,050,512	68,713,488

C. Liabilities - (Continued)	New Assump <u>5/1/2024</u>	Old Assump <u>5/1/2024</u>	<u>5/1/2023</u>
Present Value of Future Salaries	39,842,121	39,318,570	36,142,412
Present Value of Future Member Contributions	3,948,354	3,896,470	3,581,713
Normal Cost (Retirement)	705,719	665,599	616,865
Normal Cost (Disability)	122,190	117,576	105,619
Normal Cost (Death)	14,555	14,081	12,906
Normal Cost (Vesting)	<u>79,498</u>	<u>76,561</u>	<u>69,299</u>
Total Normal Cost	921,962	873,817	804,689
Present Value of Future Normal Costs	8,318,192	7,787,036	7,404,240
Accrued Liability (Retirement)	19,308,858	18,608,476	16,392,128
Accrued Liability (Disability)	866,884	842,486	791,183
Accrued Liability (Death)	109,135	106,374	101,115
Accrued Liability (Vesting)	852,324	819,198	788,065
Accrued Liability (Inactives)	<u>44,770,178</u>	<u>43,886,942</u>	<u>43,236,757</u>
Total Actuarial Accrued Liability	65,907,379	64,263,476	61,309,248
Unfunded Actuarial Accrued Liability (UAAL)	28,745,767	27,101,864	25,616,179
Funded Ratio (AVA / AL)	56.4%	57.8%	58.2%

	New Assump <u>5/1/2024</u>	Old Assump <u>5/1/2024</u>	<u>5/1/2023</u>
D. Actuarial Present Value of Accrued Benefits			
Vested Accrued Benefits			
Inactives	44,770,178	43,886,942	43,236,757
Actives	7,217,635	6,810,474	5,323,499
Member Contributions	<u>3,829,983</u>	<u>3,829,983</u>	<u>3,455,143</u>
Total	55,817,796	54,527,399	52,015,399
Non-vested Accrued Benefits	<u>539,419</u>	<u>520,010</u>	<u>600,118</u>
Total Present Value Accrued Benefits	56,357,215	55,047,409	52,615,517
Funded Ratio (MVA / PVAB)	63.4%	64.9%	62.5%
Increase (Decrease) in Present Value of Accrued Benefits Attributable to:			
Plan Amendments	0	0	
Assumption Changes	1,309,806	0	
Plan Experience	0	1,875,359	
Benefits Paid	0	(3,020,824)	
Interest	0	3,577,357	
Other	<u>0</u>	<u>0</u>	
Total	1,309,806	2,431,892	

Valuation Date	New Assump 5/1/2024	Old Assump 5/1/2024	5/1/2023
Applicable to Fiscal Year Ending	<u>4/30/2026</u>	<u>4/30/2026</u>	<u>4/30/2025</u>

E. Pension Cost

Normal Cost ¹	\$984,655	\$934,984	\$861,017
% of Total Annual Payroll ¹	24.3	23.1	23.7
Administrative Expenses ¹	53,143	53,242	61,286
% of Total Annual Payroll ¹	1.3	1.3	1.7
Payment Required to Amortize Unfunded Actuarial Accrued Liability over 17 years (as of 5/1/2024) ¹	2,334,569	2,234,967	2,027,256
% of Total Annual Payroll ¹	57.7	55.2	55.9
Total Recommended Contribution	3,372,367	3,223,193	2,949,559
% of Total Annual Payroll ¹	83.3	79.6	81.3
Expected Member Contributions ¹	(401,082)	(401,082)	(359,624)
% of Total Annual Payroll ¹	(9.9)	(9.9)	(9.9)
Expected City Contribution	2,971,285	2,822,111	2,589,935
% of Total Annual Payroll ¹	73.4	69.7	71.4

F. Past Contributions

Plan Years Ending:	<u>4/30/2024</u>
Total Recommended Contribution	2,781,003
City	2,406,164
Actual Contributions Made:	
Members (excluding buyback)	374,839
City	<u>2,393,656</u>
Total	2,768,495

G. Net Actuarial (Gain)/Loss

1,634,485

¹ Contributions developed as of 5/1/2024 displayed above have been adjusted to account for assumed interest.

H. Schedule Illustrating the Amortization of the Total Unfunded Actuarial Accrued Liability as of:

<u>Year</u>	<u>Projected Unfunded Accrued Liability</u>
2024	28,745,767
2025	28,365,910
2026	27,884,349
2030	24,742,352
2034	19,080,181
2037	12,605,337
2041	0

I. (i) 5 Year Comparison of Actual and Assumed Salary Increases

		<u>Actual</u>	<u>Assumed</u>
Year Ended	4/30/2024	4.98%	4.97%
Year Ended	4/30/2023	6.68%	5.26%
Year Ended	4/30/2022	5.25%	5.62%
Year Ended	4/30/2021	4.98%	5.39%
Year Ended	4/30/2020	4.81%	5.03%

(ii) 5 Year Comparison of Investment Return on Actuarial Value

		<u>Actual MVA</u>	<u>Actual AVA</u>	<u>Assumed</u>
Year Ended	4/30/2024	9.71%	4.98%	7.00%
Year Ended	4/30/2023	1.92%	4.48%	7.00%
Year Ended	4/30/2022	-8.23%	6.43%	7.00%
Year Ended	4/30/2021	25.25%	9.14%	7.00%
Year Ended	4/30/2020	1.28%	4.66%	7.00%

DEVELOPMENT OF MAY 1, 2024 AMORTIZATION PAYMENT

(1)	Unfunded Actuarial Accrued Liability as of May 1, 2023	\$25,616,179
(2)	Sponsor Normal Cost developed as of May 1, 2023	445,065
(3)	Expected administrative expenses for the year ended April 30, 2024	57,277
(4)	Expected interest on (1), (2) and (3)	1,826,292
(5)	Sponsor contributions to the System during the year ended April 30, 2024	2,393,656
(6)	Expected interest on (5)	83,778
(7)	Expected Unfunded Actuarial Accrued Liability as of April 30, 2024, (1)+(2)+(3)+(4)-(5)-(6)	25,467,379
(8)	Change to UAAL due to Assumption Change	1,643,903
(9)	Change to UAAL due to Actuarial (Gain)/Loss	1,634,485
(10)	Unfunded Accrued Liability as of May 1, 2024	28,745,767
(11)	UAAL Subject to Amortization (100% AAL less Actuarial Assets)	28,745,767

<u>Date</u> <u>Established</u>	<u>Years</u> <u>Remaining</u>	<u>5/1/2024</u> <u>Amount</u>	<u>Amortization</u> <u>Amount</u>
5/1/2024	17	28,745,767	2,185,926

DETAILED ACTUARIAL (GAIN)/LOSS ANALYSIS

(1) Unfunded Actuarial Accrued Liability (UAAL) as of May 1, 2023	\$25,616,179
(2) Expected UAAL as of May 1, 2024	25,467,379
(3) Summary of Actuarial (Gain)/Loss, by component:	
Investment Return (Actuarial Asset Basis)	717,311
Salary Increases	(22,571)
Active Decrements	(20,681)
Inactive Mortality	331,587
Programming Updates	580,594
Other	<u>48,245</u>
Change in UAAL due to (Gain)/Loss	1,634,485
Change to UAAL due to Assumption Change	<u>1,643,903</u>
(4) Actual UAAL as of May 1, 2024	\$28,745,767

RECONCILIATION OF CHANGES IN CONTRIBUTION REQUIREMENT

(1) Contribution Determined as of May 1, 2023	\$ 2,589,935
(2) Summary of Contribution Impact by component:	
Change in Normal Cost	73,967
Change in Assumed Administrative Expense	(8,044)
Investment Return (Actuarial Asset Basis)	59,153
Salary Increases	(1,861)
New Entrants	1,476
Active Decrements	(1,705)
Inactive Mortality	27,344
Contributions (More) or Less than Recommended	1,068
Increase in Amortization Payment Due to Payroll Growth Assumption	65,886
Change in Expected Member Contributions	(41,458)
Assumption Change	149,174
Programming Updates	47,879
Other	<u>8,471</u>
Total Change in Contribution	381,350
(3) Contribution Determined as of May 1, 2024	\$2,971,285

PROJECTION OF BENEFIT PAYMENTS

Year	Payments for Current Actives	Payments for Current Inactives	Total Payments
2024	78,321	3,149,091	3,227,412
2025	164,082	3,191,695	3,355,777
2026	246,775	3,258,392	3,505,167
2027	316,238	3,315,363	3,631,601
2028	416,397	3,371,264	3,787,661
2029	574,975	3,425,884	4,000,859
2030	732,554	3,471,259	4,203,813
2031	888,718	3,510,469	4,399,187
2032	1,065,270	3,542,554	4,607,824
2033	1,268,630	3,566,516	4,835,146
2034	1,474,027	3,581,381	5,055,408
2035	1,670,543	3,603,214	5,273,757
2036	1,881,224	3,597,714	5,478,938
2037	2,085,658	3,580,875	5,666,533
2038	2,281,570	3,552,386	5,833,956
2039	2,464,754	3,537,596	6,002,350
2040	2,626,534	3,486,337	6,112,871
2041	2,808,909	3,423,622	6,232,531
2042	3,003,799	3,349,661	6,353,460
2043	3,217,382	3,264,682	6,482,064
2044	3,410,351	3,168,977	6,579,328
2045	3,588,218	3,063,072	6,651,290
2046	3,748,433	2,947,602	6,696,035
2047	3,940,820	2,822,784	6,763,604
2048	4,132,429	2,689,437	6,821,866
2049	4,317,459	2,548,640	6,866,099
2050	4,501,141	2,401,612	6,902,753
2051	4,703,907	2,249,667	6,953,574
2052	4,870,002	2,094,192	6,964,194
2053	5,000,564	1,936,731	6,937,295
2054	5,132,400	1,778,969	6,911,369
2055	5,244,404	1,622,807	6,867,211
2056	5,335,212	1,470,207	6,805,419
2057	5,412,381	1,323,038	6,735,419
2058	5,474,726	1,183,016	6,657,742
2059	5,522,272	1,051,502	6,573,774
2060	5,554,509	929,450	6,483,959
2061	5,569,261	817,455	6,386,716
2062	5,565,395	715,802	6,281,197
2063	5,541,575	624,451	6,166,026

ACTUARIAL ASSUMPTIONS AND METHODS

Interest Rate	6.80% per year compounded annually, net of investment related expenses.
Mortality Rate	<p><i>Active Lives:</i> PubS-2010 Employee mortality, unadjusted, with generational improvements with most recent projection scale (currently Scale MP-2021). 10% of active deaths are assumed to be in the line of duty.</p> <p><i>Inactive Lives:</i> PubS-2010 Healthy Retiree mortality, adjusted by a factor of 1.15 for male retirees and unadjusted for female retirees, with generational improvements with most recent projection scale (currently Scale MP-2021).</p> <p><i>Beneficiaries:</i> PubS-2010 Survivor mortality, unadjusted for male beneficiaries and adjusted by a factor of 1.15 for female beneficiaries, with generational improvements with most recent projection scale (currently Scale MP-2021).</p> <p><i>Disabled Lives:</i> PubS-2010 Disabled mortality, adjusted by a factor of 1.08 for male disabled members and unadjusted for female disabled members, with generational improvements with most recent projection scale (currently Scale MP-2021).</p> <p>The mortality assumptions sufficiently accommodate anticipated future mortality improvements.</p>
Retirement Age	See table at end of this section. This is based on a 2022 experience study performed for the Illinois Police Officers' Pension Investment Fund.
Disability Rate	See table at end of this section. 60% of the disabilities are assumed to be in the line of duty. This is based on a 2022 experience study performed for the Illinois Police Officers' Pension Investment Fund.
Termination Rate	See table at end of this section. This is based on a 2022 experience study performed for the Illinois Police Officers' Pension Investment Fund.

Salary Increases

See table below. This is based on a 2022 experience study performed for the Illinois Police Officers' Pension Investment Fund.

Salary Scale	
Service	Rate
0	11.00%
1	9.50%
2	8.00%
3	7.50%
4	7.00%
5	6.00%
6	5.00%
7 - 11	4.00%
12 - 29	3.75%
30+	3.50%

Inflation

2.50%.

Cost-of-Living Adjustment

Tier 1: 3.00% per year after age 55. Those that retire prior to age 55 receive an increase of 1/12 of 3.00% for each full month since benefit commencement upon reaching age 55.

Tier 2: 1.25% per year after the later of attainment of age 60 or first anniversary of retirement.

Marital Status

80% of Members are assumed to be married.

Spouse's Age

Males are assumed to be three years older than females.

Funding Method

Entry Age Normal Cost Method.

Actuarial Asset Method

Investment gains and losses are smoothed over a 5-year period. In the first year, 20% of the gain or loss is recognized. In the second year 40%, in the third year 60%, in the fourth year 80%, and in the fifth year 100% of the gain or loss is recognized. The actuarial investment gain or loss is defined as the actual return on investments minus the actuarial assumed investment return. Actuarial Assets shall not be less than 80% nor greater than 120% of the Market Value of Assets.

Funding Policy Amortization Method

The UAAL is amortized according to a Level Percentage of Payroll method over a period ending in 2041. The initial amortization amount is 100% of the Accrued Liability less the Actuarial Value of Assets.

Payroll Growth

3.25% per year.

Administrative Expenses

Expenses paid out of the fund other than investment-related expenses are assumed to be equal to those paid in the previous year.

Decrement Tables

% Terminating During the Year		% Becoming Disabled During the Year		% Retiring During the Year (Tier 1)		% Retiring During the Year (Tier 2)	
Service	Rate	Age	Rate	Age	Rate	Age	Rate
0	13.00%	20	0.000%	50 - 54	20%	50 - 54	5%
1	8.00%	25	0.029%	55 - 62	25%	55	40%
2	7.00%	30	0.133%	63	33%	56 - 62	25%
3	6.00%	35	0.247%	64	40%	63	33%
4	5.00%	40	0.399%	65 - 69	55%	64	40%
5	4.50%	45	0.561%	70+	100%	65 - 69	55%
6	4.00%	50	0.675%			70+	100%
7	3.50%	55	0.855%				
8	3.00%	60	1.093%				
9	2.50%						
10	2.25%						
11	2.00%						
12	1.75%						
13	1.50%						
14+	1.25%						

GLOSSARY

Total Annual Payroll is the projected annual rate of pay for the fiscal year following the valuation date of all covered members.

Present Value of Benefits is the single sum value on the valuation date of all future benefits to be paid to current Members, Retirees, Beneficiaries, Disability Retirees and Vested Terminations.

Accrued Actuarial Liability is determined according to the plan's actuarial cost method. This amount represents the portion of the anticipated future benefits allocated to years prior to the valuation date.

Normal (Current Year's) Cost is the current year's cost for benefits yet to be funded.

Market Value of Assets is the fair market value of plan assets as of the valuation date. This amount may be adjusted to produce an Actuarial Value of Assets for plan funding purposes.

Actuarial Value of Assets is the asset value used in the valuation to determine contribution requirements. It represents the plan's Market Value of Assets, with adjustments according to the Actuarial Asset Method. These adjustments produce a "smoothed" value that is likely to be less volatile from year to year than the Market Value of Assets.

Unfunded Accrued Liability is the excess of the Accrued Actuarial Liability over the Actuarial Value of Assets.

Total Recommended Contribution is equal to the Normal Cost plus an amount sufficient to amortize the Unfunded Accrued Liability over a period ending in 2041. The recommended amount is adjusted for interest according to the timing of contributions during the year.

Entry Age Normal Cost Method - Under this method, the normal cost is the sum of the individual normal costs for all active participants. For an active participant, the normal cost is the participant's normal cost accrual rate, multiplied by the participant's current compensation.

- (a) The normal cost accrual rate equals:
 - (i) the present value of future benefits for the participant, determined as of the participant's entry age, divided by
 - (ii) the present value of the compensation expected to be paid to the participant for each year of the participant's anticipated future service, determined as of the participant's entry age.
- (b) In calculating the present value of future compensation, the salary scale is applied both retrospectively and prospectively to estimate compensation in years prior to and subsequent to the valuation year based on the compensation used for the valuation.
- (c) The accrued liability is the sum of the individual accrued liabilities for all participants and beneficiaries. A participant's accrued liability equals the present value, at the participant's attained age, of future benefits less the present value at the participant's attained age of the individual normal costs payable in the future. A beneficiary's accrued liability equals the present value, at the beneficiary's attained age, of future benefits.
- (d) Under this method, the entry age used for each active participant is the participant's age at the time he or she would have commenced participation if the plan had always been in existence under current terms, or the age as of which he or she first earns service credits for purposes of benefit accrual under the current terms of the plan.

DISCUSSION OF RISK

ASOP No. 51, Assessment and Disclosure of Risk Associated with Measuring Pension Obligations and Determining Pension Plan Contributions, states that the actuary should identify risks that, in the actuary's professional judgment, may reasonably be anticipated to significantly affect the plan's future financial condition.

Throughout this report, actuarial results are determined under various assumption scenarios. These results are based on the premise that all future plan experience will align with the plan's actuarial assumptions; however, there is no guarantee that actual plan experience will align with the plan's assumptions. It is possible that actual plan experience will differ from anticipated experience in an unfavorable manner that will negatively impact the plan's funded position.

Below are examples of ways in which plan experience can deviate from assumptions and the potential impact of that deviation. Typically, this results in an actuarial gain or loss representing the current-year financial impact on the plan's unfunded liability of the experience differing from assumptions; this gain or loss is amortized over a period of time determined by the plan's amortization method. When assumptions are selected that adequately reflect plan experience, gains and losses typically offset one another in the long term, resulting in a relatively low impact on the plan's contribution requirements associated with plan experience. When assumptions are too optimistic, losses can accumulate over time and the plan's amortization payment could potentially grow to an unmanageable level.

- Investment Return: When the rate of return on the Actuarial Value of Assets falls short of the assumption, this produces a loss representing assumed investment earnings that were not realized. Further, it is unlikely that the plan will experience a scenario that matches the assumed return in each year as capital markets can be volatile from year to year. Therefore, contribution amounts can vary in the future.
- Salary Increases: When a plan participant experiences a salary increase that was greater than assumed, this produces a loss representing the cost of an increase in anticipated plan benefits for the participant as compared to the previous year. The total gain or loss associated with salary increases for the plan is the sum of salary gains and losses for all active participants.
- Payroll Growth: The plan's payroll growth assumption, if one is used, causes a predictable annual increase in the plan's amortization payment in order to produce an amortization payment that remains constant as a percentage of payroll if all assumptions are realized. If payroll does not increase according to the plan's payroll growth assumption, the plan's amortization payment can increase significantly as a percentage of payroll even if all assumptions other than the payroll growth assumption are realized.
- Demographic Assumptions: Actuarial results take into account various potential events that could happen to a plan participant, such as retirement, termination, disability, and death. Each of these potential events is assigned a liability based on the likelihood of the event and the financial consequence of the event for the plan. Accordingly, actuarial liabilities reflect a blend of financial consequences associated with various possible outcomes (such as retirement at one of various possible ages). Once the outcome is known (e.g. the participant retires) the liability is adjusted to reflect the known outcome. This adjustment produces a gain or loss depending on whether the outcome was more or less favorable than other outcomes that could have occurred.

- Contribution Risk: This risk results from the potential that actual employer contributions may deviate from actuarially determined contributions, which are determined in accordance with the Board's funding policy. The funding policy is intended to result in contribution requirements that if paid when due, will result in a reasonable expectation that assets will accumulate to be sufficient to pay plan benefits when due. Contribution deficits, particularly large deficits and those that occur repeatedly, increase future contribution requirements and put the plan at risk for not being able to pay plan benefits when due.

Impact of Plan Maturity on Risk

For newer pension plans, most of the participants and associated liabilities are related to active members who have not yet reached retirement age. As pension plans continue in operation and active members reach retirement ages, liabilities begin to shift from being primarily related to active members to being shared amongst active and retired members. Plan maturity is a measure of the extent to which this shift has occurred. It is important to understand that plan maturity can have an impact on risk tolerance and the overall risk characteristics of the plan. For example, plans with a large amount of retired liability do not have as long of a time horizon to recover from losses (such as losses on investments due to lower than expected investment returns) as plans where the majority of the liability is attributable to active members. For this reason, less tolerance for investment risk may be warranted for highly mature plans with a substantial inactive liability. Similarly, mature plans paying substantial retirement benefits resulting in a small positive or net negative cash flow can be more sensitive to near term investment volatility, particularly if the size of the fund is shrinking, which can result in less assets being available for investment in the market.

To assist with determining the maturity of the plan, we have provided some relevant metrics in the table following titled "Plan Maturity Measures and Other Risk Metrics". Highlights of this information are discussed below:

- The Support Ratio, determined as the ratio of active to inactive members, has decreased from 79.1% on May 1, 2021 to 74.5% on May 1, 2024, indicating that the plan has been rapidly maturing.
- The Accrued Liability Ratio, determined as the ratio of the Inactive Accrued Liability, which is the liability associated with members who are no longer employed but are due a benefit from the plan, to the Total Accrued Liability, is 67.9%. With a plan of this maturity, losses due to lower than expected investment returns or demographic factors will need to be made up for over a shorter time horizon than would be needed for a less mature plan.
- The Funded Ratio, determined as the ratio of the Actuarial Value of Assets to the Total Accrued Liability, has decreased from 59.2% on May 1, 2021 to 56.4% on May 1, 2024, due mainly to unfavorable plan experience and assumption changes.
- The Net Cash Flow Ratio, determined as the ratio of the Net Cash Flow (contributions minus benefit payments and administrative expenses) to the Market Value of Assets, stayed approximately the same from May 1, 2021 to May 1, 2024. The current Net Cash Flow Ratio of -0.8% indicates that contributions are not currently covering the plan's benefit payments and administrative expenses.

Low Default-Risk Obligation Measure

ASOP No. 4, Measuring Pension Obligations and Determining Pension Plan Costs or Contributions, was revised as of December 2021 to include a “low-default-risk obligation measure” (LDROM). This liability measure is consistent with the determination of the actuarial accrued liability shown on page 8 in terms of member data, plan provisions, and assumptions/methods, including the use of the Entry Age Normal Cost Method, except that the interest rate is tied to low-default-risk fixed income securities. The S&P Municipal Bond 20 Year High Grade Rate Index (daily rate closest to, but not later than, the measurement date) was selected to represent a current market rate of low risk but longer-term investments that could be included in a low-risk asset portfolio. The interest rate used in this valuation was 4.42%, resulting in an LDROM of \$91,912,218. The LDROM should not be considered the “correct” liability measurement; it simply shows a possible outcome if the Board elected to hold a very low risk asset portfolio. Given that plan benefits are paid over time through the combination of contributions and investment returns, prudent investments selected by the Board help to balance asset accumulation through these two sources.

It is important to note that the actuary has identified the risks above as the most significant risks based on the characteristics of the plan and the nature of the project, however, it is not an exhaustive list of potential risks that could be considered. Additional advanced modeling, as well as the identification of additional risks, can be provided at the request of the audience addressed on page 2 of this report.

PLAN MATURITY MEASURES AND OTHER RISK METRICS

	<u>5/1/2024</u>	<u>5/1/2023</u>	<u>5/1/2022</u>	<u>5/1/2021</u>
<u>Support Ratio</u>				
Total Actives	35	32	32	34
Total Inactives	47	47	46	43
Actives / Inactives	74.5%	68.1%	69.6%	79.1%

Asset Volatility Ratio

Market Value of Assets (MVA)	35,749,975	32,873,737	32,756,189	36,134,523
Total Annual Payroll	4,047,249	3,628,898	3,401,589	3,472,348
MVA / Total Annual Payroll	883.3%	905.9%	963.0%	1,040.6%

Accrued Liability (AL) Ratio

Inactive Accrued Liability	44,770,178	43,236,757	42,884,737	40,389,129
Total Accrued Liability	65,907,379	61,309,248	58,859,095	55,673,258
Inactive AL / Total AL	67.9%	70.5%	72.9%	72.5%

Funded Ratio

Actuarial Value of Assets (AVA)	37,161,612	35,693,069	34,656,435	32,971,457
Total Accrued Liability	65,907,379	61,309,248	58,859,095	55,673,258
AVA / Total Accrued Liability	56.4%	58.2%	58.9%	59.2%

Net Cash Flow Ratio

Net Cash Flow ¹	(302,088)	(505,387)	(422,580)	(322,917)
Market Value of Assets (MVA)	35,749,975	32,873,737	32,756,189	36,134,523
Ratio	-0.8%	-1.5%	-1.3%	-0.9%

¹ Determined as total contributions minus benefit payments and administrative expenses.

STATEMENT OF FIDUCIARY NET POSITION
April 30, 2024

<u>ASSETS</u>	MARKET VALUE
Cash and Cash Equivalents:	
Money Market	311,230
Cash and Cash Equivalents	15,050
Total Cash and Equivalents	326,280
Receivables:	
Prepays	530
Total Receivable	530
Investments:	
Pooled/Common/Commingled Funds	35,426,025
Total Investments	35,426,025
Total Assets	35,752,835
<u>LIABILITIES</u>	
Liabilities:	
Payable:	
Expenses	2,860
Total Liabilities	2,860
Net Assets:	
Active and Retired Members' Equity	35,749,975
NET POSITION RESTRICTED FOR PENSIONS	35,749,975
TOTAL LIABILITIES AND NET ASSETS	35,752,835

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED April 30, 2024
Market Value Basis

ADDITIONS

Contributions:

Member	374,839
City	2,393,656

Total Contributions	2,768,495
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Investment Income:

Net Realized Gain (Loss)	496,000	
Unrealized Gain (Loss)	2,458,758	
Net Increase in Fair Value of Investments		2,954,758
Interest & Dividends		248,323
Less Investment Expense ¹		(24,755)

Net Investment Income	3,178,326
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Total Additions	5,946,821
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DEDUCTIONS

Distributions to Members:

Benefit Payments	3,020,824
Refund of Contributions/Transfers	0

Total Distributions	3,020,824
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Administrative Expenses	49,759
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Total Deductions	3,070,583
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Net Increase in Net Position	2,876,238
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NET POSITION RESTRICTED FOR PENSIONS

Beginning of the Year	32,873,737
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End of the Year	35,749,975
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¹ Investment Related expenses include investment advisory, custodial and performance monitoring fees.

ACTUARIAL ASSET VALUATION

April 30, 2024

Development of Actuarial Value of Assets

Market Value of Assets, 4/30/2024	35,749,975
(Gains)/Losses Not Yet Recognized	<u>1,411,637</u>
Actuarial Value of Assets, 4/30/2024	37,161,612
4/30/2024 Limited Actuarial Assets:	37,161,612

Development of Investment Gain/Loss

Market Value of Assets, 4/30/2023	32,873,737
Contributions Less Benefit Payments & Administrative Expenses	(302,088)
Expected Investment Earnings ¹	2,290,589
Actual Net Investment Earnings	<u>3,178,326</u>
2024 Actuarial Investment Gain/(Loss)	887,737

¹ Expected Investment Earnings = 7.00% x (32,873,737 + 0.5 x -302,088)

Gains/(Losses) Not Yet Recognized

Plan Year Ending	Gain/(Loss)	Amounts Not Yet Recognized by Valuation Year				
		2024	2025	2026	2027	2028
4/30/2021	5,288,555	1,057,711	0	0	0	0
4/30/2022	(5,470,380)	(2,188,152)	(1,094,076)	0	0	0
4/30/2023	(1,652,310)	(991,386)	(660,924)	(330,462)	0	0
4/30/2024	887,737	710,190	532,642	355,095	177,547	0
Total		(1,411,637)	(1,222,358)	24,633	177,547	0

Development of Asset Returns

(A) 4/30/2023 Actuarial Assets:	35,693,069
(I) Net Investment Income:	
1. Interest and Dividends	248,323
2. Realized Gains (Losses)	496,000
3. Change in Actuarial Value	1,051,063
4. Investment Expenses	<u>(24,755)</u>
Total	1,770,631
(B) 4/30/2024 Actuarial Assets:	37,161,612
Actuarial Asset Rate of Return = (2 x I) / (A + B - I):	4.98%
Market Value of Assets Rate of Return:	9.71%
Actuarial Gain/(Loss) due to Investment Return (Actuarial Asset Basis)	(717,311)

CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
April 30, 2024
Actuarial Asset Basis

INCOME		
Contributions:		
Member	374,839	
City	2,393,656	
Total Contributions		2,768,495
Earnings from Investments		
Interest & Dividends	248,323	
Net Realized Gain (Loss)	496,000	
Change in Actuarial Value	1,051,063	
Total Earnings and Investment Gains		1,795,386
EXPENSES		
Administrative Expenses:		
Investment Related ¹	24,755	
Other	49,759	
Total Administrative Expenses		74,514
Distributions to Members:		
Benefit Payments	3,020,824	
Refund of Contributions/Transfers	0	
Total Distributions		3,020,824
Change in Net Assets for the Year		1,468,543
Net Assets Beginning of the Year		35,693,069
Net Assets End of the Year ²		37,161,612

¹ Investment Related expenses include investment advisory, custodial and performance monitoring fees.

² Net Assets may be limited for actuarial consideration.

STATISTICAL DATA

	<u>5/1/2024</u>	<u>5/1/2023</u>	<u>5/1/2022</u>	<u>5/1/2021</u>
<u>Actives - Tier 1</u>				
Number	17	17	17	18
Average Current Age	45.5	44.5	43.5	42.9
Average Age at Employment	24.9	24.9	24.9	24.9
Average Past Service	20.6	19.6	18.6	18.0
Average Annual Salary	\$130,749	\$126,221	\$120,726	\$116,719
<u>Actives - Tier 2</u>				
Number	18	15	15	16
Average Current Age	34.2	33.8	32.8	32.1
Average Age at Employment	29.2	28.9	28.9	28.8
Average Past Service	5.0	4.9	3.9	3.3
Average Annual Salary	\$101,362	\$98,876	\$89,950	\$85,713
<u>Service Retirees</u>				
Number	26	24	24	23
Average Current Age	66.4	66.3	65.3	65.0
Average Annual Benefit	\$101,774	\$103,249	\$100,349	\$97,575
<u>Beneficiaries</u>				
Number	4	4	4	4
Average Current Age	71.2	70.2	69.2	68.2
Average Annual Benefit	\$67,959	\$67,959	\$67,959	\$67,959
<u>Disability Retirees</u>				
Number	4	4	4	3
Average Current Age	61.3	60.3	59.3	65.8
Average Annual Benefit	\$54,966	\$52,436	\$51,167	\$51,647
<u>Terminated Vested</u>				
Number	13	15	14	13
Average Current Age	39.5	40.6	40.8	40.5
Average Annual Benefit ¹	\$21,859	\$28,658	\$28,658	\$28,658

¹ Average Annual Benefit for Terminated Vested members reflects the benefit for members entitled to a future annual benefit from the plan.

AGE AND SERVICE DISTRIBUTION

PAST SERVICE

AGE	0	1	2	3	4	5-9	10-14	15-19	20-24	25-29	30+	Total
15 - 19	0	0	0	0	0	0	0	0	0	0	0	0
20 - 24	0	0	0	0	0	0	0	0	0	0	0	0
25 - 29	1	0	0	2	1	0	0	0	0	0	0	4
30 - 34	1	0	1	1	1	1	0	0	0	0	0	5
35 - 39	1	0	0	0	1	2	2	1	0	0	0	7
40 - 44	0	0	0	0	0	3	1	4	0	0	0	8
45 - 49	0	0	0	0	0	0	0	1	5	0	0	6
50 - 54	0	0	0	0	0	0	0	0	3	2	0	5
55 - 59	0	0	0	0	0	0	0	0	0	0	0	0
60 - 64	0	0	0	0	0	0	0	0	0	0	0	0
65+	0	0	0	0	0	0	0	0	0	0	0	0
Total	3	0	1	3	3	6	3	6	8	2	0	35

VALUATION PARTICIPANT RECONCILIATION

1. Active lives

a. Number in prior valuation 5/1/2023	32
b. Terminations	
i. Vested (partial or full) with deferred benefits	0
ii. Non-vested or full lump sum distribution received	0
iii. Transferred service to other fund	0
c. Deaths	
i. Beneficiary receiving benefits	0
ii. No future benefits payable	0
d. Disabled	0
e. Retired	<u>0</u>
f. Continuing participants	32
g. New entrants	<u>3</u>
h. Total active life participants in valuation	35

2. Non-Active lives (including beneficiaries receiving benefits)

	Service Retirees, Vested Receiving <u>Benefits</u>	Receiving Death <u>Benefits</u>	Receiving Disability <u>Benefits</u>	Vested <u>Deferred</u>	<u>Total</u>
a. Number prior valuation	24	4	4	15	47
Retired	2	0	0	(2)	0
Vested Deferred	0	0	0	0	0
Death, With Survivor	0	0	0	0	0
Death, No Survivor	0	0	0	0	0
Disabled	0	0	0	0	0
Refund of Contributions	0	0	0	0	0
Rehires	0	0	0	0	0
Expired Annuities	0	0	0	0	0
Data Corrections	0	0	0	0	0
Hired/Termed in Same Year	0	0	0	0	0
b. Number current valuation	26	4	4	13	47

SUMMARY OF CURRENT PLAN

Article 3 Pension Fund

The Plan is established and administered as prescribed by “Article 3. Police Pension Fund – Municipalities 500,000 and Under” of the Illinois Pension Code.

Plan Administration

The Plan is a single employer defined benefit pension plan administered by a Board of Trustees comprised of:

- a.) Two members appointed by the Municipality,
- b.) Two active Members of the Police Department elected by the Membership, and
- c.) One retired Member of the Police Department elected by the Membership.

Credited Service

Complete years of service as a sworn police officer employed by the Municipality.

Normal Retirement

Date

Tier 1: Age 50 and 20 years of Credited Service.

Tier 2: Age 55 with 10 years of Credited Service.

Benefit

Tier 1: 50% of annual salary attached to rank on last day of service plus 2.50% of annual salary for each year of service over 20 years, up to a maximum of 75% of salary. The minimum monthly benefit is \$1,000 per month.

Tier 2: 2.50% per year of service times the average salary for the 48 consecutive months of service within the last 60 months of service in which the total salary was the highest prior to retirement times the number of years of service, up to a maximum of 75% of average salary. The minimum monthly benefit is \$1,000 per month.

For Tier 2 participants, the salary is capped at a rate of \$106,800 as of 2011, indexed annually at a rate of CPI-U, but not to exceed 3.00%.

Form of Benefit

Tier 1: For married retirees, an annuity payable for the life of the Member; upon the death of the member, 100% of the Member's benefit payable to the spouse until death. For unmarried retirees, the normal form is a Single Life Annuity.

Tier 2: Same as above, but with 66 2/3% of benefit continued to spouse.

Early Retirement

Date	Tier 1: Age 60 and 8 years of Credited Service. Tier 2: Age 50 with 10 years of Credited Service.
Benefit	Tier 1: Normal Retirement benefit with no minimum. Tier 2: Normal Retirement benefit, reduced 6.00% each year before age 55, with no minimum benefit.
Form of Benefit	Same as Normal Retirement

Disability Benefit

Eligibility	Total and permanent as determined by the Board of Trustees.
Benefit Amount	A maximum of:

- a.) 65% of salary attached to the rank held by Member on last day of service, and;
- b.) The monthly retirement pension that the Member is entitled to receive if he or she retired immediately.

For non-service connected disabilities, a benefit of 50% of salary attached to rank held by Member on last day of service.

Cost-of-Living Adjustment

Tier 1:

Retirees: An annual increase equal to 3.00% per year after age 55. Those that retire prior to age 55 receive an increase of 1/12 of 3.00% for each full month since benefit commencement upon reaching age 55.

Disabled Retirees: An annual increase equal to 3.00% per year of the original benefit amount beginning at age 60. Those that become disabled prior to age 60 receive an increase of 3.00% of the original benefit amount for each year since benefit commencement upon reaching age 60.

Tier 2: An annual increase each January 1 equal to 3.00% per year or one-half of the annual unadjusted percentage increase in the consumer price index-u for the 12 months ending with the September preceding each November 1, whichever is less, of the original pension after the attainment of age 60 or first anniversary of pension start date whichever is later.

Pre-Retirement Death Benefit

Service Incurred	100% of salary attached to rank held by Member on last day of service.
Non-Service Incurred	A maximum of: <ul style="list-style-type: none">a.) 54% of salary attached to the rank held by Member on last day of service, and;b.) The monthly retirement pension earned by the deceased Member at the time of death, regardless of whether death occurs before or after age 50.

For non-service deaths with less than 10 years of service, a refund of member contributions is provided.

Vesting (Termination)

Vesting Service Requirement	Tier 1: 8 years. Tier 2: 10 years.
Non-Vested Benefit	Refund of Member Contributions.
Vested Benefit	Either the termination benefit, payable upon reaching age 60 (55 for Tier 2), provided contributions are not withdrawn, or a refund of member contributions. The termination benefit is 2.50% of annual salary held in the year prior to termination (4-year final average salary for Tier 2) times creditable service.

Contributions

Employee	9.91% of Salary.
Municipality	Remaining amount necessary for payment of Normal (current year's) Cost and amortization of the accrued past service liability.

Memo

To: Bryon Vana
From: Julie Saenz
Date: October 2, 2024
Re: Council Meeting

The following items will be listed in the City Council Meeting dated October 7, 2024:

Auditor's Communication

Management Letter

CYEFR

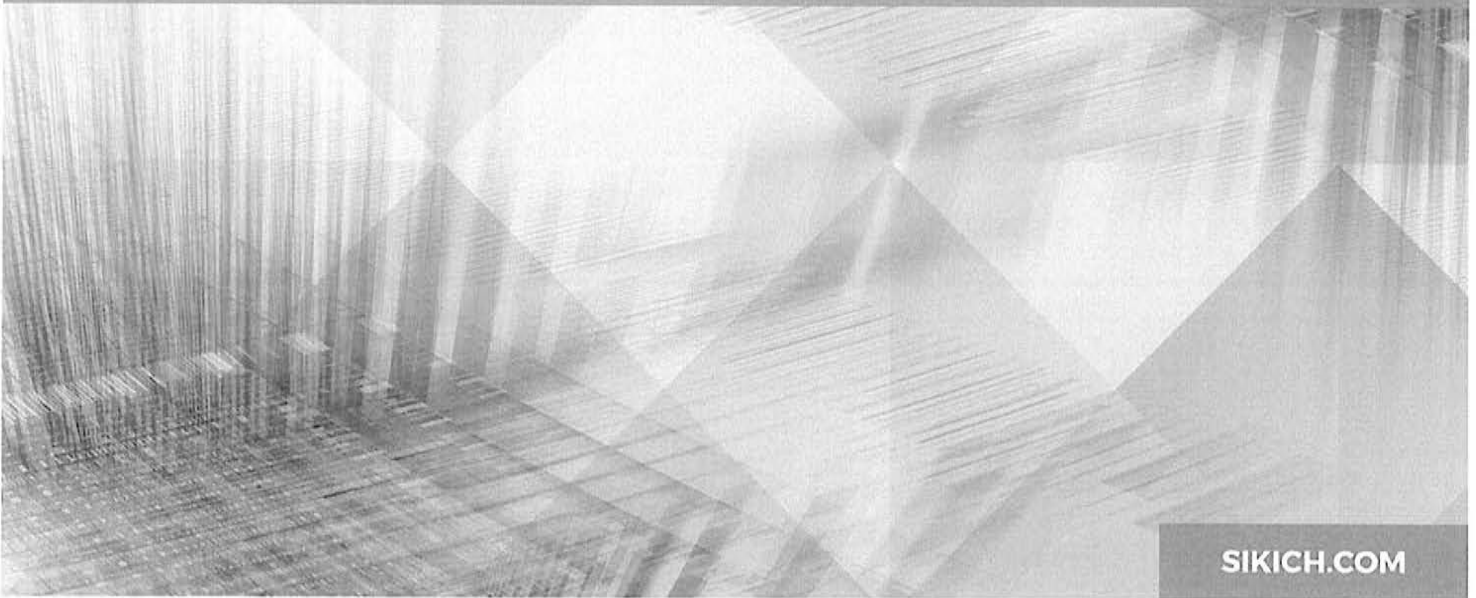
Annual Financial Report



CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2024



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CITY OF DARIEN, ILLINOIS
AUDITOR’S COMMUNICATION TO THE HONORABLE MAYOR
AND MEMBERS OF THE CITY COUNCIL
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1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

September 4, 2024

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

Ladies and Gentlemen:

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by auditing standards. Our communication at the beginning of our audit process along with our questionnaire regarding consideration of fraud in a financial statement audit was sent to you May 1, 2024.

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

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

Sincerely,

Sikich CPA LLC

Sikich CPA LLC
By: James R. Savio, CPA, MAS
Principal

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

SIKICH.COM

September 4, 2024

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

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the City of Darien, Illinois (the City) for the fiscal year ended April 30, 2024 and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated September 4, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 29, 2024. 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, 2024. We noted no transactions entered into by the City during the year for which there is lack of authoritative guidance or consensus.

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

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 4, 2024.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

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

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

Restriction in Use

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

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

Sincerely,

Sikich CPA LLC

Sikich CPA LLC

By: James R. Savio, CPA, MAS
Principal

City of Darien**Year End: April 30, 2024****Adjusting Journal Entries****Date: 5/1/2023 To 4/30/2024****Account No: AJE#01 To AJE#03**

Number	Date	Name	Account No	Amount
AJE#01	4/30/2024	Now Acct -Republic Bank	01-1005 01-GF	(110,400.00)
AJE#01	4/30/2024	Rent/Lease Revenue	01-00-3561 01-GF	110,400.00
		To correct lease JE recorded in error		
AJE#02	4/30/2024	Operating - Republic Bank	01-1000 01-GF	(7,298.54)
AJE#02	4/30/2024	Payroll -Republic Bank	01-1002 01-GF	(145,354.17)
AJE#02	4/30/2024	Payroll -Republic Bank	01-1002 01-GF	(60,251.88)
AJE#02	4/30/2024	Prepaid Expenses	01-1300 01-GF	60,251.88
AJE#02	4/30/2024	Accrued Salaries Payable	01-2182 01-GF	145,354.17
AJE#02	4/30/2024	Operating - Republic Bank	02-1000 02-WF	(1,624.13)
AJE#02	4/30/2024	Operating - Republic Bank	02-1000 02-WF	(536.00)
AJE#02	4/30/2024	Payroll -Republic Bank	02-1002 02-WF	(16,432.59)
AJE#02	4/30/2024	Payroll -Republic Bank	02-1002 02-WF	(657.09)
AJE#02	4/30/2024	Prepaid expenses	02-1300 02-WF	657.09
AJE#02	4/30/2024	Accrued Salaries Payable	02-2182 02-WF	16,432.59
AJE#02	4/30/2024	Vehicle (Gas and Oil)	01-30-4273 01-GF	1,250.51
AJE#02	4/30/2024	Vehicle (Gas and Oil)	01-40-4273 01-GF	6,048.03
AJE#02	4/30/2024	Training and Education	02-50-4263 02-WF	536.00
AJE#02	4/30/2024	Vehicle (Gas and Oil)	02-50-4273 02-WF	1,624.13
		To correct items recorded as cash reconciling items		
AJE#03	4/30/2024	Deferred Outflow - Police Pen	98-1179 98-G	(164,805.00)
AJE#03	4/30/2024	Net Pension Liab - Police Pen	98-2006 98-G	(1,643,974.00)
AJE#03	4/30/2024	Deferred Inflow - Police Pen	98-2007 98-G	105,494.00
AJE#03	4/30/2024	Change in Pension Expense - Police Pension	98-50-6510 98-G	1,703,285.00
		Police Pension GAB 67/68		

PASSED ADJUSTMENTS

		City of Darien		GOVERNMENTAL ACTIVITIES	
		(CLIENT)		(OPINION UNIT)	
		For the Year Ended		<u>4/30/2024</u>	
All entries posted as Debit (Credit)					
Description	Workpaper Reference	Assets/ Deferred Outflows	(Liabilities)/ (Deferred Inflows)	(Net Position/Fund Balance)	Change in Net Position/Fund Balance
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period		\$ -	\$ -	\$ -	\$ -
To record the effects of GASB-96	4225	377,196	(351,317)	-	(25,879)
To record installment contracts for Bodycams In-Car Cameras, and Tasers	4223	215,372	(215,372)	-	-
To record capital assets not capitalized	4010	129,325	-	-	(129,325)
To record grant revenue in prior year	3302.1	-	-	(47,158)	47,158
Totals		\$ 721,893	\$ (566,689)	\$ (47,158)	\$ (108,046)

PASSED ADJUSTMENTS

City of Darien				CAPITAL IMPROVEMENTS			
(CLIENT)				(OPINION UNIT)			
For the Year Ended				4/30/2024			
All entries posted as Debit (Credit)							
Description	Workpaper Reference	Assets	(Liabilities)	(Retained Earnings/Fund Balance)	(Profit) Loss		
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period		\$ -	\$ -	\$ -	\$ -		-
To record grant revenue in prior year	3302.1	-	-	(47,158)			47,158
Totals		\$ -	\$ -	\$ (47,158)	\$		47,158

CITY OF DARIEN, ILLINOIS

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

April 30, 2024



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

SIKICH.COM

The Honorable Mayor
Members of Management
City of Darien, Illinois

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

During our audit, we also identify certain matters which we communicate only to management. While many of these matters are operational in nature, they may include internal control deficiencies that do not meet the definition of a significant deficiency or material weakness. We have chosen to communicate these matters in this communication. As discussed on the following pages, we identified certain deficiencies in internal control. In addition, we reviewed the status of the deficiencies from April 30, 2023. The status of these is included in Appendix A.

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

I encourage you to contact me at (630) 566-8516 should you have any questions.

SiKich CPA LLC

Naperville, Illinois
September 4, 2024

OTHER INFORMATION

Future Accounting Pronouncements

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

GASB Statement No. 99, *Omnibus 2022*, addresses a variety of topics including: Classification and reporting of derivative instruments within the scope of Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument; clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives; clarification of provisions in Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset; clarification of provisions in Statement No. 96, *Subscription-Based Information Technology Arrangements*, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability; extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt; accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP); disclosures related to nonmonetary transactions; pledges of future revenues when resources are not received by the pledging government; clarification of provisions in Statement No. 34, *Basic Financial Statements--and Management's Discussion and Analysis--for State and Local Governments*, as amended, related to the focus of the government-wide financial statements; terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*; and terminology used in Statement 53 to refer to resource flows statements. This statement is effective upon issuance for requirements related to the extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63. The effective date for the requirements related to leases, PPPs, and SBITAs is April 30, 2024. The effective date for the requirement related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 is April 30, 2025.

GASB Statement No. 100, *Accounting Changes and Error Corrections--an Amendment of GASB Statement No. 62*, enhances accounting and financial reporting requirement for accounting changes and error corrections. This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also addresses corrections of errors in previously issued financial statements. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning

OTHER INFORMATION (Continued)

Future Accounting Pronouncements (Continued)

balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). This Statement is effective for the fiscal year ended April 30, 2025.

GASB Statement No. 101, *Compensated Absences*, requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This Statement requires that a liability for certain types of compensated absences--including parental leave, military leave, and jury duty leave--not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences. This Statement is effective for the fiscal year ended April 30, 2025.

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.

OTHER INFORMATION (Continued)

Future Accounting Pronouncements (Continued)

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.

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

APPENDIX A
STATUS OF COMMENTS FROM APRIL 30, 2023

DEFICIENCY

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

Segregation of Duties

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

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

Status - Comment still applicable as of April 30, 2024.



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

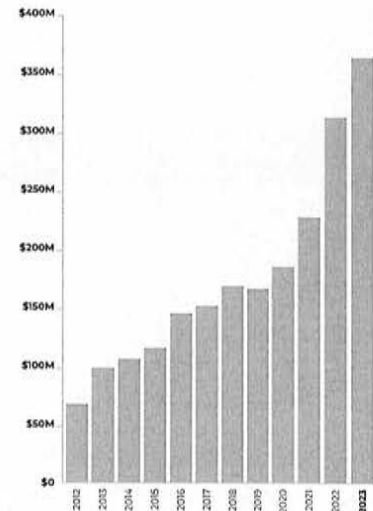
Sikich currently practices in an alternative practice structure in accordance with the AICPA Professional Code of Conduct and applicable law, regulations, and professional standards. Sikich CPA LLC is a licensed CPA firm that provides audit and attest services to its clients. Sikich LLC has a contractual arrangement with Sikich CPA LLC under which Sikich LLC provides Sikich CPA LLC with professional and support personnel and other services to support Sikich CPA LLC's performance of its professional services, and Sikich CPA LLC shares certain client information with Sikich LLC with respect to the provision of such services.

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+

2023 REVENUE \$363.8M



OFFICE LOCATIONS

Ahmedabad, GJ	Los Angeles, CA*
Alexandria, VA	877.279.1900
703.836.1350	Sacramento, CA*
703.836.6701	925.577.5144
Bangalore, KA	Milwaukee, WI
Boston, MA	262.754.9400
508.485.5588	Naperville, IL
Chattanooga, TN	630.566.8400
423.954.3007	Peoria, IL
Chicago, IL	309.694.4251
312.648.6666	Princeton, NJ
Cleveland, OH	609.285.5000
440.238.0445	Richfield, OH
Coimbatore, TN	330.864.6661
Decatur, IL	Springfield, IL
217.423.6000	217.793.3363
Indianapolis, IN	St. Louis, MO
317.842.4466	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 2023 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 Darien, Illinois

Ladies and Gentlemen:

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Darien, Illinois (the City) as of and for the year ended April 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the City's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

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

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

SiKich CPA LLC

Naperville, Illinois
September 4, 2024

**CITY OF DARIEN
DARIEN, ILLINOIS**

**ILLINOIS GRANT ACCOUNTABILITY AND
TRANSPARENCY ACT - CONSOLIDATED YEAR END
FINANCIAL REPORT**

For the Year Ended April 30, 2024

CITY OF DARIEN
DARIEN, ILLINOIS
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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

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

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Darien, Illinois (the City) as of and for the year ended April 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated September 4, 2024, which expressed unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying Consolidated Year End Financial Report is presented for purposes of additional analysis, as required by the Illinois Grant Accountability and Transparency Act, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the 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.

Sikich CPA LLC

Naperville, Illinois
September 4, 2024

CITY OF DARIEN, ILLINOIS

**ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
CONSOLIDATED YEAR END FINANCIAL REPORT**

For the Year Ended April 30, 2024

CSFA Number	Program Name	State	Federal	Match	Total
444-26-1565	Tobacco Enforcement Program	\$ 2,375	\$ -	\$ -	\$ 2,375
420-00-1758	Department of Commerce and Economic Opportunity	150,000	-	-	150,000
420-00-1960	Department of Commerce and Economic Opportunity	100,000	-	-	100,000
	All other federal expenditures	-	100,507	-	100,507
	TOTALS	<u>\$ 252,375</u>	<u>\$ 100,507</u>	<u>\$ -</u>	<u>\$ 352,882</u>

(See independent auditor's report on supplementary information.)

CITY OF DARIEN, ILLINOIS

ANNUAL FINANCIAL REPORT

For the Year Ended April 30, 2024

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Prepared by the General Administration Department

Michael J. Coren
City Treasurer

CITY OF DARIEN, ILLINOIS
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INTRODUCTORY SECTION

CITY OF DARIEN, ILLINOIS

PRINCIPAL OFFICIALS

April 30, 2024

MAYOR

Joseph A. Marchese

CITY COUNCIL

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

CITY TREASURER

Michael J. Coren

CITY CLERK

JoAnne Ragona

CITY ATTORNEY

John B. Murphey

FINANCIAL SECTION

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

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Darien, Illinois (the City) as of and for the year ended April 30, 2024, and the related notes to financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Darien, Illinois, as of April 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we

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

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

Other Matters

Required Supplementary Information

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

Supplementary Information

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

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

The audit as of and for the year ended April 30, 2023 was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The 2023 comparative data included on certain individual fund schedules is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements by Sikich LLP 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 the opinion of Sikich LLP, the information was 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 and supplemental data but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Sikich CPA LLC

Naperville, Illinois
September 4, 2024

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

CITY OF DARIEN

Management's Discussion and Analysis

For the Year Ended April 30, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Darien, we offer readers of Darien's financial statements this narrative overview and analysis of the financial activities of the City of Darien for the fiscal year ended April 30, 2024. Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts. We encourage readers to consider the information presented here in conjunction with the City's financial statements.

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

FINANCIAL HIGHLIGHTS

- ❑ The City of Darien maintained compliance with the Police Pension funding requirements as well as the IMRF funding requirements throughout the year.
- ❑ The City transferred \$5.7 million to the Capital Improvements Fund in FYE 24 to be used in the City of Darien's 3-year Capital Improvement Plan. The Capital Improvement Plan includes sidewalk replacement, storm-water ditch projects, new street lighting, the road program, and crack sealing to name a few.
- ❑ The City planned and maintained a minimum of 3 months balance of operating expenses in the General Fund throughout the fiscal year.
- ❑ The City reduced its General Obligation Refunding Bond debt by \$700,000 during the year.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

Government-Wide Financial Statements

The government-wide financial statements (see pages 5-7) are designed to be corporate-like in that all governmental and business-type activities are consolidated into columns which add to a total for the Primary Government.

□ The focus of the *Statement of Net Position* (the "Unrestricted Net Position") is designed to be similar to bottom line results for the City and its governmental and business-type activities. This statement combines and consolidates governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting and economic resources measurement focus.

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

□ The *Governmental Activities* reflect the City's basic services, including administration, police and buildings, planning and development, streets and yard waste, and public works. Property taxes, sales taxes, and shared state income taxes finance the majority of these services.

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

Fund Financial Statements

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

CITY OF DARIEN

Management's Discussion and Analysis

For the Year Ended April 30, 2024

□ Governmental Funds are presented on a sources and uses of liquid resources basis. This is the manner in which the financial plan (the budget) is typically developed. The flow and availability of liquid (spendable) resources is a clear and appropriate focus of any analysis of a government. Funds are established for various purposes and the Fund Financial Statements allow the demonstration of sources and uses and/or budgeting compliance associated herewith. Governmental Funds are recorded using the current financial resources method. The flow of current financial resources will reflect bond proceeds and inter-fund transfers as other financial sources, as well as capital expenditures and bond principal payments as expenditures. A reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligations (bonds and others) into the Governmental Activities column (in the Government-Wide Financial Statements).

□ *Proprietary Funds*, also called Enterprise Funds, include the Water/Sewer Fund. These are used to report the same function presented in business-type activities in the City-Wide Financial Statements. Accounting for this type of fund, we utilize the economic resources method, in a similar fashion as corporate accounting. Unlike Governmental Funds, the Business-Type Activities column on the Business-Type Fund Financial Statements is the same as the Business-Type column on the Government-Wide Financial Statements.

□ *Fiduciary Funds* represent trust responsibilities of the government, but which have resources that are held for the benefit of parties outside the City. These assets are restricted in purpose and do not represent discretionary assets of the government. Therefore, these assets are not presented as part of the Government-Wide Financial Statements. Accounting for fiduciary component units is similar to that used by proprietary funds. Currently the City has one fiduciary component unit, the Police Pension Fund.

Notes to the Financial Statements

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

Other Information

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

CITY OF DARIEN

Management's Discussion and Analysis

For the Year Ended April 30, 2024

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Condensed Statement of Net Position As of April 30, 2024 and 2023 (In millions of dollars)									
	<u>Governmental Activities</u>			<u>Business-Type Activities</u>			<u>Government Total</u>		
	<u>2024</u>	<u>2023</u>	<u>Change</u>	<u>2024</u>	<u>2023</u>	<u>Change</u>	<u>2024</u>	<u>2023</u>	<u>Change</u>
Current and other assets	32.14	32.19	(0.05)	5.75	6.22	(0.47)	37.89	38.41	(0.52)
Capital assets	<u>7.26</u>	<u>5.65</u>	<u>1.61</u>	<u>8.61</u>	<u>8.45</u>	<u>0.16</u>	<u>15.87</u>	<u>14.10</u>	<u>1.77</u>
<i>Total Assets</i>	<u>39.40</u>	<u>37.84</u>	<u>1.56</u>	<u>14.36</u>	<u>14.67</u>	<u>(0.31)</u>	<u>53.76</u>	<u>52.51</u>	<u>1.25</u>
Deferred Outflow of Resources	6.09	6.71	(0.62)	0.44	0.64	(0.20)	6.53	7.35	(0.82)
Total assets and Deferred Outflow of Resources	<u>45.49</u>	<u>44.55</u>	<u>0.94</u>	<u>14.80</u>	<u>15.31</u>	<u>(0.51)</u>	<u>60.29</u>	<u>59.86</u>	<u>0.43</u>
Long-term liabilities	32.07	31.37	0.70	2.51	3.52	(1.01)	34.58	34.89	(0.31)
Other liabilities	<u>1.52</u>	<u>1.34</u>	<u>0.18</u>	<u>1.11</u>	<u>1.17</u>	<u>(0.06)</u>	<u>2.63</u>	<u>2.51</u>	<u>0.12</u>
<i>Total Liabilities</i>	<u>33.59</u>	<u>32.71</u>	<u>0.88</u>	<u>3.62</u>	<u>4.69</u>	<u>(1.07)</u>	<u>37.21</u>	<u>37.40</u>	<u>(0.19)</u>
Deferred Inflows of Resources	5.05	5.43	(0.38)	0.05	0.07	(0.02)	5.10	5.50	(0.40)
<i>Total Liabilities and Deferred Inflows of Resources</i>	<u>38.64</u>	<u>38.14</u>	<u>0.50</u>	<u>3.67</u>	<u>4.76</u>	<u>(1.09)</u>	<u>42.31</u>	<u>42.90</u>	<u>(0.59)</u>
<i>Net position</i>									
Net investment in capital Assets.	6.82	5.54	1.28	5.94	5.19	0.75	12.76	10.73	2.03
Restricted	2.10	1.88	0.22	0.00	0.00	0.00	2.10	1.88	0.22
Unrestricted	<u>(2.07)</u>	<u>(1.01)</u>	<u>(1.06)</u>	<u>5.19</u>	<u>5.36</u>	<u>(0.17)</u>	<u>3.12</u>	<u>4.35</u>	<u>(1.23)</u>
<i>Total Net Position</i>	<u>6.85</u>	<u>6.41</u>	<u>0.44</u>	<u>11.13</u>	<u>10.55</u>	<u>0.58</u>	<u>17.98</u>	<u>16.96</u>	<u>1.02</u>

(See Independent Auditor's Report)

CITY OF DARIEN

Management's Discussion and Analysis

For the Year Ended April 30, 2024

Normal Impacts

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

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

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

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

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

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

Reduction of capital assets through depreciation –will reduce capital assets and net investment in capital assets.

Current Year Impacts

As noted earlier, net position may serve over time as a useful indicator of a governments' financial position. In the case of the City of Darien, total net position increased approximately \$1.02 million from \$16.96 million to \$17.98 million. The increase was a result of conservative budgeting, a decrease in project expenses, and the approval of grants. The City of Darien has a goal to maintain a specific level of fund balance which is used to cover Capital Project expenditures or used for the early payment of debt.

The City of Darien's assessed property tax rate was .2431. The City of Darien's portion of a resident's tax bill is approximately 3.74% of their total tax bill. The City of Darien's property taxes remain relatively lower than other municipalities within DuPage County.

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

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2024

Condensed Statement of Activities									
As of April 30, 2024 and 2023									
(In millions of dollars)									
	<u>Governmental</u> <u>Activities</u>			<u>Business-Type</u> <u>Activities</u>			<u>Government</u> <u>Total</u>		
	<u>2024</u>	<u>2023</u>	<u>Change</u>	<u>2024</u>	<u>2023</u>	<u>Change</u>	<u>2024</u>	<u>2023</u>	<u>Change</u>
Revenues:									
Program Revenues:									
Charges for Services	1.61	1.88	(0.27)	7.86	7.73	0.13	9.47	9.61	(0.14)
Operating and Capital									
Grants and Contributions	1.44	1.31	0.13	-	-	-	1.44	1.31	0.13
General Revenues:									
Property Taxes	2.50	2.50	0.00	-	-	-	2.50	2.50	0.00
Other Taxes	14.89	14.81	0.08	-	-	-	14.89	14.81	0.08
Other General Revenues	<u>1.57</u>	<u>2.21</u>	<u>(0.64)</u>	<u>0.25</u>	<u>0.18</u>	<u>0.07</u>	<u>1.82</u>	<u>2.39</u>	<u>(0.57)</u>
Total Revenues	22.01	22.71	(0.70)	8.11	7.91	0.20	30.12	30.62	(0.50)
Expenses:									
General Government	2.48	2.15	0.33	-	-	-	2.48	2.15	0.33
Highways and Streets	7.40	6.91	0.49	-	-	-	7.40	6.91	0.49
Public Safety	11.69	10.21	1.48	-	-	-	11.69	10.21	1.48
Interest and Fees	0.00	0.00	0.00	-	-	-	0.00	0.00	0.00
Water	<u>-</u>	<u>-</u>	<u>-</u>	<u>7.53</u>	<u>7.53</u>	<u>0.00</u>	<u>7.53</u>	<u>7.53</u>	<u>0.00</u>
Total Expenses	21.57	19.27	2.30	7.53	7.53	0.00	29.10	26.80	2.30
Increase (Decrease) in Net Position	0.44	3.44	(3.00)	0.58	0.38	0.20	1.02	3.82	(2.80)
Change in Net Position	0.44	3.44	(3.00)	0.58	0.38	0.20	1.02	3.82	(2.80)
Net Position, Beginning of Year	<u>6.41</u>	<u>2.97</u>	<u>3.44</u>	<u>10.55</u>	<u>10.17</u>	<u>0.38</u>	<u>16.96</u>	<u>13.14</u>	3.82
Net Position, End of Year	6.85	6.41	0.44	11.13	10.55	0.58	17.98	16.96	1.02

Normal Impacts

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

CITY OF DARIEN

Management's Discussion and Analysis

For the Year Ended April 30, 2024

Revenues

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

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

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

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

Expenses

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

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

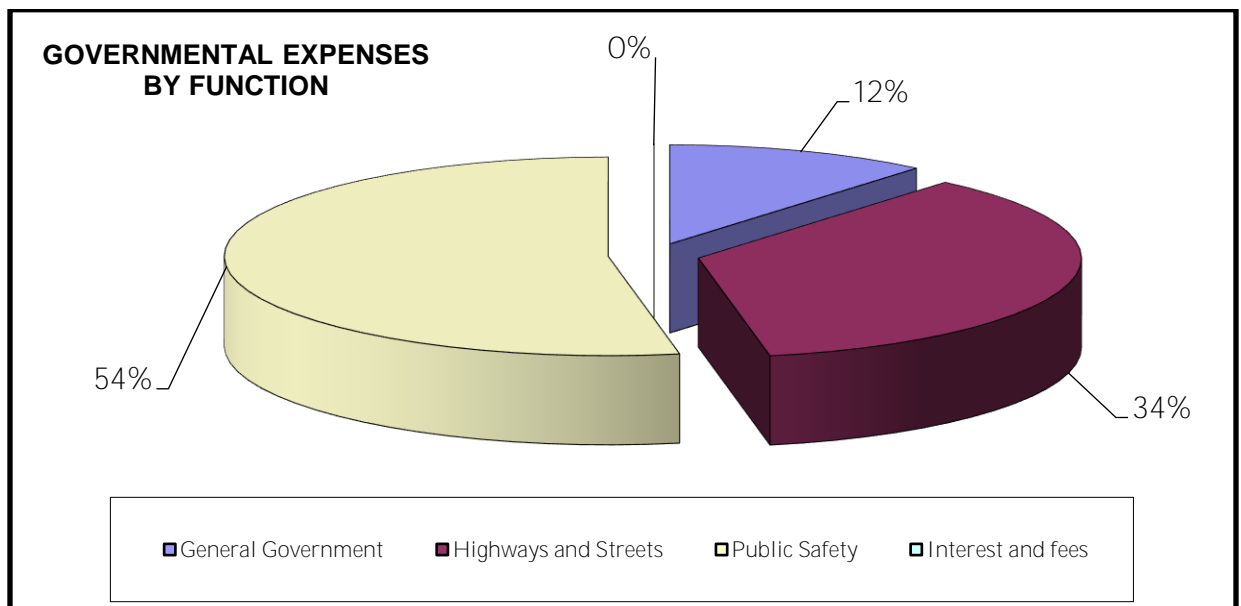
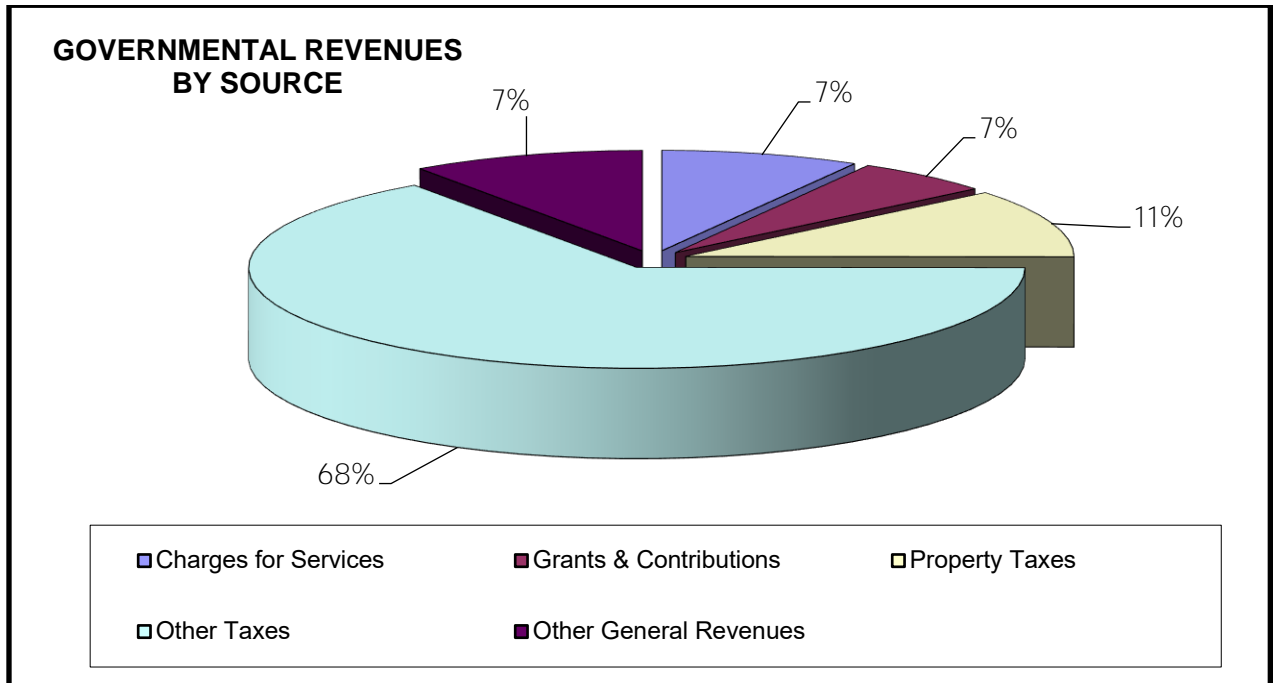
Salary increases (annual adjustments and merit) – the ability to attract and retain staff members, requires the City to strive to approach a competitive salary range position in the marketplace.

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

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2024

GOVERNMENTAL ACTIVITIES

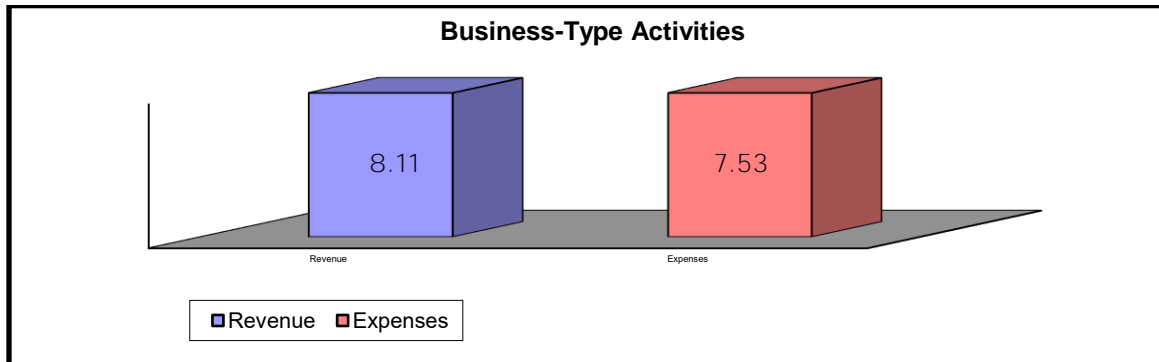
The percentages illustrated below, represent the governmental revenues and expenditures by source/function per page 6 of the MD&A, column 1.



CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2024

Business Type Activities

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



The Business-Type activity of the City of Darien includes the Water Department. The Water Department serves the city residents and businesses; pricing of water is based on fees determined by the supplier of water, the DuPage Water Commission. The City of Darien has been able to avoid raising water rates to its residents and businesses over the past several years, even though there have been increases in the fee for the supply of water by the DuPage Water Commission. Sales of water (revenues) can be affected by climate, at times, with warmer and drier summers bringing higher demand. The total revenues of the Water Department increased by \$0.20 million in comparison to the prior year.

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

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

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

The City of Darien's major funds include; the General Fund and the Capital Improvement Fund.

At of the end of the current fiscal year, the City of Darien's governmental funds reported a combined (major and non-major) ending fund balance of \$25.97 million.

CITY OF DARIEN

Management's Discussion and Analysis

For the Year Ended April 30, 2024

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets

At the end of fiscal year 2024, the City of Darien had total capital assets (net of accumulated depreciation) of \$15.87 million, invested in a broad range of capital assets including police and public works equipment, buildings, water facilities, roads, streets, and sewer lines.

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

Debt Administration

The debt administration discussion covers two types of debt reported by the City's financial statements. The City's governmental activities include the general obligation bond issuance for the acquisition and construction of major capital facilities. Overall, the City's governmental activities report a total debt of \$32.34 million. The City began the fiscal year with a balance of \$31.73 million in debt.

In the City's business-type activities a total debt of \$3.15 million is reported. The City began the fiscal year with a balance of \$4.14 million in debt. The business activity debt is paid primarily by revenues generated by the Water Department's sale of water fee for service. The general obligation bonds of the business-type activity are obligations of the business-type activity only and are used for infrastructure and building improvements to the system. (More detailed information about the City's long-term liabilities is presented in Note 6 of the financial statements.)

FACTORS BEARING ON THE CITY'S FUTURE

The general economic conditions of DuPage County, Cook County, and the Chicago metropolitan statistical area are affected by the national economics. The unemployment rate for the most recent period available for this year is 5.4% County-wide (Local Area unemployment Statistics LAUS web site). The City's future is also affected by the sales tax base, which can vary based upon the vacancy rate of the local retail establishments, which are affected by the national economy. The City will continue to monitor the rapidly changing economic conditions to determine appropriate action necessary to maintain the City's sound financial condition, operations, and services.

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

(See Independent Auditor's Report)

CITY OF DARIEN

Management's Discussion and Analysis

For the Year Ended April 30, 2024

REQUESTS FOR INFORMATION

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

Bryon Vana
City Administrator
1702 Plainfield Road
Darien, Illinois 60561

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

BASIC FINANCIAL STATEMENTS

CITY OF DARIEN, ILLINOIS

STATEMENT OF NET POSITION

April 30, 2024

	Primary Government		
	Governmental	Business-Type	
	Activities	Activities	Total
ASSETS			
Cash and cash equivalents	\$ 22,567,477	\$ 3,646,565	\$ 26,214,042
Receivables (net, where applicable, of allowances for uncollectibles)			
Property taxes	2,486,841	-	2,486,841
Accounts	-	1,420,702	1,420,702
Intergovernmental	2,125,444	-	2,125,444
Leases	2,304,793	-	2,304,793
Other	2,561,210	680,511	3,241,721
Inventories	39,314	-	39,314
Prepaid items	60,252	657	60,909
Capital assets not being depreciated	819,529	100,000	919,529
Capital assets being depreciated	6,438,547	8,507,811	14,946,358
Total assets	39,403,407	14,356,246	53,759,653
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized loss on refunding	-	40,632	40,632
Pension items - police	4,943,637	-	4,943,637
Pension items - IMRF	947,000	375,733	1,322,733
Pension items - OPEB	197,916	29,386	227,302
Total deferred outflows of resources	6,088,553	445,751	6,534,304
Total assets and deferred outflows of resources	45,491,960	14,801,997	60,293,957
LIABILITIES			
Accounts payable	1,046,286	434,828	1,481,114
Accrued payroll	176,525	16,222	192,747
Accrued interest payable	-	28,274	28,274
Deposits payable	33,253	-	33,253
Noncurrent liabilities			
Due within one year	268,727	639,126	907,853
Due in more than one year	32,068,700	2,506,120	34,574,820
Total liabilities	33,593,491	3,624,570	37,218,061
DEFERRED INFLOWS OF RESOURCES			
Deferred property taxes	2,486,841	-	2,486,841
Deferred inflow - leases	2,182,607	-	2,182,607
Pension items - police	79,692	-	79,692
Pension items - IMRF	14,666	5,818	20,484
Pension items - OPEB	281,704	42,862	324,566
Total deferred inflows of resources	5,045,510	48,680	5,094,190
Total liabilities and deferred inflows of resources	38,639,001	3,673,250	42,312,251
NET POSITION			
Net investment in capital assets	6,822,616	5,936,507	12,759,123
Restricted for			
Special service area	22,847	-	22,847
Storm sewer	40,783	-	40,783
Public safety	352,345	-	352,345
Highways and streets	1,687,007	-	1,687,007
Unrestricted (deficit)	(2,072,639)	5,192,240	3,119,601
TOTAL NET POSITION	\$ 6,852,959	\$ 11,128,747	\$ 17,981,706

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2024

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 2,476,145	\$ 943,746	\$ -	\$ -
Highways and streets	7,400,633	472,457	966,720	132,638
Public safety	11,691,690	194,829	342,624	-
Interest and fiscal charges on long-term debt	1,486	-	-	-
Total governmental activities	21,569,954	1,611,032	1,309,344	132,638
Business-Type Activities				
Water operations	7,526,783	7,856,064	-	-
Total business-type activities	7,526,783	7,856,064	-	-
TOTAL PRIMARY GOVERNMENT	\$ 29,096,737	\$ 9,467,096	\$ 1,309,344	\$ 132,638

	Net (Expense) Revenue and Change in Net Position		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
	\$ (1,532,399)	\$ -	\$ (1,532,399)
	(5,828,818)	-	(5,828,818)
	(11,154,237)	-	(11,154,237)
	(1,486)	-	(1,486)
	(18,516,940)	-	(18,516,940)
	-	329,281	329,281
	-	329,281	329,281
	(18,516,940)	329,281	(18,187,659)
General Revenues			
Taxes			
Property	2,498,529	-	2,498,529
Replacement	17,596	-	17,596
Telecommunications	256,249	-	256,249
Utility	1,022,208	-	1,022,208
Amusement	104,378	-	104,378
Hotel/motel	91,462	-	91,462
Road and bridge	255,608	-	255,608
Video gaming	328,737	-	328,737
Cannabis	34,666	-	34,666
Local gas	215,381	-	215,381
Food and beverage	744,439	-	744,439
Intergovernmental			
Income tax	3,603,522	-	3,603,522
Sales	7,393,220	-	7,393,220
Local use	819,684	-	819,684
Grants	175,216	-	175,216
Investment income	1,175,509	180,585	1,356,094
Gain on sale of capital assets	16,800	-	16,800
Miscellaneous	202,460	70,747	273,207
Total	18,955,664	251,332	19,206,996
CHANGE IN NET POSITION	438,724	580,613	1,019,337
NET POSITION, MAY 1	6,414,235	10,548,134	16,962,369
NET POSITION, APRIL 30	\$ 6,852,959	\$ 11,128,747	\$ 17,981,706

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

April 30, 2024

	General	Capital Improvements	Nonmajor	Total
ASSETS				
Cash and cash equivalents	\$ 4,647,160	\$ 15,956,914	\$ 1,963,403	\$ 22,567,477
Receivables (net, where applicable, of allowances for uncollectibles)				
Property taxes	2,486,841	-	-	2,486,841
Intergovernmental	2,046,280	-	79,164	2,125,444
Leases	2,304,793	-	-	2,304,793
Other	2,313,306	247,904	-	2,561,210
Prepaid items	60,252	-	-	60,252
Inventory	39,314	-	-	39,314
TOTAL ASSETS	\$ 13,897,946	\$ 16,204,818	\$ 2,042,567	\$ 32,145,331
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 538,496	\$ 435,460	\$ 72,330	\$ 1,046,286
Accrued payroll	176,525	-	-	176,525
Deposits payable	33,253	-	-	33,253
Total liabilities	748,274	435,460	72,330	1,256,064
DEFERRED INFLOWS OF RESOURCES				
Unavailable property taxes	2,486,841	-	-	2,486,841
Deferred inflow - leases	2,182,607	-	-	2,182,607
Other unavailable revenue	-	247,904	-	247,904
Total deferred inflows of resources	4,669,448	247,904	-	4,917,352
Total liabilities and deferred inflows of resources	5,417,722	683,364	72,330	6,173,416
FUND BALANCES				
Nonspendable				
Inventory	39,314	-	-	39,314
Prepaid items	60,252	-	-	60,252
Restricted				
Special service area	-	-	22,847	22,847
Storm sewer	-	-	40,783	40,783
Public safety	132,745	-	219,600	352,345
Highways and streets	-	-	1,687,007	1,687,007
Unrestricted				
Assigned				
Capital improvements	-	15,521,454	-	15,521,454
Insurance	1,146,592	-	-	1,146,592
Subsequent years budget	690,168	-	-	690,168
Unassigned				
General fund	6,411,153	-	-	6,411,153
Total fund balances	8,480,224	15,521,454	1,970,237	25,971,915
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 13,897,946	\$ 16,204,818	\$ 2,042,567	\$ 32,145,331

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2024

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 25,971,915
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	7,258,076
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Compensated absences payable	(988,890)
Other long-term receivables are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds	247,904
Net pension liability for the Illinois Municipal Retirement Fund is shown as a liability on the statement of net position	(440,172)
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	932,334
Net pension liability for the Police Pension Fund is shown as a liability on the statement of net position	(29,669,653)
Differences between expected and actual experiences, assumption changes, and net differences between projected and actual earnings for the Police Pension Fund are recognized as deferred outflows and inflows of resources on the statement of net position	4,863,945
Total other postemployment benefit plan liability is shown as a liability on the statement of net position	(1,238,712)
Differences between expected and actual experiences and assumption changes for the other postemployment benefit plan are recognized as deferred outflows and inflows of resources on the statement of net position	(83,788)
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 6,852,959</u></u>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2024

	General	Capital Improvements	Nonmajor	Total
REVENUES				
Taxes	\$ 5,479,188	\$ 85,011	\$ 5,054	\$ 5,569,253
Licenses and permits	1,056,002	-	-	1,056,002
Intergovernmental	12,103,432	359,162	1,022,338	13,484,932
Charges for services	506,076	-	-	506,076
Investment income	261,570	826,275	87,664	1,175,509
Miscellaneous	238,381	-	-	238,381
Total revenues	19,644,649	1,270,448	1,115,056	22,030,153
EXPENDITURES				
Current				
General government	2,403,835	-	-	2,403,835
Highways and streets	3,909,028	55,793	818,312	4,783,133
Public safety	9,340,379	-	112,613	9,452,992
Capital outlay	-	5,349,117	31,477	5,380,594
Debt service				
Principal	-	110,000	-	110,000
Interest and fiscal charges	-	2,420	-	2,420
Total expenditures	15,653,242	5,517,330	962,402	22,132,974
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,991,407	(4,246,882)	152,654	(102,821)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	5,700,000	-	5,700,000
Transfers (out)	(5,700,000)	-	-	(5,700,000)
Proceeds from sale of capital assets	16,800	-	-	16,800
Total other financing sources (uses)	(5,683,200)	5,700,000	-	16,800
NET CHANGE IN FUND BALANCES	(1,691,793)	1,453,118	152,654	(86,021)
FUND BALANCES, MAY 1	9,169,064	14,068,336	1,817,583	25,054,983
Prior period adjustment	1,002,953	-	-	1,002,953
FUND BALANCES, MAY 1 (RESTATED)	10,172,017	14,068,336	1,817,583	26,057,936
FUND BALANCES, APRIL 30	\$ 8,480,224	\$ 15,521,454	\$ 1,970,237	\$ 25,971,915

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2024

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ (86,021)
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	2,257,515
Some expenses in the statement of activities (e.g., depreciation) do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	(645,902)
Revenues in the statement of activities that are not available in governmental funds are not reported as revenue in governmental funds until received	(38,275)
The repayment of the principal portion long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	110,000
The change in accrued interest payable on long-term debt is reported as an expense on the statement of activities	934
The change in compensated absences payable is shown as an expense on the statement of activities	(77,665)
The change in the net pension liability for the Illinois Municipal Retirement Fund is reported only in the statement of activities	939,621
The change in deferred outflows and inflows of resources for the Illinois Municipal Retirement Fund is reported only in the statement of activities	(367,791)
The change in the net pension liability for the Police Pension Fund is reported only in the statement of activities	(1,643,974)
The change in deferred outflows and inflows of resources for the Police Pension Fund is reported only in the statement of activities	(59,311)
The change in the total other postemployment benefit liability is reported only in the statement of activities	68,829
The change in deferred outflows and inflows of resources for the other postemployment benefit plan is reported only in the statement of activities	<u>(19,236)</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 438,724</u>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

April 30, 2024

	Business-Type Activities Water Operations
CURRENT ASSETS	
Cash and cash equivalents	\$ 3,646,565
Receivables (net, where applicable, of allowances for uncollectibles)	
Water - billed	613
Water - unbilled	1,420,089
Other	680,511
Prepaid items	657
Total current assets	5,748,435
NONCURRENT ASSETS	
Capital assets	
Assets not being depreciated	100,000
Assets being depreciated	
Cost	20,997,972
Accumulated depreciation	(12,490,161)
Net capital assets being depreciated	8,507,811
Total noncurrent assets	8,607,811
Total assets	14,356,246
DEFERRED OUTFLOWS OF RESOURCES	
Unamortized loss on refunding	40,632
Pension items - IMRF	375,733
Pension items - OPEB	29,386
Total deferred outflows of resources	445,751
Total assets and deferred outflows of resources	14,801,997

(This statement is continued on the following page.)

CITY OF DARIEN, ILLINOIS

STATEMENT OF NET POSITION (Continued)
PROPRIETARY FUNDS

April 30, 2024

	Business-Type Activities Water Operations
CURRENT LIABILITIES	
Accounts payable	\$ 434,828
Accrued payroll	16,222
Accrued interest payable	28,274
Bonds payable	610,000
Compensated absences payable	10,992
Total OPEB liability	18,134
Total current liabilities	1,118,450
LONG-TERM LIABILITIES	
Bonds payable	2,101,936
Compensated absences payable	62,285
Net pension liability	174,644
Total OPEB liability	167,255
Total long-term liabilities	2,506,120
Total liabilities	3,624,570
DEFERRED INFLOWS OF RESOURCES	
Pension items - IMRF	5,818
Pension items - OPEB	42,862
Total deferred inflows of resources	48,680
Total liabilities and deferred inflows of resources	3,673,250
NET POSITION	
Net investment in capital assets	5,936,507
Unrestricted	5,192,240
TOTAL NET POSITION	\$ 11,128,747

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2024

	Business-Type Activities Water Operations
OPERATING REVENUES	
Water sales	\$ 7,816,490
Inspections/tap on/permits	11,681
Sale of meters	3,468
Other water sales	24,425
Total operating revenues	7,856,064
OPERATING EXPENSES EXCLUDING DEPRECIATION	
Personnel services	805,820
Materials and supplies	1,030,319
Contractual services	5,066,842
Total operating expenses excluding depreciation	6,902,981
OPERATING INCOME BEFORE DEPRECIATION	953,083
Depreciation	525,511
OPERATING INCOME	427,572
NON-OPERATING REVENUES (EXPENSES)	
Investment income	180,585
Miscellaneous income	70,747
Interest expense	(98,291)
Total non-operating revenues (expenses)	153,041
CHANGE IN NET POSITION	580,613
NET POSITION, MAY 1	10,548,134
NET POSITION, APRIL 30	\$ 11,128,747

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Year Ended April 30, 2024

	Business-Type Activities Water Operations
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 7,840,084
Payments to suppliers	(6,159,083)
Payments to employees	(1,046,308)
Net cash from operating activities	<u>634,693</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
None	<u>-</u>
Net cash from noncapital financing activities	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of capital assets	(683,407)
Principal payments	(590,000)
Interest and fiscal charges	(102,804)
Net cash from capital and related financing activities	<u>(1,376,211)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	<u>180,585</u>
Net cash from investing activities	<u>180,585</u>
NET (DECREASE) IN CASH AND CASH EQUIVALENTS	(560,933)
CASH AND CASH EQUIVALENTS, MAY 1	<u>4,207,498</u>
CASH AND CASH EQUIVALENTS, APRIL 30	<u><u>\$ 3,646,565</u></u>
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating income	\$ 427,572
Adjustments to reconcile operating income to net cash from operating activities	
Depreciation	525,511
Changes in assets and liabilities	
Accounts receivable	(15,980)
Prepays	(657)
Accounts payable	(61,265)
Accrued payroll	(5,534)
Compensated absences payable	(335)
Net pension liability - IMRF	(226,879)
Net pension liability - OPEB	(7,740)
NET CASH FROM OPERATING ACTIVITIES	<u><u>\$ 634,693</u></u>
NONCASH TRANSACTIONS	
Change in IRMA receivable	<u><u>\$ (70,747)</u></u>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

April 30, 2024

	<u>Pension Trust Fund</u>
ASSETS	
Cash and cash equivalents	\$ 326,280
Investments held in the Illinois Police Officers' Pension Investment Fund	35,426,025
Prepaid items	<u>530</u>
Total assets	<u>35,752,835</u>
LIABILITIES	
Benefits payable	<u>2,860</u>
Total liabilities	<u>2,860</u>
NET POSITION RESTRICTED FOR PENSION BENEFITS	<u><u>\$ 35,749,975</u></u>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2024

ADDITIONS

Contributions	
Employer	\$ 2,393,656
Employee	<u>374,839</u>
Total contributions	<u>2,768,495</u>
Investment income	
Net appreciation in fair value of investments	2,954,758
Interest	<u>248,323</u>
Total investment income	3,203,081
Less investment expense	<u>(24,755)</u>
Net investment income	<u>3,178,326</u>
Total additions	<u>5,946,821</u>

DEDUCTIONS

Pension benefits	3,020,824
Administrative expenses	<u>49,759</u>
Total deductions	<u>3,070,583</u>

NET INCREASE	2,876,238
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**NET POSITION RESTRICTED
FOR PENSION BENEFITS**

May 1	<u>32,873,737</u>
April 30	<u><u>\$ 35,749,975</u></u>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

April 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Reporting Entity

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

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

Police Pension Employees Retirement System

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

b. Fund Accounting

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting (Continued)

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

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

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

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

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

c. Government-Wide and Fund Financial Statements

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

The City reports the following major governmental funds:

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

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

The City reports the following major proprietary fund:

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

The City reports the following fiduciary funds:

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

e. Cash and Investments

Cash and Cash Equivalents

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

Investments

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

f. Interfund Receivables/Payables

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

g. Inventories

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. Prepaid Items

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

i. Capital Assets

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

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

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

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

j. Compensated Absences

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Compensated Absences (Continued)

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

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

k. Long-Term Obligations

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

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

l. Fund Balances/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. Committed fund balance is constrained by formal actions of the City Council, which is considered the City's highest level of decision-making authority. Formal actions include ordinances approved by the City Council. Assigned fund balance represents amounts constrained by the City's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the City Administrator. Any residual fund balance of the General Fund or any deficit fund balance in other governmental funds are reported as unassigned.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l. Fund Balances/Net Position (Continued)

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

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

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

m. Interfund Transactions

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

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

n. Accounting Estimates

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

o. Deferred Outflows/Inflows of Resources

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

2. DEPOSITS AND INVESTMENTS

The City and pension fund categorize the fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The City did not have any investments subject to fair value measurement at April 30, 2024.

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

a. City Deposits and Investments

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

2. DEPOSITS AND INVESTMENTS (Continued)

a. City Deposits and Investments (Continued)

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

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

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

Deposits with Financial Institutions

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

2. DEPOSITS AND INVESTMENTS (Continued)

a. City Deposits and Investments (Continued)

Investments

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

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

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

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

The investments shall be diversified by:

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

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

3. RECEIVABLES

a. Property Taxes

Property taxes for 2023 attached as an enforceable lien on January 1, 2023, 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, 2024, and are payable in two installments, on or about June 1, 2024 and September 1, 2024. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience. As the 2023 tax levy is intended to fund expenditures for the 2024-2025 fiscal year, these taxes are unavailable/deferred as of April 30, 2024.

The 2024 tax levy, which attached as an enforceable lien on property as of January 1, 2024, has not been recorded as a receivable as of April 30, 2024 as the tax has not yet been levied by the City and will not be levied until December 2024 and, therefore, the levy is not measurable at April 30, 2024.

b. Due from Other Governments and Other Receivables

	General	Motor Fuel Tax Fund	Capital Improvements	Total
GOVERNMENTAL ACTIVITIES				
Intergovernmental				
Sales tax	\$ 1,752,349	\$ -	\$ -	\$ 1,752,349
Local use tax	200,263	-	-	200,263
Motor fuel tax	-	79,164	-	79,164
Telecommunications tax	63,700	-	-	63,700
Video gaming tax	29,458	-	-	29,458
Other tax receivable	510	-	-	510
Total intergovernmental	2,046,280	79,164	-	2,125,444
Other receivables				
Hotel/motel tax	7,055	-	-	7,055
Amusement tax	9,067	-	-	9,067
Utility tax	83,758	-	-	83,758
Food/beverage tax	63,284	-	-	63,284
IRMA	1,146,592	-	-	1,146,592
IPBC	853,524	-	-	853,524
Economic incentives	-	-	247,904	247,904
Accounts	111,291	-	-	111,291
Other	38,735	-	-	38,735
Total other receivables	2,313,306	-	247,904	2,561,210
TOTAL GOVERNMENTAL ACTIVITIES	\$ 4,359,586	\$ 79,164	\$ 247,904	\$ 4,686,654

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

4. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2024 was as follows:

	Balances May 1	Increases	Decreases	Balances April 30
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 819,529	\$ -	\$ -	\$ 819,529
Total capital assets not being depreciated	819,529	-	-	819,529
Capital assets being depreciated				
Buildings and improvements	5,700,539	110,172	-	5,810,711
Machinery, vehicles, and equipment	4,165,668	1,472,742	126,540	5,511,870
Infrastructure	12,871,140	674,601	-	13,545,741
Total capital assets being depreciated	22,737,347	2,257,515	126,540	24,868,322
Less accumulated depreciation for				
Buildings and improvements	3,747,030	134,918	-	3,881,948
Machinery, vehicles, and equipment	2,428,470	329,941	126,540	2,631,871
Infrastructure	11,734,913	181,043	-	11,915,956
Total accumulated depreciation	17,910,413	645,902	126,540	18,429,775
Total capital assets being depreciated, net	4,826,934	1,611,613	-	6,438,547
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 5,646,463	\$ 1,611,613	\$ -	\$ 7,258,076

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

GOVERNMENTAL ACTIVITIES	
General government	\$ 60,224
Public safety	166,849
Highways and streets	<u>418,829</u>
TOTAL DEPRECIATION EXPENSE -	
GOVERNMENTAL ACTIVITIES	<u><u>\$ 645,902</u></u>

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

4. CAPITAL ASSETS (Continued)

	Balances May 1	Increases	Decreases	Balances April 30
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 100,000	\$ -	\$ -	\$ 100,000
Total capital assets not being depreciated	100,000	-	-	100,000
Capital assets being depreciated				
Buildings and improvements	7,057,202	-	-	7,057,202
Machinery and equipment	668,966	683,407	-	1,352,373
Infrastructure	12,588,397	-	-	12,588,397
Total capital assets being depreciated	20,314,565	683,407	-	20,997,972
Less accumulated depreciation for				
Buildings and improvements	4,770,902	139,536	-	4,910,438
Machinery and equipment	212,632	68,139	-	280,771
Infrastructure	6,981,116	317,836	-	7,298,952
Total accumulated depreciation	11,964,650	525,511	-	12,490,161
Total capital assets being depreciated, net	8,349,915	157,896	-	8,507,811
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	\$ 8,449,915	\$ 157,896	\$ -	\$ 8,607,811

5. RISK MANAGEMENT

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

Intergovernmental Risk Management Agency

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

5. RISK MANAGEMENT (Continued)

Intergovernmental Risk Management Agency (Continued)

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

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

Initial contributions are determined each year based on the individual member's eligible revenue as defined in the by-laws of IRMA and experience modification factors based on past member loss experience. Members have a contractual obligation to fund any deficit of IRMA attributable to a membership year during which they were a member. Supplemental contributions may be required to fund these deficits. The City is aware of no additional contributions due to IRMA as of April 30, 2024.

Intergovernmental Personnel Benefit Cooperative

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

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

6. LONG-TERM DEBT

a. General Obligation Bonds

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

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

6. LONG-TERM DEBT (Continued)

a. General Obligation Bonds (Continued)

A summary of changes in long-term debt reported in the governmental activities of the City for the year ended April 30, 2024 is as follows:

Governmental Activities

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Due Within One Year
\$1,360,000 General Obligation Refunding Bonds, Series 2015 are due in annual installments (beginning January 1, 2017) ranging from \$110,000 to \$185,000 with interest from 1.25% to 2.20%. The last payment due is January 1, 2024.	Capital Improvement	\$ 110,000	\$ -	\$ 110,000	\$ -	\$ -
TOTAL GOVERNMENTAL BONDED DEBT		\$ 110,000	\$ -	\$ 110,000	\$ -	\$ -

Business-Type Activities

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Due Within One Year
\$2,810,000 General Obligation Refunding Bonds, Series 2012 are due in annual installments (beginning December 15, 2012) ranging from \$20,000 to \$290,000 with interest from 2.00% to 3.50%. The last payment is due on December 15, 2025.	Water	\$ 850,000	\$ -	\$ 275,000	\$ 575,000	\$ 285,000
\$3,500,000 General Obligation Bonds, Series 2018 are due in annual installments (beginning January 1, 2020) ranging from \$210,000 to \$375,000 with interest of 3%. The last payment is due on January 1, 2030.	Water	2,405,000	-	315,000	2,090,000	325,000
TOTAL BUSINESS-TYPE BONDED DEBT		\$ 3,255,000	\$ -	\$ 590,000	\$ 2,665,000	\$ 610,000

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

6. LONG-TERM DEBT (Continued)

b. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Fiscal Year	Business-Type Activities General Obligation Bonds		
	Principal	Interest	Total
2025	\$ 610,000	\$ 82,825	\$ 692,825
2026	620,000	63,100	683,100
2027	340,000	43,050	383,050
2028	355,000	32,850	387,850
2029	365,000	22,200	387,200
2030	375,000	11,250	386,250
TOTAL	\$ 2,665,000	\$ 255,275	\$ 2,920,275

c. Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities during fiscal year 2024:

	Balances May 1	Additions	Reductions	Balances April 30	Due Within One Year
GOVERNMENTAL ACTIVITIES					
General obligation bonds	\$ 110,000	\$ -	\$ 110,000	\$ -	\$ -
Compensated absences payable*	911,225	214,349	136,684	988,890	148,334
Total OPEB liability*	1,307,541	-	68,829	1,238,712	120,393
Net pension liability*	29,405,472	1,643,974	939,621	30,109,825	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 31,734,238	\$ 1,858,323	\$ 1,255,134	\$ 32,337,427	\$ 268,727
BUSINESS-TYPE ACTIVITIES					
General obligation bonds	\$ 3,255,000	\$ -	\$ 590,000	\$ 2,665,000	\$ 610,000
Unamortized bond premium	65,007	-	18,071	46,936	-
Compensated absences payable	73,612	10,707	11,042	73,277	10,992
Total OPEB liability	196,131	-	10,742	185,389	18,134
Net pension liability	547,446	-	372,802	174,644	-
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 4,137,196	\$ 10,707	\$ 1,002,657	\$ 3,145,246	\$ 639,126

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

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

7. INDIVIDUAL FUND DISCLOSURES

Transfers between funds at April 30, 2024 consist of the following:

Fund	Transfers In	Transfers Out
General	\$ -	\$ 5,700,000
Capital Improvements	5,700,000	-
TOTAL	\$ 5,700,000	\$ 5,700,000

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

- \$5,700,000 transferred from the General Fund to the Capital Improvements Fund for capital projects. This transfer will not be repaid.

8. CONTINGENT LIABILITIES

a. Litigation

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

b. DuPage Water Commission

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

9. DEFINED BENEFIT PENSION PLANS

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions

Illinois Municipal Retirement Fund

Plan Administration

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

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

Plan Membership

At December 31, 2023, IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	65
Inactive employees entitled to but not yet receiving benefits	57
Active employees	<u>36</u>
TOTAL	<u><u>158</u></u>

Benefits Provided

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Benefits Provided (Continued)

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

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

Contributions

Participating members are required to contribute 4.50% of their annual salary to IMRF. The City is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution for the fiscal year ended April 30, 2024 was 6.68% of covered payroll.

Actuarial Assumptions

The City's net pension liability was measured as of December 31, 2023 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, 2023
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	2.85% to 13.75%
Investment rate of return	7.25%
Asset valuation method	Fair value

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions (Continued)

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

Discount Rate

The discount rate used to measure the total pension liability was 7.25% at December 31, 2023. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Changes in the Net Pension Liability (Asset)

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2023	\$ 25,563,026	\$ 23,635,787	\$ 1,927,239
Changes for the period			
Service cost	258,081	-	258,081
Interest	1,823,742	-	1,823,742
Difference between expected and actual experience	40,548	-	40,548
Changes in assumptions	432	-	432
Employer contributions	-	196,387	(196,387)
Employee contributions	-	135,751	(135,751)
Net investment income	-	2,590,500	(2,590,500)
Benefit payments and refunds	(1,074,020)	(1,074,020)	-
Other (net transfer)	-	512,588	(512,588)
Net changes	1,048,783	2,361,206	(1,312,423)
BALANCES AT DECEMBER 31, 2023	\$ 26,611,809	\$ 25,996,993	\$ 614,816

There were changes in assumptions related to the mortality rates compared to the previous valuation.

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

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

For the year ended April 30, 2024, the City recognized pension expense (income) of \$(603,799).

At April 30, 2024, 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	\$ 21,530	\$ 20,484
Changes in assumption	229	-
Contributions made after measurement date	53,052	-
Net difference between projected and actual earnings on pension plan investments	1,247,922	-
TOTAL	<u>\$ 1,322,733</u>	<u>\$ 20,484</u>

\$53,052 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ending April 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending April 30,	
2025	\$ 117,043
2026	425,855
2027	883,344
2028	(177,045)
2029	-
Thereafter	-
TOTAL	<u>\$ 1,249,197</u>

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 3,580,096	\$ 614,816	\$ (1,713,376)

Police Pension Plan

Plan Administration

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

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

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Plan Membership

At April 30, 2024, membership consisted of:

Inactive plan members currently receiving benefits	34
Inactive plan members entitled to but not yet receiving benefits	13
Active plan members	<u>35</u>
TOTAL	<u>82</u>

Benefits Provided

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

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Benefits Provided (Continued)

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

Contributions

Employees are required by ILCS to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The City is required to contribute the remaining amounts necessary to finance the plan, including the costs of administering the plan, as actuarially determined by an enrolled actuary. Effective January 1, 2011, the City has until the year 2040 to fund 90% of the past service cost for the Police Pension Plan. However, the City has decided to fund 100% of the past service cost by 2040. For the year ended April 30, 2024, the City's contribution was 63.28% 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.

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Investment Policy

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

Deposits with Financial Institutions

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

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

Investments

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Fair Value Measurement

The plan categorizes fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The equity mutual funds are valued using quoted prices (Level 1 inputs). The negotiable certificates of deposits are valued using quoted matrix pricing models (Level 2 inputs). The Plan held no investments subject to fair value measurement at April 30, 2024.

Net Asset Value

The Net Asset Value (NAV) of the plan's pooled investment in IPOPIF was \$35,426,025 at April 30, 2024. The pooled investments consist of the investments as noted in the target allocation table below. Investments in IPOPIF are valued at IPOPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at April 30, 2024. 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, 2024, the annual money-weighted rate of return on pension plan investments as calculated by the Fund's Treasurer, net of pension plan investment expense, was 9.70%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for changing amounts actually invested.

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT MAY 1, 2023	\$ 60,899,416	\$ 32,873,737	\$ 28,025,679
Changes for the period			
Service cost	819,134	-	771,797
Interest	4,214,570	-	4,045,786
Difference between expected and actual experience	877,983	-	515,608
Changes in assumptions	1,629,349	-	-
Changes in benefit terms	-	-	-
Employer contributions	-	2,393,656	(2,393,656)
Employee contributions	-	374,839	(374,839)
Net investment income	-	3,178,326	(3,178,326)
Benefit payments and refunds	(3,020,824)	(3,020,824)	-
Administrative expense	-	(49,759)	49,759
Net changes	4,520,212	2,876,238	1,643,974
BALANCES AT APRIL 30, 2024	\$ 65,419,628	\$ 35,749,975	\$ 29,669,653

There were changes in assumptions related to the interest rate compared to the previous valuation.

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Actuarial Assumptions

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

Actuarial valuation date	April 30, 2024
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	Service-based
Interest rate	6.8%
Asset valuation method	Fair value

Mortality rates were based on PubS-2010 Employee mortality, projected five years past the valuation date with Scale MP-2019. 10% of active deaths are assumed to be in the line of duty for active lives. PubS-2010 Healthy Retiree mortality, projected five years past the valuation date with Scale MP-2019 for inactive lives. PubS-2010 Survivor mortality, projected five years past the valuation date with Scale MP-2019 for beneficiaries. PubS-2010 Disabled mortality, projected five years past the valuation date with Scale MP-2019 for disabled lives.

Discount Rate

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

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the City calculated using the discount rate of 6.8% 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 (5.8%) or 1 percentage point higher (7.8%) than the current rate:

	1% Decrease (5.8%)	Current Discount Rate (6.8%)	1% Increase (7.8%)
Net pension liability	\$ 38,847,761	\$ 29,669,653	\$ 22,168,428

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

For the year ended April 30, 2024, the City recognized police pension expense of \$4,096,943. At April 30, 2024, 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	\$ 2,174,208	\$ -
Changes in assumption	1,357,790	79,692
Net difference between projected and actual earnings on pension plan investments	1,411,639	-
TOTAL	\$ 4,943,637	\$ 79,692

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

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

Fiscal Year Ending April 30,	
2025	\$ 1,135,507
2026	2,152,367
2027	917,840
2028	240,342
2029	417,889
Thereafter	<u>-</u>
TOTAL	<u>\$ 4,863,945</u>

10. TAX ABATEMENTS

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

The City entered into an agreement in April 2012 with a local business wherein the City will rebate up to a net present value of \$4,000,000 of incremental sales tax revenue, discounted at 8.15%. As of and for the year ended April 30, 2024, a liability of \$325,073 has been accrued and cumulative payments of \$2,181,456 have been made under this agreement.

The City entered into an agreement in February 2013 with a local business wherein the City will rebate up to \$750,000 of sales tax revenue over 11 years. As of and for the year ended April 30, 2024, a liability of \$68,000 has been accrued and cumulative payments of \$612,000 have been made under this agreement.

10. TAX ABATEMENTS (Continued)

The City entered into an agreement in September 2019 with a local business wherein the City has agreed to support capital improvements up to \$366,000. Upon completion of the projects of the local business, the City will record a lien against the subject property in the amount of \$366,000. The loan is to be repaid through annual installments based on increased project revenues with any remaining balance, if any, to be paid in full at the end of ten years. Enhanced project revenues are defined as 50% of the gross revenue generated by the virtual golf facility being installed as part of the project improvements, sales tax, amusement tax, food and beverage tax, and video gaming tax generated by the local business. As of the year ended April 30, 2021, the projects of the local business have been completed, the City has paid \$365,997 related to the agreement and recorded a receivable and deferred inflow for this amount. As of the year ended April 30, 2024, the related remaining receivable and deferred inflow was \$247,904.

11. OTHER POSTEMPLOYMENT BENEFITS

a. Plan Description

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

b. Benefits Provided

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

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

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

c. Membership

At April 30, 2023 (most recent data available), membership consisted of:

Inactive employees or beneficiaries currently receiving benefit payments	14
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>69</u>
TOTAL	<u>83</u>

d. Total OPEB Liability

The City's total OPEB liability of \$1,424,101 was measured as of April 30, 2024 and was determined by an actuarial valuation as of May 1, 2023.

The total OPEB liability at April 30, 2024, as determined by an actuarial valuation as of May 1, 2023 actuarial valuation, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified. The total OPEB liability was rolled forward by the actuary using updating procedures to April 30, 2024, including updating the discount rate at April 30, 2024, as noted in the table below.

Actuarial cost method	Entry-age normal
Actuarial value of assets	N/A
Inflation	3.00%
Salary Increases	4.00%
Discount rate	4.42%
Healthcare cost trend rates	5.50% Initial to 4.50% Ultimate

The discount rate was based on the S&P Municipal Bond 20-Year High-Grade Rate Index as of April 30, 2024.

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

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

e. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT MAY 1, 2023	<u>\$ 1,503,672</u>
Changes for the period	
Service cost	24,999
Interest	59,386
Difference between expected and actual experience	-
Changes of assumption	(25,529)
Benefit payments	(138,427)
Other changes	<u>-</u>
Net changes	<u>(79,571)</u>
BALANCES AT APRIL 30, 2024	<u>\$ 1,424,101</u>

Changes in assumptions related to the discount rate were made in 2024.

f. Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the City calculated using the discount rate of 4.42% as well as what the City total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.42%) or 1 percentage point higher (5.42%) than the current rate:

	1% Decrease (3.42%)	Current Discount Rate (4.42%)	1% Increase (5.42%)
Total OPEB liability	\$ 1,518,692	\$ 1,424,101	\$ 1,338,626

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

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

f. Rate Sensitivity (Continued)

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

	1% Decrease (4.50% to 3.50%)	Current Healthcare Rate (5.50% to 4.50%)	1% Increase (6.50% to 5.50%)
Total OPEB liability	\$ 1,325,125	\$ 1,424,101	\$ 1,536,498

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

For the year ended April 30, 2024, the City recognized OPEB expense of \$81,093. At April 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 59,034	\$ 119,491
Changes in assumptions	168,268	205,075
TOTAL	\$ 227,302	\$ 324,566

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

Year Ending April 30,	
2025	\$ (3,293)
2026	(3,293)
2027	(6,838)
2028	(18,789)
2029	(43,523)
Thereafter	(21,528)
TOTAL	\$ (97,264)

12. LESSOR DISCLOSURES

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

The City entered a lease agreement in December 2001, to lease space on a cell tower for the placement of cellular communications equipment. Payments of \$2,980 to \$3,069 are due to the City in monthly installments, through May 2023. The lease agreement is noncancelable and maintains an interest rate of 2.01%.

The City entered a lease agreement in July 2003, to lease space on a cell tower for the placement of cellular communications equipment. Payments of \$3,144 to \$3,238 are due to the City in monthly installments, through June 2023. The lease agreement is noncancelable and maintains an interest rate of 2.01%.

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

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

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

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

During the year, the City recognized lease revenue of \$211,715 and interest revenue of \$73,774 related to leases.

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

13. PRIOR PERIOD ADJUSTMENT

The City made the following prior period adjustments as of May 1, 2023 to fund balance to correct the recognition of unavailable revenue in the General Fund:

	<u>General Fund</u>
FUND BALANCE - MAY 1, 2023 (AS REPORTED)	\$ 9,169,064
Correction of error - recognition of unavailable revenue	<u>1,002,953</u>
FUND BALANCE - MAY 1, 2023 (AS RESTATED)	<u><u>\$ 10,172,017</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2024

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes	\$ 5,491,154	\$ 5,479,188	\$ (11,966)
Licenses, permits, and fees	943,476	1,056,002	112,526
Intergovernmental	10,601,781	12,103,432	1,501,651
Charges for services	410,825	506,076	95,251
Investment income	82,419	261,570	179,151
Miscellaneous	20,000	238,381	218,381
Total revenues	17,549,655	19,644,649	2,094,994
EXPENDITURES			
Current			
General government	2,423,804	2,403,835	(19,969)
Highways and streets	4,597,683	3,909,028	(688,655)
Public safety	10,095,823	9,340,379	(755,444)
Total expenditures	17,117,310	15,653,242	(1,464,068)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	432,345	3,991,407	3,559,062
OTHER FINANCING SOURCES (USES)			
Transfers (out)	-	(5,700,000)	(5,700,000)
Proceeds from sale of capital assets	5,000	16,800	11,800
Total other financing sources (uses)	5,000	(5,683,200)	(5,688,200)
NET CHANGE IN FUND BALANCE	\$ 437,345	(1,691,793)	\$ (2,129,138)
FUND BALANCE, MAY 1		9,169,064	
Prior period adjustment		1,002,953	
FUND BALANCE, MAY 1 (RESTATED)		10,172,017	
FUND BALANCE, APRIL 30		\$ 8,480,224	

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

Last Nine Fiscal Years

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

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior calendar year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 20 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 2.75% to 13.75% compounded annually, and inflation of 2.75%.

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

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
POLICE PENSION FUND**

Last Ten Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 2,406,164	\$ 2,114,355	\$ 2,097,211	\$ 1,905,149	\$ 1,714,350	\$ 1,618,878	\$ 1,456,052	\$ 1,412,529	\$ 1,200,005	\$ 1,196,027
Contributions in relation to the actuarially determined contribution	2,393,656	2,113,126	2,114,384	1,920,922	1,728,465	1,634,019	1,468,691	1,421,243	1,209,939	1,205,560
CONTRIBUTION DEFICIENCY (Excess)	\$ 12,508	\$ 1,229	\$ (17,173)	\$ (15,773)	\$ (14,115)	\$ (15,141)	\$ (12,639)	\$ (8,714)	\$ (9,934)	\$ (9,533)
Covered payroll	\$ 3,782,432	\$ 3,598,517	\$ 3,429,435	\$ 3,472,348	\$ 3,407,217	\$ 3,319,478	\$ 3,163,883	\$ 3,159,697	\$ 3,054,195	\$ 2,916,963
Contributions as a percentage of covered payroll	63.28%	58.72%	61.65%	55.32%	50.73%	49.23%	46.42%	44.98%	39.62%	41.33%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of May 1 of the prior fiscal year. Additional information from the actuarial valuation used to determine the current year contributions is as follows: the actuarial cost method was entry age normal; the amortization method was level percent of pay, 100% closed basis and the amortization period was 19 years; the asset valuation method was five-year smoothed market value; and the significant actuarial assumptions were an investment rate of return at 7% annually, projected salary increases assumption of 3.50% compounded annually, and postretirement benefit increases of 3% compounded annually (Tier 1) and an annual increase equal to the lesser of 3% per year or 1/2 the annual unadjusted percentage increase in the CPI-U.

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

Last Nine Calendar Years

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

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

Notes to Required Supplementary Information

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

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

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

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

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

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

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

Last Ten Fiscal Years

MEASUREMENT DATE APRIL 30,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
TOTAL PENSION LIABILITY										
Service cost	\$ 819,134	\$ 771,797	\$ 736,904	\$ 789,351	\$ 730,885	\$ 685,980	\$ 730,502	\$ 797,055	\$ 754,785	\$ 688,515
Interest	4,214,570	4,045,786	3,821,893	3,642,965	3,486,465	3,270,691	3,168,022	2,970,623	2,938,342	2,599,067
Changes of benefit terms	-	-	-	-	114,024	-	-	-	-	-
Differences between expected and actual experience	877,983	515,608	1,622,868	842,706	245,106	(473,570)	274,605	202,447	(1,424,513)	(388,710)
Changes of assumptions	1,629,349	-	(159,382)	-	-	1,749,927	(576,498)	798,335	-	2,888,856
Contributions - buy back	-	-	-	-	-	-	-	106,677	-	-
Benefit payments, including refunds of member contributions	(3,020,824)	(2,917,849)	(2,799,556)	(2,533,355)	(2,265,113)	(2,125,790)	(2,045,013)	(1,932,191)	(1,767,269)	(1,624,179)
Net change in total pension liability	4,520,212	2,415,342	3,222,727	2,741,667	2,311,367	3,107,238	1,551,618	2,942,946	501,345	4,163,549
Total pension liability - beginning	60,899,416	58,484,074	55,261,347	52,519,680	50,208,313	47,101,075	45,549,457	42,606,511	42,105,166	37,941,617
TOTAL PENSION LIABILITY - ENDING	\$ 65,419,628	\$ 60,899,416	\$ 58,484,074	\$ 55,261,347	\$ 52,519,680	\$ 50,208,313	\$ 47,101,075	\$ 45,549,457	\$ 42,606,511	\$ 42,105,166
PLAN FIDUCIARY NET POSITION										
Contributions - employer	\$ 2,393,656	\$ 2,113,126	\$ 2,114,384	\$ 1,920,922	\$ 1,728,465	\$ 1,634,019	\$ 1,468,691	\$ 1,421,243	\$ 1,209,939	\$ 1,205,560
Contributions - member	374,839	356,613	339,857	327,973	329,449	319,775	295,483	313,126	308,852	302,058
Contributions - buy back	-	-	-	-	-	-	-	106,677	-	-
Net investment income	3,178,326	622,935	(2,955,754)	7,317,078	369,394	1,738,762	1,789,255	1,982,144	(21,989)	1,604,934
Benefit payments, including refunds of member contributions	(3,020,824)	(2,917,849)	(2,799,556)	(2,533,355)	(2,265,113)	(2,125,790)	(2,045,013)	(1,932,191)	(1,767,269)	(1,624,179)
Administrative expense	(49,759)	(57,277)	(77,265)	(38,457)	(44,663)	(41,538)	(39,377)	(41,720)	(34,650)	(39,881)
Net change in plan fiduciary net position	2,876,238	117,548	(3,378,334)	6,994,161	117,532	1,525,228	1,469,039	1,849,279	(305,117)	1,448,492
Plan fiduciary net position - beginning	32,873,737	32,756,189	36,134,523	29,140,362	29,022,830	27,497,602	26,028,563	24,179,284	24,484,401	23,035,909
PLAN FIDUCIARY NET POSITION - ENDING	\$ 35,749,975	\$ 32,873,737	\$ 32,756,189	\$ 36,134,523	\$ 29,140,362	\$ 29,022,830	\$ 27,497,602	\$ 26,028,563	\$ 24,179,284	\$ 24,484,401
EMPLOYER'S NET PENSION LIABILITY	\$ 29,669,653	\$ 28,025,679	\$ 25,727,885	\$ 19,126,824	\$ 23,379,318	\$ 21,185,483	\$ 19,603,473	\$ 19,520,894	\$ 18,427,227	\$ 17,620,765

MEASUREMENT DATE APRIL 30,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Plan fiduciary net position as a percentage of the total pension liability	54.65%	53.98%	56.01%	65.39%	55.48%	57.80%	58.38%	57.14%	56.75%	58.15%
Covered payroll	\$ 3,782,432	\$ 3,598,517	\$ 3,429,435	\$ 3,472,348	\$ 3,407,217	\$ 3,319,478	\$ 3,163,883	\$ 3,159,697	\$ 3,054,195	\$ 2,916,963
Employer's net pension liability as a percentage of covered payroll	784.41%	778.81%	750.21%	550.83%	686.17%	638.22%	619.60%	617.81%	603.34%	604.08%

Notes to Required Supplementary Information

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

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

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

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

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

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

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

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

Last Six Fiscal Years

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

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

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

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

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

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

**SCHEDULE OF INVESTMENT RETURNS
POLICE PENSION FUND**

Last Ten Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Annual money-weighted rate of return, net of investment expense	9.70%	2.08%	(8.10%)	24.83%	1.26%	6.41%	6.99%	8.30%	(0.09%)	6.90%

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2024

BUDGETS

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

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

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

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

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

MAJOR GOVERNMENTAL FUNDS

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

Capital Improvements Fund - The Capital Improvement Fund was established to account for the proceeds of the Taxable General Obligation Bonds, Series 2007A and the expenditures for the related capital projects.

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2024
(With Prior Year Actual)

	2024		Variance	
	Original and Final Budget	Actual	Over (Under)	2023 Actual
TAXES				
Property taxes - current	\$ 2,500,438	\$ 2,408,464	\$ (91,974)	\$ 2,304,357
Road and bridge tax	210,903	255,608	44,705	240,832
Municipal utility tax	1,137,393	1,022,208	(115,185)	1,241,867
Telecommunication tax	232,136	256,249	24,113	262,608
Amusement tax	70,555	104,378	33,823	93,399
Hotel/motel tax	81,720	91,462	9,742	85,597
Local gas tax	214,367	215,381	1,014	222,868
Food and beverage tax	711,243	744,439	33,196	731,250
Replacement tax	7,483	17,596	10,113	24,334
Cannabis use tax	34,201	34,666	465	34,655
Video gaming tax	290,715	328,737	38,022	313,989
Total taxes	5,491,154	5,479,188	(11,966)	5,555,756
LICENSES, PERMITS, AND FEES				
Business licenses	35,000	17,344	(17,656)	38,306
Liquor licenses	70,150	80,300	10,150	78,150
Contractors licenses	18,000	14,580	(3,420)	15,810
Court fines	125,000	132,255	7,255	137,586
Ordinance fines	23,646	24,950	1,304	32,275
Building permits and fees	35,000	127,120	92,120	305,201
Cable TV franchise fees	420,800	392,931	(27,869)	424,162
PEG fees AT&T	-	5,810	5,810	6,916
NICOR franchise fees	33,000	52,084	19,084	47,334
Public hearing fees	2,000	6,050	4,050	3,605
Elevator inspections	3,500	5,700	2,200	5,355
NSF check fee	-	105	105	105
Engineering fee reimbursements	74,000	67,585	(6,415)	85,937
DUI technology fines	3,500	12,357	8,857	11,817
Police special service	99,880	116,831	16,951	116,433
Total licenses, permits, and fees	943,476	1,056,002	112,526	1,308,992
INTERGOVERNMENTAL				
State income taxes	3,141,595	3,603,522	461,927	3,556,503
Local use tax	782,396	819,684	37,288	905,241
Sales tax	6,677,790	7,393,220	715,430	7,097,024
Drug forfeiture receipts	-	51,105	51,105	7,521
Grants	-	235,901	235,901	3,959
Total intergovernmental	10,601,781	12,103,432	1,501,651	11,570,248

(This schedule is continued on the following page.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2024
(With Prior Year Actual)

	2024		Variance	2023
	Original and	Actual	Over	Actual
	Final Budget		(Under)	
CHARGES FOR SERVICES				
Towing fees	\$ 51,600	\$ 57,500	\$ 5,900	\$ 81,500
E-Citation fees	-	2,225	2,225	2,466
Inspections/tapon/permits	-	-	-	75
Sale of meters	-	-	-	377
Police report/prints	5,000	5,915	915	4,465
Rents	301,225	248,442	(52,783)	276,386
Other reimbursements	50,000	101,509	51,509	113,376
Residential concrete reimbursement	-	58,161	58,161	38,401
Reimbursement - rear yard drain	-	25,179	25,179	49,647
Maintenance - Reimbursable	-	2,349	2,349	-
Mail box reimbursement	-	2,251	2,251	8,012
Sales of wood chips	3,000	2,545	(455)	3,975
Total charges for services	410,825	506,076	95,251	578,680
INVESTMENT INCOME				
Investment income	82,419	261,570	179,151	209,510
Total investment income	82,419	261,570	179,151	209,510
MISCELLANEOUS				
Impact fees	-	250	250	375
Reimbursement - Workers Comp	-	30,213	30,213	-
Miscellaneous	20,000	207,918	187,918	23,412
Total miscellaneous	20,000	238,381	218,381	23,787
TOTAL REVENUES	\$ 17,549,655	\$ 19,644,649	\$ 2,094,994	\$ 19,246,973

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2024
(With Prior Year Actual)

	2024			
	Original and Final Budget	Actual	Variance Over (Under)	2023 Actual
GENERAL GOVERNMENT				
Administration				
Personnel services				
Salaries	\$ 398,226	\$ 410,568	\$ 12,342	\$ 380,867
Overtime	-	1,133	1,133	434
Social Security	24,690	24,127	(563)	22,382
Medicare	5,774	5,642	(132)	5,235
IMRF	27,916	26,983	(933)	34,342
Medical/life insurance	67,937	75,537	7,600	83,496
Supplemental pensions	4,800	4,800	-	4,800
Total personnel services	529,343	548,790	19,447	531,556
Materials and supplies				
Dues and subscriptions	1,615	2,198	583	1,248
Liability insurance	263,806	257,091	(6,715)	186,129
Legal notices	2,200	2,238	38	2,307
Maintenance - equipment	9,850	9,195	(655)	8,545
Maintenance - vehicles	1,000	1,498	498	1,645
Postage/mailings	3,350	2,422	(928)	3,347
Printing and forms	4,500	2,311	(2,189)	2,809
Public relations	95,700	92,749	(2,951)	79,156
Rent - equipment	2,500	1,500	(1,000)	1,500
Supplies - office	8,000	7,936	(64)	7,068
Supplies - other	500	-	(500)	24
Training and education	1,500	175	(1,325)	-
Travel/meetings	550	371	(179)	298
Telephone	42,000	29,136	(12,864)	25,570
Utilities	4,500	2,330	(2,170)	3,711
Gas and oil	900	1,620	720	2,483
Other	-	35,394	35,394	77
Total materials and supplies	442,471	448,164	5,693	325,917
Contractual services				
Audit	18,500	18,500	-	18,500
Consulting/professional	425,253	407,757	(17,496)	340,556
Contingency	10,000	7,503	(2,497)	636
Janitorial services	23,150	21,053	(2,097)	20,062
Total contractual services	476,903	454,813	(22,090)	379,754
Capital outlay				
Equipment	5,000	11,637	6,637	30,130
Total capital outlay	5,000	11,637	6,637	30,130
Total administration	1,453,717	1,463,404	9,687	1,267,357

(This schedule is continued on the following pages.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2024
(With Prior Year Actual)

	2024			2023 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
GENERAL GOVERNMENT (Continued)				
City Council				
Personnel services				
Salaries	\$ 42,750	\$ 42,750	\$ -	\$ 42,750
Social Security	2,651	2,651	-	2,651
Medicare	620	620	-	620
Total personnel services	46,021	46,021	-	46,021
Materials and supplies				
Board and commissions	1,500	896	(604)	739
Cable operations	6,000	5,865	(135)	5,150
Dues and subscriptions	26,450	20,660	(5,790)	26,248
Public relations	1,300	1,761	461	243
Training and education	3,500	-	(3,500)	100
Travel/meetings	50	70	20	-
Total materials and supplies	38,800	29,252	(9,548)	32,480
Contractual services				
Consulting/professional	3,000	2,344	(656)	1,149
Tolley contracts	600	-	(600)	135
Total contractual services	3,600	2,344	(1,256)	1,284
Total city council	88,421	77,617	(10,804)	79,785
Community development				
Personnel services				
Salaries	389,780	373,960	(15,820)	353,006
Overtime	1,000	-	(1,000)	32
Social Security	23,109	20,728	(2,381)	20,150
Medicare	5,666	5,254	(412)	4,952
IMRF	12,529	11,409	(1,120)	14,363
Medical/life insurance	35,667	34,267	(1,400)	36,545
Supplemental pensions	2,400	2,400	-	2,400
Total personnel services	470,151	448,018	(22,133)	431,448
Materials and supplies				
Boards and commissions	1,200	1,520	320	1,110
Dues and subscriptions	2,500	295	(2,205)	-
Liabilities insurance	23,000	22,825	(175)	13,595
Maintenance - vehicles	500	4,851	4,351	-
Printing and forms	565	814	249	302
Postage and mailing	650	136	(514)	-
Supplies - office	600	550	(50)	550
Training and educational	500	-	(500)	25
Travel/meetings	200	-	(200)	-
Gas and oil	1,200	1,552	352	1,670
Total materials and supplies	30,915	32,543	1,628	17,252

(This schedule is continued on the following pages.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2024
(With Prior Year Actual)

	2024		Variance	2023
	Original and Final Budget	Actual	Over (Under)	Actual
GENERAL GOVERNMENT (Continued)				
Community development (Continued)				
Contractual services				
Economic development	\$ 428,000	\$ 424,930	\$ (3,070)	\$ 408,743
Consulting/professional	134,600	125,753	(8,847)	66,575
Consulting/professional reimbursable	68,000	81,570	13,570	59,861
Total contractual services	630,600	632,253	1,653	535,179
Total community development	1,131,666	1,112,814	(18,852)	983,879
Subtotal general government	2,673,804	2,653,835	(19,969)	2,331,021
Less reimbursements from Water Fund	(250,000)	(250,000)	-	(250,000)
Total general government	2,423,804	2,403,835	(19,969)	2,081,021
HIGHWAYS AND STREETS				
Public works				
Personnel services				
Salaries	818,125	747,012	(71,113)	684,811
Overtime	100,000	77,510	(22,490)	94,823
Social Security	57,110	46,582	(10,528)	46,424
Medicare	13,356	11,182	(2,174)	11,267
IMRF	61,066	43,608	(17,458)	63,275
Unemployment insurance	-	-	-	-
Medical/life insurance	154,274	148,446	(5,828)	163,512
Supplemental pensions	2,400	2,400	-	2,400
Total personnel services	1,206,331	1,076,740	(129,591)	1,066,512
Materials and supplies				
Liability insurance	26,625	34,324	7,699	19,529
Maintenance - building	253,502	394,337	140,835	186,123
Maintenance - equipment	40,500	21,781	(18,719)	21,977
Maintenance - vehicles	130,000	85,253	(44,747)	127,128
Postage/mailings	750	410	(340)	447
Rent - equipment	47,700	37,432	(10,268)	9,896
Supplies - office	3,403	2,392	(1,011)	3,036
Supplies - other	267,165	131,396	(135,769)	117,484
Small tools and equipment	12,650	4,183	(8,467)	24,578
Training and education	32,400	2,247	(30,153)	1,959
Uniforms	10,346	7,769	(2,577)	5,228
Utilities	26,400	27,986	1,586	18,955
Gas and oil	96,790	61,269	(35,521)	71,303
Total materials and supplies	948,231	810,779	(137,452)	607,643

(This schedule is continued on the following pages.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2024
(With Prior Year Actual)

	2024			
	Original and Final Budget	Actual	Variance Over (Under)	2023 Actual
HIGHWAYS AND STREETS (Continued)				
Public works (Continued)				
Contractual services				
Consulting/professional	\$ 10,750	\$ 4,458	\$ (6,292)	\$ 6,960
Forestry	355,847	303,161	(52,686)	102,063
Street light operation and maintenance	93,000	137,695	44,695	116,914
Tree trim - removal	211,578	120,878	(90,700)	164,745
Residential concrete program	-	62,236	62,236	38,401
Street sweeping	45,756	20,594	(25,162)	15,494
Mosquito abatement	42,500	39,900	(2,600)	41,700
Contingency	-	1,383	1,383	-
Janitorial service	2,000	2,990	990	-
Drainage projects	268,840	130,029	(138,811)	167,840
Total contractual services	1,030,271	823,324	(206,947)	654,117
Capital outlay				
Capital improvements	-	27,789	27,789	-
Equipment	1,412,850	1,170,396	(242,454)	226,498
Total capital outlay	1,412,850	1,198,185	(214,665)	226,498
Total public works	4,597,683	3,909,028	(688,655)	2,554,770
Total highways and streets	4,597,683	3,909,028	(688,655)	2,554,770
PUBLIC SAFETY				
Police department				
Personnel services				
Salaries	514,803	520,820	6,017	461,119
Salaries - officers	4,342,154	4,124,240	(217,914)	3,879,409
Overtime	499,103	344,280	(154,823)	302,763
Social Security	31,918	31,489	(429)	27,643
Medicare	77,663	69,927	(7,736)	65,562
IMRF	34,327	32,887	(1,440)	39,777
Medical/life insurance	522,586	441,959	(80,627)	485,274
Police pension	2,406,164	2,393,656	(12,508)	2,113,126
Supplemental pensions	45,600	43,335	(2,265)	42,029
Total personnel services	8,474,318	8,002,593	(471,725)	7,416,702
Materials and supplies				
Animal control	1,200	3,705	2,505	915
Auxiliary police	2,000	-	(2,000)	310
Boards and commissions	31,250	27,879	(3,371)	9,879
Dues and subscriptions	2,950	2,109	(841)	2,099
Investigation and equipment	65,980	67,162	1,182	60,872
Liability insurance	143,000	61,794	(81,206)	49,458
Maintenance - building	-	76	76	102
Maintenance - equipment	30,800	29,368	(1,432)	18,166
Maintenance - vehicles	65,625	52,303	(13,322)	38,777

(This schedule is continued on the following page.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2024
(With Prior Year Actual)

	2024		Variance	
	Original and	Actual	Over	2023
	Final Budget		(Under)	Actual
PUBLIC SAFETY (Continued)				
Police department (Continued)				
Materials and supplies (Continued)				
Postage/mailings	\$ 3,500	\$ 1,608	\$ (1,892)	\$ 2,405
Printing and forms	1,500	367	(1,133)	848
Public relations	3,500	1,621	(1,879)	3,573
Rent - equipment	5,800	500	(5,300)	400
Supplies - office	7,000	5,033	(1,967)	5,051
Training and education	45,300	40,039	(5,261)	35,079
Travel/meetings	21,550	5,130	(16,420)	5,157
Telephone	16,600	12,898	(3,702)	12,501
Uniforms	50,300	49,764	(536)	36,791
Utilities	14,000	9,631	(4,369)	16,776
Gas and oil	90,000	101,502	11,502	116,666
Total materials and supplies	601,855	472,489	(129,366)	415,825
Contractual services				
Bad debt expense	-	50	50	-
Consulting/professional	551,950	528,840	(23,110)	480,846
Dumeg/fiat/child center	27,700	27,680	(20)	27,680
Total contractual services	579,650	556,570	(23,080)	508,526
Capital outlay				
Equipment	440,000	308,727	(131,273)	-
Total capital outlay	440,000	308,727	(131,273)	-
Total police department	10,095,823	9,340,379	(755,444)	8,341,053
Total public safety	10,095,823	9,340,379	(755,444)	8,341,053
TOTAL EXPENDITURES	\$ 17,117,310	\$ 15,653,242	\$ (1,464,068)	\$ 12,976,844

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2024
(With Prior Year Actual)

	2024		Variance	
	Original and Final Budget	Actual	Over (Under)	2023 Actual
REVENUES				
Taxes	\$ 83,574	\$ 85,011	\$ 1,437	\$ 193,843
Intergovernmental	500,000	359,162	(140,838)	1,573,244
Investment income	170,000	826,275	656,275	325,154
Total revenues	753,574	1,270,448	516,874	2,092,241
EXPENDITURES				
Current				
Highways and streets				
Contractual services	51,500	55,793	4,293	31,836
Capital outlay	5,425,090	5,349,117	(75,973)	3,473,259
Debt service				
Principal payments	110,000	110,000	-	185,000
Interest and fiscal charges	3,420	2,420	(1,000)	7,240
Total expenditures	5,590,010	5,517,330	(72,680)	3,697,335
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,836,436)	(4,246,882)	589,554	(1,605,094)
OTHER FINANCING SOURCES (USES)				
Transfers in	4,700,000	5,700,000	1,000,000	5,500,000
Total other financing sources (uses)	4,700,000	5,700,000	1,000,000	5,500,000
NET CHANGE IN FUND BALANCE	<u>\$ (136,436)</u>	1,453,118	<u>\$ 1,589,554</u>	3,894,906
FUND BALANCE, MAY 1		<u>14,068,336</u>		<u>10,173,430</u>
FUND BALANCE, APRIL 30		<u><u>\$ 15,521,454</u></u>		<u><u>\$ 14,068,336</u></u>

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

CITY OF DARIEN, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

April 30, 2024

	Special Revenue				
	Motor Fuel Tax	Special Service Area	Storm Sewer	Federal Equitable Sharing	Total
ASSETS					
Cash and cash equivalents	\$ 1,663,285	\$ 22,847	\$ 43,283	\$ 233,988	\$ 1,963,403
Receivables (net, where applicable, of allowances for uncollectibles)					
Intergovernmental	79,164	-	-	-	79,164
TOTAL ASSETS	\$ 1,742,449	\$ 22,847	\$ 43,283	\$ 233,988	\$ 2,042,567
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 55,442	\$ -	\$ 2,500	\$ 14,388	\$ 72,330
Total liabilities	55,442	-	2,500	14,388	72,330
FUND BALANCES					
Restricted					
Special service area	-	22,847	-	-	22,847
Storm sewer	-	-	40,783	-	40,783
Public safety	-	-	-	219,600	219,600
Highways and streets	1,687,007	-	-	-	1,687,007
Total fund balances	1,687,007	22,847	40,783	219,600	1,970,237
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,742,449	\$ 22,847	\$ 43,283	\$ 233,988	\$ 2,042,567

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2024

	Special Revenue				
	Motor Fuel Tax	Special Service Area	Storm Sewer	Federal Equitable Sharing	Total
REVENUES					
Taxes	\$ -	\$ 5,054	\$ -	\$ -	\$ 5,054
Intergovernmental	966,720	-	-	55,618	1,022,338
Investment income	74,303	999	1,954	10,408	87,664
Total revenues	1,041,023	6,053	1,954	66,026	1,115,056
EXPENDITURES					
Current					
Highways and streets	796,650	4,462	17,200	-	818,312
Public safety	-	-	-	112,613	112,613
Capital outlay	31,477	-	-	-	31,477
Total expenditures	828,127	4,462	17,200	112,613	962,402
NET CHANGE IN FUND BALANCES	212,896	1,591	(15,246)	(46,587)	152,654
FUND BALANCES, MAY 1	1,474,111	21,256	56,029	266,187	1,817,583
FUND BALANCES, APRIL 30	\$ 1,687,007	\$ 22,847	\$ 40,783	\$ 219,600	\$ 1,970,237

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2024
(With Prior Year Actual)

	2024			
	Original and Final Budget	Actual	Variance Over (Under)	2023 Actual
REVENUES				
Intergovernmental				
Motor fuel tax allotment	\$ 814,407	\$ 966,720	\$ 152,313	\$ 899,477
Rebuild Illinois	-	-	-	242,592
Investment income	22,000	74,303	52,303	36,423
Total revenues	836,407	1,041,023	204,616	1,178,492
EXPENDITURES				
Current				
Highways and streets				
Commodities	567,030	355,416	(211,614)	333,661
Wages	305,670	421,286	115,616	288,781
Contractual services	18,000	19,948	1,948	-
Capital outlay	20,000	31,477	11,477	19,974
Total expenditures	910,700	828,127	(82,573)	642,416
NET CHANGE IN FUND BALANCE	<u>\$ (74,293)</u>	212,896	<u>\$ 287,189</u>	536,076
FUND BALANCE, MAY 1		<u>1,474,111</u>		<u>938,035</u>
FUND BALANCE, APRIL 30		<u>\$ 1,687,007</u>		<u>\$ 1,474,111</u>

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2024
(With Prior Year Actual)

	2024		Variance	2023
	Original and Final Budget	Actual	Over (Under)	Actual
REVENUES				
Taxes	\$ 5,500	\$ 5,054	\$ (446)	\$ 5,015
Investment income	100	999	899	662
Total revenues	5,600	6,053	453	5,677
EXPENDITURES				
Current				
Contractual services	9,000	4,462	(4,538)	9,509
Total expenditures	9,000	4,462	(4,538)	9,509
NET CHANGE IN FUND BALANCE	<u>\$ (3,400)</u>	1,591	<u>\$ 4,991</u>	(3,832)
FUND BALANCE, MAY 1		<u>21,256</u>		<u>25,088</u>
FUND BALANCE, APRIL 30		<u>\$ 22,847</u>		<u>\$ 21,256</u>

(See independent auditor's report.)

MAJOR ENTERPRISE FUND

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

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2024
(With Prior Year Actual)

	2024		Variance	2023
	Original and	Actual	Over	Actual
	Final Budget		(Under)	
OPERATING REVENUES				
Charges for services				
Water sales	\$ 7,782,928	\$ 7,816,490	\$ 33,562	\$ 7,658,766
Inspections/tap on/permits	5,000	11,681	6,681	49,258
Sale of meters	1,000	3,468	2,468	6,056
Other water sales	1,000	24,425	23,425	13,621
Total operating revenues	7,789,928	7,856,064	66,136	7,727,701
OPERATING EXPENSES				
EXCLUDING DEPRECIATION				
Personnel services				
Salaries	667,108	664,382	(2,726)	609,527
Overtime	90,000	155,088	65,088	95,902
Social Security	46,941	46,988	47	37,977
Medicare	10,978	11,060	82	9,175
IMRF	53,073	58,519	5,446	69,068
Medical/life insurance	113,453	102,001	(11,452)	120,634
Supplemental pensions	2,400	2,400	-	2,400
Total personnel services	983,953	1,040,438	56,485	944,683
Materials and supplies				
Liability insurance	209,945	170,417	(39,528)	150,938
Maintenance - building	29,646	10,561	(19,085)	26,973
Maintenance - equipment	12,300	7,770	(4,530)	17,286
Maintenance - vehicles	6,850	17,856	11,006	997
Maintenance - water system	309,625	453,632	144,007	375,659
Postage/mailings	1,600	88	(1,512)	528
Quality controls	10,850	10,532	(318)	10,772
Service charge	250,000	250,000	-	250,000
Supplies - operation	5,600	5,614	14	5,424
Training and education	21,150	4,903	(16,247)	640
Telephone	17,166	11,121	(6,045)	7,937
Uniforms	5,600	6,538	938	3,987
Utilities	42,000	49,148	7,148	36,232
Vehicle (gas and oil)	24,055	32,139	8,084	35,009
Total materials and supplies	946,387	1,030,319	83,932	922,382
Contractual				
Audit	13,313	13,250	(63)	10,625
Consulting/professional	14,950	11,051	(3,899)	5,790
Leak detection	19,800	-	(19,800)	12,917
Data processing	170,837	160,161	(10,676)	160,878
Rent - Equipment	40,500	50,050	9,550	-
Janitorial service	8,250	7,342	(908)	-
Forestry	657	2,042	1,385	-
DuPage Water Commission	5,007,922	4,778,104	(229,818)	4,676,705
Total contractual	5,276,229	5,022,000	(254,229)	4,866,915

(This schedule is continued on the following page.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2024
(With Prior Year Actual)

	2024		Variance Over (Under)	2023 Actual
	Original and Final Budget	Actual		
OPERATING EXPENSES				
EXCLUDING DEPRECIATION (Continued)				
Capital outlay				
Equipment	\$ 663,550	\$ 683,878	\$ 20,328	\$ 499,328
Water meters	5,000	1,204	(3,796)	4,041
Infrastructure	-	43,167	43,167	3,066,933
Total capital outlay	668,550	728,249	59,699	3,570,302
Total operating expenses excluding depreciation	7,875,119	7,821,006	(54,113)	10,304,282
OPERATING INCOME (LOSS)	(85,191)	35,058	120,249	(2,576,581)
NON-OPERATING REVENUES (EXPENSES)				
Investment income	41,000	180,585	139,585	147,362
Miscellaneous income	-	70,747	70,747	37,167
Debt service				
Principal repayment	(590,000)	(590,000)	-	(570,000)
Interest expense	(103,900)	(96,045)	7,855	(114,602)
Total non-operating revenues (expenses)	(652,900)	(434,713)	218,187	(500,073)
NET INCOME (LOSS) BEFORE TRANSFERS	(738,091)	(399,655)	338,436	(3,076,654)
TRANSFERS				
Transfers in	150,000	150,000	-	2,070,000
Transfers (out)	-	(150,000)	(150,000)	(2,070,000)
Total transfers	150,000	-	(150,000)	-
NET INCOME (LOSS) BUDGETARY BASIS	<u>\$ (588,091)</u>	<u>(399,655)</u>	<u>\$ 188,436</u>	<u>(3,076,654)</u>
ADJUSTMENTS TO GAAP BASIS				
Capital outlay capitalized		683,407		3,463,805
Principal repayment		590,000		570,000
Bond amortization		(2,246)		(2,398)
Pension/OPEB expense		234,618		(24,233)
Depreciation		(525,511)		(552,297)
Total adjustments to GAAP basis		980,268		3,454,877
CHANGE IN NET POSITION		580,613		378,223
NET POSITION, MAY 1		10,548,134		10,169,911
NET POSITION, APRIL 30		<u>\$ 11,128,747</u>		<u>\$ 10,548,134</u>

(See independent auditor's report.)

SUPPLEMENTAL DATA

CITY OF DARIEN, ILLINOIS

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

April 30, 2024

Date of Issue	July 12, 2012
Date of Maturity	December 15, 2025
Authorized Issue	\$2,810,000
Interest Rates	2.00% to 3.50%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	Bank of New York Mellon

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Tax Levy			Interest Due on			
	Principal	Interest	Total	June 15	Amount	December 15	Amount
2025	\$ 285,000	\$ 20,125	\$ 305,125	2024	\$ 10,063	2024	\$ 10,062
2026	290,000	10,150	300,150	2025	5,075	2025	5,075
	<u>\$ 575,000</u>	<u>\$ 30,275</u>	<u>\$ 605,275</u>		<u>\$ 15,138</u>		<u>\$ 15,137</u>

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

April 30, 2024

Date of Issue	April 16, 2018
Date of Maturity	January 1, 2030
Authorized Issue	\$3,500,000
Interest Rates	3%
Interest Dates	January 1 and July 1
Principal Maturity Date	January 1
Payable at	Amalgamated Bank of Chicago

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Tax Levy			Interest Due on			
	Principal	Interest	Total	July 1	Amount	January 1	Amount
2025	\$ 325,000	\$ 62,700	\$ 387,700	2024	\$ 31,350	2025	\$ 31,350
2026	330,000	52,950	382,950	2025	26,475	2026	26,475
2027	340,000	43,050	383,050	2026	21,525	2027	21,525
2028	355,000	32,850	387,850	2027	16,425	2028	16,425
2029	365,000	22,200	387,200	2028	11,100	2029	11,100
2030	375,000	11,250	386,250	2029	5,625	2030	5,625
	<u>\$ 2,090,000</u>	<u>\$ 225,000</u>	<u>\$ 2,315,000</u>		<u>\$ 112,500</u>		<u>\$ 112,500</u>

(See independent auditor's report.)

CITY OF DARIEN

EXPENDITURE APPROVAL LIST
FOR CITY COUNCIL MEETING ON
October 7, 2024

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

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

General Fund					\$114,812.94
Water Fund					\$35,055.28
Motor Fuel Tax Fund					\$4,332.92
Stormwater Management Fund					
Water Depreciation Fund					
Special Service Area Tax Fund					\$1,172.26
Impact Fee Expenditures					
Capital Improvement Fund					\$251,342.71
Cannabis Fund					
DUI Technology Fund					
Federal Equitable Sharing Fund					
<i>Subtotal:</i>					<u>\$406,716.11</u>
General Fund Payroll	09/19/24	\$	312,018.56		
Water Fund Payroll	09/19/24	\$	32,214.87		
General Fund Payroll	10/03/24	\$	300,148.82		
Water Fund Payroll	10/03/24	\$	39,130.68		
<i>Subtotal:</i>					<u>\$ 339,279.50</u>

Total to be Approved by City Council: \$745,995.61

Approvals:

Joseph A. Marchese, Mayor

JoAnne E. Ragona, City Clerk

Michael J. Coren, Treasurer

Bryon D. Vana, City Administrator

CITY OF DARIEN
Expenditure Journal
General Fund
Administration
From 9/17/2024 Through 10/7/2024

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
ACCURATE EMPLOYMENT SCREENING	SOLICITOR BACKGROUND CHECKS	AP100724	4219	Liability Insurance	99.62
AIS	END POINT MGMT- OCT 2024	AP100724	4325	Consulting/Professional	213.28
AIS	BACK UP SERVICE- OCT 2024	AP100724	4325	Consulting/Professional	1,550.00
AIS	SECURE EMAIL- OCT 2024	AP100724	4325	Consulting/Professional	15.50
AIS	IT SERVICE- OCT 2024	AP100724	4325	Consulting/Professional	8,021.49
AIS	ADOBE SUBSCRIPTION- SAENZ	AP100724	4325	Consulting/Professional	287.88
COMCAST	SIP SERVICE	AP100724	4267	Telephone	483.29
COMCAST BUSINESS	CABLE TV -CITY HALL	AP100724	4271	Utilities (Elec,Gas,Wtr,Sewer)	52.55
DUPAGE COUNTY PUBLIC WORKS	SEWER BILL- CITY HALL	AP100724	4271	Utilities (Elec,Gas,Wtr,Sewer)	485.53
ECO CLEAN MAINTENANCE INC	JANITORIAL SERVICES- SEPT 2024	AP100724	4345	Janitorial Service	1,868.00
FOREST AWARDS AND ENGRAVING	BADGE- RYAN MURPHY	AP100724	4253	Supplies - Office	18.29
IMPACT NETWORKING, LLC	COPIER AGREEMENTS (9-30-24 thru 10-30-24) -ch	AP100724	4225	Maintenance - Equipment	61.95
IP COMMUNICATIONS	SIP Service and Additional License for Police Dept	AP100724	4267	Telephone	165.00
MECO CONSULTING GROUP LLC	COMMUNICATION SERVICES- SEPT 2024	AP100724	4239	Public Relations	2,800.00
MGT OF AMERICA CONSULTING	VANA -AUG 3, 2024	AP100724	4325	Consulting/Professional	3,658.55
MGT OF AMERICA CONSULTING	VANA -AUG 10, 2024	AP100724	4325	Consulting/Professional	3,658.55
MGT OF AMERICA CONSULTING	VANA -AUG 17, 2024	AP100724	4325	Consulting/Professional	3,658.55
MGT OF AMERICA CONSULTING	VANA -AUG 24, 2024	AP100724	4325	Consulting/Professional	3,658.55
MGT OF AMERICA CONSULTING	VANA -JUNE 22, 2024	AP100724	4325	Consulting/Professional	3,658.55
MGT OF AMERICA CONSULTING	VANA -JUNE 29, 2024	AP100724	4325	Consulting/Professional	3,658.55
MUNIWEB	WEBSITE MAINTENANCE- SEPT 2023	AP100724	4325	Consulting/Professional	532.00

CITY OF DARIEN
Expenditure Journal
General Fund
Administration
From 9/17/2024 Through 10/7/2024

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
MUNIWEB	WEBSITE MAINTENANCE- SEPT 2023	APVOID092624-2	4325	Consulting/Professional	(532.00)
NICOR GAS	82541110001 1702 PLAINFIELD RD	AP100724	4271	Utilities (Elec,Gas,Wtr,Sewer)	142.81
ODELSON,MURPHEY,FRAZIER,MCGRAT	LEGAL FEES- AUG 2024	AP100724	4219	Liability Insurance	1,430.00
ODP BUSINESS SOLUTIONS	CITY HALL BULLETIN BOARD	AP100724	4253	Supplies - Office	107.59
ODP BUSINESS SOLUTIONS	HAND SOAP FOR DISPENSERS	AP100724	4253	Supplies - Office	53.55
ODP BUSINESS SOLUTIONS	TONER & SUPPLIES FOR CH	AP100724	4253	Supplies - Office	434.37
ODP BUSINESS SOLUTIONS	CASE OF BLUE PAPER- CH	AP100724	4253	Supplies - Office	77.00
ODP BUSINESS SOLUTIONS	Hand Soap Dispensers	AP100724	4253	Supplies - Office	106.03
PEERLESS NETWORK	POTS LINES- POLICE DEPT	AP100724	4267	Telephone	167.40
PITNEY BOWES BANK INC	MANUAL CHECK- POSTAGE (8-16-24 thru 9-9-24) ch & chamber	AP091724	4233	Postage/Mailings	160.00
				Total Administration	40,752.43

CITY OF DARIEN
Expenditure Journal
General Fund
City Council
From 9/17/2024 Through 10/7/2024

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
IL STATE POLICE	LIQ LICENSE FINGERPRINTING-Saph... Marek	AP100724	4205	Boards and Commissions	28.25
IL STATE POLICE	LIQ LICENSE FINGERPRINTING-Randy D. Marek	AP100724	4205	Boards and Commissions	28.25
IL STATE POLICE	LIQ LICENSE FINGERPRINTING-Kaml... Patel	AP100724	4205	Boards and Commissions	28.25
IL STATE POLICE	LIQ LICENSE FINGERPRINTING-Raje... Patel	AP100724	4205	Boards and Commissions	28.25
				Total City Council	113.00

CITY OF DARIEN
Expenditure Journal
General Fund
Community Development
From 9/17/2024 Through 10/7/2024

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
CHRISTOPHER B. BURKE ENG, LTD	ENGINEERING- VEG ANALYSIS/ WILTON AVE & PLATS /KEARNEY RD	AP100724	4325	Consulting/Professional	394.00
CHRISTOPHER B. BURKE ENG, LTD	GIS SOFTWARE INCORPORATED INTO OPEN GOV	AP100724	4325	Consulting/Professional	1,181.50
CHRISTOPHER B. BURKE ENG, LTD	SITE VISIT FOR STATUS OF COMPLETION	AP100724	4328	Conslt/Prof Reimbursable	300.00
CHRISTOPHER B. BURKE ENG, LTD	SITE VISIT /REVIEW/ FINAL INSPECTION -2305 SOKOL	AP100724-2	4328	Conslt/Prof Reimbursable	630.00
DUPAGE COUNTY RECORDER	RECORDING: O-18-24 & PLAT (Darien Corporate Center)	AP100724	4221	Legal Notices	91.00
DUPAGE COUNTY RECORDER	RECORDING: LIEN-7721 STEVENS DR	AP100724	4221	Legal Notices	57.00
DUPAGE LAWN LLC	LAWN MAINTENANCE- 7721 STEVENS ST	AP100724	4328	Conslt/Prof Reimbursable	50.00
DUPAGE LAWN LLC	LAWN MAINTENANCE -7225 SUNRISE AVE	AP100724	4328	Conslt/Prof Reimbursable	50.00
INSPECT IT ENVIRONMENTAL	ASBESTOS INSPECTION-1225 PLAINFIELD RD 9-5-24	AP100724	4325	Consulting/Professional	1,125.00
ODELSON,MURPHEY,FRAZIER,MCGRAT	LEGAL FEES- AUG 2024	AP100724	4219	Liability Insurance	<u>2,365.00</u>
				Total Community Development	6,243.50

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 9/17/2024 Through 10/7/2024

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
A&W TRAILER LLC	BREAK-AWAY CABLE	AP100724	4225	Maintenance - Equipment	18.99
A&W TRAILER LLC	TIRES	AP100724	4229	Maintenance - Vehicles	304.99
ALTORFER INDUSTRIES INC	EMERGENCY REPAIR FOR #203	AP100724	4229	Maintenance - Vehicles	2,468.54
ALTORFER INDUSTRIES INC	CHECK ON #203 (NO ISSUE)	AP100724	4229	Maintenance - Vehicles	960.75
BUTTREY RENTAL SERVICES, INC.	CHAINSAW CHAINS	AP100724	4350	Forestry	121.96
BUTTREY RENTAL SERVICES, INC.	CHAINSAW FOR TRUCK #501	AP100724	4350	Forestry	713.79
CHRISTOPHER B. BURKE ENG, LTD	REVIEW REQUIREMENTS/ ADOPT COUNTY PLAN	AP100724	4325	Consulting/Professional	197.00
CHRISTOPHER B. BURKE ENG, LTD	SITE MONITORING- 5 YEAR DALE ROAD WETLAND BASIN	AP100724	4325	Consulting/Professional	558.77
CINTAS FIRST AID AND SAFETY	REPLENISH FIRST AID CABINET 9-12-24	AP100724	4219	Liability Insurance	77.24
DAVID BROWN	REIMB- DAVE BROWN BOOTS	AP100124	4269	Uniforms	60.24
DAVID BROWN	BOOTS- DAVE BROWN	APVOID100124-2	4269	Uniforms	(60.24)
DECKER SUPPLY CO.	SIGN SUPPLIES	AP100724	4257	Supplies - Other	773.00
DUPAGE COUNTY PUBLIC WORKS	SEWER BILL - 1041 S FRONTAGE RD	AP100724	4271	Utilities (Elec,Gas,Wtr,Sewer)	36.02
GENUINE PARTS COMPANY INC	STEEL CRANKCASE, FUEL FILTER	AP100724	4229	Maintenance - Vehicles	731.80
GRAINGER	FIRE EXTINGUISHER- POLICE DEPT	AP100724	4223	Maintenance - Building	506.05
GRAINGER	CIGARETTE RECEPTACLE	AP100724	4223	Maintenance - Building	97.84
H & H ELECTRIC	STREET /TRAFFIC LIGHT MAINTENANCE	APVOID092624	4359	Street Light Oper & Maint.	(456.00)
I.R.M.A.	DEDUCTIBLE -AUG 2024	AP100724	4219	Liability Insurance	2,217.71
IMPACT NETWORKING, LLC	COPIER AGREEMENT /PW - Overage 8-18 THRU 9-17-24	AP100724	4225	Maintenance - Equipment	63.91

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 9/17/2024 Through 10/7/2024

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
IMPACT NETWORKING, LLC	COPIER AGREEMENTS (9-30-24 thru 10-30-24)-pw	AP100724	4225	Maintenance - Equipment	61.95
INTERSTATE BILLING SERVICE INC	EMERGENCY REPAIR TRUCK #110	AP100724	4229	Maintenance - Vehicles	3,359.15
JEFFREY L. CORNEILS	CDL UPGRADE FROM B to A	AP100724	4219	Liability Insurance	6.00
JSN CONTRACTORS SUPPLY	SAFETY GLASSES /GLOVES	AP100724	4219	Liability Insurance	324.00
JX ENTERPRISES INC	EMERG REPAIR TRUCK #105	AP100724	4229	Maintenance - Vehicles	9,988.68
KRISTOFER THROM	REIMBURSEMENT- UNIFORM	AP100124	4269	Uniforms	550.00
KRISTOFER THROM	CREDIT FOR VOIDED CK 063766	APCREDIT100...	4269	Uniforms	(550.00)
L & G WELDING SERVICES INC	MAILBOX PARTS	AP100724	4257	Supplies - Other	908.88
LIFTNOW AUTOMOTIVE EQUIPMENT	VEHICLE LIFT	AP100724	4259	Small Tools & Equipment	10,452.68
MONROE TRUCK EQUIPMENT	BACK UP CAM TRUCK #103 (2025)	AP100724	4229	Maintenance - Vehicles	700.00
ORKIN LLC	ORKIN SERVICES- POLICE DEPT 8-15-24	AP100724	4223	Maintenance - Building	29.14
ORKIN LLC	ORKIN SERVICES-POLICE DEPT 9-5-24	AP100724	4223	Maintenance - Building	95.99
PITNEY BOWES BANK INC	MANUAL CHECK- POSTAGE (8-16-24 thru 9-9-24) streets	AP091724	4233	Postage/Mailings	2.00
RAGS ELECTRIC	VARIOUS OUTAGES	AP100724	4359	Street Light Oper & Maint.	1,824.00
SHREVE SERVICES INC	TOPSOIL	AP100724	4257	Supplies - Other	960.00
SITE ONE LANDSCAPE SUPPLY	SPRINKLER PARTS	AP100724	4257	Supplies - Other	187.13
STENSTROM PETROLEUM SERVICES	FUEL PUMPS	AP092524	4223	Maintenance - Building	(612.50)
SUBURBAN CONCRETE, INC.	2024 CONCRETE PROGRAM- MISC PROJECTS	AP100724	4374	Drainage Projects	1,353.00

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 9/17/2024 Through 10/7/2024

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
SUBURBAN CONCRETE, INC.	2024 CONCRETE PROGRAM -CARRIAGE GREEN	AP100724	4374	Drainage Projects	528.00
SUBURBAN CONCRETE, INC.	2024 CONCRETE PROGRAM -TAMARACK	AP100724	4374	Drainage Projects	585.00
SUBURBAN CONCRETE, INC.	2024 CONCRETE PROGRAM-RESIDENTIAL	AP100724	4381	Residential Concrete Program	7,868.00
UNIQUE PRODUCTS & SERVICE CORP	JANITORIAL SUPPLIES FOR POLICE DEPT	AP100724	4223	Maintenance - Building	117.39
UNITED RENTALS (North America)	STORAGE CONTAINER- PW GARAGE FLOOR	AP100724	4815	Equipment	422.45
UNITED RENTALS (North America)	STORAGE CONTAINER RENTAL- PW GARAGE FLOOR	AP100724	4815	Equipment	160.00
UNITED RENTALS (North America)	STORAGE CONTAINER RENTAL- PW GARAGE FLOOR	AP100724	4815	Equipment	422.45
VESTIS	MAT RENTAL- 9-12-24 / SERVICED ONLY LOBBY (Short Paid)	AP100724	4223	Maintenance - Building	15.21
VESTIS	MAT RENTAL 9-12-24 / 2 OF 3 4X6 RECEIVED (Short Paid)	AP100724	4223	Maintenance - Building	20.71
VESTIS	MAT RENTAL -CITY HALL /SCRAPER MAT NOT SERVICED	AP100724	4223	Maintenance - Building	23.40
VESTIS	MAT RENTAL- POLICE DEPT	AP100724	4223	Maintenance - Building	34.11
VESTIS	MAT RENTAL-PUBLIC WORKS -RECEIVED 3 OUT OF 5 4X6 (Short Paid)	AP100724	4223	Maintenance - Building	21.31
VESTIS	MAT RENTAL- 1041 S FRONTAGE 9-12-24	AP100724	4223	Maintenance - Building	14.16
VULCAN CONSTRUCTION MATERIALS	STONE 8-30-24	AP100724	4257	Supplies - Other	1,093.83

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 9/17/2024 Through 10/7/2024

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
WAREHOUSE DIRECT	JANITORIAL SUPPLIES- POLICE DEPT	AP100724	4223	Maintenance - Building	193.22
YELLOWSTONE LANDSCAPE	EMERG TREE REMOVAL /MAIN BREAK - 606 CHIPPEWA	AP100724	4375	Tree Trim/Removal	1,425.00
YELLOWSTONE LANDSCAPE	EMERG TREE REMOVAL- 1801 DARIEN CLUB	AP100724	4375	Tree Trim/Removal	855.00
				Total Public Works, Streets	52,831.70

CITY OF DARIEN
Expenditure Journal
General Fund
Police Department
From 9/17/2024 Through 10/7/2024

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
AUSTIN JUMP	JUMP- REIMBURSEMENT /SWAT	AP100724	4269	Uniforms	379.05
CURRENT TECHNOLOGIES CORP	REMOTE SUPPORT- POLICE DEPT CAMERAS	AP100724	4225	Maintenance - Equipment	41.25
DU-COMM	LANGUAGE INTERPRETER FEE	AP100724	4267	Telephone	4.14
DUPAGE COUNTY ANIMAL SERVICES	RABBIT BOARDING AND RACCOON EUTHANISED	AP100724	4201	Animal Control	220.00
DUPAGE COUNTY PUBLIC WORKS	SEWER CHARGES- POLICE DEPT	AP100724	4271	Utilities (Elec,Gas,Wtr,Sewer)	823.84
ELMHURST OCCUPATIONAL HEALTH	MEDICAL EXAM- PO RECRUIT MCKAY	AP100724	4205	Boards and Commissions	835.00
GENUINE PARTS COMPANY INC	CHARGER	AP100724	4229	Maintenance - Vehicles	171.92
GOLD SHIELD DETECTIVE AGENCY	MCKAY- BACKGROUND CHECK	AP100724	4205	Boards and Commissions	1,116.85
IL ASSOC PROPERTY/EVIDENCE MGR	NYKIEL- IAPEM CONFERENCE	AP100724	4263	Training and Education	75.00
IL ASSOC PROPERTY/EVIDENCE MGR	SIMEK- IAPEM CONFERENCE	AP100724	4263	Training and Education	75.00
KAESER & BLAIR INCORPORATED	STRESS BASEBALLS FOR NNO	AP100724	4239	Public Relations	451.88
KAESER & BLAIR INCORPORATED	STRESS BASEBALLS FOR NATIONAL NIGHT OUT	AP100724-3	4239	Public Relations	449.00
KAESER & BLAIR INCORPORATED	STRESS BASEBALLS FOR NNO	APVOID100724	4239	Public Relations	(451.88)
KIESLER POLICE SUPPLY COMPANY	AMMUNITION	AP100724	4217	Investigation and Equipment	465.75
KING CAR WASH	CAR WASHES (42 X \$7.50)	AP100724	4229	Maintenance - Vehicles	315.00
LERMI	2024 LERMI HOLIDAY MEETING	AP100724	4265	Travel/Meetings	50.00
LUKE SOMOGYE	SOMOGYE- REIMBURSEMENT / SWAT	AP100724	4269	Uniforms	291.50

CITY OF DARIEN
Expenditure Journal
General Fund
Police Department
From 9/17/2024 Through 10/7/2024

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
NICOR GAS	82800010009 1710 PLAINFIELD RD	AP100724	4271	Utilities (Elec,Gas,Wtr,Sewer)	485.04
NORTH EAST MULTIREGIONAL TRNG	ADAPTIVE LEADER TRAINING- THROM	AP100724	4263	Training and Education	200.00
NORTH EAST MULTIREGIONAL TRNG	ADAPTIVE LEADER TRAINING- RUMICK	AP100724	4263	Training and Education	200.00
NORTH EAST MULTIREGIONAL TRNG	SERVIN- BASIC FIELD TRAINING	AP100724	4263	Training and Education	255.00
NORTHWESTERN UNIVERSITY	SKWERES- EXECUTIVE MGMT PROGRAM	AP100724	4263	Training and Education	2,600.00
NOTARY PUBLIC ASSOCIATION OF I	NOTARY RENEWAL- LIZ POTERASKE	AP100724	4205	Boards and Commissions	96.95
ODELSON,MURPHEY,FRAZIER,MCGRAT	LEGAL FEES- AUG 2024	AP100724	4219	Liability Insurance	503.00
PITNEY BOWES BANK INC	MANUAL CHECK- POSTAGE (8-16-24 thru 9-9-24) police dept	AP091724	4233	Postage/Mailings	38.00
RAY O'HERRON CO. INC.	LISS- BP VEST	AP100724	4269	Uniforms	971.99
RAY O'HERRON CO. INC.	MCKAY- NEW OFFICER UNIFORM	AP100724	4269	Uniforms	1,225.34
RAY O'HERRON CO. INC.	SCALISE- NEW OFFICER UNIFORM	AP100724	4269	Uniforms	278.98
RAY O'HERRON CO. INC.	MCKENZIE- CSO UNIFORM	AP100724	4269	Uniforms	66.83
RAY O'HERRON CO. INC.	PATROL OFFICERS BADGES (2)	AP100724	4269	Uniforms	230.40
RAY O'HERRON CO. INC.	PATROL OFFICERS BADGES (3)	AP100724	4269	Uniforms	538.48
REPUBLIC BANK OF CHICAGO	RECORDS SEARCH FEE DAPC2301903	AP100724	4217	Investigation and Equipment	60.00
WAREHOUSE DIRECT	COPIER SERVICE	AP100724	4225	Maintenance - Equipment	1,809.00
				Total Police Department	14,872.31
				Total General Fund	114,812.94

CITY OF DARIEN
Expenditure Journal
Water Fund
Public Works, Water
From 9/17/2024 Through 10/7/2024

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
ALEXANDER CHEMICAL CORPORATION	CHLORINE	AP100724	4241	Quality Control	457.68
COM ED	2261972000 2103 75TH ST PUMP	AP100724	4271	Utilities (Elec,Gas,Wtr,Sewer)	604.19
CORE & MAIN	REPAIR CLAMPS	AP100724	4231	Maintenance - Water System	865.00
DUPAGE COUNTY PUBLIC WORKS	SEWER BILL - 1041 S FRONTAGE RD	AP100724	4271	Utilities (Elec,Gas,Wtr,Sewer)	36.02
DYNEGY ENERGY SERVICES	ENERGY- 9S720 LEMONT RD	AP100724	4271	Utilities (Elec,Gas,Wtr,Sewer)	134.73
DYNEGY ENERGY SERVICES	ENERGY -67TH RIDGE	AP100724	4271	Utilities (Elec,Gas,Wtr,Sewer)	35.90
DYNEGY ENERGY SERVICES	ENERGY -18W736 MANNING	AP100724	4271	Utilities (Elec,Gas,Wtr,Sewer)	80.49
DYNEGY ENERGY SERVICES	ENERGY -1220 PLAINFIELD RD	AP100724	4271	Utilities (Elec,Gas,Wtr,Sewer)	2,854.09
DYNEGY ENERGY SERVICES	ENERGY	AP100724	4271	Utilities (Elec,Gas,Wtr,Sewer)	(2.24)
ECO CLEAN MAINTENANCE INC	JANITORIAL SERVICES- SEPT 2024	AP100724	4345	Janitorial Service	540.00
EH WACHS	OPERATING NUTS /WATER SYSTEMS	AP100724	4231	Maintenance - Water System	961.25
I.R.M.A.	DEDUCTIBLE -AUG 2024	AP100724	4219	Liability Insurance	131.38
JSN CONTRACTORS SUPPLY	SAFETY GLASSES /GLOVES	AP100724	4219	Liability Insurance	324.00
JSN CONTRACTORS SUPPLY	MARKING PAINT	AP100724	4231	Maintenance - Water System	604.80
NICOR GAS	12344110007 1897 MANNING	AP100724	4271	Utilities (Elec,Gas,Wtr,Sewer)	48.98
ROUTE 66 ASPHALT CO	PATCHING WILLIAMS	AP100724	4231	Maintenance - Water System	745.36
STENSTROM PETROLEUM SERVICES	FUEL PUMPS	AP092524	4223	Maintenance - Building	(612.50)
SUBURBAN CONCRETE, INC.	2024 CONCRETE PROGRAM -WATER DEPT PROJECTS	AP100724	4231	Maintenance - Water System	22,555.50
UNITED RENTALS (North America)	STORAGE CONTAINER RENTAL	AP100724	4815	Equipment	160.00
UNITED RENTALS (North America)	STORAGE CONTAINER- PW GARAGE FLOOR	AP100724	4815	Equipment	422.45

CITY OF DARIEN
Expenditure Journal
Water Fund
Public Works, Water
From 9/17/2024 Through 10/7/2024

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
UNITED RENTALS (North America)	STORAGE CONTAINER RENTAL- PW GARAGE FLOOR	AP100724	4815	Equipment	422.45
VESTIS	MAT RENTAL- 1041 S FRONTAGE 9-12-24	AP100724	4223	Maintenance - Building	14.15
VULCAN CONSTRUCTION MATERIALS	STONE 9-3-24	AP100724	4231	Maintenance - Water System	1,121.60
XBE CHICAGO	TRUCKING /FARMINGDALE 9-19-24	AP100724	4231	Maintenance - Water System	2,550.00
				Total Public Works, Water	35,055.28
				Total Water Fund	35,055.28

CITY OF DARIEN
Expenditure Journal
Motor Fuel Tax
MFT Expenses
From 9/17/2024 Through 10/7/2024

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
COM ED	7953012222 6701 CLARENDON HILLS RD STREET LGT	AP100724	4840	Street Lights	60.86
COM ED	9845228000 7033 CLARENDON HILLS RD LIGHTING	AP100724	4840	Street Lights	5.38
CONSTELLATION NEW ENERGY, INC.	2510 ABBEY DR- JULY 2024	AP100724	4840	Street Lights	1,380.09
CONSTELLATION NEW ENERGY, INC.	2510 ABBEY DR - AUG 2024	AP100724	4840	Street Lights	1,018.81
CONSTELLATION NEW ENERGY, INC.	SW CORNER 75TH ADAMS	AP100724	4840	Street Lights	1,046.68
CONSTELLATION NEW ENERGY, INC.	CASS AVE 75TH ST LEGS STR LGT	AP100724	4840	Street Lights	352.81
CONSTELLATION NEW ENERGY, INC.	SW CORNER 75TH PLAINFIELD RD	AP100724	4840	Street Lights	418.55
CONSTELLATION NEW ENERGY, INC.	0 E CASS ST LITE RT/25 CONTROLLER /S FRONTAGE	AP100724	4840	Street Lights	49.74
				Total MFT Expenses	4,332.92
				Total Motor Fuel Tax	4,332.92

CITY OF DARIEN
Expenditure Journal
Special Service Area Tax Fund
SSA Expenditures
From 9/17/2024 Through 10/7/2024

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
CHRISTOPHER B. BURKE ENG, LTD	5 YEAR TARA HILL M&M	AP100724	4325	Consulting/Professional	1,172.26
				Total SSA Expenditures	1,172.26
				Total Special Service Area Tax Fund	1,172.26

CITY OF DARIEN
Expenditure Journal
Capital Improvement Fund
Capital Fund Expenditures
From 9/17/2024 Through 10/7/2024

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
119TH STREET MATERIALS	TRUCKING-FARMINGD... 9-4-24	AP100724	4376	Ditch Projects	1,746.00
CHRISTOPHER B. BURKE ENG, LTD	PLAINFIELD /CASS GUARDRAIL EVAL	AP100724	4390	Capital Improv-Infrastructure	1,492.75
NORWALK TANK	ADJ RINGS, INLET FOR FARMINDAGLE DR DRAINAGE	AP100724	4376	Ditch Projects	1,229.13
SUBURBAN CONCRETE, INC.	2024 CONCRETE PROGRAM -FARMINGDALE DR	AP100724	4376	Ditch Projects	9,708.00
SUBURBAN CONCRETE, INC.	2024 CONCRETE PROGRAM-SIDEWALKS	AP100724	4380	Sidewalk Replacement Progr...	167,179.50
SUBURBAN CONCRETE, INC.	2024 CONCRETE PROGRAM -ADA SIDEWALKS	AP100724	4380	Sidewalk Replacement Progr...	59,940.00
SUBURBAN CONCRETE, INC.	2024 CONCRETE PROGRAM -CURB & GUTTER	AP100724	4383	Curb & Gutter Replacement ...	2,970.00
VULCAN CONSTRUCTION MATERIALS	STONE 9-5-24	AP100724	4376	Ditch Projects	4,527.33
XBE CHICAGO	TRUCKING 9-18-24	AP100724	4376	Ditch Projects	2,550.00
				Total Capital Fund Expenditures	251,342.71
				Total Capital Improvement Fund	251,342.71
Report Total					406,716.11

AGENDA MEMO
CITY COUNCIL
Meeting Date: October 7, 2024

Issue Statement

Consideration of a motion to grant a waiver of the raffle license bond requirement for the Darien Chamber of Commerce. [BACKUP](#)

Background/History

The Darien Chamber of Commerce has applied for a raffle license; the raffle will be held on October 18, 2024. They have also requested a waiver of the bond requirement. The City regularly waives this requirement for qualified charitable, non-profit organizations.

Staff/Committee Recommendation

It is recommended that the raffle license bond requirement for the Darien Chamber of Commerce raffle be waived.

Alternate Consideration

Do not waive the bond requirement.

Decision Mode

This item will be placed on the October 7, 2024 City Council Agenda for formal consideration.



Sept. 16, 2024

City of Darien
1702 Plainfield Rd.
Darien, IL. 60561

Dear Mayor Marchese,

The Darien Chamber of Commerce is hosting a Casino Night at the QBAR, 8109 S. Cass Ave., in Darien, IL. on Oct. 18, 2024, from 6-10pm. We plan on having a split the pot and are requesting a waiver of the Raffle License fee. Part of the evening's proceeds will go to the Cancer Smashers Organization. Attached is our application for a Raffle License. Thank you for your consideration.

Sincerely,

April Padalik

Executive Director
Darien Chamber of Commerce
Your Connection to Community!

1702 Plainfield Road
Darien, IL 60561
Phone: (630) 968-0004
Email: www.darienchamber.com

CITY OF DARIEN

APPLICATION FOR RAFFLE LICENSE

☒ Class A License

☐ Class B License

NAME OF ORGANIZATION: DARIEN CHAMBER of Commerce

ADDRESS: 1702 PLAINFIELD RD. - DARIEN, IL.

TELEPHONE NUMBER: (630) 968-0004 FAX NUMBER: _____

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

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

QBAR, 8109 S. CASS AVE - DARIEN, IL.

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

FRIDAY, OCT. 18, 2024 6-10PM

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

FRIDAY, OCT. 18, 2024

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

QBAR, 8109 S. CASS AVE. - DARIEN, IL.

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

April Padalik
Presiding Officer

ATTEST:

Secretary

APPROVED BY: _____
Mayor

DATE: _____

MAILED ON: _____
Date

BY: _____

AGENDA MEMO
City Council
Meeting Date: October 7, 2024

Issue Statement

Consideration of a motion granting waiver of the raffle license bond requirement for the West Suburban Humane Society.

BACKUP

Background/History

The West Suburban Humane Society has applied for a raffle license for a raffle to be held at Chuck's Southern Comforts Café & Banquets/Chateau Orleans Banquet on November 2, 2024. They have also requested waiver of the bond requirement. The City regularly waives the bond requirement for qualified charitable organizations.

Staff/Committee Recommendation

It is recommended that the raffle license bond requirement for the West Suburban Humane Society raffle be waived.

Alternate Consideration

Not approve waiver.

Decision Mode

This item will be placed on the October 7, 2024 Council Agenda for formal consideration.

From: [Carolyn Mossberger](#)
To: [Maria Gonzalez](#)
Subject: Raffle License
Date: Wednesday, September 25, 2024 10:04:57 AM
Attachments: [image001.png](#)
[Darien Raffle License.pdf](#)

Hi Maria,

See attached raffle license application for an event we are participating in, in early November. Please let me know if you have any questions.

I would also like to respectfully request a waiver of the application fee.

Thank you.

Carolyn Mossberger
Executive Director
West Suburban Humane Society
1901 Ogden Avenue
Downers Grove, IL 60515
www.WSHS-DG.org



The banner features the West Suburban Humane Society logo on the left, the event title 'Barkapalooza' in a large, red, cursive font in the center, and a circular logo with a dog's face on the right. Below the title, the date and location are listed: 'Sunday, September 29 | Lisle Community Park'. The bottom section of the banner is red and contains details about the '5K Rescue Run | 8am', '1 Mile Wagging Tails Walk | 9:30am', and 'RescueFest 9am to 1pm'. It also lists activities: 'Food Trucks | Pet Contests | Rescue Groups | Doggy Olympics', 'Pet Art | Nail Trimming | Pooch Smooch AND MORE!!!'. The words 'RESCUE RUN 5k' are prominently displayed in white on the right side of the red section. Two dogs are shown on the left and right sides of the red section.

West Suburban Humane Society

Barkapalooza

Sunday, September 29 | Lisle Community Park

5K Rescue Run | 8am
1 Mile Wagging Tails Walk | 9:30am
RescueFest 9am to 1pm

RESCUE RUN 5k

Food Trucks | Pet Contests | Rescue Groups | Doggy Olympics
Pet Art | Nail Trimming | Pooch Smooch AND MORE!!!

Join us for our 31st annual Barkapalooza! Whether you sign up for our chip-timed 5k Rescue Run, our 1 mile walk or Rescue Fest only, you will be treated to a day of fun for our furry friends!

Rescue Fest includes a family and pet-friendly activities and giveaways, including our pet costume contest, dog contests, pet art and MORE!

Learn more or Register at: <https://bit.ly/Barkapalooza2024>

APPLICATION FOR RAFFLE LICENSE

☒ Class A License

☒ Class B License

NAME OF ORGANIZATION: West Suburban Humane Society

ADDRESS: 1901 Ogden Avenue, Downers Grove, IL 60515

TELEPHONE NUMBER: 630-960-9600 FAX NUMBER: director@wsbs-il.org

TYPE OF ORGANIZATION: Not-For-Profit Animal Shelter
(Charitable, Educational, Religious, Fraternal, Veterans or Labor)

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

Chateau Orleans Banquet

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

Nov. 2nd 9am - 1pm

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

Nov. 2nd 1pm

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

Chateau Orleans Banquet

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

Gardyn Mossberger
Presiding Officer

ATTEST:

Sue Marshall
Secretary

APPROVED BY: _____
Mayor

DATE: _____

MAILED ON: _____
Date

BY: _____

AGENDA MEMO
CITY COUNCIL
October 7, 2024

Issue Statement

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

BACKUP

Background/History

The Darien Swim and Recreation Club is hosting Brewfest, which will be held on Saturday, November 9, 2024. They have requested a waiver of the fee for the Temporary Liquor License as our Liquor License Code requires a \$50.00 per day fee.

Staff/Committee Recommendation

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

Alternate Consideration

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

Decision Mode

This item will be on the October 7, 2024 City Council Agenda for formal consideration.

From: [Maria Gonzalez](#)
To: [Maria Gonzalez](#)
Subject: FW: FW: Darien Swim and Rec Club
Date: Thursday, September 26, 2024 3:15:51 PM

From: Joseph Holzman <jmholzman@darienswim.com>
Sent: Thursday, September 26, 2024 2:31 PM
To: Maria Gonzalez <mgonzalez@darienil.gov>
Subject: Re: FW: Darien Swim and Rec Club

Hi Maria, thank you again for your time today! Following up on our conversation, Darien Swim and Rec Club is a local non-profit organization and regarding the application I submitted today we would greatly appreciate if Darien could waive the license application fee for this fundraiser event. Thank you for your assistance! Best,

Joe Holzman
DSRC Board VP
630-297-7661

On Thu, Sep 26, 2024 at 10:49 AM Maria Gonzalez <mgonzalez@darienil.gov> wrote:

CITY OF DARIEN

APPLICATION FOR TEMPORARY LIQUOR LICENSE

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

"THE SALE AT RETAIL OF BEER AND WINE FOR CONSUMPTION ONLY AT THE LOCATION AND ON THE SPECIFIED DATES DESIGNATED FOR THE SPECIAL EVENT." FEE IS \$50.00 PER DAY NOT TO EXCEED THREE (3) CONSECUTIVE DAYS.

NAME OF ORGANIZATION OR GROUP Darien Swim and Recreation Club (DSRC)

ADDRESS 1001 Hinsbrook Ave, Darien IL 60561 PHONE 630-297-7661

TYPE OF EVENT BrewFest (beer sampling/tasting Fundraiser)

LOCATION OF EVENT DSRC clubhouse & patio, 1001 Hinsbrook Ave, Darien IL 60561

DATE AND TIME OF EVENT 11/9/2024, 4pm-9pm

NAME OF APPLICANT OR REPRESENTATIVE DSRC Board Vice President Joseph M. Holzman

ADDRESS 1022 Hinsbrook Ave, Darien IL 60561 PHONE 630-460-8916

NAME OF CHAIRMAN OF EVENT Same, Joseph M. Holzman

ADDRESS 1022 Hinsbrook Ave, Darien IL 60561 PHONE 630-460-8916


Signature of Applicant

FEE: _____

DATE PAID: _____

Date Approved: _____

Application Approved: _____

License No. Issued _____

Kathleen Moesle Weaver, Liquor Commissioner

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

AGENDA MEMO
City Council
October 7, 2024

ISSUE STATEMENT

A resolution to approve an Intergovernmental Agreement between the Board of Education of Hinsdale Township High School District NO. 86 and the City of Darien for the Reciprocal Reporting of Criminal Offenses Committed by Students.

RESOLUTION

BACKGROUND/HISTORY

The School District and the City of Darien Police Department (“Department”) have mutually determined that it would be in the best interest of the safety and welfare of students and employees of the School District to have a reciprocal reporting system between the School District and the Department regarding criminal offenses committed by students enrolled in the School District.

The *Family Educational Rights and Privacy Act* (20 USC 1232g(b)) provides that confidential student record information may be disclosed without parental consent to state and local officials or authorities to whom such information is specifically allowed to be reported or disclosed pursuant to State statute if (1) the allowed reporting or disclosure concerns the juvenile justice system and such system’s ability to effectively serve, prior to adjudication, the student whose records are released; and (2) the officials and authorities to whom such information is disclosed certify in writing to the educational agency or institution that the information will not be disclosed to any other party except as provided under State law without the prior written consent of the parent of the student.

The *Illinois School Student Records Act* (105 ILCS 10/6(a)(6.5)) provides that confidential student record information may be disclosed without parental consent to juvenile authorities when necessary for the discharge of their official duties who request information prior to the adjudication of the student and who certify in writing that the information will not be disclosed to any other party except as provided by law or order of court; and further defines juvenile authorities, which definition includes, but is not limited to, judges, probation officers, law enforcement officers and prosecutors, and individuals authorized by court.

The District's parent-teacher advisory committee shall designate an administrative contact person to act as a liaison between the School District and the Department for the purpose of reciprocal reporting of criminal offenses committed by students. The Department shall likewise designate an administrative contact person to act as a liaison between the Department and the School District for the purpose of reciprocal reporting of criminal offenses committed by students.

Attorney John Murphey has reviewed the IGA and advised it is appropriate if the City chooses to enter the agreement.

STAFF/COMMITTEE RECOMMENDATION

Committee recommends approving the agreement.

ALTERNATE CONSIDERATION

As recommended.

DECISION MODE

This item will be placed on the October 7, 2024 City Council agenda for formal consideration.

RESOLUTION NO. _____

**A RESOLUTION AUTHORIZING THE MAYOR AND THE
CITY CLERK TO EXECUTE AN INTERGOVERNMENTAL
AGREEMENT FOR THE RECIPROCAL REPORTING OF CRIMINAL
OFFENSES COMMITTED BY STUDENTS BETWEEN
THE BOARD OF EDUCATION OF HINSDALE TOWNSHIP HIGHSCHOOL
DISTRICT NO. 86 AND THE CITY OF DARIEN**

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DARIEN,
DU PAGE COUNTY, ILLINOIS,** as follows:

SECTION 1: The City Council of the City of Darien hereby authorizes the Mayor and City Clerk to Execute an Intergovernmental Agreement for the reciprocal reporting of criminal offenses committed by students between the Board of Education of Hinsdale Township Highschool District NO. 86 and the City of Darien, a copy of which is attached hereto as **“Exhibit A”**.

SECTION 2: This Resolution shall be in full force and effect from and after its passage and approval as provided by law.

**PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE
COUNTY, ILLINOIS,** this 7th day of October, 2024.

AYES: _____

NAYS: _____

ABSENT: _____

**APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE
COUNTY, ILLINOIS,** this 7th day of October, 2024.

JOSEPH A. MARCHESE, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

**INTERGOVERNMENTAL AGREEMENT
BOARD OF EDUCATION OF
HINSDALE TOWNSHIP HIGH SCHOOL DISTRICT NO. 86
AND
THE CITY OF DARIEN

FOR THE
RECIPROCAL REPORTING OF CRIMINAL OFFENSES
COMMITTED BY STUDENTS**

THIS AGREEMENT is by and between the BOARD OF EDUCATION OF HINSDALE TOWNSHIP HIGH SCHOOL DISTRICT NO. 86, DUPAGE AND COOK COUNTIES, ILLINOIS (hereinafter referred to as “School District” or “District”) and the CITY OF DARIEN, DUPAGE COUNTY, ILLINOIS (hereinafter referred to as “the Department”) (collectively the “Parties”).

WITNESSETH:

WHEREAS, the Department has responsibility for law enforcement within the boundaries of the School District or a portion thereof; and

WHEREAS, the School District and the Department have mutually determined that it would be in the best interest of the safety and welfare of students and employees of the School District to have a reciprocal reporting system between the School District and the Department regarding criminal offenses committed by students enrolled in the School District; and

WHEREAS, this Agreement is authorized by the Illinois Constitution of 1970 and the *Intergovernmental Cooperation Act*, 5 ILCS 220/1 *et seq.*, providing for the execution of agreements and implementation of cooperative ventures between public agencies of the State of Illinois; and

WHEREAS, Section 10-20.14 of the *Illinois School Code* (105 ILCS 5/10-20.14) and Section 22-20 of the *Illinois School Code* (105 ILCS 5/22-20) provide the School District with certain authorities to work with law enforcement agencies; and

WHEREAS, the *Family Educational Rights and Privacy Act* (20 USC 1232g(b)) provides that confidential student record information may be disclosed without parental consent to state and local officials or authorities to whom such information is specifically allowed to be reported or disclosed pursuant to State statute if (1) the allowed reporting or disclosure concerns the juvenile justice system and such system’s ability to effectively serve, prior to adjudication, the student whose records are released; and (2) the officials and authorities to whom such information is disclosed certify in writing to the educational agency or institution that the information will not be disclosed to any other party except as provided under State law without the prior written consent of the parent of the student; and

WHEREAS, Section 1-7 of the *Illinois Juvenile Court Act of 1987* provides that confidential student record information may be disclosed when there is an imminent threat of physical harm to the students, school personnel, or others (705 ILCS 405/1-7); and

WHEREAS, in furtherance of the foregoing, the *Illinois School Student Records Act* (105 ILCS 10/6(a)(6.5)) provides that confidential student record information may be disclosed without parental consent to juvenile authorities when necessary for the discharge of their official duties who request information prior to the adjudication of the student and who certify in writing that the information will not be disclosed to any other party except as provided by law or order of court; and further defines juvenile authorities, which definition includes, but is not limited to, judges, probation officers, law enforcement officers and prosecutors, and individuals authorized by court; and

WHEREAS, the Parties wish to memorialize the authority and parameters of their exchanges of information and the necessary written certification pursuant to the foregoing State and federal laws to enhance the cooperation, reporting and communications to improve the flow of information between educators and law enforcement personnel relating to violent or criminal activity by students in an effort to rehabilitate the offender, but also to protect the other students and school employees; and

WHEREAS, the Parties need to have access to activities of the District's students in and out of school, so that they may work together in an efficient manner to prevent, eliminate and discourage acts of crime, violence and intimidation, to promote the maintenance of discipline and safety in the schools, to promote safety in the community, and to facilitate the rehabilitation of students; and

NOW, THEREFORE, in consideration of the foregoing, as well as the mutual covenants and agreements hereinafter set forth, the School District and the Department hereby agree as follows:

1. LIAISON

The District's parent-teacher advisory committee shall designate an administrative contact person to act as a liaison between the School District and the Department for the purpose of reciprocal reporting of criminal offenses committed by students. The Department shall likewise designate an administrative contact person to act as a liaison between the Department and the School District for the purpose of reciprocal reporting of criminal offenses committed by students. The Parties may each amend their respective liaison, and will provide notice to the other Party when such liaison is amended.

2. CRIMINAL OFFENSES/REPORTING AND RECORDS DISCLOSURE

A. The School District will release information to the Department as follows:

THSD 86 Reciprocal Reporting Agreement

Law Enforcement Entity: City of Darien (Police Department)

1034353_2

- 1) The School District shall report to the Department specific conduct of students when required by law, including, but not limited to, possession of firearms on school property (105 ILCS 5/10-27.1A), battery of a staff member (105 ILCS 5/10-21.7), or defined drug incidents on school property (105 ILCS 127/ and 105 ILCS 5/10-27.1B).
- 2) Whenever the School District receives information that a student may have committed a criminal offense on school grounds, off school grounds, at a school sponsored activity, or against school personnel, the School District liaison may notify the Department liaison, subject to any limitations imposed by law.
- 3) The School District shall release student record information to the Department in an emergency when necessary to protect the health or safety of the student or other individuals and as required by FERPA and ISSRA.
- 4) The School District shall follow state and federal laws regarding school records. In addition, it is recognized that the reports and other information maintained by law enforcement officers working in the school are not student records. 105 ILCS 10/2(d). For the limited purpose of compliance with the *Family Educational Rights and Privacy Act* (20 U.S.C. 1232g(a)(4)(B)(ii)), the law enforcement officers working in the school shall be considered a contracted law enforcement unit of the school when engaged in law enforcement activities, such that the records maintained by said law enforcement officers are not educational records.

To the extent information reported by the School District to the Department constitutes a student record or is derived from a school student record, the School District will provide prior written notice to the student's parents, or the student if applicable, when required by law.

B. The Department will release information as follows:

Whenever the Department receives information that a student may have committed a criminal offense, as limited by Section 2.E and 2.F of this Agreement, if applicable, the Department liaison shall notify the School District liaison. In addition, the Department shall notify the School District liaison if the Department or an officer believes that there is an imminent threat of physical harm to students, school personnel or others who are present in the school or on school grounds.

THSD 86 Reciprocal Reporting Agreement

Law Enforcement Entity: City of Darien (Police Department)

1034353_2

- C.** Information reported pursuant to this Agreement shall include information pertaining to activity or suspected activity which would jeopardize the safe, orderly and violence-free environment of a school, including any criminal or gang-related activity.
- D.** Upon request of the School District, the Department shall provide access to the criminal records of students, subject to the limitations in Section 2.E of this Agreement, if applicable.
- E.** The Department's provision of and the School District's access to the Department's records relating to a minor who has been arrested before his or her 18th birthday, for purposes of inspection and copying of said records, shall be limited to situations in which the Department believes that there is an imminent threat of physical harm to students, school personnel, or others who are present in the school or on school grounds, and the records shall pertain to minors enrolled in the School District who have been arrested or taken into custody for any of the following offenses:

 - 1) any violation of Article 24 of the Criminal Code of 1961 or the Criminal Code of 2012 (i.e., weapons violations) (720 ILCS 5/24-1 et seq.);
 - 2) a violation of the Illinois Controlled Substances Act (720 ILCS 570/100 et seq.);
 - 3) a violation of the Cannabis Control Act (720 ILCS 550/1 et seq.);
 - 4) a forcible felony as defined in Section 2-8 of the Criminal Code of 1961 or the Criminal Code of 2012 (e.g., murder, criminal sexual assault, robbery, burglary, arson, kidnapping, aggravated battery and any other felony that involves the use or threat of physical force or violence) (720 ILCS 5/2-8);
 - 5) a violation of the Methamphetamine Control and Community Protection Act (720 ILCS 646/1 et seq.);
 - 6) a violation of Section 26.5-1, 2, and 3 (harassment through electronic communications) of the Harassing and Obscene Communications Act (720 ILCS 5/26.5-0.1 et. seq.);
 - 7) a violation of the Hazing Act (recategorized and renumbered as Section 12C-50 of the *Criminal Code*) (720 ILCS 5/12C-50); or
 - 8) a violation of Section 12-1 (assault), 12-2 (aggravated assault), 12-3

(battery), 12-3.05 (aggravated battery), 12-3.1 (battery of an unborn child; aggravated battery of an unborn child), 12-3.2 (domestic battery), 12-3.4 (violation of an order of protection), 12-3.5 (interfering with the reporting of domestic violence), 12-5 (reckless conduct), 12-7.3 (stalking), 12-7.4 (aggravated stalking), 12-7.5 (cyberstalking), 25-1 (mob action), or 25-5 (unlawful contact with street gang members) of the Criminal Code of 1961 or the Criminal Code of 2012 (720 ILCS 5/).

The limitations of this paragraph shall be deemed to be expanded or further restricted in accordance with any subsequent amendments to Sections 1-7(8) and/or 5/905(1)(h) of the Juvenile Court Act of 1987 (705 ILCS 405/1-7(8) and/or 405/5-905(1)(h)) or other relevant laws.

The information derived from the law enforcement records shall be kept separate from and shall not become a part of the official school record of that child and shall not be a public record. The information shall be used solely by the appropriate school official or officials whom the school has determined to have a legitimate educational or safety interest to aid in the proper rehabilitation of the child and to protect the safety of students and employees in the school. If the designated law enforcement and school officials deem it to be in the best interest of the minor, the student may be referred to in-school or community based social services if those services are available. "Rehabilitation services" may include interventions by school support personnel, evaluation for eligibility for special education, referrals to community-based agencies such as youth services, behavioral healthcare service providers, drug and alcohol prevention or treatment programs, and other interventions as deemed appropriate for the student.

- F.** Except as provided in 2.E. and 2.H, the Department's provision of and the School District's access to the Department's information relating to a minor who is the subject of a current police investigation that is directly related to school safety shall consist of oral information only, and not written law enforcement records, and shall be used solely by the appropriate school official or officials to protect the safety of students and employees in the school and aid in the proper rehabilitation of the child. The information derived orally from the local law enforcement officials shall be kept separate from and shall not become a part of the official school record of the child and shall not be a public record. For purposes of this paragraph, "investigation" means an official systematic inquiry by the Department or any other law enforcement agency into actual or suspected criminal activity.

The limitations of this paragraph and paragraph 2.E shall be expanded or further restricted in accordance with any subsequent amendments to the *Juvenile Court*

Act of 1987 (705 ILCS 405/1-7, 5-905) or other laws.

- H.** Notwithstanding the restrictions in Section 2.E above on the provision of and access to the Department's records, in accordance with Section 22-20 of the *Illinois School Code* (105 ILCS 5/22-20), the Department shall report to the Principal or School District liaison whenever a child enrolled therein is detained for proceedings under the *Juvenile Court Act of 1987*, as heretofore and hereafter amended, or for any criminal offense or any violation of a municipal ordinance. The report shall include the basis for detaining the child, circumstances surrounding the events which led to the child's detention, and status of proceedings. The report shall be updated as appropriate to notify the Principal School District liaison of developments and the disposition of the matter. The information transmitted to the School District pursuant to this paragraph shall be kept separate from and shall not become a part of the official school record of such child and shall not be a public record. Such information shall be used solely by the appropriate school official or officials whom the School District has determined to have a legitimate educational or safety interest to aid in the proper rehabilitation of the child and to protect the safety of the students and employees in the school.
- I.** The Department's duty to disclose information and documents to the School District pursuant to the law and this Agreement shall be separate from and in addition to the duty of the State's Attorney to provide information to the School District pursuant to Section 5-901 of the *Juvenile Court Act of 1987* (705 ILCS 405/5-901) regarding adjudications of delinquency.
- K.** Nothing contained in this Agreement is intended to prevent the sharing or disclosure of information or records relating or pertaining to juveniles subject to the provisions of the Serious Habitual Offender Comprehensive Action Program when that information is used to assist in the early identification and treatment of habitual juvenile offenders and such sharing is otherwise allowed by law.
- M.** The Parties acknowledge that the Department provides the District with a law enforcement presence when requested and/or needed. Consistent with the law enforcement services to be provided by the Department, the Parties agree that:

 - 1) The Department may access real time or recorded images from District digital cameras when:

- i) Requested by District officials in connection with a pending or imminent safety or security threat at the District; or
 - ii) Necessary to protect against an imminent safety or security threat that is likely to result in significant personal harm or damage to District property; or
 - iii) Permitted by the District; or
 - iv) Required by law.
 - 2) Parties shall not copy or retain any images from the District's digital cameras beyond the District's limited retention period, unless the images are related to an active or reasonable anticipated police investigation regarding actual or threatened criminal activity. The Parties will notify the District's Superintendent of any need for extended retention of the digital images.
 - 3) The images on the District's digital cameras are general for security purposes and, therefore, generally do not constitute school student records. If the images are used by the District in a manner that converts them into school student records, the District will notify the Parties. In that case, the Parties will no longer maintain or access such images unless the images are related to an active or reasonably anticipated police investigation regarding actual or threatened criminal activity, or unless otherwise authorized by law. Images retained by the Parties that also constitute school student records shall be maintained by the Parties in a confidential manner and may only be disclosed as allowed by law.
- N. Nothing in this Agreement is intended to limit or restrict the duty and authority of school personnel to request police services for disturbances or other emergencies occurring in or around any of its school buildings, nor is it intended to limit or restrict the duty or ability of any person attending or employed by DISTRICT to provide information or otherwise cooperate in law enforcement investigations, including but not limited to providing witness statements and testimony.
- O. It is understood that the Parties will comply with applicable State and federal law in implementing these procedures of this Agreement.

3. **CONFIDENTIALITY**

Any and all information received by each Party as a result of this Agreement shall be kept confidential by the other Party as and to the extent required by law. In accordance with the *Illinois School Student Records Act* (ISSRA) and the regulations implementing the federal *Family Educational Rights and Privacy Act* (34 C.F.R. 99) (FERPA), any and all information constituting student records or education records under those laws that is received by the Department as a result of this Agreement shall be kept confidential by the Department and shall not be disclosed by the Department to another party, except as provided under state and federal law, without the prior written consent of the parent of the student (or consent of the student if he or she has assumed rights under the law). This representation shall be deemed to constitute the written certification by the Department, as required by ISSRA and FERPA, to acknowledge and agree to the Department's ongoing compliance with the confidentiality requirements related to receipt of student record information pursuant to this Agreement.

4. TERM

The parties to this Agreement understand and agree that this Agreement shall commence the day and year on which the Agreement is signed by all parties. This Agreement shall remain in effect from year-to-year thereafter, as may be modified pursuant to Section 6 of this Agreement, until terminated by providing thirty (30) days written notice of either party or by written mutual agreement. The Parties shall review and discuss the terms of this Agreement every two years, with the first such review to occur at the end of the 2024-2026 school terms.

5. INDEMNIFICATION

- A.** The District shall indemnify and hold the Department and its officers, agents, and employees ("Department Indemnitees") harmless from any and all liabilities, losses, costs, demands, damages, actions or causes of action, including reasonable attorney's fees arising out of, proximately caused by or incurred by reasons of any of negligent act or omissions of the District and its employees related to this Agreement; subject, however, to any defenses or limitations of liability permitted under the *Local Governmental and Governmental Employees Tort Immunity Act* (745 ILCS 10/1 *et seq.*), or otherwise provided by law.
- B.** The Department shall indemnify and hold the District, its Board, its current or former individual Board member, agents, and employees ("District Indemnitees") harmless from any and all liabilities, losses, costs, demands, damages, actions or causes of action, including reasonable attorney's fees arising out of, proximately caused by or incurred by reasons of any of

negligent act or omission by its police officers or employees, or breach of this Agreement; subject, however, to any defenses or limitations of liability permitted under the *Local Governmental and Governmental Employees Tort Immunity Act* (745 ILCS 10/1 *et seq.*), or otherwise provided by law.

- C. It is understood and agreed that neither party to this Agreement shall be legally liable for any negligent or wrongful acts either of commission or omission, chargeable to the other, unless such liability is imposed by law and this Agreement shall not be construed as seeking to enlarge or diminish any obligation or duty owed by one Party against the other Parties or against third parties. The Parties further agree to indemnify, reimburse and hold each other harmless against any and all liabilities, damages, claims, causes of action, costs, expenses and fees, including attorney fees, that either party incurs arising out of or occurring in connection with the other party's negligent, reckless or intentional misconduct.

6. **INSURANCE**

Each party shall keep in force at all times during the term of this Agreement, Commercial General Liability Insurance, on an occurrence basis, with limits of not less than \$3,000,000 per occurrence and in the aggregate. Within seven (7) days of the last Party's execution of this Agreement, each Party shall furnish to the other a certificate of the insurance evidencing the insurance required under this Agreement, each Party shall furnish to the other a certificate of the insurance evidencing the insurance required under this Agreement. Each party may satisfy the insurance obligations under this Paragraph by utilizing excess or umbrella insurance. For purposes of this Paragraph, insurance may be provided through a self-insured intergovernmental risk pool or agency. Each Party shall name the other party's Indemnitees (as defined in Paragraph 12) as additional insureds on all insurance required hereunder. To the fullest extent permitted by each insurance policy and without invalidating any coverage thereunder, the Parties waive any right of subrogation that they or any of their agents may have against any of the other Party's Indemnitees.

7. **NOTIFICATION**

- A. Any and all notices required hereunder to be sent to the School District shall be served in writing to the following address:

Office of the Superintendent
Hinsdale Township High School District No. 86
5500 S. Grant Street

Hinsdale, IL 60521

Service shall be made by the United States certified mail, postage prepaid, return receipt requested, or by personal delivery of any such notice delivered to an employee of the School District at its District administration office during the regular business hours of said office.

Any and all notices required hereunder to be sent to the Department shall be served in writing to the following address:

To the City:
City of Darien Police Department
1710 Plainfield Rd.
Darien, IL 60561
Attn: Chief of Police

Service shall be made by the United States certified mail, postage prepaid, return receipt requested, or by personal delivery of any such notice delivered to an employee of the Department at its administration office during the regular business hours of said office.

8. MODIFICATION

The agreements, covenants, terms and conditions herein contained may be modified only through written mutual consent of the parties hereto.

9. ASSIGNMENT

Neither party may assign, transfer or otherwise convey its rights or obligations under this Agreement without the prior written consent of the other party.

10. NO THIRD-PARTY BENEFICIARIES

No claim as a third-party beneficiary under this Agreement by any person, entity, firm, or corporation shall be made or be valid against the Parties.

11. WAIVER

The failure of either party to demand strict performance of the terms and conditions of this Agreement on any one occasion shall not be deemed a waiver to demand strict performance on any future occasion.

12. GOVERING LAW

This Agreement and the rights and responsibilities of the parties hereto shall be interpreted and enforced in accordance with the laws of the State of Illinois.

13. COUNTERPARTS

This Agreement may be executed in counterparts, each of which shall be an original, but all of which shall constitute one and the same instrument.

IN WITNESS WHEREOF, the parties have entered into this Agreement as of the day and year the Agreement is fully executed by both Parties.

BOARD OF EDUCATION

**HINSDALE TOWNSHIP HIGH
SCHOOL DISTRICT NO. 86
DUPAGE AND COOK COUNTIES,
ILLINOIS**

By: _____
Its President

Date: _____

Attest: _____
Secretary

CITY OF DARIEN

DUPAGE COUNTY, ILLINOIS

By: _____
Its Mayor

Date: _____

Attest: _____
City Clerk

AGENDA MEMO

Police Committee

October 7, 2024

ISSUE STATEMENT

A resolution authorizing the expenditure of equitable sharing funds up to \$14,000 to enter into an agreement with Industrial Organizational Solutions (I/O Solutions) to conduct testing to establish an eligibility list from which to hire police officers to fill anticipated openings.

RESOLUTION **BACKUP**

BACKGROUND/HISTORY

The police department is asking to establish a new eligibility list for candidates to become Darien Police Officers. The current list of eligible candidates for the position of police officer expires August 3, 2025. There are only two candidates remaining on the list who we have not vetted. The actual costs cannot be determined at this time. It is unknown how many individuals will submit an application, how many will attend the written examination and how many individuals will advance to an oral interview. However, based on similar assumptions (what occurred during last establishment of an eligibility list) applied to each vendor's proposal a comparative estimate could be derived (see below).

I/O Solutions had the lowest qualifying bid for all of the services that we required. They are also the only company to offer Guardian Selection Inventory (GSI) testing. Although Testing for Public Safety had the lowest dollar amount bid, they do not offer job application processing, post job advertisement or GSI testing.

Proposals/Bids

I/O Solutions	\$13,413
Testing for Public Safety	\$10,100
Cops & Fire	\$14,408

The Darien Police Department is a proud participant in the United States Department of Justice and the United States Department of Treasury Equitable Sharing Program for State and Local Law Enforcement Agencies. For the last two years the Darien Police Department has participated in federal task forces whose goal is to stem the flow of illegal narcotics into the Chicago metropolitan area which is one of the major hubs for illegal narcotics coming into the United States. It is the goal of this program to not only cut off the flow of illegal narcotics into the area, but to take away and use the tools, proceeds and property derived from any criminal activity against the offenders. These seized tools, proceeds and property are ultimately a deterrent to criminal activity and an enhancement to law enforcement. Under the Guidelines of the Equitable Sharing Program, the funds received cannot be used to replace or supplant the police department's regularly budgeted monies but augment the police budget. These seized monies may only be used by the police department in order to augment the police budget. This purchase meets the Guidelines of the Equitable Sharing Program and will provide an important tool for the police department that otherwise would not be available without participation in the Equitable Sharing Program. The cash balance of this fund is \$210,676.31 as of August 31, 2024.

STAFF/COMMITTEE RECOMMENDATION

Committee recommends approval of a motion authorizing the entering of an agreement with I/O Solutions to conduct the testing and administration of the testing to establish an eligibility list from which probationary officers can be hired. Staff further recommends the funds for such agreement come from account 17-41-4205

ALTERNATE CONSIDERATION

As recommended by Committee.

DECISION MODE

This item will be placed on the October 7, 2024 agenda for formal Council consideration and approval.

Darien Police Department Testing

Police Officer Testing <i>Cost Estimate</i>			
Project Components	Unit Cost	#Applicants	Total
Job Application Processing IOS will send out a job advertisement notification to our network of Illinois fire science programs and criminal justice programs; post a job announcement and electronic application via our website; field applicant questions via toll-free phone, web-link and e-mail (your job advertisement will provide applicants with these points of contact); collect application fees required by your agency, collect electronic and supporting eligibility documents, review and verify applicant eligibility; provide electronic notification of eligibility status to candidates, submit a final list of eligible applicants; provide a database containing relevant applicant personal data; solicit and collect claims of preference; and compile electronic versions of each applicant's application package. Any application fees that are collected will be credited against the fees associated with the application management process.	\$35	100	\$3,500
Post Job Advertisement IOS will post approved job advertisement on the Blue Line website	\$75+Cost of Ad (\$298)	n/a	\$373
Event Based Exam Administration IOS to assist in organizing and administering the candidate orientation, including notifying candidates, collecting POWER cards and handling sign-in. IOS will administer the examination at a site provided by the agency, and provide a sufficient amount of test proctors to handle sign-in and administration of the written exam. One proctor is included in this fee, however, IOS recommends securing additional proctors for candidate pools larger than 50 candidates.	\$750	n/a	\$750
Examination Provision and Scoring IOS will provide a written examination for law enforcement officers or firefighters, score the written examination, identify and impose the required cut-off score, and provide the agency with a Preliminary and/or Initial Eligibility List.	\$25	85	\$2,125
Oral Interview Development Develop structured oral interview, review questions with subject matter experts, train commission on interview tool and scoring mechanisms, schedule candidates for interview, scoring interview and provide initial/final eligibility list. Client will be responsible for facilitating the interviews.	n/a	n/a	\$4,790

Oral Interview Training and Management	\$1500/day	n/a	\$1,500
IOS to train assessors for the oral interview and facilitate the interview. - Darien Field Training Officers and Field Training Coordinator and Fire Police Commissioners as interviewers.			
<i>Gross Cost</i>			\$13,038
<i>Reimbursed Applicant Fees</i>	(\$35)	100	(\$3,500)
<i>Final Cost to Cooperative</i>			\$9,538

Cost estimates based on the following:

100 applications purchased

85 sit for written exam

Application fee of \$35



**Comprehensive Options
for Police Selection**

C.O.P.S. and F.I.R.E.

Personnel Testing Service

Specializing in Law Enforcement and Fire Service Testing Options



**Firefighter Individual
Readiness Evaluations**

August 5, 2024

Darien Police Department
Attn: Rosemary Gonzalez
Administrative Manager
1710 Plainfield Rd.
Darien, IL 60561

Dear Ms. Gonzalez

Thank you, for contacting us at C.O.P.S and F.I.R.E. Personnel Testing Service regarding your upcoming Entrance Law Enforcement Testing Program. We greatly appreciate being considered for the opportunity to provide our service to the City of Darien. I am submitting information regarding our program as well as the cost of conducting the Online Entrance Recruiting and Testing Program.

C.O.P.S. and F.I.R.E. Personnel Testing Service is one of the largest resources in Illinois specializing in municipal employee selection programs. Over 200 Illinois departments have been guided through the hiring and promotional programs incorporating our exams into their evaluation and selection procedures.

We provide law enforcement and firefighter pre-employment evaluations consisting of entrance written and physical ability exams, group oral interviews, psychological assessments, and polygraph evaluations. At the promotional level, we offer written rank exams and assessment centers as well as a custom written exam developed from your police or fire department operational procedures. All of the evaluation programs provided by C.O.P.S. and F.I.R.E. Personnel Testing Service receive high acclaim throughout the state from both the communities that we serve and the applicants participating in the evaluations.

Our reliable, content-valid evaluations adhere to all required hiring guidelines and offer candidate selection with ease. Staff representatives are always available to help and assist you and your hiring board as well as the applicants. We function as your Hiring Board Customer Service Representative and help you avoid expensive hiring mistakes by providing our expertise and extensive industry knowledge.

Our Online Recruiting and Application Program was developed to ease the administrative burden for your Commission and Public Safety Department as well as to assist in expanding your recruiting program from a local level to statewide. We have had great success with this program and feel confident that you will be pleased with the entire process from recruiting to hiring.

Sincerely,

Carla Watson Purvis
Director

On-line Application and Validation Plan with Recruiting and Advertising Assistance
Cost Proposal for the City of Darien
Entry Level Law Enforcement Testing 2024

\$21.00 per application purchased (this administrative fee is typically covered by the application cost to applicants) Suggested cost for applications is between \$25.00 and \$45.00 (depending on the established amount there is also a PayPal processing fee, typically between \$1.20 and \$1.60) Your community will receive any amount over the cost of \$21.00 plus a processing fee for your testing cost.
(Minimum 35 application purchases)

Advertising Assistance and Recruiting: (\$250.00 Value)

No Fee for these services when using the Online Application Program. We will develop and place your advertising. The only cost to your community is the cost of the ad itself. The fee for placed ads will be included in your final billing statement. (The Blueline advertising cost is typically \$298.00 for a 30-day run) In addition, we will send an E-Blast to over 10,000 registered users of our site www.jobsource.copsandfiretesting.com

Orientation Program: *There is no cost if conducted the day of testing*

Physical Ability Evaluation: (All staff will be provided)

P.O.W.E.R. Test \$30.00 per applicant, minimum fee - \$1050.00

Written Exam: Conducted on your site

\$28.00 per applicant with the On-line Application and also our physical ability (minimum \$1000.00)
\$30.00 per applicant with the On-line and without using our physical ability (minimum \$1000.00)

Application of Preference Points and Initial and Final Eligibility Registers: \$450.00

Individual or Group Oral Interview: Conducted on your site \$2100.00 per 5-hour session (up to 25 applicants can be assessed in a one - day session)

Polygraph Analysis conducted at our office: \$175.00 per applicant

Psychological Assessment conducted at our office: \$500.00 per applicant

AGREEMENT

THIS AGREEMENT for professional services, dated this 6th day of **August 2024**, by and between the **Testing for Public Safety, LLC** (hereinafter “TPS, LLC”) and **City of Darien Police Department** (hereinafter “Public Employer”):

A. Basic Services

1. Effective **August 6, 2024**, and continuing through **December 31, 2025**, TPS, LLC shall, pursuant to the terms and conditions set forth herein, provide the Public Employer with the professional consulting services set forth in **Exhibits A, B, and C** attached hereto and made a part hereof.

B. Operation

1. The relationship between TPS and the Public Employer shall be that of an independent contractor providing professional services.

2. TPS shall furnish, or make contact with other individuals or entities to furnish such professional, technical, or clerical services as are needed for the administration of the TPS programs. TPS shall provide for all salaries and the employer’s share of social security, worker’s compensation, and all other taxes imposed on an employer with reference to any personnel employed by TPS in relation to the performance of the terms of this Agreement.

3. All test materials developed and administered by TPS are the property of TPS. This Agreement provides for a one-time usage of test materials specifically developed for the purpose of executing this Agreement. Public Employer agrees to respect the copyright of all TPS materials and agrees not to duplicate said materials without the expressed written consent of the Director of TPS.

4. All records kept by TPS concerning the designated programs herein shall be the property of TPS provided that the Public Employer shall have the right to access and review the information contained in such records.

5. In the event an applicant or incumbent requires a reasonable accommodation in the administration of any test by TPS, the Public Employer agrees to pay a reasonable additional fee therefore.

6. The total cost to the Public Employer for services of TPS as provided for in this Agreement shall be in the amount set forth in **Exhibits A, B, and C**. Such amount shall be remitted to TPS within thirty (30) days after completion of the agreed services. The services rendered by TPS under this Agreement shall be considered as “professional services.” Upon request, TPS shall provide a fully itemized statement concerning the services rendered under this Agreement.

C. Additional Services

1. The Public Employer may, from time to time, require changes in the scope of the services of TPS to be performed under this Agreement. Such changes, including any increases or decreases in the amount of compensation to TPS which are mutually agreed upon by the parties hereto, and approved by all other necessary and proper authorities, shall be incorporated in written amendments to this Agreement.

2. TPS further agrees that its personnel will appear, if necessary, to testify on behalf of the Public Employer with regard to any legal challenge involving TPS programs, and that TPS personnel shall make such appearance without compensation other than out-of-pocket expenses.

D. Miscellaneous

1. If TPS fails to fulfill in a timely and proper manner the obligations pursuant to this Agreement, the Public Employer shall thereupon have the right to terminate this Agreement by giving written notice to TPS at least thirty (30) days prior to the effective date of such termination. In the event of termination, neither party hereto shall be relieved of liability to the other for damages sustained by virtue of any breach of this Agreement, and the Public Employer may withhold payment to TPS for the purpose of setoff until such time as the exact amount of damages due the Public Employer can be determined.

2. If the Public Employer shall fail to fulfill in a timely and proper manner the obligations pursuant to this Agreement, TPS shall thereupon have the right to terminate this Agreement. Said notice shall be given to the Public Employer at least thirty (30) days prior to the effective date of such termination. In the event of termination, neither party hereto shall be relieved of liability to the other for damages sustained by virtue of any breach of this Agreement.

3. TPS shall indemnify and hold harmless the Public Employer from any and all loss, damage, injury, or liability caused by the negligence of TPS or its employees or agents in performing its obligations provided in this Agreement.

4. TPS shall not be held liable, and the Public Employer shall hold TPS harmless from any and all loss, damage, injury or liability caused by the negligence of the Public Employer or its employees or agents in disregarding or ignoring any professional opinion, diagnosis or recommendation of TPS or its employees or agents while TPS is performing its obligations provided in this Agreement.

5. TPS certifies and warrants that it has the capacity to perform the services as required by the Public Employer with high professional quality, ability and expertise and further certifies and warrants that it has the capacity and authority to enter into this Agreement.

6. TPS and its employees, agents, and representatives, in the performance of this Agreement, agree not to discriminate against any employee or applicant for employment with respect to his or her tenure, terms, conditions, or privileges of employment, or any matter directly or indirectly related to employment, because of race, color, sex, religion, national origin, ancestry, disability, or military status.

7. This Agreement shall be binding upon and shall inure to the benefit of TPS, its partners, successors, assigns, legal and personal, representatives, and administrators.

8. At the expiration of the initial term hereof, or upon earlier termination of this Agreement pursuant to Section D, 1, the parties shall review the compensation paid by Public Employer and the services rendered by TPS through the date of such termination to determine whether Public Employer is entitled to any reimbursement or whether TPS is entitled to additional compensation, and any necessary adjustments shall be made.

9. Nothing herein shall be construed as creating any personal liability on the part of any officer, director, agent, or employee of any public body which may be a party hereto.

10. This Agreement represents the entire understanding between and among the parties hereto. This Agreement may not be changed, altered, or amended; modification of this Agreement must be in writing, executed by the parties hereto, refer to this Agreement by date, and must be executed on a form entitled "Supplemental Agreement" approved by all parties hereto.



Testing for Public Safety, LLC

dba IPSP

City of Darien Police Department Applicant Written Aptitude Testing

Exhibit A

Process Steps

- I. Administer, via mail, and tabulate results from job analysis survey to validate the exam/maintain data for department's future use.
- II. Provide (1) staff monitor, materials, and supplies to administer aptitude test to up to (100) applicants at a site provided by the department.
- III. Score results of aptitude test and produce rank order list (within ten working days of test administration).
- IV. Provide department/commission with consultation as to use of test results for selection decisions.

Costs

- A. \$500.00 to conduct job analysis survey for entry-level officer position.
- B. \$1,500.00 for first 25 applicants (includes all process steps listed above)
- C. \$30.00 for each additional applicant, if more than 25 in the group
- D. Price includes (1) TPS test monitor for up to 100 applicants. Additional TPS monitor is \$400.00/monitor for groups exceeding 100 applicants, or department has option to provide additional test monitors.
- E. Department provides test site for written aptitude exam.
- F. \$200.00 travel fee per trip for TPS personnel
- G. \$200.00 per overnight stay for TPS personnel.

IN WITNESS WHEREOF, the parties have executed this Agreement.

TESTING FOR PUBLIC SAFETY, LLC

DARIEN POLICE DEPARTMENT

By: _____

By: _____

Date: _____

Date: _____



Testing for Public Safety, LLC

dba IPSP

City of Darien Police Department Applicant Oral Interview Testing

Exhibit B

Process Steps

- I. Identify potential structured oral interview questions based on knowledge, skills, and abilities (KSAs) identified in job analysis survey.
- II. Meet with structured oral interview rating board to finalize selection of structured oral interview questions, to review associated anchors and to train board on interview procedures.
- III. Provide TPS monitor for first day, sufficient materials and supplies to administer structured oral interviews to applicants.
- IV. Score results of structured oral interview, combine with aptitude test results, and produce rank order list (within 10 working days of administration).
- V. Provide department with phone and written consultation as to use of test results for selection decisions.

Costs

- A. \$1,600.00 for first 15 applicants. Cost includes training of interview board and (1) interview monitor for up to (1) day.
- B. \$30.00 for each additional applicant over 15.
- C. \$500.00/day for additional monitoring after first day.
- D. \$200.00 travel fee per trip for TPS personnel
- E. \$200.00 per overnight stay for TPS personnel.

IN WITNESS WHEREOF, the parties have executed this Agreement.

TESTING FOR PUBLIC SAFETY, LLC

DARIEN POLICE DEPARTMENT

By: _____

By: _____

Date: _____

Date: _____



Testing for Public Safety, LLC

dba IPSP

City of Darien Police Department Applicant Tutoring

Exhibit C

Process Steps

- I. Explain format of TPS, LLC testing procedures to applicants
- II. Provide instruction on study skills/habits
- III. Review examples of each written examination subtest using mock study guide
- IV. Administer a sample test using a mock exam

Costs

- A. \$1,000.00 per tutoring session (2-3 hours long) held prior to the scheduled test date. *Maximum of 100 applicants per session.
- B. The Department will provide site and required audiovisual equipment (i.e., screen).
- C. Department will schedule individuals in advance to determine appropriate size space and required amount of materials
- D. \$200.00 travel fee per trip
- E. \$200.00 per day requiring overnight accommodations

IN WITNESS WHEREOF, the parties have executed this Agreement.

TESTING FOR PUBLIC SAFETY, LLC

DARIEN POLICE DEPARTMENT

By: _____

By: _____

Date: _____

Date: _____

RESOLUTION NO. _____

A RESOLUTION TO APPROVE THE EXPENDITURE OF EQUITABLE SHARING FUNDS UP TO \$14,000 TO ENTER INTO AN AGREEMENT WITH INDUSTRIAL ORGANIZATIONAL SOLUTIONS (I/O SOLUTIONS) TO CONDUCT TESTING TO ESTABLISH AN ELIGIBILITY LIST FROM WHICH TO HIRE POLICE OFFICERS TO FILL ANTICIPATED OPENINGS

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, as follows:

SECTION 1: The City Council of the City of Darien hereby authorizes the City Administrator to approve the expenditure of equitable sharing funds up to \$14,000 to enter into an agreement with Industrial Organizational Solutions (I/O Solutions) to conduct testing to establish an eligibility list from which to hire police officers to fill anticipated openings. A copy is attached hereto as "[Exhibit A](#)".

SECTION 2: This Resolution shall be in full force and effect from and after its passage and approval as provided by law.

PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 7th day of October, 2024.

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 7th day of October 2024.

JOSEPH A. MARCHESE, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

Darien Police Department Testing

Police Officer Testing Cost Estimate			
Project Components	Unit Cost	#Applicants	Total
Job Application Processing IOS will send out a job advertisement notification to our network of Illinois fire science programs and criminal justice programs; post a job announcement and electronic application via our website; field applicant questions via toll-free phone, web-link and e-mail (your job advertisement will provide applicants with these points of contact); collect application fees required by your agency, collect electronic and supporting eligibility documents, review and verify applicant eligibility; provide electronic notification of eligibility status to candidates, submit a final list of eligible applicants; provide a database containing relevant applicant personal data; solicit and collect claims of preference; and compile electronic versions of each applicant's application package. Any application fees that are collected will be credited against the fees associated with the application management process.	\$35	100	\$3,500
Post Job Advertisement IOS will post approved job advertisement on the Blue Line website	\$75+Cost of Ad (\$298)	n/a	\$373
Event Based Exam Administration IOS to assist in organizing and administering the candidate orientation, including notifying candidates, collecting POWER cards and handling sign-in. IOS will administer the examination at a site provided by the agency, and provide a sufficient amount of test proctors to handle sign-in and administration of the written exam. One proctor is included in this fee, however, IOS recommends securing additional proctors for candidate pools larger than 50 candidates.	\$750	n/a	\$750
Examination Provision and Scoring IOS will provide a written examination for law enforcement officers or firefighters, score the written examination, identify and impose the required cut-off score, and provide the agency with a Preliminary and/or Initial Eligibility List.	\$25	85	\$2,125
Oral Interview Development Develop structured oral interview, review questions with subject matter experts, train commission on interview tool and scoring mechanisms, schedule candidates for interview, scoring interview and provide initial/final eligibility list. Client will be responsible for facilitating the interviews.	n/a	n/a	\$4,790

Oral Interview Training and Management	\$1500/day	n/a	\$1,500
IOS to train assessors for the oral interview and facilitate the interview. - Darien Field Training Officers and Field Training Coordinator and Fire Police Commissioners as interviewers.			
<i>Gross Cost</i>			\$13,038
<i>Reimbursed Applicant Fees</i>	(\$35)	100	(\$3,500)
<i>Final Cost to Cooperative</i>			\$9,538

Cost estimates based on the following:

100 applications purchased

85 sit for written exam

Application fee of \$35

AGENDA MEMO

City Council

October 7, 2024

ISSUE STATEMENT

Approval of an ordinance authorizing the sale or disposal of surplus property.

ORDINANCE

BACKGROUND/HISTORY

Staff is requesting that the following property be declared as surplus property and auctioned using an on-line auction service, GovDeals.com, or disposed of:

ITEM	EXPLANATION
1. (1) 2018 Ford Explorer (D2)	No longer needed
2. (1) 2018 Ford Explorer (D3)	No longer needed
3. (1) 2018 Ford Explorer (D4)	No longer needed
4. (1) 2018 Ford Explorer (D6)	No longer needed
5. (1) 2018 Ford Explorer (D7)	No longer needed
6. (1) 2018 Ford Explorer (D9)	No longer needed
7. (1) 2018 Ford Explorer (D14) Charcoal	No longer needed
8. (1) 2018 Ford Explorer (D16) Maroon	No longer needed
9. (1) 2018 Ford Explorer (D18) Brown	No longer needed
10. (1) 2015 Ford Taurus (D33) Black	No longer needed
11. (1) 2015 Ford Taurus (D35) Silver	No longer needed
12. (1) 2016 Ford Taurus (D36) Silver	No longer needed
13. (1) 2016 Ford Taurus (D37) Gray	No longer needed
14. (1) 2016 Ford Taurus (D38) Blue	No longer needed
15. (1) Hotpoint Refrigerator/Freezer	No Longer Needed
16. (5) Dodge Durango Cargo Storage Units	No Longer Needed
17. (1) Hon 4 Drawer Cabinet	No Longer Needed
18. (1) HP Laserjet Color Printer	No Longer Operable
19. (2) Remington 870 12 Gauge Magnum Shotguns	No Longer Useful to the City
20. (2) Colt M4 Rifles	No Longer Useful to the City
21. Television in City Hall (basement)	No longer operable

Staff recommends the above be declared surplus property and disposed of or auctioned using GovDeals.com.

ALTERNATE CONSIDERATION

As recommended.

DECISION MODE

This item will be placed on the October 7, 2024 City Council Agenda for formal approval.

CITY OF DARIEN

DU PAGE COUNTY, ILLINOIS

ORDINANCE NO. _____

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

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

THIS 7th DAY OF October, 2024

**Published in pamphlet form by authority
of the Mayor and City Council of the City
of Darien, DuPage County, Illinois, this
_____ day of October, 2024.**

ORDINANCE NO. _____

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

WHEREAS, in the opinion of at least three fourths of the corporate authorities of the City of Darien, it is no longer necessary or useful, or for the best interests of the City of Darien, to retain ownership of the personal property hereinafter described; and

WHEREAS, it has been determined by the Mayor and City Council of the City of Darien to sell said personal property at a Public Auction or dispose of said property.

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

SECTION 1: The Mayor and City Council of the City of Darien find that the following described personal property, now owned by the City of Darien, is no longer necessary or useful to the City of Darien and the best interests of the City of Darien will be served by auctioning it using GovDeals.com or disposing of said property.

ITEM	EXPLANATION
1. (1) 2018 Ford Explorer (D2)	No longer needed
2. (1) 2018 Ford Explorer (D3)	No longer needed
3. (1) 2018 Ford Explorer (D4)	No longer needed
4. (1) 2018 Ford Explorer (D6)	No longer needed
5. (1) 2018 Ford Explorer (D7)	No longer needed
6. (1) 2018 Ford Explorer (D9)	No longer needed
7. (1) 2018 Ford Explorer (D14) Charcoal	No longer needed
8. (1) 2018 Ford Explorer (D16) Maroon	No longer needed
9. (1) 2018 Ford Explorer (D18) Brown	No longer needed
10. (1) 2015 Ford Taurus (D33) Black	No longer needed
11. (1) 2015 Ford Taurus (D35) Silver	No longer needed
12. (1) 2016 Ford Taurus (D36) Silver	No longer needed
13. (1) 2016 Ford Taurus (D37) Gray	No longer needed

ORDINANCE NO. _____

14. (1) 2016 Ford Taurus (D38) Blue	No longer needed
15. (1) Hotpoint Refrigerator/Freezer	No Longer Needed
16. (5) Dodge Durango Cargo Storage Units	No Longer Needed
17. (1) Hon 4 Drawer Cabinet	No Longer Needed
18. (1) HP Laserjet Color Printer	No Longer Operable
19. (2) Remington 870 12 Gauge Magnum Shotguns	No Longer Useful to the City
20. (2) Colt M4 Rifles	No Longer Useful to the City
21. Television in City Hall (basement)	No longer operable

SECTION 2: The City Administrator is hereby authorized and directed to sell the aforementioned personal property, now owned by the City of Darien. Items will be auctioned using GovDeals.com or disposing of said property.

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

SECTION 4: This Ordinance shall be in full force and effect from and after its passage and approval as provided by law.

PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 7th day of October, 2024.

AYES: _____

NAYS: _____

ABSENT: _____

ORDINANCE NO. _____

**APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY,
ILLINOIS**, this 7th day of October, 2024.

JOSEPH A. MARCHESE, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

AGENDA MEMO
City Council
October 7, 2024

ISSUE STATEMENT

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

BACKUP

BACKGROUND/HISTORY

Upon completion of the yearly financial audit, the Administrative/Finance Committee reviews a comparison between the FYE 4-30-24 audited numbers and the FYE 4-30-24 estimated numbers included in the FYE 4-30-25 budget. This year's review includes the attached document containing a detailed sheet on the General and Capital Projects Funds. The details sheets include the following columns:

- 1 budget line item title
- 2 the 4-30-23 original budget
- 3 the 4-30-23 audited revenues and expenditure line items
- 4 the 4-30-23 estimated actual numbers used for the FYE 4-30-24 budget
- 5 the difference between numbers 3 and 4 above
- 6 comments regarding expense

The General Fund audited fund balance exceeded the estimated balance used in the 4-30-25 budget by \$2,323,304. The City Council previously approved the *Capital Improvements Plan Guidelines*. Section 3 of the guidelines includes the following:

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

Based on these guidelines the Administrative/Finance Committee and staff recommend that the City Council approve an additional FYE 25 transfer of \$2,000,000 to the Capital Projects Fund from the General Fund.

STAFF/COMMITTEE RECOMMENDATION

The staff and Administrative/Finance Committee recommends approval of a motion approving a transfer from the General Fund to the Capital Projects Fund for \$2,000,000.

ALTERNATE CONSIDERATION

As directed by council.

DECISION MODE

This item will be scheduled for the October 7, 2024, City Council meeting.

**City of Darien
Comparison of Estimated Actual
Fund Balance to Audited Fund Balance
as of 4/30/24**

Working Session Report

**General Fund
Fund Balance**

<u>Original Budget</u>	<u>Audited</u>	<u>Estimated Actual</u>	<u>Difference between Estimated Actual and Audited</u>
\$ 3,854,962	\$ 8,480,224	\$ 6,156,920	\$ 2,323,304.00

**Water Fund
Cash Balance**

<u>Original Budget</u>	<u>Audited</u>	<u>Estimated Actual</u>	<u>Difference between Estimated Actual and Audited</u>
\$ 2,518,196	\$ 3,725,963	\$ 2,907,967	\$ 817,996.00

**Motor Fuel Tax Fund
Fund Balance**

<u>Original Budget</u>	<u>Audited</u>	<u>Estimated Actual</u>	<u>Difference between Estimated Actual and Audited</u>
\$ 1,213,120	\$ 1,687,007	\$ 1,581,049	\$ 105,958.00

Water Depreciation Fund
Cash Balance

			Difference between Estimated Actual and Audited
<u>Original Budget</u>	<u>Audited</u>	<u>Estimated Actual</u>	<u>Audited</u>
\$ 514,207	\$ 79,398	\$ 555,572	\$ (476,174.00)

Capital Improvement Fund
Fund Balance

			Difference between Estimated Actual and Audited
<u>Original Budget</u>	<u>Audited</u>	<u>Estimated Actual</u>	<u>Audited</u>
\$ 13,644,616	\$ 15,521,455	\$ 16,429,854	\$ (908,399.00)

1		2	3	4	5	6
City of Darien Reconciliation		General Fund For the FYE 4/30/24	FYE 4/30/24 Original Budget	FYE 4/30/24 Audited	FYE 4/30/24 Estimated Actual	Difference
						% Difference
Beginning Fund Balance			8,117,617.00	10,172,017.00	9,169,064.00	1,002,953.00
Prior Period Adjustment			-	-	-	-
Total Revenue			17,804,655.00	19,661,449.00	18,649,407.00	1,012,042.00
Total Expenses			17,367,310.00	15,653,242.00	15,961,551.00	(308,309.00)
Transfer In from Debt Fund/Sale of Equipment			-	-	-	-
Transfer out			4,700,000.00	5,700,000.00	5,700,000.00	-
Ending Fund Balance			3,854,962.00	8,480,224.00	6,156,920.00	2,323,304.00
			FYE 4/30/24 Original Budget	FYE 4/30/24 Audited Revenue	FYE 4/30/24 Estimated Revenue	Difference
Taxes						
Real Estate Taxes - Current	3110		2,500,438.00	2,408,464.00	2,413,402.00	(4,938.00)
Real Estate Taxes - Prior	3111		-	-	-	-
Road and Bridge Tax	3120		210,903.00	255,608.00	204,452.00	51,156.00
Municipal Utility Tax	3130		1,137,393.00	1,022,208.00	933,035.00	89,173.00
Amusement Tax	3140		70,555.00	104,378.00	4.00	104,374.00
Hotel/Motel Tax	3150		81,720.00	91,462.00	90,497.00	965.00
Auto Rental Tax	3421		-	-	-	-
Personal Property Tax	3425		7,483.00	17,596.00	14,865.00	2,731.00
Local Gas Tax	3151		214,367.00	215,381.00	219,074.00	(3,693.00)
Food & Beverage Tax	3152		711,243.00	744,439.00	739,923.00	4,516.00
Cannabis Use Tax	3435		34,201.00	34,666.00	32,748.00	1,918.00
Total Taxes			4,968,303.00	4,894,202.00	4,648,000.00	246,202.00
License, Permits, Fees						
Business Licenses	3210		35,000.00	17,344.00	35,000.00	(17,656.00)
Liquor License	3212		70,150.00	80,300.00	80,150.00	150.00
Contractor Licenses	3214		18,000.00	14,580.00	15,000.00	(420.00)
Court Fines	3216		125,000.00	132,255.00	122,144.00	10,111.00
Towing Fees	3217		51,600.00	57,500.00	57,500.00	-
Ordinance Fines	3230		23,646.00	24,950.00	20,569.00	4,381.00
Building Permits and Fees	3240		35,000.00	127,120.00	94,000.00	33,120.00
Telecommunication Taxes	3242		232,136.00	256,249.00	253,129.00	3,120.00
Cable T.V. Franchise Fee	3244		420,800.00	392,931.00	420,000.00	(27,069.00)
PEG - Fees - AT&T	3245		-	5,810.00	-	5,810.00
NICOR Franchise Fee	3246		33,000.00	52,084.00	52,083.00	1.00
Public Hearing Fees	3250		2,000.00	6,050.00	5,795.00	255.00
Elevator Inspections	3255		3,500.00	5,700.00	3,500.00	2,200.00
Public Improvement Permit Fee	3260		-	-	-	-
NSF Check Fee	3261		-	105.00	-	105.00
Engineering/Prof Fee Reimb	3265		74,000.00	67,585.00	36,072.00	31,513.00
Legal Fee Reimb.	3266		-	-	-	-
Police Special Service	3268		99,880.00	116,831.00	114,991.00	1,840.00
D.U.I. Technology Fines	3267		3,500.00	12,357.00	10,733.00	1,624.00
Stormwater Management Fees	3270		-	-	-	-
Dev. Contib./Impact	3275		-	-	-	-
Total License, Permits, Fees			1,227,212.00	1,369,751.00	1,320,666.00	49,085.00

DuPage County Treasurer - R&B Authority Refund amounts are typical - est did not included ye adjustment

did not accept pymt due to new system - will be in FY 25

FUND 23

Charges for Services			-		
Inspections/Tap on/Permits	3320	-	-	-	-
Total Charges for Services		-	-	-	-
Intergovernmental					
State Income Tax	3410	3,141,595.00	3,603,522.00	3,415,584.00	187,938.00
Local Use Tax	3420	782,396.00	819,684.00	850,514.00	(30,830.00)
Sales Taxes	3430	6,677,790.00	7,393,220.00	7,170,254.00	222,966.00
Video Gaming Revenue	3432	290,715.00	328,737.00	326,087.00	2,650.00
Total Intergovernmental		10,892,496.00	12,145,163.00	11,762,439.00	382,724.00
Other Revenue					
Interest Income	3510	82,419.00	261,570.00	145,000.00	116,570.00
Lease Interest Income	3511	-	-	-	-
Gain/Loss on Investment	3515	-	-	-	-
Water Share Expense	3520	250,000.00	-	250,000.00	(250,000.00)
NSF Check Fee	3261	-	-	-	-
Police Report/Prints	3534	5,000.00	5,915.00	5,000.00	915.00
Impact Fee Revenue	3570	-	250.00	-	250.00
Grants	3560	-	235,901.00	-	235,901.00
Rents	3561	301,225.00	248,442.00	266,504.00	(18,062.00)
Reimbursement - Work Comp	3577	-	30,213.00	-	30,213.00
Other Reimbursements	3562	50,000.00	101,509.00	134,393.00	(32,884.00)
Reimbursement - Rear Yard	3541	-	25,179.00	12,086.00	13,093.00
Residential Concrete Reimb	3563	-	58,161.00	40,024.00	18,137.00
Maintenance - Reimbursement	3567	-	2,349.00	-	2,349.00
Mail Box Reimbursement Program	3569	-	2,251.00	1,300.00	951.00
Drug Seizures	3537	-	-	-	-
Drug Forfeiture Receipts	3538	-	51,105.00	-	51,105.00
E-Citation Fees	3219	-	2,225.00	-	2,225.00
Sales of Wood Chips	3572	3,000.00	2,545.00	2,445.00	100.00
Sale of Meters	3325	-	-	-	-
Miscellaneous Revenue	3580	20,000.00	207,918.00	44,750.00	163,168.00
Transfer from Other Funds	3612	-	-	-	-
Sale of Equipment	3575	5,000.00	16,800.00	16,800.00	-
Total Other Income		716,644.00	1,252,333.00	918,302.00	334,031.00
Total General Fund Revenue		17,804,655.00	19,661,449.00	18,649,407.00	1,012,042.00
Total Revenue per Audit		17,804,655.00	19,661,449.00	18,649,407.00	1,012,042.00

see expenditures Tab Line 229, amount cancels out

see cap proj line 19

Locations did not renew

see reimbursement - work comp

FUND 17

FUND 24

1	2	3	4	5	6
City of Darien General Fund Expenditures For the FYE 4/30/24	FYE 4/30/24 Original Budget	FYE 4/30/24 Audited Expenditures	FYE 4/30/24 Estimated Expenditures	Difference	
Administrative Department					
Salaries		-	-	-	
Salaries	4010	398,226.00	410,568.00	408,451.00	(2,117.00)
Overtime	4030	-	1,133.00	1,068.00	(65.00)
Total Salaries		398,226.00	411,701.00	409,519.00	(2,182.00)
Benefits					
Social Security	4110	24,690.00	24,127.00	25,324.00	1,197.00
Medicare	4111	5,774.00	5,642.00	5,923.00	281.00
I.M.R.F.	4115	27,916.00	26,983.00	29,000.00	2,017.00
Medical/Life Insurance	4120	67,937.00	75,537.00	78,774.00	3,237.00
State Unemployment Benefits	4050	-	-	-	-
Supplemental Pensions	4135	4,800.00	4,800.00	4,800.00	-
Total Benefits		131,117.00	137,089.00	143,821.00	6,732.00
Materials and Supplies					
Dues and Subscriptions	4213	1,615.00	2,198.00	2,000.00	(198.00)
Liability Insurance	4219	263,806.00	257,091.00	249,722.00	(7,369.00)
Legal Notices	4221	2,200.00	2,238.00	3,500.00	1,262.00
Maintenance - Building	4223	-	-	-	-
Maintenance - Equipment	4225	9,850.00	9,195.00	9,300.00	105.00
Maintenance - Vehicles	4229	1,000.00	1,498.00	1,700.00	202.00
Misc. Expenditures	4232	-	-	-	-
Postage/Mailings	4233	3,350.00	2,422.00	2,885.00	463.00
Printing and Forms	4235	4,500.00	2,311.00	3,400.00	1,089.00
Public Relations	4239	95,700.00	92,749.00	84,325.00	(8,424.00)
Rent - Equipment	4243	2,500.00	1,500.00	2,125.00	625.00
Supplies - Office	4253	8,000.00	7,936.00	7,000.00	(936.00)
Supplies - Other	4257	500.00	-	100.00	100.00
Training and Education	4263	1,500.00	175.00	250.00	75.00
Travel/Meetings	4265	550.00	371.00	300.00	(71.00)
Telephone	4267	42,000.00	29,136.00	30,000.00	864.00
Utilities (Elec,Gas,Wtr,Sewer)	4271	4,500.00	2,330.00	3,000.00	670.00
Vehicle (Gas and Oil)	4273	900.00	1,620.00	2,009.00	389.00
ESDA	4279	-	-	-	-
Cannabis Fund	4232	-	35,394.00	-	(35,394.00)
Total Materials and Supplies		442,471.00	448,164.00	401,616.00	(46,548.00)
Contractual					
Audit	4320	18,500.00	18,500.00	18,500.00	-
Consulting/Professional	4325	425,253.00	407,757.00	393,236.00	(14,521.00)

FUND 26 - CANNABIS FUND

26-40-4232

Conslt/Prof Reimbursable	4328	-	-	-	-
Contingency	4330	10,000.00	7,503.00	10,000.00	2,497.00
Janitorial Service	4345	23,150.00	21,053.00	25,000.00	3,947.00
Total Contractual		476,903.00	454,813.00	446,736.00	(8,077.00)
Other Charges					
Equipment	4815	5,000.00	11,637.00	16,062.00	4,425.00
Total Other Charges		5,000.00	11,637.00	16,062.00	4,425.00
Total Expenditures - Administrative		1,453,717.00	1,463,404.00	1,417,754.00	(45,650.00)
			-		
City Council Department					
Salaries					
Salaries	4010	42,750.00	42,750.00	42,750.00	-
Total Salaries		42,750.00	42,750.00	42,750.00	-
Benefits					
Social Security	4110	2,651.00	2,651.00	2,651.00	-
Medicare	4111	620.00	620.00	620.00	-
Total Benefits		3,271.00	3,271.00	3,271.00	-
Materials and Supplies					
Boards and Commissions	4205	1,500.00	896.00	1,200.00	304.00
Cable Operations	4206	6,000.00	5,865.00	5,500.00	(365.00)
Dues and Subscriptions	4213	26,450.00	20,660.00	20,950.00	290.00
Liability Insurance	4219	-	-	-	-
Printing and Forms	4235	-	-	-	-
Public Relations	4239	1,300.00	1,761.00	1,900.00	139.00
Supplies - Other	4257	-	-	-	-
Training and Education	4263	3,500.00	-	100.00	100.00
Travel/Meetings	4265	50.00	70.00	50.00	(20.00)
Total Materials and Supplies		38,800.00	29,252.00	29,700.00	448.00
Contractual					
Consulting/Professional	4325	3,000.00	2,344.00	2,500.00	156.00
Trolley Contracts	4366	600.00	-	200.00	200.00
Rear Yard Drainage Proj Reimburse		-	-	-	-
Total Contractual		3,600.00	2,344.00	2,700.00	356.00
Capital Outlay					
Equipment	4815	-	-	-	-
Total Capital Outlay		-	-	-	-
Total Expenditures - City Council		88,421.00	77,617.00	78,421.00	804.00

Community Development Department					
Salaries					
Salaries	4010	389,780.00	373,960.00	367,236.00	(6,724.00)
Overtime		1,000.00	-	1,000.00	1,000.00
Total Salaries		390,780.00	373,960.00	368,236.00	(5,724.00)
Benefits					
Social Security	4110	23,109.00	20,728.00	22,005.00	1,277.00
Medicare	4111	5,666.00	5,254.00	5,289.00	35.00
I.M.R.F.	4115	12,529.00	11,409.00	12,252.00	843.00
Medical/Life Insurance	4120	35,667.00	34,267.00	37,278.00	3,011.00
Supplemental Pensions	4135	2,400.00	2,400.00	2,400.00	-
Total Benefits		79,371.00	74,058.00	79,224.00	5,166.00
Materials and Supplies					
Boards and Commissions	4205	1,200.00	1,520.00	2,000.00	480.00
Dues and Subscriptions	4213	2,500.00	295.00	500.00	205.00
Liability Insurance	4219	23,000.00	22,825.00	23,000.00	175.00
Maintenance - Vehicles	4229	500.00	4,851.00	5,500.00	649.00
Miscellaneous Expenditures	4232	-	-	-	-
Postage & Mailings	4233	650.00	136.00	1,000.00	864.00
Printing and Forms	4235	565.00	814.00	1,000.00	186.00
Economic Incentive	4240	428,000.00	424,930.00	424,000.00	(930.00)
Supplies - Office	4253	600.00	550.00	500.00	(50.00)
Training and Education	4263	500.00	-	500.00	500.00
Travel/Meetings	4265	200.00	-	100.00	100.00
Vehicle (Gas and Oil)	4273	1,200.00	1,552.00	2,000.00	448.00
Total Materials and Supplies		458,915.00	457,473.00	460,100.00	2,627.00
Contractual					
Bad Debt Expense	4300	-	-	-	-
Consulting/Professional	4325	134,600.00	125,753.00	115,000.00	(10,753.00)
Conslt/Prof Reimbursable	4328	68,000.00	81,570.00	68,000.00	(13,570.00)
Total Contractual		202,600.00	207,323.00	183,000.00	(24,323.00)
Capital Outlay					
Equipment	4815	-	-	-	-
Total Capital Outlay		-	-	-	-
Total Expenditures - Community Development		1,131,666.00	1,112,814.00	1,090,560.00	(22,254.00)
Streets Department					
Salaries					
Salaries	4010	818,125.00	747,012.00	787,514.00	40,502.00
Overtime	4030	100,000.00	77,510.00	65,007.00	(12,503.00)

Total Salaries		918,125.00	824,522.00	852,521.00	27,999.00
Benefits					
Social Security	4110	57,110.00	46,582.00	54,902.00	8,320.00
Medicare	4111	13,356.00	11,182.00	12,840.00	1,658.00
I.M.R.F.	4115	61,066.00	43,608.00	62,075.00	18,467.00
Unemployment	4050	-	-	-	-
Medical/Life Insurance	4120	154,274.00	148,446.00	167,005.00	18,559.00
Supplemental Pensions	4135	2,400.00	2,400.00	2,400.00	-
Total Benefits		288,206.00	252,218.00	299,222.00	47,004.00
Materials and Supplies					
Liability Insurance	4219	25,737.00	34,324.00	32,000.00	(2,324.00)
Maintenance - Building	4223	253,501.00	394,337.00	425,000.00	30,663.00
Maintenance - Equipment	4225	40,500.00	21,781.00	25,000.00	3,219.00
Maintenance - Vehicles	4229	130,000.00	85,253.00	110,000.00	24,747.00
Postage/Mailings	4233	750.00	410.00	750.00	340.00
Rent - Equipment	4243	47,700.00	37,432.00	72,000.00	34,568.00
Supplies - Office	4253	3,403.00	2,392.00	2,500.00	108.00
Supplies - Operations	4255	-	-	-	-
Supplies - Other	4257	267,165.00	131,396.00	165,000.00	33,604.00
Small Tools & Equipment	4259	12,650.00	4,183.00	18,000.00	13,817.00
Training and Education	4263	32,400.00	2,247.00	7,150.00	4,903.00
Travel	4265	-	-	-	-
Telephone	4267	-	-	-	-
Uniforms	4269	11,234.00	7,769.00	10,000.00	2,231.00
Utilities (Elec,Gas,Wtr,Sewer)	4271	26,400.00	27,986.00	25,000.00	(2,986.00)
Vehicle (Gas and Oil)	4273	96,790.00	61,269.00	80,000.00	18,731.00
Total Materials and Supplies		948,230.00	810,779.00	972,400.00	161,621.00
Contractual					
Bad Debt Expense	4300	-	-	-	-
Consulting/Professional	4325	12,750.00	4,458.00	10,000.00	5,542.00
Consulting/Professional Reimb	4328	-	-	-	-
Contingency	4330	-	1,383.00	-	(1,383.00)
Janitorial Service	4345	-	2,990.00	3,500.00	510.00
Forestry	4350	355,847.00	303,161.00	350,000.00	46,839.00
Street Light Oper & Maint.	4359	93,000.00	137,695.00	115,000.00	(22,695.00)
Residential Concrete Program	4381	-	62,236.00	38,919.00	(23,317.00)
Mosquito Abatement	4365	42,500.00	39,900.00	42,500.00	2,600.00
Street Sweeping	4373	45,757.00	20,594.00	44,000.00	23,406.00
Drainage Projects	4374	268,840.00	130,029.00	110,000.00	(20,029.00)
Tree Trim/Removal	4375	211,578.00	120,878.00	211,000.00	90,122.00
Total Contractual		1,030,272.00	823,324.00	924,919.00	101,595.00
Capital Outlay					

bought the vector under equip

Rear Yard Drain Proj-Reimb	4378	-	-	-	-
Residential Concrete Program	4381	-	-	-	-
Capital Improvements	4810	-	27,789.00	27,789.00	-
Equipment	4815	1,412,850.00	1,170,396.00	721,298.00	(449,098.00)
Debt Retire	4905	-	-	-	-
Total Capital Outlay		1,412,850.00	1,198,185.00	749,087.00	(449,098.00)
Total Expenditures - Streets		4,597,683.00	3,909,028.00	3,798,149.00	(110,879.00)
Police Department					
Salaries					
Salaries	4010	514,803.00	520,820.00	524,846.00	4,026.00
Salaries - Officers	4020	4,342,154.00	4,124,240.00	4,079,486.00	(44,754.00)
Overtime	4030	499,103.00	344,280.00	408,710.00	64,430.00
Total Salaries		5,356,060.00	4,989,340.00	5,013,042.00	23,702.00
Benefits					
Social Security	4110	31,918.00	31,489.00	33,562.00	2,073.00
Medicare	4111	77,663.00	69,927.00	75,394.00	5,467.00
I.M.R.F.	4115	34,327.00	32,887.00	32,831.00	(56.00)
State Unemployment Insurance	4050	-	-	-	-
Medical/Life Insurance	4120	522,586.00	441,959.00	424,341.00	(17,618.00)
Police Pension	4130	2,406,164.00	2,393,656.00	2,406,164.00	12,508.00
Supplemental Pensions	4135	45,600.00	43,335.00	41,398.00	(1,937.00)
Total Benefits		3,118,258.00	3,013,253.00	3,013,690.00	437.00
Materials and Supplies					
Animal Control	4201	1,200.00	3,705.00	3,535.00	(170.00)
Auxiliary Police	4203	2,000.00	-	700.00	700.00
Boards and Commissions	4205	31,250.00	27,879.00	25,656.00	(2,223.00)
Dues and Subscriptions	4213	2,950.00	2,109.00	2,609.00	500.00
Investigation and Equipment	4217	65,980.00	67,162.00	58,776.00	(8,386.00)
Liability Insurance	4219	143,000.00	61,794.00	117,120.00	55,326.00
Maintenance - Building	4223	-	76.00	-	(76.00)
Maintenance - Equipment	4225	30,800.00	29,368.00	30,703.00	1,335.00
Maintenance - Vehicles	4229	65,625.00	52,303.00	63,124.00	10,821.00
Postage/Mailings	4233	3,500.00	1,608.00	2,732.00	1,124.00
Printing and Forms	4235	1,500.00	367.00	1,052.00	685.00
Public Relations	4239	3,500.00	1,621.00	3,371.00	1,750.00
Rent - Equipment	4243	5,800.00	500.00	4,500.00	4,000.00
Supplies - Office	4253	7,000.00	5,033.00	6,720.00	1,687.00
Supplies - Other	4257	-	-	-	-
Training and Education	4263	45,300.00	40,039.00	44,872.00	4,833.00
Travel/Meetings	4265	21,550.00	5,130.00	19,217.00	14,087.00

purchased 2 vehicles early

Telephone	4267	16,600.00	12,898.00	16,164.00	3,266.00
Uniforms	4269	50,300.00	49,764.00	48,685.00	(1,079.00)
Utilities (Elec,Gas,Wtr,Sewer)	4271	14,000.00	9,631.00	13,496.00	3,865.00
Vehicle (Gas and Oil)	4273	90,000.00	101,502.00	88,426.00	(13,076.00)
Total Materials and Supplies		601,855.00	472,489.00	551,458.00	78,969.00
Contractual					
Bad Debt Expense	4400	-	50.00	-	(50.00)
Consulting/Professional	4325	551,950.00	528,840.00	549,252.00	20,412.00
Contractual Services	4335	-	-	-	-
Dumeg/Fiat/Child Center	4337	27,700.00	27,680.00	27,680.00	-
Total Contractual		579,650.00	556,570.00	576,932.00	20,362.00
Capital Outlay					
Equipment	4815	440,000.00	308,727.00	421,545.00	112,818.00
Total Capital Outlay		440,000.00	308,727.00	421,545.00	363.06
Interest					
Interest	4244	-	-	-	-
Total Interest		-	-	-	-
Total Expenditures - Police		10,095,823.00	9,340,379.00	9,576,667.00	236,288.00
Debt Service					
Principal	4906	-	-	-	-
Total Debt Service		-	-	-	-
Reduction in expenditures for Water Share			250,000.00		(250,000.00)
Total General Fund Expenditures		17,367,310.00	15,653,242.00	15,961,551.00	(191,691.00)

gas pumps down/gas prices

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

City of Darien Water Fund Reconciliation For the FYE 4/30/24		FYE 4/30/24 Original Budget	FYE 4/30/24 Audited
Beginning Cash Balance		3,357,287.00	4,095,215.00
Total Revenue		7,829,928.00	8,085,049.00
Total Expenses		8,669,019.00	8,454,301.00
Ending Cash Balance		2,518,196.00	3,725,963.00
		FYE 4/30/24 Original Budget	FYE 4/30/24 Audited Revenue
Charges for Services			
Water Sales	3310	7,782,928.00	7,816,490.00
Inspections/Tap on/Permits	3320	5,000.00	11,681.00
Front Footage Fees	3322	-	-
Sale of Meters	3325	1,000.00	3,468.00
Other Water Sales	3390	1,000.00	24,425.00
Total Charges for Services		7,789,928.00	7,856,064.00
Other Revenue			
Interest Income	3510	40,000.00	158,238.00
Other Reimbursements	3562	-	-
Misc Revenue	3580	-	70,747.00
Total Other Revenue		40,000.00	228,985.00
Total Water Fund Revenue		7,829,928.00	8,085,049.00
		FYE 4/30/24 Original Budget	FYE 4/30/24 Audited Expenditures
Water Department			
Salaries			
Salaries	4010	667,108.00	664,382.00
Overtime	4030	90,000.00	155,088.00
Total Salaries		757,108.00	819,470.00
Benefits			
Social Security	4110	46,941.00	46,988.00
Medicare	4111	10,978.00	11,060.00
I.M.R.F.	4115	53,073.00	58,519.00
Change in I.M.R.F. Pension & OPEB	4116 & 4117	-	-
Medical/Life Insurance	4120	113,453.00	102,001.00
Supplemental Pensions	4135	2,400.00	2,400.00
Total Benefits		226,845.00	220,968.00
Materials and Supplies			
Liability Insurance	4219	211,720.00	170,417.00
Maintenance - Building	4223	38,553.00	10,561.00
Maintenance - Equipment	4225	19,150.00	7,770.00
Maintenance - Vehicles	4229	-	17,856.00

Maintenance - Water System	4231	350,125.00	453,632.00
Postage/Mailings	4233	1,600.00	88.00
Printing and Forms	4235	-	-
Quality Control	4241	10,850.00	10,532.00
Rent - Equipment	4243	-	50,050.00
Water Charge	4251	250,000.00	250,000.00
Supplies - Office	4253	-	-
Supplies - Operation	4255	5,600.00	5,614.00
Training and Education	4263	21,150.00	4,903.00
Telephone	4267	17,166.00	11,121.00
Uniforms	4269	3,825.00	6,538.00
Utilities (Elec,Gas,Wtr,Sewer)	4271	42,000.00	49,148.00
Vehicle (Gas and Oil)	4273	24,055.00	32,139.00
Total Materials and Supplies		995,794.00	1,080,369.00
Contractual			
Audit	4320	13,313.00	13,250.00
Consulting/Professional	4325	14,950.00	11,051.00
Leak Detection	4326	19,800.00	-
Data Processing	4336	170,837.00	160,161.00
DuPage Water Commission	4340	5,007,922.00	4,778,104.00
Janitorial Service	4345	-	7,342.00
Forestry	4350	-	2,042.00
Total Contractual		5,226,822.00	4,971,950.00
Other Charges			
Transfer to Other Funds	4605	150,000.00	-
Depreciation	4620	-	-
Total Other Charges		150,000.00	-
Capital Outlay			
Equipment	4815	613,550.00	674,295.00
Street Reconstruction	4855	-	-
Water Meter Purchases	4880	5,000.00	1,204.00
Pumping Station	4940	-	-
Total Capital Outlay		618,550.00	675,499.00
Debt Service			
Debt Retire	4905	693,900.00	686,045.00
Debt Retire-Water Refunding	4950	-	-
Purchases	5600	-	-
Total Debt Service		693,900.00	686,045.00
Total Expenditures - Water		8,669,019.00	8,454,301.00

Change

Cash Balance per Audit less depreciation fun **3,725,963.00**

Investments in IRMA - 1175	111,875.61
IPBC Terminal Reserve - 1176	15,477.83
Deferred outflow (IMRF) - 1178	(22,506.00)
Deferred inflow OPEB - 1180	(7,194.00)
A/R Customers - 1200	7,694.60
Water Bill Rec-unbilled - 1221	(31,616.41)
A/D Machines & Equipment - 1990	(33,723.07)
A/D Buildings - 1991	(159,936.88)
A/D Infrastructure - 1992	(167,705.04)
Net Pension Liability - 2003	523,465.00
Deferred inflow (IMRF) - 2005	(244,640.00)
OPEB liability - 2008	49,965.00
Deferred inflow OPEB - 2009	(31,095.00)
A/P Prior - 2050	650.64
A/P - 2150	(25,719.87)
Comp Abs - 2155	(11,213.50)
Hydrant Deposits - 2158	(1,800.00)
Accrued Salaries - 2182	460.18
Ending Cash Balance	<u>3,698,402.09</u>

difference	2,907,967.00	790,435.09
-------------------	---------------------	-------------------

FYE 4/30/24 Estimated Actual	Difference
3,744,260.00	350,955.00
7,839,546.00	245,503.00
8,675,839.00	(221,538.00)
2,907,967.00	817,996.00
FYE 4/30/24 Estimated Revenue	Difference
7,659,254.00	157,236.00
8,556.00	3,125.00
-	-
1,026.00	2,442.00
20,710.00	3,715.00
7,689,546.00	166,518.00
150,000.00	8,238.00
-	-
-	70,747.00
150,000.00	78,985.00
7,839,546.00	245,503.00
FYE 4/30/24 Estimated Expenditures	Difference
642,795.00	(21,587.00)
182,200.00	27,112.00
824,995.00	5,525.00
51,150.00	4,162.00
11,962.00	902.00
74,332.00	15,813.00
-	-
113,453.00	11,452.00
2,400.00	-
253,297.00	32,329.00
209,945.00	39,528.00
29,000.00	18,439.00
12,000.00	4,230.00
15,500.00	(2,356.00)

3,725,963.00 cash balance I

290,000.00	(163,632.00)	projects started early
1,400.00	1,312.00	
-	-	
10,850.00	318.00	
32,000.00	(18,050.00)	
250,000.00	-	
1,600.00	1,600.00	
4,500.00	(1,114.00)	
5,000.00	97.00	
13,600.00	2,479.00	
7,850.00	1,312.00	gas pumps down/gas prices
42,000.00	(7,148.00)	
24,000.00	(8,139.00)	
949,245.00	(131,124.00)	
13,250.00	-	
11,000.00	(51.00)	
15,000.00	15,000.00	
162,837.00	2,676.00	
4,898,815.00	120,711.00	
7,000.00	(342.00)	
2,500.00	458.00	
5,110,402.00	138,452.00	
150,000.00	150,000.00	
-	-	
150,000.00	150,000.00	
667,000.00	(7,295.00)	
-	-	
27,000.00	25,796.00	
-	-	
694,000.00	18,501.00	
693,900.00	7,855.00	
-	-	
-	-	
693,900.00	7,855.00	
8,675,839.00	221,538.00	

by fund

City of Darien Water Depr Fund Reconciliation For the FYE 4/30/24		FYE 4/30/24 Original Budget	FYE 4/30/24 Audited
Beginning Cash Balance		413,207.00	109,801.00
Total Revenue		151,000.00	22,347.00
Total Expenses		50,000.00	52,750.00
Ending Cash Balance		514,207.00	79,398.00
		FYE 4/30/24 Original Budget	FYE 4/30/24 Audited Revenue
Other Revenue			
Interest Income	3510	1,000.00	22,347.00
Gain/Loss on Investment	3515	-	-
Bond Issuance	3559	-	-
Capital Grant & Contributions	3560	-	-
Transfer from Other Fund	3610	150,000.00	-
Total Other Revenue		151,000.00	22,347.00
Total Water Depr Fund Revenue		151,000.00	22,347.00
		FYE 4/30/24 Original Budget	FYE 4/30/24 Audited Expenditures
Water Depreciation Expenditures			
Materials and Supplies			
Maintenance and Water System	4231	-	-
Total Materials and Supplies		-	-
Capital Outlay			
Capital Impro-Infra	4390	-	43,167.00
Hydrant Painting	4391	-	-
Transfer out	4605	-	-
Capital Improvements	4810	-	-
Equipment	4815	50,000.00	9,583.00
Total Capital Outlay		50,000.00	52,750.00
Debt Service			
Debt Issuance Costs	4900	-	-
Amortization Expense	4947	-	-
Bond Interest Expense	4946	-	-
Total Debt Service		-	-
Total Expenditures - Water Depr.		50,000.00	52,750.00

Cash Balance on Audit

1,895,368.55

Change in Misc. Receivable - 1202

-

Change in Accounts Payable - 2150	(24,800.00)		
Change in 2018 Go Bonds Payable - 2199	295,000.00		
Change in bond payable - 2184	260,000.00		
Change in Amortized loss - 1227	(20,317.00)		
Change in Unamortized bond premium - 1226	17,367.54		
Change in int payable - 2002	5,847.24		
Ending Cash Balance	2,428,466.33		
		difference	
		2,430,838.00	(2,371.67)

FYE 4/30/24 Estimated Actual	Difference
463,238.00	(353,437.00)
151,500.00	\$ (129,153.00)
59,166.00	\$ (6,416.00)
555,572.00	\$ (476,174.00)
FYE 4/30/24 Estimated Revenue	Difference

79,398.00 cash balance by fund

1,500.00	\$ 20,847.00
-	\$ -
-	\$ -
-	\$ -
150,000.00	\$ (150,000.00)
151,500.00	\$ (129,153.00)

151,500.00	\$ (129,153.00)
------------	-----------------

FYE 4/30/24 Estimated Expenditures	Difference
--	------------

-	\$ -
-	\$ -
43,166.00	\$ (1.00)
-	\$ -
-	\$ -
-	\$ -
16,000.00	\$ 6,417.00
59,166.00	\$ 6,416.00
-	\$ -
-	\$ -
-	\$ -
59,166.00	\$ 6,416.00

Represents the scheduled
payment installation of the
2012 GO refunding bond

City of Darien MFT Fund Reconciliation For the FYE 4/30/24		FYE 4/30/24 Original Budget	FYE 4/30/24 Audited	FYE 4/30/24 Estimated Actual
Beginning Fund Balance		1,287,414.00	1,474,111.00	1,474,111.00
Total Revenue		836,407.00	1,041,023.00	923,429.00
Total Expenses		910,701.00	828,127.00	816,491.00
Ending Fund Balance		1,213,120.00	1,687,007.00	1,581,049.00
		FYE 4/30/24 Original Budget	FYE 4/30/24 Audited Revenue	FYE 4/30/24 Estimated Revenue
<u>Intergovernmental</u>				
Motor Fuel Tax	3440	814,407.00	966,720.00	858,429.00
Total Intergovernmental		814,407.00	966,720.00	858,429.00
<u>Other Revenue</u>				
Interest Income	3510	22,000.00	74,303.00	65,000.00
Grants	3560	-	-	-
Miscellaneous Revenue	3580	-	-	-
Total Other Revenue		22,000.00	74,303.00	65,000.00
Total MFT Fund Revenue		836,407.00	1,041,023.00	923,429.00
		FYE 4/30/24 Original Budget	FYE 4/30/24 Audited Revenue	FYE 4/30/24 Estimated Revenue
<u>MFT Expenditures</u>				
Salaries				
Salaries	4010	267,807.00	315,269.00	322,732.00
Overtime	4030	-	56,103.00	-
Total Salaries		267,807.00	371,372.00	322,732.00
Benefits				
Social Security	4110	16,000.00	23,025.00	18,165.00
Medicare	4111	3,750.00	5,385.00	4,500.00
I.M.R.F.	4115	18,114.00	21,504.00	20,000.00
Total Benefits		37,864.00	49,914.00	42,665.00
Materials and Supplies				
Road Material	4245	262,580.00	172,962.00	262,580.00
Salt	4249	265,950.00	142,577.00	117,014.00
Supplies - Other	4257	18,500.00	24,976.00	18,500.00
Pavement Striping	4261	20,000.00	14,901.00	17,000.00
Consulting/Professional	4325	-	-	-
Tree Trim/Removal	4375	18,000.00	19,948.00	19,000.00
Street Lights	4840	20,000.00	31,477.00	17,000.00
Street Maintenance	4855	-	-	-
Total Materials and Supplies		605,030.00	406,841.00	451,094.00
Total Expenditures - MFT		910,701.00	828,127.00	816,491.00

Difference
-
117,594.00
11,636.00
105,958.00
Difference
108,291.00
108,291.00
9,303.00
-
-
9,303.00
117,594.00
Difference
7,463.00
(56,103.00)
(48,640.00)
(4,860.00)
(885.00)
(1,504.00)
(7,249.00)
89,618.00
(25,563.00)
(6,476.00)
2,099.00
-
(948.00)
(14,477.00)
-
44,253.00
11,636.00

mft actual salaries
mft actual salaries

mft actual salaries
mft actual salaries
mft actual salaries

purchased in April

1

2

3

4

5

6

City of Darien Capital Projects Fund Reconciliation For the FYE 4/30/24		FYE 4/30/24 Original Budget	FYE 4/30/24 Audited	FYE 4/30/24 Estimated Actual	Difference
Beginning Fund Balance		13,781,052.00	14,068,336.00	14,068,336.00	-
Total Revenue		5,453,574.00	6,970,448.00	6,882,000.00	88,448.00
Total Expenses		5,590,010.00	5,517,329.00	4,520,482.00	996,847.00
Ending Fund Balance		13,644,616.00	15,521,455.00	16,429,854.00	(908,399.00)
		FYE 4/30/24 Original Budget	FYE 4/30/24 Audited Revenue	FYE 4/30/24 Estimated Revenue	Difference
<u>Taxes</u>					
Real Estate Taxes	3110	83,574.00	85,011.00	79,000.00	6,011.00
Total Intergovernmental		83,574.00	85,011.00	79,000.00	6,011.00
Other Revenue					
Interest Income	3510	170,000.00	826,275.00	600,000.00	226,275.00
Reimbursement-Street Recon.	3550	-	-	-	-
Bond Issued, At Par	3559	-	-	-	-
Residential Conc. Reimb	3563	-	-	-	-
Sale of Property	3900	-	-	-	-
Transfer from Other Funds	3612	4,700,000.00	5,700,000.00	5,700,000.00	-
Grants	3560	500,000.00	307,854.00	503,000.00	(195,146.00)
Other Reimbursements	3562	-	-	-	-
Misc Reimbursable	3568	-	-	-	-
Misc Revenue	3580	-	51,308.00	-	51,308.00
Total Other Revenue		5,370,000.00	6,885,437.00	6,803,000.00	82,437.00
Total Capital Projects Fund Revenue		5,453,574.00	6,970,448.00	6,882,000.00	88,448.00
		FYE 4/30/24 Original Budget	FYE 4/30/24 Audited Expenditures	FYE 4/30/24 Estimated Expenditures	Difference
<u>Capital Projects Expenditures</u>					
Contractual					
Consulting/Professional	4325	51,500.00	55,793.00	48,000.00	(7,793.00)
Consulting/Prof Reimb	4328	-	-	-	-
Total Contractual		51,500.00	55,793.00	48,000.00	(7,793.00)
Capital Outlay					
Miscellaneous Expense	4232	-	-	-	-
Maintenance-Vehicles	4229	-	-	-	-

see GF

upcoming road

Ditch Projects	4376	810,000.00	364,435.00	357,172.00	(7,263.00)
Sidewalk Replacement	4380	1,307,450.00	1,457,015.00	1,381,151.00	(75,864.00)
Crack Seal Program	4382	-	-	-	-
Curb & Gutter Replacement	4383	779,640.00	1,517,920.00	718,209.00	(799,711.00)
Capital Improvements-Infrast.	4390	-	522,216.00	-	(522,216.00)
Economic Incentive	4400	-	-	-	-
Capital Improvements	4810	-	-	-	-
Equipment	4815	505,000.00	-	415,000.00	415,000.00
Street Recon/Rehab-Reimb	4856	-	-	-	-
Street Reconstruction/Rehab	4855	2,023,000.00	1,487,530.00	1,487,530.00	-
Total Capital Outlay		5,425,090.00	5,349,116.00	4,359,062.00	(990,054.00)
Debt Service					
Debt Issuance costs	4900	-	-	-	-
Debt Retire	4905	113,420.00	112,420.00	113,420.00	1,000.00
Debt Retire - Property	4945	-	-	-	-
Total Debt Service		113,420.00	112,420.00	113,420.00	1,000.00
Total Expenditures - Capital Projects		5,590,010.00	5,517,329.00	4,520,482.00	(996,847.00)

current year dit
ADA sidewalks

started project
see 4815

see 4390

program

ch project
early

early

AGENDA MEMO
City Council
October 7, 2024

ISSUE STATEMENT

A resolution approving the City's Strategic Plan 2025-2029

RESOLUTION

BACKGROUND/HISTORY

Attached is a [memo from Mayor Marchese](#) dated September 16, 2024. This memo provides background on the city's draft strategic plan and was included in the council packet for the September 16, 2024, Council meeting. Mayor Marchese and staff have not received any comments on the draft plan. The Council should formally adopt the plan so we can begin implementing the goals.

STAFF/COMMITTEE RECOMMENDATION

Mayor Marchese and staff recommend approval of the resolution.

ALTERNATE CONSIDERATION

As directed by council.

DECISION MODE

This item will be scheduled for the October 7, 2024, City Council meeting.

To: Darien City Council and Administrative Staff
From: Mayor Joseph A. Marchese
Re: City of Darien Strategic Plan
Date: September 16, 2024

In January 2024, the City Council approved the expenditure of funds for the development of a four year strategic plan for the City of Darien. The attached document contains all the data related to the development of the plan along with data collected from city staff, administration, elected officials and a select group of citizens.

In early June, city leaders attended a half-day retreat to review and examine data from the one on one conversations and the Community Roundtable, created a Vision Statement and refined the existing Mission Statement. The final task of the group was to reflect on important community values and to identify and prioritize key strategic issues.

During the summer of 2024, a summary of all data, along with the identified key strategic initiatives was presented to the Mayor and City Administrator. Over several weeks, and with some input from GovMGT staff, the eleven key strategic issues were narrowed down to five key strategic initiatives, several of which were composites of the original eleven. Each of the key strategic initiatives were further refined into, Goals, Objectives, Key Actions and Timeframe. These initiatives, with City Council approval, will serve as the main focus for our four year plan and will serve as our guide over the next four years.

It is now the responsibility of the City Council to review this document, focusing on the five key strategic initiatives, and gain a perspective as to how we will proceed in the attainment of key issues over the next four years. As we proceed with this examination we will need to discuss several factors including monetary expenditures.

I look forward to working with the Council as we proceed with our four year plan, and a thank GovMGT, city staff, our community members, and elected officials for their work and dedication to this process. May this document serve as our guide to enhancing the quality of life for all of our Darien residents and businesses.

RESOLUTION _____

A RESOLUTION APPROVING THE CITY'S STRATEGIC PLAN 2025-2029

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, as follows:

WHEREAS, the City utilized GovHR/MGT to facilitate a strategic planning process for the city.

WHEREAS, the strategic planning process included participation from community volunteers, elected officials and staff; and

WHEREAS, the strategic planning process resulted in a Strategic Plan 2025-2029; and

WHEREAS, the City Council desires to approve this plan and use it as one tool to guide the city over the next four years; and

SECTION 1: The City Council of the City of Darien hereby approves the Strategic Plan 2025-2029, a copy of which is attached hereto as "[Exhibit A](#)" and is by this reference expressly incorporated herein.

PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 7th day of October, 2024

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 7th of October, 2024.

JOSEPH A. MARCHESE, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

CITY OF DARIEN

STRATEGIC PLAN

STRATEGIC PLAN – 2025 - 2029



Introduction

In early 2024, the City of Darien (City) engaged the services of GovHR USA/MGT to begin development of a Strategic Plan (Plan) to chart the City's course for the next four years. The purpose of the Plan is to provide the City with these and other benefits:

- Increased effectiveness and efficiency.
- Improved understanding of the City's situation and working environment, and better learning opportunities.
- Enhanced organizational capabilities and the capacity for further strategic thought and action.
- Improved communications and public relations.
- Increased community engagement around a shared common vision and values.

The Plan development effort included an initial virtual meeting with City leadership and distribution of a kick-off memo to the entire City Council. Project consultants Katy Rush and Ann Tennes then conducted a series of interviews with City stakeholders to gather data about the City's perceived strengths, weaknesses, opportunities and threats (SWOT), as well as resources necessary for the City's growth and success. The interviews also included reflections on describing Darien as it is today and aspirations for 2028 community descriptors.

In mid-April, a Community Roundtable was held in the Darien Police Department training room. A total of 15 community leaders attended the two-hour event to discuss what they love and value about Darien as well as their aspirations for the City.

In early June, City leaders and key staff attended a half-day retreat to review and distill the results of both the individual conversations and Community Roundtable, create a Vision Statement and refine the existing Mission Statement. Retreat participants also reflected on important community values and identified and prioritized key strategic issues. The retreat was held in the Darien Police Department training room.

This Strategic Plan document outlines the process, steps and methodology used in creating the Plan. It also begins to shape the goals, objectives and actions the City will undertake during the next four years.

Strategic Plan Process Summary

The action steps included in creating the City's 2025-2029 Strategic Plan included:

- A. Development of a list of internal and external stakeholders.
- B. City leaders and key staff received an initial kick-off memo.
- C. Individual, virtual conversations were held with 14 stakeholders focusing a SWOT analysis and community aspirations.
- D. A Community Roundtable discussion affirmed what key stakeholders value and love about Darien as well as their aspirations for the community.
- E. City leaders received memorandums summarizing both the SWOT analysis discussions and the Community Roundtable session.
- F. A half-day strategic plan retreat was held for elected officials and key staff at which:
 - a. The mission and values statements were reviewed and refined.
 - b. Values were identified.
 - c. Participants reviewed the SWOT analysis and identified key strategic issues.
 - d. A master list of key strategic issues was developed.
 - e. The identified key strategic issues were categorized and prioritized
- G. Development and submittal of this Strategic Plan document outlining creation steps, data reviewed and final outcomes and priorities.

SWOT Analysis - City Leadership Interviews

The City leadership and key staff participated in several Plan formulation opportunities. Virtual interviews with elected officials and key staff centered on a SWOT analysis, resources needed for Darien's success and future aspirations for the community.

The thoughts expressed by participants resulted in a robust list of strengths, weaknesses, opportunities and threats, generally followed by options for how to deal with those issues. Several distinct trends were identified from the opinions expressed.

Highlights of the interviews:

What is going well? (STRENGTH)	What can be improved? (WEAKNESS)	What do we want? (OPPORTUNITY)	What concerns us? (THREAT)
Well-Run Community	Lack of amenities offered to enhance resident experience for families	Location to regional amenities, including Argonne	Naysayers who respond to Not-In-My-Backyard (NIMBY) issues
Low crime rate, sense of safety	Lack of land to develop/broaden the tax base	Establish a centralized gathering area	Distrust of state and federal government

			bleeding down to local level
Strong financial position	Lack of downtown or centralized gathering location	Redevelop properties	No succession plan for municipal employees
Great place to raise a family	Strip centers are tired	Take advantage of Choose DuPage	Misunderstanding of and frustration with property taxes

A detailed summary of the interviews was developed and shared with all participants, and is attached to this report as Exhibit A.

Community Roundtable Discussion

On April 16, 2024, 15 resident/community stakeholders attended a Community Roundtable discussion. The conversation centered on what they value and love about Darien, as well as their aspirations for the community.

Participating community stakeholders:

- Jim Bulla, Resident
- Andy Blumenfeld, President, Darien Chamber of Commerce
- John Callan, Member, Fire and Police Commission
- Art Donner, Resident and Business Owner
- Shari Gillespie, Resident
- Ben Guzman President, Darien Swim and Recreation Club
- Paige Hollendonner, Resident, Miss Darien
- Ray Jablonski, President, Darien Park District
- Tammi Karam, Director of Operations, Kingswood Academy
- Lynn Novak, President, Darien Woman's Club
- Suzette Quintell, Resident and Executive Director, DuPage Mayor and Managers Conference
- Dean Rodkin, President, Darien Historical Society
- Rev. Jeff Smialek, Pastor, Our Lady of Mount Carmel
- Beth Tischler, Resident and Business Owner

Highlights of the Community Roundtable discussion:

What I Love About Darien

- Convenient location
- Easy shopping
- Fun, active community
- Public amenities

If Only... (If you had a magic wand, what would you change about Darien?)

- Carriage Green dispute
- Improved restaurant offerings
- Improved Code Enforcement
- Reinvigorate Commercial Districts

One Big Idea for Darien

- Create a Downtown Entertainment District
- Redevelop area at 75th Street, Cass Avenue and Plainfield Road
- Build/create a civic center
- Create a “Visit Darien” platform

A detailed summary of the Community Roundtable discussion was developed and shared with elected officials and key City staff, and is attached to this report as Exhibit B.

Vision Statement

In preparation for developing a Vision Statement, participants were asked to develop a comprehensive list of Darien stakeholders. These are individuals who are impacted or who can impact the City through services, interactions or demands for attention.

City of Darien Stakeholders

- Residents
- Businesses
- Educators and Schools
- Visitors and Tourists
- City Staff
- Other Governments
- Neighboring Towns
- DuPage County Government
- Developers
- Real Estate Professionals
- Public Library
- Houses of Worship
- State of Illinois
- Vendors
- Forest Preserve District
- Park District
- Argonne
- Fire District
- Police Department
- Officials' Families
- Special-Interest Groups
- Service Groups
- Private Groups

The group described the Darien of today as well as words they hope will describe the Darien of tomorrow.

Darien of Today:

- Accessible
- Caring
- Efficient
- Good
- Vibrant
- Transparent

Darien of Tomorrow:

- Caring
- Funded
- Safe
- Vibrant

Participants then broke into small group discussions to craft a vision for Darien's future. After all participants reviewed their vision priorities, a Vision Statement was developed and approved by the group.

City of Darien Vision Statement

A vibrant, caring, nice place to live offering the highest-quality, innovative services and amenities to ensure the community feels engaged and welcome.

City of Darien Mission Statement

The City of Darien provides safe, efficient, quality governmental services while improving the lives of its residents, businesses and visitors.

Values

Values are the behaviors by which the City desires to operate. They are the key components to a system of values City wants to work with its internal and external stakeholders.

Transparency: The City operates with transparency and is committed to open, thorough, timely communications.

Safety: Keeping the City of Darien safe and secure is central to all operations and decisions.

Stewardship: City leaders are good stewards of community resources, maintaining the City's infrastructure and providing the highest-level services in a cost-effective manner. City Leaders evaluate how land use and economic development influence service demands and resource generation.

Professionalism: The City is committed to professionalism through attracting and retaining quality staff and providing courteous, friendly, equitable, professional services to all.

Resourceful: City leaders approach all decisions with curiosity and a forward-thinking, fiscally-aware mindset, drawing on regional best practices and partnerships when needed to enhance Darien's quality of life.

Strategic Issues

During the retreat, based on a discussion and review of the SWOT analysis, participants identified key issues needing the City's attention in the next four years. An initial list of strategic issues surfaced. These issues were refined by the City to five strategic issues (listed in Timeline order).

- **Fiscal Responsibility:** The City will regularly review financial policies and practices in light of emerging local government trends and best practices and improvements from the use of new technology.
- **Park District Service Groups:** Initiate meetings with the Darien Park District that focus on common goals and shared values.
- **Economic Development:** The City will engage in efforts to enhance its Economic and Community Development
- **Support and Enhance Communication, Service Groups, and Community Building:** The City will work to engage the community through modern communication tools and personal contact.
- **Promoting Darien:** The City will promote Darien to non-residents.

Goals and Objectives

Based on the key strategic initiatives identified, targeted goals and objectives were identified. The framework reflects the plan's four-year goals, objectives and key actions or tactics that are recommended means for accomplishing the desired outcomes to achieve the 2028 Vision. These were then assigned to a timeline for completion. The timeline follows the next section.

GOAL: A long-term organizational direction that states what the City of Darien wants to achieve over the life of the strategic plan.

OBJECTIVE: A target that must be achieved when pursuing the organizational goal.

STRATEGIC INITIATIVE

Fiscal Responsibility



GOAL

The City will regularly review financial policies and practices in light of emerging local governmental trends and best practices and improvements from the use of new technology.



OBJECTIVE

Review and update established infrastructure plans for any updates recognizing technology available and process improvements that have been implemented.



KEY ACTIONS

- Develop a policy manual for current financial issues (i.e. operating reserve, transfer after audit, etc.)
- Implement more in-depth financial review by the Administrative/Finance Committee.



TIMEFRAME

- Review of Financial Policies and Practices Completed By: Q1, 2025
- Development of Policy Manual Completed By: Q1, 2025
- Implementing more in-depth financial review by Admin/Finance Completed By: Q1, 2-25

STRATEGIC INITIATIVE

Park District/Service Groups



GOAL

Initiate meetings with the Darien Park District that focus on common goals and shared core values.



OBJECTIVES

Invite the Darien Park District Board and Staff to a meeting with City elected officials and staff to develop a list of common goals and interests. If needed, utilize an outside consultant to facilitate the discussions between the city and the park district.



KEY ACTIONS

- Identify two to three areas of interest and establish partnership goals.
- Hold discussions with the park district in the development of joint programs that include the participation of other Darien service and social groups.
- Bring the Park District into the planning and implementation of the Darien Fest and Oktoberfest celebrations.
- Explore the potential for the development of an outdoor entertainment pavilion with the park district.



TIMEFRAME

- Meeting and establishing partnership goals Completed By: Q2, 2025
- Discussions regarding the development of joint programs Completed By: Q2, 2025
- Park District involved with Darien Fest and Oktoberfest Completed By: Q4, 2025
- Development of an Outdoor Pavilion/Entertainment Complex Completed by: Q1, 2026

Legend: Q1(May, June, July), Q2 (August, September, October), Q3 (November, December, January, Q4, January, February, March).

STRATEGIC INITIATIVE

Economic Development



GOAL

The City will engage in efforts to enhance its Economic and Community Development



OBJECTIVES

City Staff will initiate efforts to work with center owners to determine their needs and to promote redevelopment efforts.

The City Staff will examine the Old Lace School Property as a possible development site with unique marketing opportunities.

The City Staff and elected officials will examine fiscal resources and financial tools for accomplishing redevelopment goals.

The City Staff and elected officials will develop a plan to offer economic incentives for redevelopment in a fiscally prudent manner.



KEY ACTIONS

- The City will work with the new Chestnut Court Center owner to explore his plans for redeveloping the center.
- The City will explore redevelopment possibilities with the Brookhaven ownership group.
- The City will explore economic incentives that may assist in the redevelopment of businesses within the city.
- The City will facilitate a meeting with the District #61 administration and board to discuss the potential for redevelopment of this property as a city center.
- The City will examine fiscal resources for accomplishing redevelopment goals.



TIMEFRAME

- Interaction with Chestnut Court owner regarding center redevelopment
Completed By: Q2, 2025
- Plan for developing economic incentives Completed By: Q3, 2025
- Discussion with District #61 regarding redeveloping property Completed By: Q4, 2025
- Re-examine fiscal resources available for accomplishing redevelopment goals
Completed By: Q3, 2025

Legend: Q1(May, June, July),Q2 (August, September, October), Q3 (November, December, January, Q4, January, February, March).

STRATEGIC INITIATIVE

Support and Enhance Communication, Service Groups, and Community Building



GOAL

The City will work to engage the community through modern communication tools and personal contact



OBJECTIVE

Increase engagement between the city and public and personalize communication through public service announcements and interaction with the elected officials.



KEY ACTIONS

- Produce public service announcement (PSAs) videos of the services offered by the police department and municipal services department to increase engagement between the city and its employees
- Each Alderperson to hold a “town hall” type meeting annually
- Mayor to host bimonthly podcast to discuss city issues and add personal touch to the broadcast.



TIMEFRAME

- PSAs to be completed and broadcast by :Q4, 2026
- Annual Town Hall meetings will be held annually by: Q1, FYE 26
- First podcast to air by : Q3, FYE 2026

STRATEGIC INITIATIVE

Promoting Darien



GOAL

The City will promote Darien to non-residents.



OBJECTIVE

Promoting Darien to influence residential and commercial community growth and improve the City's attractiveness to new residents of all ages.



KEY ACTIONS

- Update Darien, IL: A Nice Place to Live video
- Create a new page on Darien's web site dedicated to future residents
- Advertise living in Darien on Zillow, Realtor.com, Red fin, etc., thereby attracting new residents to Darien.
- Conduct advertising campaign for local business community in Chicago Tribune, Daily Herald, Clipper Magazine, Valpak, etc. Thereby attracting new customers to Darien.



TIMEFRAME

- Update Darien, IL: A Nice Place to live video by: Q4, FYE 27
- Future resident page on Darien web site by: Q4, FYE 28
- Advertising to attract new Darien residents by Q4, FYE 28
- Advertise business community by Q3, FYE 2028

- Promoting Darien can positively influence community growth and the City's attractiveness to new residents of all ages.
- Promoting Darien can bring new visitors and businesses, providing additional tax revenues. (See Identified Issue 1)

Legend: Q1(May, June, July),Q2 (August, September, October), Q3 (November, December, January, Q4, January, February, March).

STRATEGIC INITIATIVE

Goal Timeline

Review of Financial Policies	Quarter 1, 2025
Development of Policy Manual	Quarter 1, 2025
In Depth Admin./Finance Review	Quarter 1, 2025
Meet and Establish Goals w/ Park Dist.	Quarter 2, 2025-----
Discuss Develop. Of Joint Projects	Quarter. 2. 2025-----
Interaction w/ CC Developer	Quarter 2, 2025-----
Plan for Economic Incentives	Quarter 3, 2025-----
Examine Fiscal Resources for Redevelopment	Quarter 3, 2025-----
Discuss Dist. 61 Land for Redevelopment	Quarter 4, 2025-----
Discuss Remodel of City Hall	Quarter 4, 2025-----
Park Dist. Involvement in Darien Fest and Oktoberfest	Quarter 4, 2025-----
PSA's Developed and Broadcast	Quarter 4, 2025-----
Development of Outdoor Pavilion	Quarter 1, 2026-----
Annual Town Hall Meeting	Quarter 1, 2026-----
First Podcasts	Quarter 3, 2026-----
Update City Videos	Quarter 4, 2027-----
Advertise Business Community	Quarter 3, 2028-----
Future Resident Web Page	Quarter 4, 2028-----
Advertise to Attract New Residents	Quarter 4, 2028-----

Each Goal focuses on the overall City Strategic Priorities. These goals align with the following five City Strategic Priorities:

- Maintain Fiscal Responsibility, Oversight and Planning

- Work with the Park District to Enhance Amenities and Improve Relationship. Develop a Method for Integrating Services by Groups
- Strengthening Community and Economic Development Efforts
- Support and Enhance Communication, Service Groups and Community Building
- Promoting Darien



Conclusion

The City of Darien has many strengths, chief among them its dedicated, thoughtful elected officials and staff. The heart of the community is found in the residents who care deeply about the City of Darien and want it to grow and thrive.

By investing in this Strategic Plan, Darien's leaders and key staff have collaborated both with each other and - most importantly - with the community. This collaboration resulted in new vision and mission statements, reflections on Darien's core values and identification of 12 strategic issues. Over the next four years, City leaders and key staff, in concert with Darien residents and business representatives, will address these strategic issues in a thoughtful, proactive manner according to each issue's priority ranking.

This commitment, focus and ongoing work promises to result in a thriving, engaged, aligned Darien into 2029 and beyond.

Exhibit A - City of Darien 2024 Strategic Plan



To: Darien Elected Officials

From: Ann Tennes, representing GovHR USA/MGT
Katy Rush, representing GovHR USA/MGT

Date: May 29, 2024

Subject: SWOT Analysis Conversation Summary

Summarized below are the results of our spring 2024 conversations with the elected officials and selected staff members seeking to assess the City of Darien's environment by identifying the City's strengths, weaknesses, opportunities and threats. **Please bring this report with you to the retreat.** It will serve as a reference document leading into our goal-setting and strategic issue identification exercise. At the retreat we'll check-in with participants to ensure that this report is clear and reflects the group's overall assessment of the association's environment.

The conversations and thoughts expressed by everyone who participated resulted in a robust list of strengths, weaknesses, opportunities and threats, generally followed by options for how to deal with those issues. We spoke to 14 individuals and several distinct trends were identified.

Individuals participating:

Village Administrator, Bryon Vana	Treasurer Coren
Municipal Services Director, Dan Gombac	Clerk Ragona
Police Chief, Greg Thomas	Mayor Marchese
Mary Belmonte	Alderman Kenny
Alderman Schauer	Alderman Stompanato
Alderman Sullivan	Alderman Leganski

Alderman Belczak	Alderman Gustafson
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STRENGTHS, WEAKNESSES, OPPORTUNITIES AND THREATS (SWOT)

The left column below includes information and opinions expressed during the spring one-on-one conversations. Please note that the right column is left blank. **We ask all participants to consider options for maximizing strengths in each area in advance of the June 8, 2024 Strategic Plan Workshop.**

Strengths	Options for maximizing strengths
Well-Run Community: <ul style="list-style-type: none"> ○ Availability and approachability of staff and Mayor ○ Outstanding Police and Public Works Departments ○ Limited bureaucracy – it is a hands-on community where people pitch in to get things done ○ Strong, transparent communication to residents and businesses ○ Good image, no ‘clean up’ necessary for Darien’s reputation 	<ul style="list-style-type: none"> •
Low crime rate, sense of safety	<ul style="list-style-type: none"> •
Strong financial position; fiscally conservative	<ul style="list-style-type: none"> •
Great place to raise a family: <ul style="list-style-type: none"> ○ Nice place to live ○ Affordable ○ Variety of housing ○ Solid municipal services ○ Good school system ○ Excellent location 	<ul style="list-style-type: none"> •
Strong civic pride: <ul style="list-style-type: none"> ○ Sense of community 	<ul style="list-style-type: none"> •

<ul style="list-style-type: none">○ Resident volunteerism and engagement are high	
---	--

Weaknesses	Options for minimizing or overcoming weaknesses
Lack of amenities offered by Park District to families (program offerings, poor financial situation, and facilities in poor shape)	•
Number of school districts challenges a sense of community cohesion; some are more costly than others; curriculum offerings differ	•
Lack of land to develop/redevelop to broaden tax base	•
Hinsdale South – controversy with Hinsdale Central High School and education offerings	•
Lack of downtown or centralized community gathering location	•
Carriage Greens – large land area, financial position and legal challenges pose concerns	•
Vulnerable to sales tax fluctuations and if Walmart or Home Depot leave, precarious losses of revenue	•
No “destination” attractions; not discernible from other communities	•
Lack of local newspaper or consistent alternative method to ‘happenings’ in Darien	•
Strip centers are tired; need restaurants and amenities to attract families	•
Automobile focused; must drive everywhere (lack of walkability); no train station	•
Aging municipal employees (close to retirement) and possible knowledge loss when it happens	•
Very lean municipal staff – not a lot of bench strength; high bar set for services challenging to sustain	•
Police pension expenses increasingly taking more of available revenues	•
Communication to residents in social media age is challenging to engage, get consistent messaging that may not be effective	•

Negative social media chatter	•
Proximity to Route 55 can bring more crime	•
Aging community (real and perceived); difficult to attract young families	•

Opportunities	Options for taking advantage of opportunity
Forest preserves could serve as an attraction	•
Location to airports	•
Location to regional amenities, including Argonne	•
Enhance recreation opportunities: <ul style="list-style-type: none"> ○ Could consider more City control over Park facilities ○ Build a sports complex to attract visitors ○ Make Darien a destination known for something unique; more events 	•
Consider reworking/control of Lace School facility to address redevelopment needs	•
Secure a higher-end restaurant or business center	•
Establish a centralized gathering area	•
Redevelop properties	•
Weigh financial opportunities of providing incentives to attract new business or business investment	•
Create formal economic development plan to provide new committee with direction	•
Solidify business retention activities esp. regular contact and ombudsman to existing businesses	•
Change municipal processes to offer non-financial incentives to business investment	•
Take advantage of Choose DuPage	•

Consider identifying common resident issues (like the rear yard drainage program) and create innovative approaches to resolution	•
Increase communication	•

Threats	Options for minimizing or overcoming threat
Naysayers who respond to NIMBY issues and do not take the opportunity to further the community	•
Social media creating a firestorm of misinformation about crime or other hot topics breeding misunderstandings	•
Distrust of state and federal government bleeding down to local level	•
Culture wars/values conflicts at local level	•
Police pension expense (100% of GF property taxes directed to liability)	•
Commercial property owners must desire/financially invest in redevelopment; loss of retail	•
Unincorporated land pockets scattered throughout the community results in mixed service delivery and potential revenue loss and loss of opportunities for 'destination' placemaking	•
Cyber security issues	•
Housing costs v. affordability – Darien is no longer available financially to many	•
Citizens lacking interest in volunteering time; hard to get younger people involved	•
No succession plan for municipal employees	•
State of Illinois legislative changes – threatening revenue, mandating expenses	•
Lack of control over schools	•

Misunderstanding of and frustration with property taxes	•
Friction with park district	•
Potential for increased crime	•

What Resources Does Darien Require to Be Effective and Successful:

- An entertainment area or amenities that would make residents proud.
- A redeveloped center of town (75th/Cass/Plainfield).
- Continued volunteerism.
- Friendly, supportive residents.
- Excellent team of elected officials, village staff.
- Continued strong police department.
- Fiscal strength to continue providing services.
- Take advantage of Choose DuPage resources and data.
- Real estate professionals roundtable.
- Continued communication.
- Plan for attracting and involving young people.
- Continue to support schools which add strength to the community.

ENVIRONMENTAL SCAN

Rather than restate the data shared at the Community Forum, we have included a high level environmental scan included in the attached PowerPoint from the April 16, 2024 Community Leaders Meeting. See Appendix A.

DEMOGRAPHIC DATA

The majority of this data is from the Darien Community Data Snapshot, July 2023, Chicago Metropolitan Agency for Planning (CMAP).

We have highlighted information from CMAP to allow you to see some key trends and facts about the community that you might not regularly visit. The data was added in direct response to a suggestion from the Community Forum who wanted to point out important aspects about aging, recreation, and the increasing diversity of the community which all play into the service demands for the community.

This data is from the CMAP On To 2050 Indicators:

Indicator	Darien Currently	CMAP Currently
Population located in highly walkable areas	0.0%	46.1%
Prosperity: Population aged 25+ with Associates or higher	59.8%	48.4%

Population with park access of 4+ acres per 1000 residents	39.8%	41.8%
Population with park access of 10+ acres per 1000 residents	9.8%	16.3%
Mobility: Population with at least moderately high transit availability	0.0	53.2%
Mobility: Jobs with at least moderately high transit availability	0.0%	55.2%

*Darien has accessible park acreage equal to 5.12 per 1000 residents v. DuPage County 8.39; CMAP region is 5.78.

Household Income	Darien, Percent	DuPage County, Percent	CMAP Region, Percent
Less than 25k	7.7	9.3	15.1
\$25k to	13.9	13.2	16.5
\$50k to	13.0	14.6	15.3
\$75k to	12.8	12.8	12.7
100k to	23.6	20.4	17.9
150k and over	29.0	29.7	22.5
MEDIAN INCOME	\$104,226	\$100,292	\$81,102

*Darien has 34.6% residents below 75,000 (DuPage has 37.1%) and Darien has 52.6% above 100,000 (DuPage has 50.1%)

Housing Stock:

- Most homes in Darien were constructed between 1970 and 1999 = 68.8%.
- Most homes in Darien have 2 or more bedrooms = 94.10% and 3 or more bedrooms = 71.9 %

- Most homes are owner occupied (not rental) = 80.6% (vacant housing has increased from 2.2% in 2000 to 2.9% in 2021)

Household Type:

- Family 72.3% (single parent with Child 6.2%); Non-Family 27.7%

Household Size

- 2-person Households 35.5%
- 3-person Households 17.3%
- 4 or more 23.5%

In looking at a comparison from 2007-11, the new data shows there are less one-person households and more 3-person households in Darien.

Race and Ethnicity, 2017-2021

Race	Darien	DuPage County
White (non-Hispanic)	73.9	65.4
Hispanic or Latino	7.6%	14.5
Black (non-Hispanic)	3.3	4.8
Asian (non-Hispanic)	12.2	12.2
Other/Multiple races	3.1	3.0

Language Spoken at Home	2007-2011	2017-2021
English	76.0%	75.3%
Spanish	3.3	4.1
Slavic Languages	4.9	4.1

Chinese	2.2	2.3
Tagalog	2.7	2.1
Arabic	0.7	1.1
Korean	0.6	0.4
Other Asian Languages	1.2	1.7
Other Indo-European Languages	8.1	8.6
Other/Unspecified	0.1	0.1
TOTAL NON English	24.0	24.7

*Compared to DuPage County, English Only = Darien has 75.3% v. DuPage County has 71.6%

The green is where growth occurred more than 0.5% and gray is where a decrease of more than 0.5% occurred.

*Total Non-English comparison, Darien 24.7% v. DuPage County 28.4%

Age Cohorts, Over Time

	2000	2007-2011	2017-2021
19 and Under	25.1	23.1	20.4
20 to 34	15.9	14.5	17.5
35 to 49	25.6	20.3	18.1
50 to 64	21.1	25.3	22.5
65 and Over	12.3	16.9	21.5

*Source:2000 Census; American Community Survey five year estimates.

Note: residents are aging. Less kids....and less folks of family age.

City of Darien Community Leaders Round Table Strategic Plan

TUESDAY, APRIL 16, 2024

7:00 – 9:00 PM

*POLICE DEPARTMENT COMMUNITY ROOM
DARIEN, ILLINOIS*

*Katy Rush, Vice President
Ann Tennes, Vice President*

Introductions

Name

How long have you lived in Darien

Civic group organization, if any

Favorite vacation spot?

Developing a Strategic Plan

- ❑ Environmental Scan and SWOT Analysis
- ❑ Values Statements
- ❑ Mission Statement
- ❑ Identify and Frame Key Issues
- ❑ Drafting of Goal Statements
- ❑ Develop Measurable Objectives
- ❑ Written Plan

Agenda for Today

Introductions

This is Darien

Exercise One - What do you Love
about Darien?

Exercise Two - Magic Wand

Exercise Three - One Big Idea

Close

THIS IS DARIEN...



COMMUNITY SAFETY

*Source: Darien Annual Police Report (3 year snapshot)

CRIME IS DOWN OVERALL

- Crime against persons increased (Person crime is up by 40% in 3 years)
- Property Crime decreased overall by 48.1% over three years
- Combined reflects overall decrease of 37.6%
- Societal crime down 17.7% and other crime (petty) up 27.5%

SAFETY OF THE DRIVING PUBLIC - crashes about the same

STRENGTH AND STABILITY OF POLICE DEPARTMENT

- 14,000 calls for service; community involvement and consistent transparency on training and disciplinary issues

RETURN ON INVESTMENT

- Equipment purchases supported by ESF primarily (drug funds)



Community Engagement

The networks of the
community are strong!

- ▶ Civic Associations
 - ▶ Chamber of Commerce
 - ▶ Darien Woman's Club
 - ▶ Garden Club
 - ▶ Historical Society
 - ▶ Lions Club
 - ▶ Rotary Club
- ▶ Concerts
- ▶ Darien Community Fest

Financial Health

- ▶ No new taxes in 2024
- ▶ Three-month reserve available - best practice ++
- ▶ Majority of the General Fund expenses come from the Police Department (58%) and the Municipal Services Department (27%)
- ▶ Staffing is the biggest expense for the City
- ▶ Two additional police officers and two additional public works employees
- ▶ Three music/seasonal events
- ▶ 5.2 miles of street repair
- ▶ \$500,000 for economic development
- ▶ \$17.3M in General Fund Expenses
- ▶ City portion of total tax bill = 3.74% (well below other communities)

Factors Bearing on City's Financial Future...

*source City Audit

- ▶ The general economic conditions of DuPage County, Cook County, and the Chicago metropolitan statistical area are affected by the national economics.
- ▶ The unemployment rate for the most recent period available for this year is 4.4% County-wide (Local Area unemployment Statistics LAUS web site).
- ▶ The sales tax base, which can vary based upon the vacancy rate of the local retail establishments, which are affected by the national economy.
- ▶ Water rates charged by DuPage Water Commission and the City of Chicago.
- ▶ The general state of the economy.
- ▶ Uncertainty and financial problems with the State of Illinois is a concern for all Illinois municipalities.

Community Report Card

*Community survey takeaways

92% Satisfied with the overall quality of life

77% Feel City Services are a Good Value

90% Satisfied with Communication efforts

96% Feel safe in their neighborhood

Community Report Card

*Community survey takeaways

Areas of Improvement

Code Enforcement

Police visibility

Improved Business
sector (appearance,
higher end offerings,
restaurants)

Amenities for
younger families

Lower school tax
rate

School
improvements

Improved parks,
more / different
programming

Business Overview

- ▶ LAND Use - did you know that 'business' land accounts for 6.5%
- ▶ Businesses support 11% of the property tax revenue (other sources are 89%...)
- ▶ Business Revenue = \$9,702,696 in different taxes (paid by residents and visitors).
- ▶ Sales tax = \$7.1M
- ▶ Business supports 54% of the City's General Fund revenues supporting police, streets, community development and administration.



Land Use/Planning: It sets the stage for future

- ▶ Key areas for redevelopment or underuse. Priority to consider mixed use redevelopment of existing commercial centers
 - ▶ SE corner of 75th and Lemont
 - ▶ Intersection of 75th, Plainfield, Clarendon Hills Road
 - ▶ Intersection of 75th and Cass
 - ▶ Adjacent to Cass by Darien Plaza
 - ▶ Intersection of 75th and Lyman (Towne Centre)
 - ▶ SW corner of 75th and Lyman
 - ▶ NE quadrant of I-55 and Lemont (Oldfield Triangle)
 - ▶ SW corner of Lemont and 87th St

WHAT DO YOU
LOVE ABOUT
DARIEN?

A vertical strip on the left side of the page features a close-up of a lit sparkler with bright yellow sparks against a dark background. The background of the entire page is a mix of white and light blue geometric shapes, with a bokeh effect of warm, out-of-focus lights in shades of orange and yellow on the left.

MAGIC WAND



ONE BIG IDEA

Reflections on the evening

COMMENTS?

QUESTIONS?

Exhibit B - City of Darien 2024 Strategic Plan

TO: Mayor Joseph Marchese, City of Darien
Members of the Darien City Council
Bryon Vana, City Administrator

FROM: Kathleen Rush, Vice President, MGT/GovHR USA
Ann Tennes, Vice President, MGT/GovHR USA

DATE: May 9, 2024

SUBJECT: Summary Memo – April 16, 2024, Community Roundtable Discussion

As a component of our work to create a Strategic Plan for the City of Darien, we facilitated a roundtable discussion with Darien community leaders on Tuesday, April 16, 2024. The two-hour session was held in the Darien Police Department Community Room. The City invited individuals to participate based on their involvement in community organizations and other positions of leadership. Following are the names of those who attended:

Name	Affiliation
Jim Bulla	Resident
Andy Blumenfeld	President, Darien Chamber of Commerce
John Callan	Member, Fire and Police Commission
Art Donner	Resident and Business Owner
Shari Gillespie	Resident
Ben Guzman	President, Darien Swim and Recreation Club
Paige Hollendonner	Resident, Miss Darien
Ray Jablonski	President, Darien Park District
Tammi Karam	Director of Operations, Kingswood Academy
Lynn Novak	President, Darien Woman's Club
Suzette Quintell	Resident and Executive Director, DuPage Mayor and Managers Conference
Dean Rodkin	President, Darien Historical Society
Rev. Jeff Smialek	Pastor, Our Lady of Mount Carmel
Beth Tischler	Resident and Business Owner

The session began with introductions, an overview of the Strategic Plan development process and a presentation entitled *This is Darien!* which focused on community highlights, including:

- Community Safety and Engagement
- Darien's Financial Health
- Select Data from the 2023 Community Survey
- Business Overview
- Land Use/Planning

The community roundtable discussion that followed centered on three primary areas of discussion:

- **What I Love About Darien**
- **If Only...**
- **One Big Idea**

Information and comments shared from these exercises and discussions are outline below.

What I Love About Darien

What do you love about Darien and want to keep in place for the future residents? Think about amenities, environment, feelings, behavior, systems.

When considering this question, participants were asked to write out three things on their own, after which they discussed with others at their table before agreeing on three points to share with the entire group. In the group-wide discussion, themes emerged about what the participants love and value about the City of Darien:

Topic	Specific Ideas
Convenient Location	<ul style="list-style-type: none"> • Easy access to both I-55 and I-294 • Good location both overall and in relation to nearby suburbs
Easy Shopping	<ul style="list-style-type: none"> • Variety of businesses • Convenience of shopping and access to groceries
Education	<ul style="list-style-type: none"> • Excellent schools • Strong school community • Great teachers and teacher retention valued

Fun, Active Community	<ul style="list-style-type: none"> • Community events • Fourth of July parade • Darien Fest
Neighborly, Diverse Community	<ul style="list-style-type: none"> • Great neighbors and community feel • Active, volunteer community organizations offer many opportunities to volunteer • Strong sense of community and community involvement • Great neighbors contribute to feeling safe • Long-standing residents • Diversity in the community • Nice place to raise a family
Public Amenities	<ul style="list-style-type: none"> • Excellent library • Parks • Old Lace School • Children's activities • Opportunities for recreational and social activities
Safe Community	<ul style="list-style-type: none"> • Darien values safety

Participants agreed that young families and individuals in their 20s needed to see information about these community amenities.

If Only...

If you had a magic wand, what would you change about Darien? What would it look and feel like? What things would change?

When considering these questions, participants first identified three to five individual aspirations for the community. These were then discussed at each table, with the group reaching consensus on ideas to report to the larger group. The identified community aspirations reported by each table included:

Aspiration	Additional Notes and Suggestions
Carriage Green Redevelopment	<ul style="list-style-type: none"> • Explore Carriage Green options • Redevelop Carriage Green Country Club

Promote Darien	<ul style="list-style-type: none"> • Attract younger families • Promote better relationships between organizations and residents • Recruit more volunteers
Improved Restaurant Offerings	<ul style="list-style-type: none"> • More sit-down, non-franchise restaurants • Higher-end restaurants • Add independent restaurants/venues to hang out or go to dinner
Improved Code Enforcement	<ul style="list-style-type: none"> • Clean up run-down homes
Connectivity of Paths and Walkways	<ul style="list-style-type: none"> • Add sidewalks in each neighborhood • Add bike/walking trails
Reinvigorate Commercial Districts	<ul style="list-style-type: none"> • Spruce up most strip malls • Focus on business development • More commercial redevelopment
Alternative Local Newspaper	
More Support for Aging Residents	

Additional comments noted during this exercise included:

- Community needs additional efforts to include/engage African Americans and other minorities
- Better ward maps are needed on the City website, as well as a search tool for determining the alderperson for a specific address
- Embrace the idea that ‘If we ask, they will come,’ as the community has a history of pitching in, and assumptions are often made too quickly that people won’t participate
- Increase Walmart sales tax by at least one percent to offset State of Illinois revenue repeal
- Use eminent domain to purchase grassy area by Darien Plaza

One Big Idea

Is there one big idea that you would like the elected officials to consider to make Darien better for future generations?

All participants considered this question individually, then reported their big idea to the larger group. In the group-wide discussion, themes emerged about what the ‘Big Ideas’ participants shared for City of Darien leaders to consider. Participants were asked to outline why their idea is important, what resources are needed and what are the obstacles to accomplishing the idea.

Big Idea (four participants)	Create a Downtown Entertainment District with outdoor dining, entertainment, recreational space, shopping, hanging out
Why It's Important	<ul style="list-style-type: none"> • To make Darien a thriving City • To attract younger families • Residents of all ages could mingle, enjoy the outdoors and have fun • Generate tax income; overall economic generator • Beautify community
Resources Needed	<ul style="list-style-type: none"> • Green space, leadership, economic development • Business incentives • Attract young entrepreneurs and their families • Investment groups/partners, bond issuance, community development group
Obstacles	<ul style="list-style-type: none"> • Funds • Support from community • Location, space, infrastructure • Economy • Creative ideas

Big Idea (two participants)	Redevelop area at 75th Street, Cass Avenue and Plainfield Road
Why It's Important	<ul style="list-style-type: none"> • Mixed residential/retail • Create town center
Resources Needed	<ul style="list-style-type: none"> • Money to purchase existing businesses
Obstacles	<ul style="list-style-type: none"> • Funding • Residential shopping eateries

Big Idea (two participants)	Build/create a civic center (possibly on South Lemont Road; like Hinsdale)
------------------------------------	---

Why It's Important	<ul style="list-style-type: none"> • Need a community meeting place • No facility available for groups to meet and hold events
Resources Needed	<ul style="list-style-type: none"> • Money/taxes • Raise tax at Walmart
Obstacles	<ul style="list-style-type: none"> • Money • Buy-in from community • None – Darien is a Home Rule community

Big Idea	Use City's power of eminent domain to help the Darien Plaza owner redevelop the property
Why It's Important	<ul style="list-style-type: none"> • Redevelopment will keep the City vibrant
Resources Needed	<ul style="list-style-type: none"> • Cooperation among City officials
Obstacles	<ul style="list-style-type: none"> • None; should be an easy thing to do with little opposition from anyone

Big Idea	Incorporate Argonne Lab property
Why It's Important	<ul style="list-style-type: none"> • Funding would then be available for many big ideas
Resources Needed	<ul style="list-style-type: none"> • Create incentives
Obstacles	<ul style="list-style-type: none"> • Federal government

Big Idea	Create a "Visit Darien" platform to bring tourism and promote Darien to younger families
Why It's Important	<ul style="list-style-type: none"> • City leans on older demographic; need to encourage young people, including those living here with their parents, to put down roots in Darien and become involved in the community

Resources Needed	<ul style="list-style-type: none"> • Social media presence targeted • Funding • Attractions/big name visitor
Obstacles	<ul style="list-style-type: none"> • It may take time for real estate to be available to buy, but the opportunity for visitors/residents are plentiful

Big Idea	Tear Down and Rebuild Brookhaven Mall
Why It's Important	<ul style="list-style-type: none"> • People consider it dumpy, and no one wants to go there
Resources Needed	<ul style="list-style-type: none"> • Funding • Willingness from the owner
Obstacles	<ul style="list-style-type: none"> • City needs to work with the owner • Stress importance to downtown Darien • New mall across the street is beautiful

Big Idea	Bike and Walking Trail Through the Community/Increased Interconnectedness
Why It's Important	<ul style="list-style-type: none"> • Promotes exercise and businesses
Resources Needed	<ul style="list-style-type: none"> • Money and land
Obstacles	<ul style="list-style-type: none"> • Money, land and crossings

These ideas and aspirations from Darien community leaders, as well as the amenities and aspects of community life they love about the City, will be reviewed and discussed at the June 8, 2024, Darien City Council Strategic Plan retreat.

AGENDA MEMO
City Council
October 7, 2024

ISSUE STATEMENT

A resolution authorizing the Mayor to enter into a contract with K.L.F. Enterprises Inc., for the razing of the existing building and parking lot located at 1225 Plainfield Road, PINS 09-28-410-001 and 09-28-410-043, as per the schedule of pricing, in an amount not to exceed \$33,000.00.

RESOLUTION

BACKGROUND

The property at 1225 Plainfield Road was constructed as a residential property in the 1950's, possibly even earlier. Please note the property is incorrectly addressed as 1220 Plainfield Road according to the tax records on file with the County of DuPage, [Attachment A](#). The property owner on record in 1979 was William Davis. Mr. Davis petitioned the City for a zoning change to a B-1 District specifically for a dental office in 1979. The City denied the application and subsequently a judgement order and court decree were issued on July 13, 1979, through the Circuit Court within DuPage County, see [Attachment B](#). The property and structure were converted into a dentist office shortly after the decree and specialized in orthodontics. The business has been shut down for over 10 years and the property has been abandoned.

In October 2017, representatives of the property owner attempted to remodel the property without a permit and subsequently a stop work order was issued. An inspection report was initiated for the property and review comments were forwarded, see [Attachment C](#). The property owner's representatives ceased remodeling operations and never applied for a permit.

The property was sold in 2021 and resold again in 2022. The owner of record to date is Ljubomir Ivanov, who resides outside of Illinois. The property has been plagued with ongoing grass violations and more recently City Code violations since October of 2023. [Attachment D](#), (19 pages) are code violation letters, violation tickets and various correspondence regarding the intentions of the property with the property owner and Staff. The property owner has not appeared in court and is in default.

On April 15, 2024 the Darien Police Department identified the property had broken windows and the building was unsecured. The officer further conducted a security check of the interior. The officer observed the interior was in disrepair and the basement had several feet of standing water. See e-mail correspondence from Officer Rumick labeled as [Attachment E](#).

The City Staff filed for an Administrative Search warrant through the DuPage County Judicial Court. The search warrant was granted and the property was served on May 10, 2024, see [Attachment F](#). Upon entry, the City's building consultant completed an inspection and noted various building code concerns. [Attachment G](#) are photos and a narrative regarding the findings.

On June 5, 2024 additional vandalism had taken place where rubbish had been removed from the shed and strewn across the property. Additional windows were found broken. Among the rubbish

was medical waste and required a HAZMAT cleanup. [Attachment H](#), are photos and email correspondence regarding rubbish and medical waste. Subsequently, a board up service was contacted to secure the entire structure.

Upon City Staff review of the ongoing building code concerns regarding the unsecured and vacant building, the immediate and continuing hazard to the public, the City Attorney was engaged on June 6, 2024 to proceed with a demolition lawsuit on behalf of the City. The City Attorney drafted a memo to City Staff on June 14, 2024, regarding procedure on what is referred under state statute as “Fast-Track” demolition. The statute allows the City to work with the City Attorney in procedures moving forward with a demolition without ongoing court appearances. Legal postings regarding the demolition and notifications to the property owner were further executed. [Attachment I](#) are correspondences, notices and procedures related to the Fast Track demolition. Please note per the statute the City has 120 days or November 11, 2024, to complete the demolition. Meanwhile, the owner of the property had an opportunity to file a lawsuit within 30 days of the required notice and no lawsuit was filed. The City Staff began the following preparations for the demolition construction:

- Utility terminations
- Asbestos inspection/sampling - sampling identified limited asbestos and remediation will be completed by the awarded demolition vendor. The asbestos report is attached and labeled as [Attachment J](#)
- Bid documents prepared and forwarded for solicitation

The scope of work under the demolition includes the following:

- Removal and disposal of the building
- Backfill-consisting of clay
- Parking lot removal and disposal
- Landscape restoration-topsoil, seed, and blanket

Staff is further requesting a \$5,000 contingency for any additional unforeseen expenses that may be required due to testing, abating and or remediation.

In summary, all expenses will be invoiced and a lien placed against the property. The City has received a reimbursement of approximately \$12,000 in outstanding invoices as it relates to the property's expenses.

The City received 2 sealed bids on September 30, 2024 for the demolition services. [Attachment K](#) is the bid tabulation. The lowest responsive bid was provided by K.L.F. Enterprises Inc., for \$33,000.00. References for the proposed vendor were verified with satisfactory responses.

This item is being presented under New Business at the October 7, 2024 City Council Meeting due to timing constraints as required by the statute for the fast track demolition. Funds for the undertaking have not been budgeted in the FYE25 Budget. The funds will be charged against the following account and will be subject to full reimbursement:

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 24/25 BUDGET	PROPOSED EXPENDITURE	REIMBURSABLE
01-20-4325	Community Development Consulting Services	\$38,000.00	\$33,000.00	\$33,000.00
			\$ 5,000.00	\$38,000.00

STAFF RECOMMENDATION

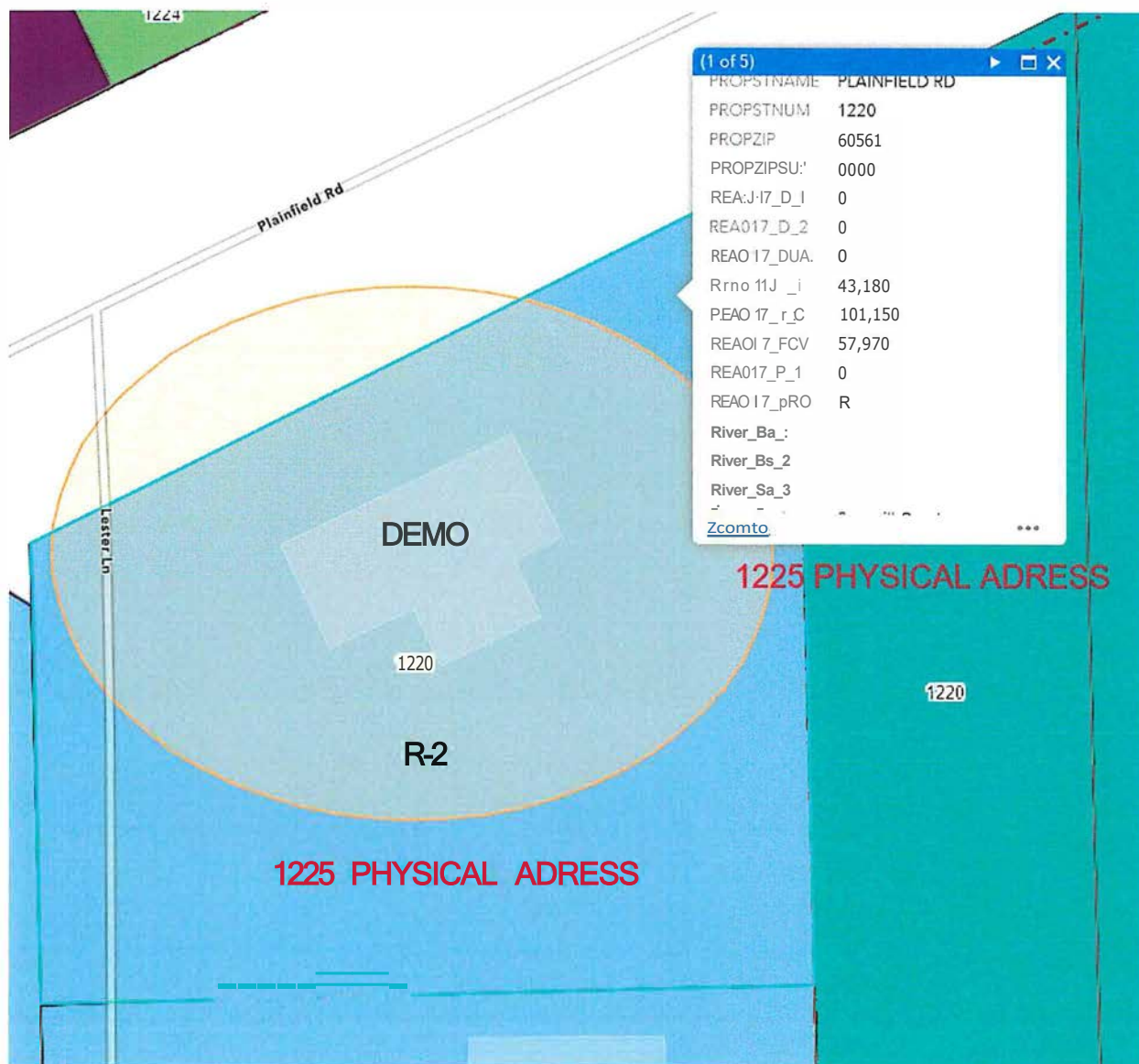
A resolution authorizing the Mayor to enter into a contract with K.L.F. Enterprises Inc., for the razing of the existing building and parking lot located at 1225 Plainfield Road, PINS 09-28-410-001 and 09-28-410-043, as per the schedule of pricing, in an amount not to exceed \$33,000.00.

ALTERNATE CONSIDERATION

As directed by the City Council

DECISION MODE

This item will be placed on the October 7, 2024 City Council agenda for formal consideration.



MEMO

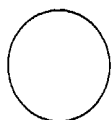


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1978MR000088



Case Missing

Electronically Certified

CERTIFICATION

I, Candice Adams, Clerk of the 18th Judicial Circuit Court, DuPage County, Illinois, do hereby certify the above correct copy as it appears from the records and files in my office. IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Seal of the said Court.

DATE 24-Sep-2024

CANDICE ADAMS, Clerk

By E-CLERK
Deputy Clerk

DuPage County

Cam

UNITED STATES OF AMERICA
STATE OF ILLINOIS COUNTY OF DUPAGE
IN THE CIRCUIT COURT OF THE EIGHTEENTH JUDICIAL CIRCUIT

IN THE MATTER OF THE
THE CIRCUIT COURT CLERK
TO DESTROY EXHIBITS

CASE NUMBER:

78MR88

CASE TITLE: DAVIS VS DARRIN

ORDER

THIS CAUSE COMING ON TO BE HEARD ON THE MOTION OF THE
CIRCUIT COURT CLERK OF THE EIGHTEENTH JUDICIAL CIRCUIT, AND
THE COURT BEING FULLY ADVISED IN THE PREMISES AND HAVING
JURISDICTION OF THE SUBJECT MATTER:

THE COURT FINDS:

1. THAT JOEL A. KAGANN, CLERK OF THE EIGHTEENTH JUDICIAL
CIRCUIT HAS PREVIOUSLY NOTIFIED ALL PARTIES OF RECORD BY U.S. MAIL
PURSUANT TO SECTION 4405 OF THE SUPREME COURT RECORD KEEPING
MANUAL TO REMOVE EXHIBITS FROM CUSTODY OF THE CLERK.
2. THE RECORDS OF THIS CASE INDICATE THAT 'NO NOTICE OF
APPEAL' HAS BEEN FILED WITHIN 30 DAYS AFTER THE FINAL
DISPOSITION OF THIS CASE AND THE JUDGMENT OF THIS COURT IS
FINAL.

IT IS HEREBY ORDERED:

THAT JOEL A. KAGANN, CLERK OF THE EIGHTEENTH JUDICIAL CIRCUIT
COURT IS HEREBY AUTHORIZED TO EITHER SELL OR DESTROY SAID
EXHIBITS PRESENTLY IN HIS CARE AND CUSTODY.

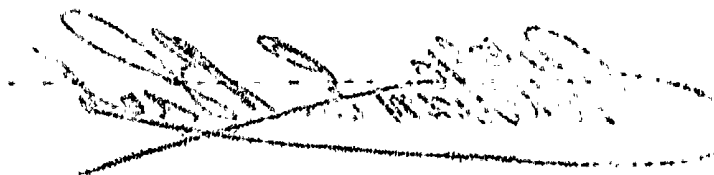
ENTER:

William E. Reel
CHIEF JUDGE

DATE:

JOEL A. KAGANN, CLERK OF THE 18TH JUDICIAL CIRCUIT COURT
WHEATON, ILLINOIS 60189-0707

IMAGED

A handwritten signature in black ink, appearing to be "Michael J. Smith", written over a horizontal line.

APPEARANCE FILED

82.

5/5/78 App. Ans. of Dept.
by Amel, et al

DATE	PRESENT Plaintiff Defendant	COURT ORDERS & MEMO	JUDGE

JOEL A. KAGANN
CLERK OF THE 18TH JUDICIAL CIRCUIT
DUPAGE COUNTY COURTHOUSE
WHEATON, ILLINOIS 60187-0707

OFFICIAL NOTICE
=====

TO Theodore J. Gullone

725 E. 10th St.

Peoria, IL 61604, IL

60515

YOU ARE HEREBY NOTIFIED PURSUANT TO CHAPTER 4405 OF THE SUPREME COURT RECORD KEEPING MANUAL THAT EXHIBITS IN THE CASE SHOWN BELOW HAVE BEEN REMANDED TO THE POSSESSION OF THE CIRCUIT COURT CLERK.

THE RECORDS OF THIS CASE INDICATE THAT "NO NOTICE OF APPEAL" HAS BEEN FILED WITHIN 30 DAYS AFTER THE FINAL DISPOSITION OF THIS CASE AND THE JUDGEMENT OF THIS COURT IS FINAL.

YOU ARE FURTHER NOTIFIED THAT IT IS THE INTENTION OF THE CIRCUIT COURT CLERK TO REQUEST PERMISSION FROM THE CHIEF JUDGE TO EITHER SELL OR DESTROY SAID EXHIBITS. IF THE PARTIES TO THE CAUSE OF ACTION FAILED TO TAKE SUCH ACTION TO REMOVE THEM FROM THE CUSTODY OF THE CIRCUIT COURT CLERK WITHIN 30 DAYS OF THE DATE OF THIS NOTICE.

AN ORDER MUST BE OBTAINED FROM THE TRIAL JUDGE FOR THE RELEASE OF THE SAID EXHIBITS.

JOEL A. KAGANN
CIRCUIT COURT CLERK

DATE OF NOTICE 12-1-2011

THIS DOCUMENT IS A PUBLIC RECORD AND IS AVAILABLE TO THE PUBLIC. IT IS THE POLICY OF THE CIRCUIT COURT CLERK TO MAKE THIS DOCUMENT AVAILABLE TO THE PUBLIC IN A TIMELY MANNER.

JOEL A. KAGAN
CLERK OF THE 18TH JUDICIAL CIRCUIT
DUPAGE COUNTY COURTHOUSE
DHEATON, ILLINOIS 60157-0707

OFFICIAL NOTICE

TO ANCEL & GLINK
180 N. LAUREL
CHICAGO, IL
60601

YOU ARE HEREBY NOTIFIED PURSUANT TO CHAPTER 4405 OF THE SUPREME COURT RECORD KEEPING MANUAL THAT EXHIBITS IN THE CASE SHOWN BELOW HAVE BEEN REMANDED TO THE POSSESSION OF THE CIRCUIT COURT CLERK.

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AN ORDER MUST BE OBTAINED FROM THE TRIAL JUDGE FOR THE RELEASE OF THE SAID EXHIBITS.

JOEL A. KAGAN
CIRCUIT COURT CLERK

DATE OF NOTICE 12-27-91 78 MAR 88

72m

IN THE EIGHTEENTH JUDICIAL CIRCUIT, DU PAGE COUNTY, WHEATON, ILLINOIS

AUG 23 '79

DAVIS

VS.

DARIEN

NO. 78 MR 88

CIRCUIT CLERK
DATA PROCESSING DEPT.

O R D E R

This matter coming on to be heard upon the motion of the City of Darien to have the Appeal heretofore filed in this matter serve as a supersedeas pursuant to Rule 305, the parties being advised of the illness of Judge Douglas and having agreed to a continuance of the hearing on said motion,

IT IS ORDERED that the hearing upon the motion of the City of Darien is continued to August 22, 1979, at 1:30 p.m. without further notice.

IT IS FURTHER ORDERED that the continuation of said hearing shall constitute an extension of time for purposes of the issuance of the supersedeas under said Rule 305.

FILED
AUG 16 12 01 PM '79
CLERK

ENTER: E. J. Deery
JUDGE

Tedrowe & Carlson
Name
Plaintiff
Attorney for
935 Curtiss
Address
Downer Grove, Ill.
City
963-8990
Telephone

Dated: August 15, 1979

BOOK 1245 PAGE 376

JOEL A. KAGANN
CLERK OF THE 18TH JUDICIAL CIRCUIT
DUPAGE COUNTY COURTHOUSE
WHEATON, ILLINOIS 60187-0707

OFFICIAL NOTICE

TO Tedrowe & GUALANO
935 CURTISS ST.
Downers Grove, IL.
60515

YOU ARE HEREBY NOTIFIED PURSUANT TO CHAPTER 4405 OF THE SUPREME COURT RECORD KEEPING MANUAL THAT EXHIBITS IN THE CASE SHOWN BELOW HAVE BEEN REMANDED TO THE POSSESSION OF THE CIRCUIT COURT CLERK.

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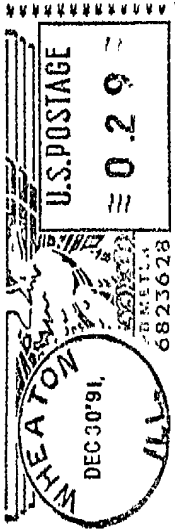
YOU ARE FURTHER NOTIFIED THAT IT IS THE INTENTION OF THE CIRCUIT COURT CLERK TO REQUEST PERMISSION FROM THE CHIEF JUDGE TO EITHER SELL OR DESTROY SAID EXHIBITS. IF THE PARTIES TO THE CAUSE OF ACTION FAILED TO TAKE SUCH ACTION TO REMOVE THEM FROM THE CUSTODY OF THE CIRCUIT COURT CLERK WITHIN 30 DAYS OF THE DATE OF THIS NOTICE.

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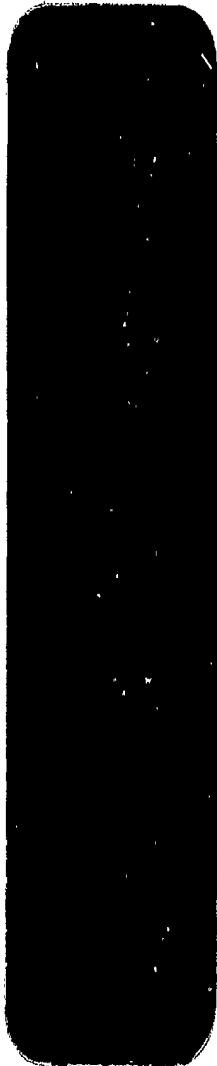
JOEL A. KAGANN
CIRCUIT COURT CLERK

DATE OF NOTICE 12-27-91 78MR-88

JOEL A. KAGANN
Clerk of the Eighteenth Judicial Circuit
DuPage County
Box 707
Wheaton, Illinois
60189-0707



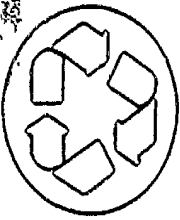
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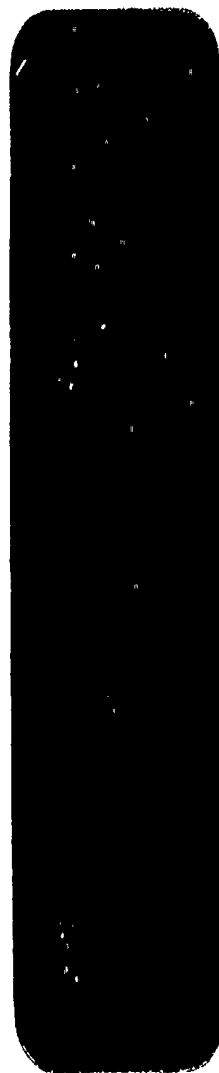


78mrs

CT-5

Recycled





JOEL A. KAGANN
CLERK OF THE 18TH JUDICIAL CIRCUIT
DUPAGE COUNTY COURTHOUSE
WHEATON, ILLINOIS 60187-0707

OFFICIAL NOTICE
=====

TO AnceL & GLink
180 N. LA SALLE
CHICAGO, IL
60601

YOU ARE HEREBY NOTIFIED PURSUANT TO CHAPTER 4405 OF THE SUPREME COURT RECORD KEEPING MANUAL THAT EXHIBITS IN THE CASE SHOWN BELOW HAVE BEEN REMANDED TO THE POSSESSION OF THE CIRCUIT COURT CLERK.

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AN ORDER MUST BE OBTAINED FROM THE TRIAL JUDGE FOR THE RELEASE OF THE SAID EXHIBITS.

JOEL A. KAGANN
CIRCUIT COURT CLERK

DATE OF NOTICE 1-2-27-91 78MR 88

JOEL A. KAGANN

Clerk of the Eighteenth Judicial Circuit

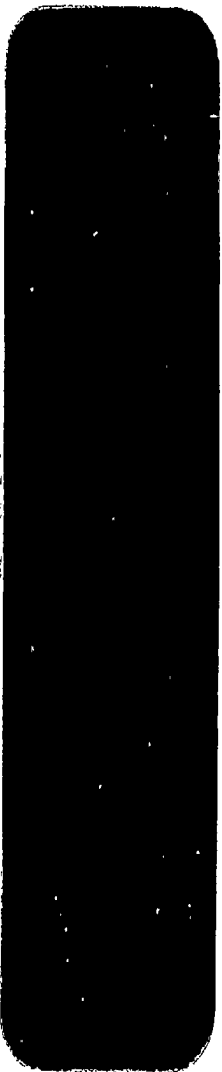
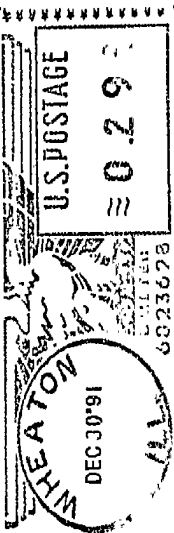
DuPage County

Box 707

Wheaton, Illinois

60189-0707

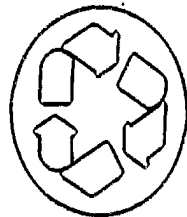
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NO FORWARDING ORDER
LOOP STATION



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CT-5

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1811K00

P.O. Box 707
WHEATON, ILLINOIS 60187

Exhibits

DATE: 5-22-80
CASE NO: 78m288
TITLE OF CASE: DAVIS
DARIN
JUDGE:
COURT REPORTER: Don Liff
COURT CLERK: R.N.
MAY 22 10 51 AM '80
FILED
Clerk of 15th Judicial Circuit
Du Page County, Illinois

EIGHTEENTH JUDICIAL CIRCUIT COURT
DU PAGE COUNTY, WHEATON, ILLINOIS

-----X

CLEAR-VU PACKAGING, INC., et al., :
Plaintiffs, :
- against - : No. 78 MR 190
THE ALPER AGENCY, INC., et al., :
Defendants. :

-----X

November 29, 1979
11:50 o'clock A.M.

EVIDENCE DEPOSITION of the non-party witness,
AFA PROTECTIVE SYSTEMS, INCORPORATED, by CLIFFORD
SMITH, taken by the Plaintiffs and Defendent
National Union Fire Insurance Co., pursuant to
subpoena, held at the offices of Whitman & Ransom,
Esqs., 522 Fifth Avenue, New York, New York, on
November 29, 1979, at 11:50 o'clock A.M., before
a Notary Public of the State of New York.

adler
REPORTING SERVICE
STENOTYPE REPORTERS

15 PARK ROW/NEW YORK, N.Y. 10038/(212) 267-3343, 3339/NIGHT 233-3151

1
2 A p p e a r a n c e s :

3 RABENS, FORMOSA & GLASSMAN, ESQS.

4 Attorneys for Plaintiffs

5 33 North LaSalle Street

6 Suite 2200

7 Chicago, Illinois 60602

8 BY: MARVIN GLASSMAN, ESQ., of Counsel

9 CLAUSEN, MILLER, GORMAN, CAFFEY & WITOUS, P.C.

10 Attorneys for Defendant National Union

11 Fire Insurance Co.

12 5400 Sears Tower

13 Chicago, Illinois 60606

14 BY: ROBERT MIDDLEMAN, ESQ., of Counsel

15 Also Present:

16 ANTHONY MADDALONI

17 * * *

18 MR. MIDDLEMAN: Let the record reflect that
19 this deposition is being taken pursuant to subpoena
20 and being taken pursuant to the local rules of the
21 Circuit Court of Du Page County, Wheaton, Illinois,
22 and the applicable rules of the Supreme Court of the
23 State of Illinois.

24 * * *

1

2 CLIFFORD SMITH, called as a witness,

3 having first been duly sworn by a Notary Public of

4 the State of New York, was examined and testified

5 as follows:

6 EXAMINATION BY MR. MIDDLEMAN:

7 Q Will you state your name for the record, please.

8 A My name is Clifford Smith.

9 Q What is your address, sir?

10 A I live at 45 Raymond Street. Rockville Centre, New
11 York.

12 Q By whom are you employed?

13 A I am employed by AFA Protective Systems, Incorporated.

14 Q How long have you been employed by AFA?

15 A Thirty-two years.

16 Q What is your position with the company?

17 A I am operations manager.

18 Q How long have you been the operations manager?

19 A Since 1974.

20 Q In other words, you were the operations manager
21 in 1977?

22 A That's correct.

23 Q Were you the operations manager on August 7th,
24 1977?

25 A I was.

1

2 Q What are your duties as the operations manager?

3 A I have complete responsibility for the guards, the
4 runners, the operators, the inspectors, servicemen, ~~con-~~ Const. M.
5 ~~tract~~ men and engineering department.

6 Q Referring you to the fire that occurred at the
7 premises at 112 Bruckner Boulevard, in the Bronx, on
8 August 7th, 1977, do you know whether AFA had equipment
9 at that building on August 7th, 1977?

10 A We did.

11 Q Could you briefly describe for the record what
12 that equipment consisted of?

13 A The equipment consisted of a water flow transmitter,
14 a supervisory transmitter, a manual, two water flows and a
15 number of tamper switches. I don't know the exact number
16 of them.

17 Q I believe this is a supervised system; is that
18 correct?

19 A We call it a supervisory system.

20 Q What do you mean by that?

21 A Well, there are two systems. One we call valve alarm
22 service, which I just supervise the water flow on the
23 sprinkler system.

24 And the supervisory system is that type which we not
25 only supervise the water flow but supervise the OS and Y's.

1

2 Q What is the OS and Y system?

3 A OS and Y are the shutoff valves on the sprinkler
4 system.

5 Q What do you supervise them for?

6 A To make sure they are in the open position.

7 Q When you supervise them, how do you do that?

8 A There is a device mounted on the OS and Y which in
9 turn is electrically connected to the supervisory clock,
10 which in turn is electrically connected to our office
11 through leased channels from the New York Telephone Company.

12 Q So, in other words, if the valve is closed or
13 if it started to be closed, a signal is sent to your
14 office?

15 A If the telephones are intact and all, yes.

16 Q And if the sprinklers are functioning and water
17 is flowing through them, the signal is also sent to your
18 office for that purpose?

19 A If the sprinkler system is functional and water is
20 flowing through it, our water flow switch will detect that
21 and we will get a signal through our water flow transmitter.

22 Q Are any other types of signals sent to your
23 office?

24 A In this building the only signal that would be coming
25 from it would be from the manual, which must physically have

1

2 someone break the glass, open the door and pull the hook
3 on it.

4 Q Referring to the fire of August 7, 1977, did
5 your company receive any signals from the building?

6 A We did not.

7 Q You received no signals of any type?

8 A Not from that building, no.

9 MR. MIDDLEMAN: I have nothing further.

10 MR. GLASSMAN: A couple.

11 EXAMINATION BY MR. GLASSMAN:

12 Q What causes the water flow signal to operate
13 and give a signal?

14 A When the sprinkler system heads operate, water starts
15 to come out of those heads.

16 Q Excuse me. I mean if there is a fire.

17 A A fire, somebody knocked it off or what.

18 Q Okay.

19 A If water is flowing through the system, operating
20 through the heads, water is then coming into what we call
21 an alarm valve. The alarm valve is designed in such a
22 way to put the water flow switch on it by connecting it
23 to a neutral port.

24 Q I think I have got it.

25 So, the function of that switch is to tell you

1
2 -- should tell you one of two things; either there is a
3 fire and water is flowing through the sprinkler system or
4 there is some malfunction causing water to flow through the
5 sprinkler system.

6 A That is correct.

7 Q In connection with the system at the Bruckner
8 Boulevard building, you were totally familiar with the
9 nature of that system; is that correct?

10 A Yes.

11 Q Do you have personal knowledge of approximately
12 how many such systems were operating in the Bronx in 1977?

13 A I wouldn't know how many systems we have by boroughs.
14 On the overall, in New York City, in the five boroughs,
15 AFA supervised a minimum of three to 4,000 sprinkler systems.

16 Q All right. Now, with respect to the system that
17 you described at the Bruckner Boulevard building, would it
18 be fair to say that there were more than 500 such systems
19 in operation in August of 1977?

20 A Total-wide for the company?

21 Q Yes.

22 A You would be more than safe to say that.

23 Q Would those theoretically at least 500 systems
24 all operate in the same manner and perform the same function?

25 A If it was installed in the same manner, yes.

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Q And familiarity by the serviceman or another

with one system would apply to any of those 500 systems;

is that true?

A That's correct.

MR. GLASSMAN: I have nothing further.

EXAMINATION BY MR. MIDDLEMAN:

Q How did AFA receive knowledge of this fire?

A If I recall correctly, we received a call from the fire department into our central office, advising us that there was a fire at the building.

MR. MIDDLEMAN: I have no further questions.

MR. GLASSMAN: Signature is not waived.



Subscribed and sworn to before me

this 7 day of MAY, 1979⁸⁰.



ALBERT N. LUCA
Notary Public State of New York
No. 24-7613025
Qualified in Kings County
Commission Expires March 30, 1982

1

2 STATE OF NEW YORK)
) ss.
3 COUNTY OF NEW YORK)

4

5

6

7

I, Yonah Chervitz, a shorthand reporter and
Notary Public within and for the State of New York,
do hereby certify:

8

9

10

11

That CLIFFORD SMITH, the witness whose deposition
is hereinbefore set forth, was duly sworn by me and
that the transcript of said deposition is a true
record of the testimony given by such witness.

12

13

14

15

I further certify that I am not related to any
of the parties to this action by blood or marriage
and that I am in no way interested in the outcome of
this matter.

16

17

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IN WITNESS WHEREOF, I have hereunto set my
hand this 28th day of December, 1979.

Yonah Chervitz

I N D E X

3 Witness

Mr. Middleman

Mr. Glassman

4 Clifford Smith

38

6

* * * *

CORRECTIONS: Please show page and line numbers.

Page 4 line 4

CORRECTIONS: Please show page and line numbers.

MAY 23 '80

CREDIT CLERK
DALLAS COUNTY DIST.

ADLER REPORTING SERVICE

FILED ✓

MAY 19 4 03 PM '80 ✕

John J. ...
Clerk of the Circuit Court
Dallas County, Illinois

ADLER REPORTING SERVICE

SEP 17 '79

RMH-68 AD-15

CIRCUIT CLERK
DATA PROCESSING DEPT.

IN THE EIGHTEENTH JUDICIAL CIRCUIT, DU PAGE COUNTY, WHEATON, ILLINOIS

WILLIAM W. DAVIS,
Plaintiff,

v.

CITY OF DARIEN, an Illinois
municipal corporation,
Defendant.

No. 78 MR 88

ORDER

THIS CAUSE COMING ON TO BE HEARD upon the Motion of the
City of Darien, by and through its attorneys, and the Court being
fully advised in the premises:

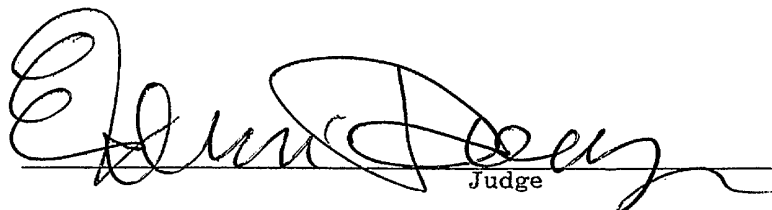
IT IS HEREBY ORDERED that the appeal herein be, and hereby
is, dismissed.

FILED

SEP 11 3 20 PM '79

CLERK OF CIRCUIT
DU PAGE COUNTY
ILLINOIS

SEP 11 3 20 PM '79


Judge

ANCEL, GLINK, DIAMOND & MURPHY, P.C.

Name
Defendant
Attorney for
180 N. LaSalle St.
Address
Chicago, Illinois 60601
City
782-7606
Telephone

BOOK 1252 PAGE 450

IN THE EIGHTEENTH JUDICIAL CIRCUIT, DU PAGE COUNTY, WHEATON, ILLINOIS

WILLIAM W. DAVIS

PLAINTIFF

-VS-

CITY OF DARIEN, an Illinois
municipal corporation

DEFENDANT

SEP 12 1979
CIRCUIT CLERK
DATA PROCESSING DEPT.CASE NO. 78 MR 88N O T I C E O F M O T I O NTo: Mr. Richard L. Gualano
Tedrowe & Gualano
935 Curtiss Street
Downers Grove, Illinois 60515YOU ARE HEREBY NOTIFIED, THAT ON THE 11th DAY OF September, 19 79, AT
10:30 A.M., OR AS SOON THEREAFTER AS COUNSEL MAY BE HEARD, I SHALL APPEAR BEFORETHE HONORABLE Edwin L. Douglas IN COURT ROOM NO. 201, OR ANY OTHER
JUDGE AS MAY BE HOLDING COURT IN HIS ABSENCE, IN THE COURT ROOM USUALLY OCCUPIED BY
HIM IN THE DU PAGE COUNTY COURT HOUSE, 201 REBER STREET IN THE CITY OF WHEATON, DU
PAGE COUNTY, ILLINOIS AND THEN AND THERE present the attached Motion that
appeal be dismissed.

AT WHICH TIME AND PLACE YOU MAY APPEAR AS YOU SEE FIT SO TO DO.

NAME: Ronald S. Cope
ATTORNEY FOR PLAINTIFF-DEFENDANT
Ancel, Glink, Diamond & Murphy, P.C.
ADDRESS: 180 N. LaSalle St.
CITY: Chicago, Illinois 60601
PHONE: 782-7606P R O O F O F S E R V I C ESTATE OF ILLINOIS)
COUNTY OF DU PAGE) ON September 6, 19 79, I, Eileen Lorusso

ON OATH STATE THAT

☐ I SERVED THIS NOTICE BY DELIVERING A COPY PERSONALLY TO
EACH PERSON TO WHOM IT IS DIRECTED.☒ I SERVED THIS NOTICE BY MAILING A COPY TO EACH PERSON TO
WHOM IT IS DIRECTED AND DEPOSITING THE SAME IN THE U.S.
MAIL AT Chicago, ILLINOIS, WITH THE PROPER POSTAGE
PREPAID.

SUBSCRIBED AND SWORN TO BEFORE ME

DATE: September 6, 1979Alvin Davis
NOTARY PUBLICJOHN W. COCKRELL, CLERK OF THE 18TH JUDICIAL CIRCUIT COURT
WHEATON, ILLINOIS

IN THE CIRCUIT COURT OF THE EIGHTEENTH JUDICIAL
CIRCUIT, DU PAGE COUNTY, ILLINOIS

SEP 12 1988

CIRCUIT CLERK
DATA PROCESSING DEPT.

WILLIAM W. DAVIS,

Plaintiff,

v.

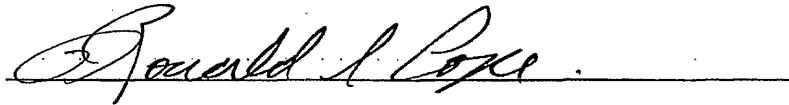
NO. 78 MR 88

CITY OF DARIEN, an Illinois
municipal corporation,

Defendant.

MOTION TO DISMISS APPEAL

NOW COMES the CITY OF DARIEN, a municipal corporation, by
its attorneys ANCEL, GLINK, DIAMOND & MURPHY, P.C., and hereby
moves that the appeal filed herein be dismissed.



RONALD S. COPE
ANCEL, GLINK, DIAMOND & MURPHY, P.C.
180 N. LaSalle Street
Chicago, Illinois 60601
Telephone: 782-7606

IN THE EIGHTEENTH JUDICIAL CIRCUIT
DU PAGE COUNTY, WHEATON, ILLINOIS

WILLIAM W. DAVIS,

Plaintiff

v.

CITY OF DARIEN, an Illinois
municipal corporation,

Defendant.

NO. 78 MR 88

MOTION TO DISMISS APPEAL

2/23

IN THE EIGHTEENTH JUDICIAL CIRCUIT, DU PAGE COUNTY, WHEATON, ILLINOIS

DAVIS

VS.

DARIEN

NO.

78 MR 88

O R D E R

AUG 14 '79

CIRCUIT CLERK
DATA PROCESSING DEPT.

This matter coming on to be heard upon the motion of the City of Darien to have the appeal heretofore filed in this matter serve as a supersedeas pursuant to Rule 305, counsel for the parties having been heard and the Court being advised in the premises,

IT IS ORDERED that the motion of the City of Darien is ordered and the hearing thereon is continued to August 15, 1979, at 10:30 a.m. before Judge Douglas.

IT IS FURTHER ORDERED that the continuation of the hearing upon the City's motion shall be deemed to constitute an extension of time for purposes of the issuance of the supersedeas under said Rule 305.

Teshove & Cusano

Name

Plaintiff

Attorney for

935 Curtis

Address

Downer Beach, Ill.

City

963-8990

Telephone

ENTER

JUDGE

Dated: August 8, 1979.

BOOK 1242 PAGE 902

11 11

APPEAL TO THE APPELLATE COURT OF
ILLINOIS, FOR THE SECOND DISTRICT

FROM THE CIRCUIT COURT OF DUPAGE COUNTY

WILLIAM W. DAVIS,

Plaintiff-appellee,

-vs-

CITY OF DARIEN, an Illinois
municipal corporation,

Defendant-appellant.

NO.. 78 MR 88

NOTICE OF MOTION

AUG 13 '79

TO: Tedrowe & Gualano
935 Curtiss Street
Downers Grove, Illinois 60515
Attorneys for Plaintiff-Appellee

CIRCUIT CLERK
DuPage County, Illinois

PLEASE TAKE NOTICE that on the 8th of August, 1979 at
10:30 A.M. we shall appear before the Honorable Judge Douglas,
or any Judge who may be sitting in his stead, in Courtroom 201
in the DuPage County Courthouse, Wheaton, Illinois, and then
there present the attached Motion.

Ronald S. Cope

Ronald S. Cope
Stewart M. Diamond
ANCEL, GLINK, DIAMOND
& MURPHY, P.C.
180 N. LaSalle St.
Chicago, Illinois 60601
(312) 782-7606

Attorneys for Defendant-Appellant

X
Aug 8 12 13 PM '79
Clerk of the Circuit Court
DuPage County, Illinois

FILED

11 11

APPEAL TO THE APPELLATE COURT
ILLINOIS, FOR THE SECOND DISTRICT
FROM THE CIRCUIT COURT OF DUPAGE COUNTY

WILLIAM W. DAVIS,

Plaintiff-appellee,

-vs-

CITY OF DARIEN, an Illinois
municipal corporation,

Defendant-appellant.

AUG 13 '79
CIRCUIT CLERK
CLERK PROCESSING DEPT.

NO. 78 MR 88

M O T I O N

NOW COMES the CITY OF DARIEN, an Illinois municipal corpora-
tion, by its attorneys, RONALD S. COPE and STEWART H. DIAMOND of
ANCEL, GLINK, DIAMOND & MURPHY, P.C., and hereby moves that the
appeal heretofore filed in this cause serve as a supersedeas
pursuant to Rule 305(g) of the Rules of the Supreme Court of
Illinois.



Ronald S. Cope

ANCEL, GLINK, DIAMOND & MURPHY, P.C.
180 N. LaSalle St.
Chicago, Illinois 60601
(312) 782-7606

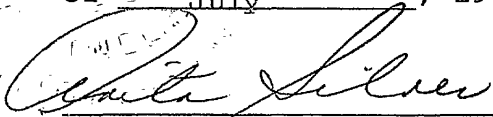
Attorneys for Defendant-Appellant

STATE OF ILLINOIS)
)
COUNTY OF C O O K) SS.

EILEEN LORUSSO , being first duly sworn on oath depose and states that she served the foregoing Notice of Motion upon Tedrowe & Gualano, 935 Curtiss Street, Downers Grove, Illinois, 60515, by placing a copy of same into an envelope correctly addressed as aforesaid and bearing prepaid firstclass postage, and depositing same into the United States mail chute in the lobby of the building at 180 North LaSalle Street, Chicago, Illinois, 60602, before 5:00 P.M. on July 30, , 1979.



SUBSCRIBED AND SWORN TO
before me this 30th day
of July , 1979.



NOTARY PUBLIC

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APPEAL TO THE APPELLATE COURT OF
ILLINOIS, FOR THE SECOND DISTRICT

FROM THE CIRCUIT COURT OF DUPAGE COUNTY

WILLIAM W. DAVIS,

Plaintiff-Appellee,

-vs-

CITY OF DARIEN, an Illinois
municipal corporation,

Defendant-Appellant.

NO. 78 MR 88

NOTICE OF APPEAL

STEWART H. DIAMOND
RONALD S. COPE
ANCEL, GLINK, DIAMOND & MURPHY, P.C.,
180 NORTH LA SALLE STREET
CHICAGO, ILLINOIS 60602
(312) 782-7606

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APPEAL TO THE APPELLATE COURT OF
ILLINOIS FOR THE SECOND DISTRICT
FROM THE CIRCUIT COURT OF DUPAGE COUNTY

WILLIAM W. DAVIS,

Plaintiff-
appellee,

vs.

CITY OF DARIEN, an Illinois
municipal corporation,

Defendant-
appellant.

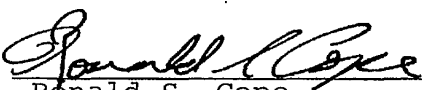
NO. 78 MR 88

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AUG 02 '79
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NOTICE OF FILING
NOTICE OF APPEAL

TO: Tedrowe & Gualano
935 Curtiss Street
Downers Grove, Illinois 60515
Attorneys for Plaintiff-Appellee

PLEASE take notice that on the 26th of July, 1979, I
filed in the Office of the Clerk of the Circuit Court of DuPage
County, Illinois, a Notice of Appeal in the above-entitled cause,
a copy of which is attached hereto.



Ronald S. Cope
Stewart H. Diamond
Attorneys for Defendant-Appellant

ANCEL, GLINK, DIAMOND & MURPHY, P.C.
180 North LaSalle Street
Chicago, Illinois 60601
(312) 782-7606

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APPEAL TO THE APPELLATE COURT OF
ILLINOIS, FOR THE SECOND DISTRICT

FROM THE CIRCUIT COURT OF DUPAGE COUNTY

CLERK OF THE COURT
DuPage County, Illinois
AUG 02 1979

WILLIAM W. DAVIS,

Plaintiff-Appellee,

-vs-

CITY OF DARIEN, an Illinois
municipal corporation,

Defendant-Appellant.

NO. 78 MR 88

NOTICE OF APPEAL

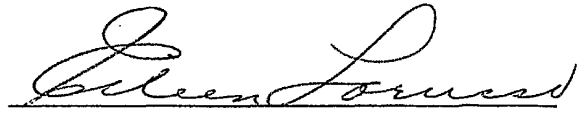
The defendant, CITY OF DARIEN, a municipal corporation,
appeals from the judgment entered in the above-entitled
cause on July 13, 1979, and prays that the same be reversed
in its entirety.

Attorneys for Defendant-Appellant

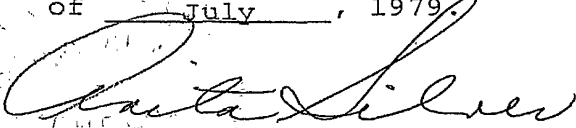
STEWART H. DIAMOND
RONALD S. COPE
ANCEL, GLINK, DIAMOND & MURPHY, P.C.
180 North LaSalle Street
Chicago, Illinois 60602
(312) 782-7606

STATE OF ILLINOIS)
) SS.
COUNTY OF C O O K)

EILEEN LORUSSO, being first duly sworn on oath deposes and states that she served the foregoing Notice of Filing and Notice of Appeal upon Tedrowe & Gualano, 935 Curtiss Street, Downers Grove, Illinois, 60515, by placing a copy of same into an envelope correctly addressed as aforesaid and bearing prepaid first-class postage, and depositing same into the United States mail chute in the lobby of the building at 180 North LaSalle Street, Chicago, Illinois, 60602, before 5:00 P.M. on July 30,, 1979.



SUBSCRIBED AND SWORN TO
before me this 30th day
of July, 1979.



NOTARY PUBLIC

FILED

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APPEAL TO THE APPELLATE COURT OF
ILLINOIS, FOR THE SECOND DISTRICT
FROM THE CIRCUIT COURT OF DUPAGE COUNTY

WILLIAM W. DAVIS,
Plaintiff-appellee,
-vs-

CITY OF DARIEN, an Illinois
municipal corporation,
Defendant-appellant,

NO. 78 MR 88

RECEIVED
AUG 02 1979
CIRCUIT CLERK
DATA PROCESSING DEPT.

PRAECIPE FOR RECORD

The Clerk of the Circuit Court of DuPage County, Illinois, is hereby directed to prepare a true and authentic transcript of record in the above-entitled cause to contain the following:

1. Placita.
2. Complaint filed March 31, 1978.
3. Answer to Complaint filed May 5, 1978.
4. Answers to Interrogatories filed by Defendant.
5. Answers to Interrogatories filed by Plaintiff on December 21, 1978.
6. All exhibits filed by the parties pursuant to stipulation.
8. Report of proceedings of the trial, including all exhibits introduced at trial.
9. Judgement Order entered July 13, 1979.
10. Notice of Appeal
11. Notice of Filing Notice of Appeal.
12. All Orders, Notices, Motions and Affidavits pertaining to the supersedeas.
13. This Praecipe for Record.
14. Notice of Filing and Proof of Service of the Praecipe for Record.
15. All other documents and papers that may be entered subsequent to the filing of this Praecipe for Record pertaining to this appeal.
16. Certificate of the Clerk of Circuit Court of DuPage County.

Ronald S. Cope
Ronald S. Cope, Stewart H. Diamond
ANCEL, GLINK, DIAMOND & MURPHY, P.C.
180 North LaSalle Street, Chicago, Il.
(312) 782-7606
Attorneys for Defendant-appellant

*noted
na*

STATE OF ILLINOIS)
)
COUNTY OF C O O K) ss.

EILEEN LORUSSO, being first duly sworn on oath deposes and states she served the foregoing Praecipe for Record upon Tedrowe & Gualano, 935 Curtiss Street, Downers Grove, Illinois, 60515, by placing a copy of same into an envelope correctly addressed as aforesaid and bearing prepaid first class postage, and depositing same into the United States mail chute in the lobby of the building at 180 North LaSalle Street, Chicago, Illinois, 60602, before 5:00 P.M. on July 30, 1979.

Eileen Lorusso

SUBSCRIBED AND SWORN TO
before me this 30th day
of July 1979.

Notary Public
NOTARY PUBLIC

62-11-100

IN THE CIRCUIT COURT FOR THE EIGHTEENTH JUDICIAL
CIRCUIT, DU PAGE COUNTY, ILLINOIS

WILLIAM W. DAVIS,

Plaintiff

vs

CITY OF DARIEN, an Illinois
municipal corporation,

Defendant

NO. 78 MR

ENTERED

JUL 17 '79

CIRCUIT CLERK

JUDGMENT ORDER AND DECREE

Clerk of 18th Judicial Circuit
Du Page County, Illinois

JUL 13 10 25 AM '79

This cause having come on for hearing upon the Complaint for Declaratory Judgment and Injunction of the Plaintiff, WILLIAM W. DAVIS, and the Answer thereto of the Defendant, CITY OF DARIEN, an Illinois municipal corporation, the Court having viewed and heard the evidence and testimony presented by the parties at such hearing and having heard the arguments and statements by Counsel for the parties with respect to the same, and being fully advised in the premises, finds:

1. That the facts and statements set forth in the Stipulation of the parties submitted to the Court in connection with the hearing of this cause are true and correct, and the same are incorporated herein by reference as though fully set forth in this Judgment Order and Decree.

2. That the proposed use of the subject property is consistent with the existing uses and zoning of surrounding properties.

3. That the surrounding properties will not be diminished in value by the granting of Plaintiff's request concerning his proposed use of the subject property.

4. That to deny Plaintiff's request would not promote the health, safety, morals or general welfare of the community.

5. That, with respect to the presumption of the validity of the Zoning Ordinance of the City of Darien, the Court finds that the Plaintiff has overcome this presumption as to the subject property.

6. That the Zoning Ordinance of the City of Darien as applied to the subject property is arbitrary and, therefore, void insofar as it relates to the subject property.

7. That any possible problems relating to traffic and parking in the vicinity of the subject property, as disclosed by the testimony in this cause, are minimal insofar as the Court has observed.

IT IS, THEREFORE, ORDERED, ADJUDGED AND DECREED, AND THE COURT DOES DECLARE:

a) That the Zoning Ordinance of the City of Darien as applied to the property of the Plaintiff heretofore described bears no relation to the public health, safety, morals or general welfare of the community, and is, therefore, unconstitutional and void.

b) That the said Zoning Ordinance is ineffective to prevent Plaintiff and his successors in title from converting and using the subject property and the existing residential structure thereon as a professional office for the practice of orthodontics substantially in accordance with the proofs adduced by the Plaintiff herein.

c) That the Defendant, and all officers, agents and employees of the Defendant, be restrained from enforcing or endeavoring to enforce the provisions of the Darien Zoning Ordinance so as to prohibit or prevent the conversion and use by the Plaintiff and his successors in title of the subject property and the existing residential structure thereon as a professional office for the practice of orthodontics substantially in accordance with the

A handwritten signature in black ink, consisting of a stylized, cursive letter 'S' followed by a loop and a horizontal stroke.

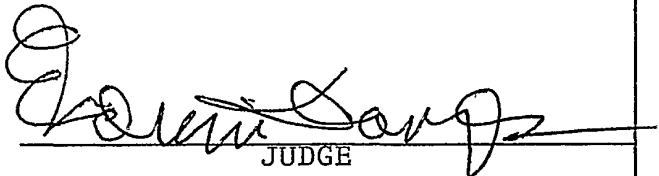
proofs adduced by the Plaintiff herein.

d) That the Defendant, and all officers, agents and employees of the Defendant, be restrained from interfering in any manner with the Plaintiff, or any person claiming by, through or under the Plaintiff, in the conversion, use and development of the subject property and the existing residential structure thereon for a professional office for the practice of orthodontics substantially in accordance with the proofs adduced by the Plaintiff herein.

e) That the Court retains jurisdiction of this cause for the purpose of enforcing this Judgment Order and Decree.

f) That this Judgment Order and Decree is final and appealable.

Entered at Wheaton, Illinois, this 13th day of July, 1979.


JUDGE

No. 84850
Tedrowe & Gualano, Ltd.
935 Curtiss Street
Downers Grove, Illinois 60515
(312) 963-8990

IN THE CIRCUIT COURT OF THE EIGHTEENTH JUDICIAL
CIRCUIT, DU PAGE COUNTY, ILLINOIS

ENTERED

WILLIAM W. DAVIS,
Plaintiff,

v.

CITY OF DARIEN, an Illinois
municipal corporation,
Defendant.

JUN 27 '79

CLERK
DATA PROCESSING DEPT.
NO. 78 MR 88

BRIEF OF DEFENDANT, CITY OF DARIEN

I. NATURE OF THE ACTION

This is an action brought by an orthodontist who purchased certain residential property in the City of Darien knowing that it was zoned R-2 single family residential, that it was improved with a single family residence, and that it was located in an area of single family homes with a driveway entrance off of a narrow private road called Lester Lane. The plaintiff is seeking to have the City of Darien Zoning Ordinance declared invalid insofar as it precludes the use of the subject property for an orthodontist office. (Complaint p.6). The subject property is zoned R-2 single family and the use sought by the plaintiff is an office building use which is permitted in a B-1 local shopping center district under the Darien Zoning Ordinance. This Court has heard the testimony of the witnesses, has reviewed the exhibits, and has taken the case under advisement.

II. ARGUMENT

In every case challenging the validity of a zoning ordinance there is a heavy burden placed on the plaintiff. The plaintiff must overcome the presumption of validity in favor of the ordinance. The person attacking the ordinance must overcome this presumption of validity and show by clear and convincing evidence that the ordinance is without any reasonable relation to the public health, safety and

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CLERK OF THE CIRCUIT COURT
DU PAGE COUNTY, ILLINOIS

welfare. Urann v. Village of Hinsdale, 30 Ill. 2d 170, 174-175, 195 N.E. 2d 643 (1964); LaSalle National Bank v. City of Evanston, 57 Ill. 2d 415, 312 N.E. 2d 625 (1974); Oak Park National Bank v. City of Chicago, 10 Ill.App. 3d 258, 294 N.E. 2d 42 (1973).

In Urann v. Village of Hinsdale, 30 Ill. 2d 170, 195 N.E. 2d 643 (1964) the Illinois Supreme Court considered an action brought by the owner of certain vacant residential lots to have the Village's single family residential zoning classification declared invalid insofar as it precluded plaintiff's use of the property for business or apartments (195 N.E. 2d at p. 645). The plaintiff had two expert witnesses appear on his behalf to testify that the highest and best use of the property was for business or apartments, basing their opinion on the nearby location of railroad tracks and an industrial area to the north. The Village's witnesses testified that the highest and best use was for single family residence purposes. (195 N.E. 2d at p. 645). In upholding the validity of the Zoning Ordinance, the Supreme Court stated in words applicable here (195 N.E. 2d at p. 646):

"There is a presumption of validity in favor of a zoning ordinance adopted pursuant to a legislative grant and one who attacks such an ordinance has the burden of overcoming the presumption with clear and convincing proof that the ordinance is arbitrary and unreasonable, and is without substantial relation to the public health, safety, morals and welfare."

* * *

"When all of the evidence is considered, it is our opinion that the plaintiffs' proof fails to overcome the presumption of validity but shows at best a situation where room exists for a difference of opinion concerning the reasonableness of the single family residence classification, in which case the legislative judgment just be conclusive."

The basic view expressed by the Supreme Court in Urann has been upheld in many other cases and constitutes basic zoning law.

LaSalle National Bank v. Village of Harwood Heights, 2 Ill. App. 3d 1040, 278 N.E. 2d 114 (1971); Oak Forest Mobile Home Park, Inc. v. City of Oak Forest, 27 Ill. App. 3d 303, 326 N.E. 2d 473 (1975); Midwest Bank & Trust Co. v. City of Chicago, 133 Ill. App. 2d 518, 273 N.E. 2d 519 (1971); Cosmopolitan National Bank of Chicago v. City of Chicago, 22 Ill. 2d 367, 176 N.E. 2d 795 (1961).

Applying this law to the facts of the case at bar makes it readily apparent that the plaintiff has failed to overcome the presumption of validity in favor of the Zoning Ordinance by clear and convincing evidence. The plaintiff produced two expert witnesses in seeking to overturn the ordinance, a planner and a real estate broker. Neither witness testified that using the property for single family purposes would be unreasonable. In addition, in stating the reasons why they felt the property could be used for the requested use, they even contradicted each other. The City of Darien during its case presented two expert witnesses who testified in support of the ordinance, and there is nothing in this record to compel this Court to conclude that the theories of zoning presented by the plaintiff should overcome the presumption of validity in favor of the zoning legislation.

A. Plaintiff's Expert Witnesses

The plaintiff is seeking to impose a business use on a single family residential lot which is presently improved with a single family residence, which is surrounded by single family residential homes, and which was zoned, in accordance with the City's comprehensive plan, single family residential at the time the plaintiff purchased the property. In seeking to overcome the presumption of validity in favor of the Zoning Ordinance the plaintiff called as an expert witness Thompson A. Dyke, a land planner. Tom Dyke testified concerning the so-called "trend of development." In asking him about the trend of development it was determined that all of the new construction of business and commercial uses were taking place along Cass Avenue or in the area

of 75th Street and north of Plainfield Road. There was no new business or commercial development taking place along Plainfield Road. Indeed, as this Court will note, there is no business or commercial development in the area of the subject property on the south side of Plainfield Road. This is the same side of the road that the subject property is located on. The only business use in the immediate area of the subject property is the Brookhaven Shopping Plaza which was built approximately fifteen to twenty years ago. The single family home presently located on the subject property is approximately the same age as the shopping center which indicates that it was built contemporaneous with and has been used as a single family home since the shopping center was developed. This is hardly evidence of incompatibility between the shopping center and the single family residence purchased by the plaintiff.

In addition, the Court will note that at the southeast corner of Cass Avenue and Plainfield Road is a large single family subdivision which the testimony shows was built contemporaneously with the shopping center. Again, hardly evidence to show incompatibility between the shopping center and single family development.

Perhaps even more forceful is the fact that directly adjacent and immediately to the rear of the Brookhaven Shopping Plaza are single family homes whose rear lot lines back up to the shopping center. It is difficult to imagine any more convincing evidence in this record as to the compatibility of single family development in proximity to the shopping center than the existence of the single family homes in this area.

In addition, this Court can look at either plaintiff's Exhibit prepared by the plaintiff's planner or defendant's Exhibit prepared by the City's planner and note that the largest predominant

use in the immediate area of the subject property is single family residential. As has been noted on numerous occasions, perhaps the single most important criteria in analyzing zoning legislation is to determine the uses of nearby property. The use maps submitted by both sides clearly indicate that the predominant uses surrounding the subject property are single family homes. See LaSalle National Bank of Chicago v. County of Cook, 12 Ill. 2d 40, 145 N.E. 2d 65 (1957); Oak Park National Bank v. City of Chicago, 10 Ill. App. 3d 258, 294 N.E. 2d 42 (1973); Cope, Zoning: Factors Determining Validity of Classification, 51 Chicago Bar Record 192 (1970).

Mr. Dyke offered a theory of zoning which would require the extension of B-1 business zoning classification across Plainfield Road from the existing Brookhaven Shopping Plaza to an area starting at Cass Avenue and extending west along Plainfield Road to Adams Street. This would include Lester Lane, the single family residential private road. In contrast to this, the plaintiff also called Mr. Thomas M. Collins, a real estate broker and appraiser, who testified that in his judgment it would not be proper to extend the B-1 zoning classification beyond Lester Lane. In other words, he would prefer to see the B-1 zoning extend from Cass Avenue along the south side of Plainfield Road down to Lester Lane so as to include the subject property. He would not, however, extend that B-1 zoning south of Lester Lane, as proposed by Mr. Dyke the plaintiff's other expert witness. However, it is not clear how it would be possible to allow a commercial office building on the subject property and create any kind of reasonable boundary line which would preclude business and commercial uses from extending from the subject property west along the south side of Plainfield Road down to Adams Street or even further. In fact, to allow the plaintiff's request would constitute a classic case of "spot zoning."

B. Spot Zoning.

Spot zoning has been universally condemned as generally understood to mean a change of zoning applicable only to a small area when the change is out of harmony with the comprehensive planning. In Reskin v. City of Northlake, 55 Ill. App. 2d 184, 204 N.E. 2d 600 (1965), the court had an opportunity to consider the subject of spot zoning and in upholding the City of Northlake's Zoning Ordinance insofar as it prohibited construction of a commercial use on two single family lots, the court stated the following (204 N.E. 2d at p. 603):

"However, we believe that the effect of declaring defendants' residential zoning ordinance invalid as it applies to lots 30 and 31 would have the same consequence as 'spot zoning' by permitting this 2-lot encroachment of the manufacturing zone into an otherwise solid and regularly rectangular residential zone. To constitute spot zoning (in the sense of an illegal exercise of power on the part of a zoning authority) the two requisites which must coexist are: a change of zone applicable only to a small area, and a change which is out of harmony with comprehensive planning for the good of the community as a whole. 101 C.J.S. Zoning §34; 51 A.L.R. 2d 267; Dunham, Modern Real Estate Transactions, 74-84 (2d ed. 1958). This type of zoning ploy is generally viewed with disfavor:

"...because...such practice has been employed in order to aid some one owner or parcel or some one small area, rather than being enacted for the general welfare, safety, health and well-being of the entire community."
(Metzenbaum, The Law of Zoning, ch. X-m-5.)

Based on the evidence before this Court, it is clear beyond any doubt that to allow the development of an orthodontist office on the single family residential lot in question would constitute "spot zoning" in the worst sense. This would be the only B-1 use on the south side of Plainfield Road and it would be located immediately in the area of single family residences. It would be one

small lot used for business purposes in contravention of the surrounding uses and surrounding zoning. Tom Dyke, the plaintiff's planner, recognized this possibility when he stated that in his opinion the entire south side of Plainfield Road should be rezoned for B-1 uses. However, this Court can only deal with the facts of this case and cannot undertake to rezone the entire south side of Plainfield. To allow the plaintiff's request as to this small area would constitute "spot zoning" and would be contrary to the expert opinion of the plaintiff's own witness.

C. Plaintiff knew of Existing Zoning Classification prior to purchasing the Subject Property.

The plaintiff, Davis, testified, and there is no question from this record, that he knew of the existing R-2 zoning classification prior to purchasing the subject property. While this in and of itself does not preclude the plaintiff from challenging the validity of the existing classification, this is one factor that is to be considered by the Court, primarily because the price which the purchaser paid was commensurate with the existing zoning and also because the purchaser is not in a position to argue that anything which he did was done in reliance upon the existing zoning classification. See Treadway v. City of Rockford, 28 Ill.2d 370, 192 N.E. 2d 351 (1963); LaSalle National Bank v. Village of Harwood Heights, 2 Ill. App. 3d 1040, 278 N.E. 2d 114 (1971). If Dr. Davis now argues that he has a problem with the existing zoning classification as applied to his property, it is a problem which he created when he purchased the property knowing of the existing zoning classification.

Furthermore, there is conflicting testimony in this record as to the value of the subject property as presently zoned and as to its value if the plaintiff was permitted to use the subject property for an orthodontist office. Tom Collins, the plaintiff's

witness, testified that the subject property would be worth more if the plaintiff was allowed to develop it for an orthodontist office. However, Collins also testified that if, as requested by plaintiff, the subject property was limited in use to an orthodontist office, the property would have very limited marketability and that this limited marketability would greatly reduce the value of the subject property as an office use. Furthermore, taking into consideration that the plaintiff also purchased the property immediately to the east of the subject property and adjacent to the subject property at the same time that he purchased the subject property, and given the fact that the purchase price was paid for both parcels of land, and also given the fact that even the plaintiff's own expert witness Collins testified that both parcels taken together have increased in value since the time that plaintiff purchased them, there is nothing in this record to show that plaintiff has or will suffer any financial loss if the subject property remains as it is presently zoned. Indeed, from the testimony of plaintiff's expert witness and the testimony of the defendant's expert real estate witness, William A. McCann, it is evident that the property which the plaintiff purchased has increased in value and that if the plaintiff were to sell the property, he would sell it at a profit.

In addition, the courts have universally recognized that the claims by plaintiffs as to the possible increased value in their property if they were permitted a change of zoning are to be discounted. As was pointed out by the Illinois Supreme Court in People ex rel. Alco Deree Co. v. City of Chicago, 2 Ill. 2d 350, 358, 118 N.E. 2d 20 (1954):

"The fact that, as plaintiff's building consultant testified, and as defendant concedes, the property in question may be more valuable if zoned for commercial use than for apartments is not decisive ...this fact exists in nearly every case where the intensity with which property may be used is restrained by zoning laws."

While in this case it is somewhat dubious that the plaintiff would receive any increase in value for a limited use of an orthodontist office, it is also clear that even if such were the case, this is not sufficient to overcome the presumption of validity in favor of the Zoning Ordinance.

D. Traffic Congestion and Traffic Hazards.

The Appellate Courts have indicated the importance of considering traffic congestion and traffic hazards in regard to the determination of the validity of the Zoning Ordinance. Forest View v. County of Cook, 18 Ill. App. 3d 230, 309 N.E. 2d 763, (1974); LaSalle National Bank v. County of Cook, 9 Ill. Dec. 697, 367 N.E. 2d 131 (1977).

In this regard this Court cannot help but notice some of the following:

Dr. Davis testified that his proposed use would have six to seven chairs. This would mean, based on the Doctor's style of practice, that there would be six or seven patients in his chairs and another group waiting in his waiting room. Indeed, the Doctor testified that he needs this new location in order to expand his operation so that he can handle more patients. The Doctor further testified that there is nothing that he can think of to prevent there being more doctors at this location and more chairs except, perhaps, his own "personality." In any event, Mr. Dyke estimated that it was possible to have, if seven chairs were operating, as many as 150 patients coming and going.

Mr. McCann and Mr. Campbell both testified that the present layout for parking and for receiving vehicles onto the subject property, which is, after all, still only a single family driveway, were insufficient to meet the needs of the Doctor. Certainly, only five parking spaces would hardly accommodate the kind of automobile traffic which would be generated by this kind of intensive use. It is to be remembered in this regard that Mr. Campbell, the City's planner, testified that an orthodontist office is one of the most intense types of business uses there is. This means that it generates more traffic per thousand square feet of lot area than most other kinds of business uses. There would, therefore, be insufficient parking to accommodate the needs of this use.

In addition, it would seem apparent that this type of use would generate intensive traffic along Lester Lane from cars that would be parking on Lester Lane in order to enter the orthodontist office. Lester Lane is a narrow private road and could hardly accommodate this type of traffic. Furthermore, given the intensity of traffic along Plainfield Road, it could hardly be doubted that traffic turning left into this driveway, or traffic exiting from the driveway at the rate which could be anticipated for this type of use, would constitute an additional hazard.

E. Risk to Children.

This Court could hardly fail to note that Dr. Davis testified that much of his clientele consists of children who walk to his present office in the Brookhaven Shopping Plaza. The Doctor testified that he anticipated that many of his patients would still walk to his office. This Court must consider that there are no sidewalks located along Plainfield Road and that there is no traffic signal located at Lester Lane and Plainfield Road or at Adams Street and Plainfield Road, the streets immediately to the west of the subject property. In order for the plaintiff's younger clientele to reach

his office, it would be necessary for them to walk either along the small shoulder of the road or in the road itself. They would then have to cross the road at a location which has no traffic light. It is not difficult to imagine the danger which would be inherent to foot traffic coming to this location.

F. The Funeral Home.

The plaintiff relied heavily during the course of the trial on the fact that the Village had granted a special use to allow construction of a funeral home on property to the east of the subject property with a frontage on Cass Avenue and a driveway on Plainfield Road. With reference to the funeral home it is important to remember the following:

First, the funeral home has not been constructed and may never be constructed so that it does not constitute an existing use in this area.

Second, the funeral home is a use permitted as a special use in an R-3 zone. This use is, therefore, perfectly consistent with the existing R-3 zoning of the property upon which the funeral home would be located.

Third, the funeral home, if it is constructed pursuant to the special use granted, must conform to the terms of the special use ordinance which requires elaborate screening and buffering to the rear of the funeral home. This screening serves to isolate the funeral home from the property immediately to the west which is property also owned by Dr. Davis and which is zoned R-3, the same zoning classification as the property on which the funeral home would be built. It is to be remembered that the Doctor, at the time he purchased the subject property, also purchased the property immediately to the east which is a vacant lot with seventy-five feet of frontage along Plainfield Road which is zoned R-3. This means that the subject property

containing the single family home is insulated from the funeral home which fronts along Cass Avenue by the screening and buffering required by the special use ordinance as well as by the seventy-five feet of vacant land also owned by the Doctor.

In addition, as was stated to this Court at the outset of this case, the basic development of Darien indicates business and commercial uses along Cass Avenue and the location of the funeral home with its frontage along Cass Avenue is not inconsistent with this development.

It must also be noted in regard to intensity of use, that the use of the funeral home is much less intense and the amount of traffic generated by the funeral home is much less over a period of time than the type of intense traffic which would be generated by the plaintiff's proposed use.

G. The Consent Decree.

There has been introduced into evidence as part of the large planning exhibits of both plaintiff and defendant, reference to a consent decree relating to property south of the subject property and south of the funeral home. This property is indicated on the large exhibits used by the planners. Reference to that consent decree indicates that that property is to be developed with business use along Cass Avenue, multiple family residential directly behind the commercial to the west in the R-3 areas, and then single family to the west of that and immediately south of the subject property. This decree reflects a natural progression of (1) business along Cass Avenue; (2) multiple family residential immediately to the west; and (3) single family residential to the west of that. This, as has been testified to by the planners, is a perfectly logical and acceptable theory of zoning. Indeed, it is a desirable method by which to have a natural progression from the intensity of business use along

a busy commercial street like Cass Avenue to single family uses at a street like Lester Lane. It reflects the same natural progression to the subject property from Cass Avenue.

H. Comprehensive Plan

The plaintiff has in two instances sought to make use of the comprehensive plan of the City of Darien to favor his position. In both instances it was shown to this Court that the plan actually supports the position of the City of Darien. In this regard, consider the following:

The plaintiff first sought to show that under the comprehensive plan there was not sufficient commercial or business uses allocated in proportion to the population of Darien. A reference to the plan during the testimony of the plaintiff's witness Tom Dyke, indicated that, in fact, the existing areas zoned commercial conform to the requirements of the plan. That is, it is clear from the comprehensive plan that given the present population there is no need for additional commercial zoning.

Mr. Frank Hruby, the Director of Building and Zoning for the City, testified that during the past two years and at the present time there has been vacant office space available in the City. Dr. Davis testified that he had been approached by one of the developers of such space but had rejected the offer to move to that builder's development which includes other medical professionals.

In addition, this Court will recall that in closing arguments plaintiff sought to contend that the Zoning Ordinance and the comprehensive plan should be given less weight because there was no showing that the plan was thoughtfully drawn by experts. This Court will recall that the defendant called to the Court's attention the introductory page of the comprehensive plan which showed that many experts worked on the plan and that the comprehensive plan was the result of many meetings and much input by experts on the subject of zoning. This Court will also recall that the existing zoning classification of the subject property as single family residential is consistent with the plan drawn by these experts.

I. Defendant's Witnesses.

While it is defendant's position that the plaintiff's witnesses did not even present a prima facie case to this Court, the defendant nevertheless proceeded to introduce the testimony of two expert witnesses, Mr. Rolf Campbell, a noted land planner, and Mr. William C. McCann, a real estate broker and appraiser. Both of these witnesses testified as to the highest and best use of the subject property and both agreed that its present zoning and use were the highest and best. In addition, both of them testified concerning the zoning classification applied to the subject property with reference to the present boundary lines as reflected in the Darien Zoning Ordinance and both agreed that the boundary lines as drawn are proper. Campbell testified that business and commercial uses are oriented toward Cass Avenue and that these business and commercial uses should not extend to a private road such as Lester Lane. The Court will note from an examination of the land use exhibit prepared by Mr. Campbell that he has included the lines of demarcation for the zoning boundaries and his testimony was elaborate as to the reasons why these zoning boundaries are proper.

Mr. McCann testified as to the highest and best use and also as to the effect on surrounding properties. It was his testimony that an orthodontist office was not suitable for the subject property and to put this kind of intense commercial use on the subject property would be detrimental to surrounding properties.

Furthermore, just from the Court's perusal of the various drawings, the Court can note that there are no commercial or business uses on the south side of Plainfield Road and that the only business and commercial use presently in existence near the subject property is the Brookhaven Shopping Plaza. Plainfield Road,

therefore, forms a boundary between the Brookhaven Shopping Plaza to the north and east and the subject property.

It has long been held that zoning boundary lines must begin and end somewhere. Bennett v. City of Chicago, 24 Ill. 2d 270, 181 N.E. 2d 96, 98 (1962); Williams v. Village of Schiller Park, 9 Ill. 2d 596, 138 N.E. 2d 500 (1956). If one were to accept the kinds of arguments which were presented by the plaintiff, it would be impossible to draw zoning boundary lines. It is clear that at the point that different uses meet the boundary line, there are two different uses on either side of the boundary line. This does not mean that one or the other use may properly cross the line. If this was not the case there could be no separate zoning districts. In this case, however, there is more than just a rear yard boundary line--there is at least a street which separates the subject property from the nearest existing business use. There is nothing to say that this type of zoning boundary is unreasonable under the facts of this case. Indeed, it is a perfectly acceptable form of zoning demarcation.

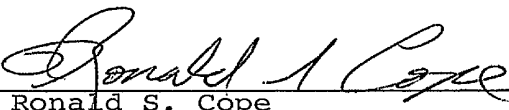
CONCLUSION

The burden is upon the plaintiff to establish by clear and convincing evidence that the zoning classification is invalid. It is the plaintiff's heavy burden to overcome the presumption of validity in favor of the Zoning Ordinance. This the plaintiff in this case has failed to do. At best, the plaintiff's zoning experts have suggested alternate theories of zoning, one of which would require the rezoning of the entire south side of Plainfield Road between Cass Avenue and Adams Street, something which it is not within the purview of this Court to do. From this record it is clear, therefore, that the presumption of validity in favor of the Zoning Ordinance has not been overcome and this Court should enter its judgment order in favor of the defendant.

WHEREFORE, it is respectfully requested that this Court enter an order finding in favor of the defendant and entering judgment in favor of the defendant.

Respectfully submitted,

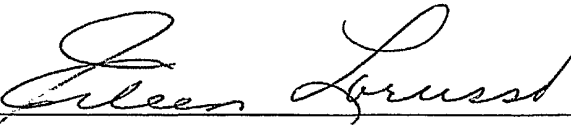
ANCEL, GLINK, DIAMOND & MURPHY, P.C.

By 
Ronald S. Cope

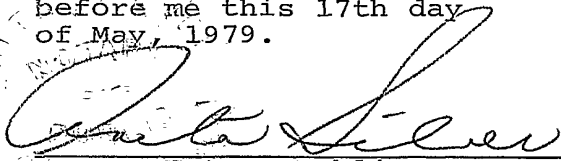
RONALD S. COPE
ANCEL, GLINK, DIAMOND & MURPHY, P.C.
180 N. LaSalle Street
Chicago, Illinois 60601
Telephone: 782-7606

STATE OF ILLINOIS)
) SS.
COUNTY OF C O O K)

EILEEN LORUSSO, being first duly sworn on oath deposes and states that she served the foregoing BRIEF OF DEFENDANT upon TEDROWE & GUALANO, 935 Curtiss Street, Downers Grove, Illinois, 60515, by placing a copy of same into an envelope correctly addressed as aforesaid and bearing prepaid first-class postage, and depositing same into the United States mail chute in the lobby of the building at 180 North LaSalle Street, Chicago, Illinois, 60602, before 5:00 P.M. on May 17, 1979.



SUBSCRIBED and SWORN to
before me this 17th day
of May, 1979.



Notary Public

FILED

MAY 11 10 07 AM '79

John W. [Signature]
 Clerk of 18th Judicial Circuit
 Du Page County, Illinois

STATE OF ILLINOIS)
 COUNTY OF DU PAGE)

SS

IN THE CIRCUIT COURT FOR THE EIGHTEENTH JUDICIAL
 CIRCUIT, DU PAGE COUNTY, ILLINOIS

ENTERED

MAY 14 '79

CIRCUIT CLERK
 DATA PROCESSING DEPT.

WILLIAM W. DAVIS,
 Plaintiff

vs.

NO. 78 MR 88

CITY OF DARIEN, an Illinois
 municipal corporation,
 Defendant

PLAINTIFF'S POINTS AND AUTHORITIES

I. The factors to be considered in the determination of whether or not a zoning ordinance is unreasonable and void as applied to a particular piece of property are

1. The existing uses and zoning of nearby property;
2. The extent to which property values are diminished by the particular zoning restrictions;
3. The extent to which limitation or destruction of the value of Plaintiff's property promotes the general health, safety and welfare of the community;
4. The relative gain to the public as compared to the hardship imposed upon the Plaintiff;
5. The suitability of the particular property for the purposes for which it is now zoned;
6. The length of time that the property has been vacant as zoned, considering the context of land development in the area in which the property is located;
7. The care with which the municipality has undertaken to plan its land use development;
8. The need of the community for the use proposed by the Plaintiff.

LaSalle National Bank v. County of Cook, 12 Ill.2d 40, 145 N.E.2d 65
Sinclair Pipeline Company v. Village of Richton Park, 9 Ill.2d 370,
 167 N.E.2d 406

II. An additional factor to be considered is aesthetic considerations.

Grobman v. City of Des Plaines, 59 Ill.2d 588, 322 N.E.2d 443 (1975).

III. It is well established that, at the outset, the municipality's ordinance is presumed to be valid.

LaSalle National Bank v. County of Cook, supra.

IV. In order to overcome the presumption of validity, the person attacking the ordinance must show that it is arbitrary and unreasonable by clear and convincing evidence.

Elmhurst National Bank v. Chicago, 22 Ill.2d 396, 176 N.E.2d 771.

V. The presumption of validity attached to the ordinance can be overcome in various ways:

1. It can be weakened or destroyed by a showing that the municipality has failed to comprehensively plan for the use and development of land in its jurisdiction.

Forest View Homeowner's Association v. County of Cook, 18 Ill. App.3d 230, 309 N.E.2d 763 (First District, 1974).

2. The presumption can be weakened or destroyed by a showing that the municipality has failed to give a proper degree of care and consideration to its land use decisions such as reference to expert or professional opinion or assistance.

First National Bank of Highland Park v. Village of Vernon Hills, 55 Ill. App. 3d 985, 371 N.E.2d 659 (Second District, 1977)

3. Where it is shown that a decrease in value of the Plaintiff's property resulting from application of the municipal ordinance restrictions is substantial, and overall benefit to the community is slight, the presumption of

validity is overcome.

Davis v. City of Rockford, 60 Ill. App.2d 325, 208 N.E.2d 110 (Second District, 1965).

4. The absence of a substantial relationship between the general welfare of the community and the municipal ordinance overcomes the presumption of validity.

Glassey v. County of Tazewell, 11 Ill. App.3d 1087, 297 N.E.2d 235 (1973).

5. When all of the relevant factors, when taken together, show that there is no reasonable basis in the public welfare for requiring the Plaintiff to suffer a loss due to the application of the municipal ordinance to his property, the presumption is overcome.

Fiore v. City of Highland Park, 76 Ill. App.2d 62, 221 N.E.2d 323 (1966).

VI. The fact that there are differences of opinion among witnesses does not require the Court to find that the reasonableness of the municipal ordinance is debatable and, therefore, that the municipal ordinance must be upheld, but rather the Court must expect differences of opinion and must determine from all the facts whether the respective different points of view have a reasonable and justifiable basis.

Edward Hines Lumber Company v. Village of Villa Park, 34 Ill. App.3d 771, 340 N.E.2d 339 (Second District, 1976).

VII. After showing that the municipal ordinance is void as applied to the property, the Plaintiff need not show that possible alternative or intermediate zoning classifications would also be unreasonable and void.

First National Bank of Skokie v. Village of Morton Grove, 12 Ill. App.3d 589, 299 N.E.2d 570 (First District, 1973);
Aurora National Bank v. City of Aurora, 31 Ill. App.3d 239, 353 N.E.2d 61 (Second District, 1976).

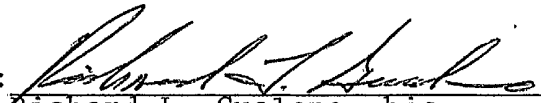
VIII. Instead, the Plaintiff need only show that his proposed use of the property is reasonable.

Johnston v. City of Geneva, 37 Ill. App.3d 578, 346 N.E.2d 444
(Second District, 1976).

Respectfully submitted,

WILLIAM W. DAVIS, Plaintiff

BY:


Richard L. Gualano, his
attorney

IN THE EIGHTEENTH JUDICIAL CIRCUIT, DU PAGE COUNTY, WHEATON, ILLINOIS

DAVIS

VS.

DARIEN

NO. 78 MR 88

ENTERED
APR 20 79

O R D E R

CIRCUIT CLERK
DATA PROCESSING DEPT.

This matter having been scheduled to resume trial on April 17 and 18, 1979, pursuant to Order entered on February 28, 1979, and the parties having been advised by the Court of a conflict in its trial calendar, and the parties having agreed to a rescheduling of the resumption of the trial in this matter,

IT IS ORDERED that the trial in this matter be and the same shall resume at 10:30 A.M. on April 26, 1979 and shall proceed on such date and April 27, 1979 without further notice.

FILED
APR 17 4 23 PM '79
Clerk of 18th Judicial Circuit
Du Page County, Illinois

ENTER

JUDGE

Tedrowe & Gualano
Name
Plaintiff
Attorney for
935 Curtis
Address
Downers Grove, Ill.
City
963-8990
Telephone

Dated: April 17, 1979.



22



IN THE EIGHTEENTH JUDICIAL CIRCUIT, DU PAGE COUNTY, WHEATON, ILLINOIS

William Davis
 VS.
 City of Danier

NO.

78 MR 88

O R D E R

This Cause coming on for
 trial and the parties not
 having completed their presentations
 It is hereby ordered that this
 Cause is set for further
 hearing without notice for
 April 18 and 19 with the trial
 to commence each day at 10:30 A.M.

FILED
 FEB 28 4 15 PM '79
 Clerk of 18th Judicial Circuit
 Du Page County, Illinois

ENTERED

JUDGE

Amel, Glen, David + Murphy
 Name
 Defendant
 Attorney for
 Address 180 N. La Salle
 Chicago
 City
 Telephone 782-7606

BOOK 1193 PAGE 383

ENTERED

MAR 01 '79

Circuit Clerk
DATA PROCESSING DEPT.

STATE OF ILLINOIS)
COUNTY OF DU PAGE) SS

IN THE CIRCUIT COURT FOR THE EIGHTEENTH JUDICIAL
CIRCUIT, DU PAGE COUNTY, ILLINOIS

WILLIAM W. DAVIS,
Plaintiff

vs

NO. 78 MR 88

CITY OF DARIEN, an Illinois
Municipal Corporation,
Defendant

STIPULATION

Plaintiff, WILLIAM W. DAVIS, by his Attorney Richard L. Gualano of Tedrowe & Gualano, and Defendant, CITY OF DARIEN, an Illinois Municipal Corporation, by its Attorney, Stewart H. Diamond of Ancel, Glink, Diamond and Murphy, P.C., hereby make and enter into the following stipulation for purposes of the trial of the above-entitled cause as follows:

1. That an actual controversy exists between the Plaintiff and the Defendant, and the Court has jurisdiction over the parties and the subject matter of this cause.

2. That the Defendant, CITY OF DARIEN (hereinafter referred to as "Darien"), is an Illinois Municipal Corporation organized and existing under and by virtue of the laws of the State of Illinois and is located in DuPage County, Illinois.

3. That the Plaintiff, WILLIAM W. DAVIS, is the owner of record of certain real property located within the corporate limits of Darien, which real property is legally described as:

Lot 1 in Jenkins Subdivision in the Southeast Quarter of Section 28, Township 38 North, Range 11, East of the Third Principal Meridian, according to the Plat thereof recorded June 24, 1954, as Document 721076 in DuPage County, Illinois.

and which real property is hereinafter referred to as the "Subject Property".

4. That Darien, pursuant to the power and authority vested in it by the Legislature of the State of Illinois, on the 9th day of August, 1971 adopted a comprehensive zoning ordinance for said City, which ordinance (hereinafter referred to as the "Zoning Ordinance") has been amended from time to time and has classified the Subject Property as "R-2 Single-family Dwelling District" permitting the use of the Subject Property for a single-family residence on a minimum lot of 10,000 square feet.

5. That the Subject Property is located on the south side of Plainfield Road at the southeast corner of the intersection of Plainfield Road with Lester Lane, approximately 520 feet west of the intersection of Plainfield Road with Cass Avenue.

6. That the Subject Property has a frontage of 188.65 feet on the south side of Plainfield Road, a frontage of 136.3 feet on the east side of Lester Lane, a lot area of approximately .689 acres and is improved with a one-story single-family residential structure, with accessory structures, the interior of which is designed and improved in a manner that is customary and usual for structures of this type.

7. That on or about May 17, 1977, the Plaintiff filed an application with Darien seeking rezoning of the Subject Property to the "B-1 Local Shopping Center District" classification under the Zoning Ordinance and seeking certain variations with respect to the yard requirements and other "bulk regulations" applicable to such B-1 zoning district all so as to allow the use of the Subject Property by the Plaintiff for purposes of establishing, operating and maintaining a professional office within the existing structure located upon the Subject Property for the practice of his profession as an orthodontist.

8. That on October 17, 1977, the City Council of Darien denied the aforescribed application of the Plaintiff.

9. That Plainfield Road is a two-lane highway extending from Route 83 and points east thereof through Darien to Lemont Road and points west thereof, is classified under Darien's Comprehensive Plan as a minor arterial roadway and, according to the most recent data collected by the DuPage County Highway Department in 1977, experiences a volume of traffic in the amount of 10,950 vehicles over a twenty-four hour weekday period within that portion of Plainfield Road that is immediately adjacent to the Subject Property; and that Lester Lane is a non-dedicated, private road.

10. That the ABC-Land Pre-School at the southeast corner of Plainfield Road and Adams Street was constructed in 1970 under the authority of The Zoning Ordinance and Building Code of DuPage County, Illinois.

11. That submitted with this Stipulation are true and correct copies of the following documents respectively identified and designated as follows:

- | | |
|-----------|--|
| Exhibit A | The application of the Plaintiff for rezoning and variations, including attached site plan |
| Exhibit B | The Zoning Ordinance of the City of Darien, as amended, including the zoning district map referred to therein |
| Exhibit C | The Official Comprehensive Plan of the City of Darien, including all appendices, plats, plans and maps referred to therein |
| Exhibit D | Darien Ordinance No. 0-02-77 |
| Exhibit E | Darien Ordinance No. 0-03-77 including all appendices and site plans referred to therein |
| Exhibit F | DuPage County Highway Department 1977 Traffic Map |
| Exhibit G | Letter, dated July 26, 1976, from Darien Mayor Stramaglia to the Plaintiff |

Exhibit H Minutes of the Darien Plan Commission hearing of August 25, 1977

Exhibit I Excerpt of minutes of the Darien Plan Commission hearing of September 15, 1977

Exhibit J Excerpt of minutes of the Darien City Council meeting of October 17, 1977

Exhibit K Letter, dated October 21, 1977, from Darien Mayor Stramaglia to the Plaintiff

12. That the documents set forth in paragraph 11 hereof be admitted into evidence as Exhibits A through K, respectively.

13. That the Plaintiff has exhausted his local and administrative remedies.

WILLIAM W. DAVIS, Plaintiff

BY: 
RICHARD L. GUALANO

CITY OF DARIEN, Defendant

BY: 
STEWART H. DIAMOND

No. 84850
Tedrowe & Gualano
935 Curtiss Street
Downers Grove, Illinois 60515
(312) 963-8990

✓

e

IN THE EIGHTEENTH JUDICIAL CIRCUIT, DU PAGE COUNTY, WHEATON, ILLINOIS

DAVIS

VS.

DARIEN

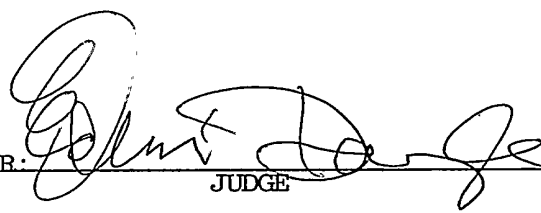
NO. 78 MR 88

O R D E R

This matter coming on to be heard for purposes of rescheduling the trial heretofore set for February 5, 1979, the parties and the Court being advised of a conflict in the Court's trial schedule,

IT IS ORDERED that this matter is hereby set for trial commencing February 26, 1979, at 10:30 A.M. before Judge Douglas in Courtroom 201 without further notice.

FILED
JAN 26 4 16 PM '79
John W. Cockrell
Clerk of 18th Judicial Circuit
Du Page County, Illinois

ENTER.  JUDGE

Tedlowe & Cusano
Name
W. P. Smith
Attorney for
935 Curtis
Address
Downers Grove, Ill.
City
(312) 963-8990
Telephone

Dated: January 26, 1979

FILED ✓

JAN 26 12 55 PM '79

STATE OF ILLINOIS }

COUNTY OF DU PAGE }

SS

Clerk of 13th Judicial Circuit
Du Page County, IllinoisIN THE CIRCUIT COURT FOR THE EIGHTEENTH JUDICIAL
CIRCUIT, DU PAGE COUNTY, ILLINOIS

WILLIAM W. DAVIS,

Plaintiff

vs.

CITY OF DARIEN, an Illinois
municipal corporation,

Defendant

NO. 78 MR 88

ENTERED
JAN 31 '79
CIRCUIT CLERK
DATA PROCESSING DEPT.

17

PLAINTIFF'S ANSWERS TO DEFENDANT'S FIRST
INTERROGATORIES TO PLAINTIFF

Plaintiff, WILLIAM W. DAVIS, answers the Interrogatories propounded by the Defendant as follows:

1. State your full and correct name.

ANSWER: William W. Davis.

2. State your occupation or profession if any.

ANSWER: Orthodontist.

3. List all professional licenses that you hold; include in your answer the name of the licensing authority and the date of issuance of all such licenses.

ANSWER: a) DDS - Illinois Department of Registration and Education - 1966
b) Orthodontics (Specialty) - Illinois Department of Registration and Education - 1970

4. List all professional associations of which you are a member and state whether or not you are an officer or serve on any committees of such organizations or associations.

ANSWER: The Plaintiff is a member of The American Association of Orthodontists, The American Dental Association and Omicron Kappa Upsilon, the latter being an honorary dental society. The Plaintiff is neither an officer of nor a committee member in any of the aforescribed organizations.

5. Are you currently or have you ever been engaged in the professional practice of orthodontics?

ANSWER: Yes.

6. If your answer to Interrogatory No. 5 is affirmative, state your current orthodontist office address and all addresses where you have conducted your orthodontist practice in the last five years.

ANSWER: Brookhaven Plaza at 75th Street and Cass Avenue in Darien, Illinois.

7. State the date on which you acquired title to the real estate described in Paragraph 3 of the Complaint for Declaratory Judgment and Injunction (hereinafter referred to as the "Subject Property") and give the document number of the instrument of conveyance.

ANSWER: Plaintiff acquired the Subject Property by a deed dated December 4, 1976 and recorded in DuPage County, Illinois on January 20, 1977 as Document No. R77-05028.

8. State the monetary consideration paid for the Subject Property and who paid such consideration. If monetary consideration was not paid for the Subject Property, then state the amount and type of consideration given for the Subject Property, then state the amount and type of consideration given for the Subject Property and by whom.

ANSWER: Plaintiff paid \$68,500.00 for the Subject Property, such consideration being given in the form of approximately \$20,000.00 cash and a Trust Deed in the nature of a mortgage in the amount of \$38,635.00.

9. If the Subject Property was not acquired by purchase, state how it was acquired, the date on which it was so acquired, and the person or persons from whom it was acquired.

ANSWER: See answer to Interrogatory No. 8.

10. Did you engage in any conversation or exchange, any correspondence with officials or employees of the City of Darien concerning the Subject Property before you purchased or otherwise acquired the Subject Property?

ANSWER: Yes.

11. If the answer to Interrogatory No. 10 is affirmative, state the following:

- a) The date and place of all such conversations,
- b) The names of all parties to such conversations,
- c) The matters discussed.

Attach as an exhibit to your answer copies of any correspondence with City of Darien officers or employees concerning the Subject Property.

ANSWER: Shortly before July 26, 1976 the Plaintiff discussed the Subject Property with Mayor Stramaglia and, thereafter, received a letter, dated July 26, 1976, from Mayor Stramaglia (copy attached).

12. State whether or not you or your agent reviewed or otherwise obtained actual knowledge of the zoning classifications and restrictions of the Subject Property prior to the time you purchased or acquired the Subject Property.

ANSWER: Yes.

13. Did you receive information from any officers or employees of the City of Darien indicating that the zoning classification and restrictions upon the Subject Property might be changed or might not be changed to allow your use of the Subject Property as an orthodontist office?

ANSWER: Yes.

14. If the answer to Interrogatory No. 13 is affirmative, answer the following:

- a) Describe in detail how the information was obtained; include in your answer names of the parties to conversation and dates of conversations;
- b) Attach all correspondence, memoranda and other documents relating such information;
- c) Give names, addresses, places of employment and business title of all people who imparted such information.

ANSWER: See answer to Interrogatory No. 11.

15. Describe your current orthodontist office in detail giving the number of patient chairs, size and dimensions of all office space and reception space, size and dimensions of all consultation offices, x-ray rooms and other business space. You may answer this Interrogatory by an exhibit attached to your answer.

ANSWER:

- a) Number of patient chairs - 4
- b) Business office and secretarial area - 8 feet by 10 feet
- c) Reception room - 12 feet by 15 feet
- d) Laboratory - 5 feet by 10 feet
- e) Private office - 8 feet by 10 feet
- f) Main operatory area - 13 feet by 35 feet
- g) Secondary operatory area - 8 feet by 10 feet
- h) Overall office dimensions - approximately 14 feet by 80 feet.

16. Approximately what hours is your current orthodontist office open for performance of your regular professional practice?

ANSWER:

8:00 A.M. to 5:00 P.M. weekdays and one-half day on Saturdays.

17. How many patients do you regularly see on each separate date of the week (include Saturdays, Sundays and holidays)?

ANSWER:

Approximately 40 per day.

18. How many people other than patients regularly enter your orthodontist office during each separate day of the week (include Saturdays, Sundays and holidays)?

ANSWER:

Approximately 20 per day consisting of friends or relatives of patients.

19. State the total number of hours your regular orthodontist office is occupied on each separate day of the week for seeing and treating patients (include Saturdays, Sundays and holidays).

ANSWER:

See answer to Interrogatory No. 16.

20. Is your regular business office ever used for business or professional meetings:

- a) By yourself or other professionals,
- b) By business or professional associations,
- c) By others not included in your answers to Interrogatory No. 20(a) or 20(b).

ANSWER:

No.

21. List the names and addresses of all individuals, organizations or associations listed in your answer to Interrogatory No. 20.

ANSWER:

Not Applicable

22. Do any individuals, other than yourself, utilize space in your regular orthodontist office for professional purposes?

ANSWER: No.

23. If the answer to Interrogatory No. 22 is affirmative, state the following:

- a) The names and addresses of all such people,
- b) Do such people pay rent for the use of the facilities and if so, to whom is the rent paid and what is the amount of the rent paid,
- c) Give the dates and times that such people regularly use, rent or occupy space within your orthodontist office, for business purposes.

ANSWER: Not applicable.

24. Are automobile parking spaces available at your regular orthodontist office for your patients, and if so, approximately how many spaces are available?

ANSWER: The entire parking area for the Brookhaven Shopping Plaza.

25. Is public transportation, other than taxicab service, available for transportation to your office by business patrons?

ANSWER: To the knowledge of the Plaintiff, the Regional Transportation Authority has a bus route originating at a point north of the Plaintiff's office, the specific point being unknown to the Plaintiff, and terminating at the Brookhaven Shopping Plaza.

26. If the answer to Interrogatory No. 25 is yes, state with particularity the names of all common carriers, public transportation companies and transportation agencies serving your current business location.

ANSWER: See answer to Interrogatory No. 25.

27. Identify the distance from your current orthodontist office to the nearest bus stop and commuter train station.

ANSWER: See answer to Interrogatory No. 25.

28. Approximately how many of your patients use public transportation to arrive at your current orthodontist office?

ANSWER: To the knowledge of the Plaintiff, no patients use the aforescribed public transportation.

29. Describe in detail your plans for expansion of your current orthodontist practice.

ANSWER: Given the space limitations of the Plaintiff's current office location, no plans for the expansion of the Plaintiff's practice exists.

30. Describe in detail how the space within the Subject Property may be utilized as an orthodontist office.

ANSWER: The building upon the Subject Property has approximately 1300 square feet of space on the main floor, 300 square feet of space in the garage area, 400 square feet of space within the porch area and 1200 square feet of space in the basement area. The garage area can be used as a waiting room - reception area, the basement area can be used for storage of supplies and records and the main area of the structure can be used in a combination of areas devoted to laboratory, operatories and business - secretarial area.

31. How many patients will be seen by licensed professional orthodontists on each separate day of the week in an orthodontist office contemplated within the Subject Property (including Saturdays, Sundays and holidays)?

ANSWER: See answer to Interrogatory No. 17.

32. How many people other than patients will enter an orthodontist office upon the Subject Property on each separate day of the week (including Saturdays, Sundays and holidays)?

ANSWER: See answer to Interrogatory No. 18.

33. What business or professional association meetings do you expect to conduct in an orthodontist office on the Subject Property?

ANSWER: None.

34. Describe in detail the staff contemplated for an orthodontist office on the Subject Property in each year for the next five years. Include in your answer:

- a) The number of professional orthodontists,
- b) The number of support and clerical staff members including receptionist, assistants, hygienists, etc.,
- c) All others who would be regularly employed in an orthodontist office on the Subject Property.

ANSWER: The staff at the present office location in the Brookhaven Shopping Plaza consists of three full-time persons and two half-day persons. Additions to that staff may be made in accordance with future demands for the same, which demands cannot now be foreseen by the Plaintiff.

35. Describe the maximum number of patients that could be treated daily in an orthodontist office on the Subject Property.

ANSWER: Plaintiff objects to Interrogatory No. 35 on the grounds that it is vague and appears to call for an answer that can only be based upon speculation.

36. Describe the approximate length of each visit by a regular patient in your current orthodontist practice.

ANSWER: Fifteen to twenty minutes.

37. Describe your current need for additional professional office space.

ANSWER: The present office facility of the Plaintiff is lacking in that it does not contain sufficient space for storage of supplies or records, it contains no space for private offices for purposes of private consultation with patients or parents of patients, is of an insufficient size for needed reception area or business-secretarial area, and, generally, contains no excess space for expansion purposes.

38. Describe the availability of office space suitable to your practice within a three-mile radius of your current orthodontist office.

ANSWER: The Plaintiff has not investigated the availability of office space suitable for the practice of orthodontics since a point in time prior to acquisition of the subject property. At that time, no office space, suitable or otherwise, was available.

39. Describe in detail your attempts to secure office space for expansion of your current practice in locations other than the Subject Property.

ANSWER: The Plaintiff investigated the potential purchase of other real estate for the construction of office space, but the price required for the purchase of that real estate was prohibitive. The investigation of the Plaintiff regarding existing office space resulted in a finding that none existed at the time.

40. Have you ever attempted to rent or sell the Subject Property for commercial or non-commercial use?

ANSWER: No.

41. If the answer to Interrogatory No. 40 is affirmative, state in detail when such attempts were made and the names and business addresses of all agents or brokers who assisted or were responsible for securing or rental agreements. Include all documents, memoranda, correspondence or other papers which reference attempts to rent the Subject Property as an exhibit appended to this answer.

ANSWER: Not applicable.

42. Have you made any attempts to sell or otherwise convey the Subject Property?

ANSWER: No.

43 Have you sold or otherwise conveyed any interest in the Subject Property?

ANSWER: No.

44.. If either or both answers to Interrogatory Nos. 42 or 43 is affirmative, describe in detail the attempts that were made to convey any interest(s) in the Subject Property and state the names and addresses of all agents and/or brokers who were involved in any attempted or consummated sale or transfer. Attach to your answer any exhibits or documents including contracts, offers for sale, real estate listings or other information describing the attempted or consummated sale or transfer.

ANSWER: Not applicable.

45. Have you employed any real estate appraisers, land planners, marketing agents, or business consultants, for the purposes of appraising, equipping, designing, selling or transferring the Subject Property?

ANSWER: Yes.

46. If the answer to Interrogatory No. 45 is affirmative, give the name(s), and business address(es) of all such appraisers, planners, agents or consultants.

ANSWER: Robert F. Smutny of the Jonson Architects, 119 East Ogden Avenue, Hinsdale, Illinois, was employed to aid the Plaintiff in formulating a plan for the conversion of the Subject Property to an office use for orthodontics practice.

47. Identify each person, if any, whom you expect to call as an expert witness at the trial in this matter, and state separately for each:

- a) The name and address of each such person,
- b) Qualifications of each such person,
- c) The subject matter on which he or she is expected to testify,
- d) The substance of the facts and opinions to which he or she is expected to testify, and,
- e) A summary of the grounds for each alleged opinion.

ANSWER:

- a) Thomas Collins of Thomas M. Collins & Associates, Inc., 917 South York Road, Elmhurst, Illinois - Land Valuation
- b) Thompson Dyke of Harland Bartholomew and Associates, 899 Skokie Boulevard, Northbrook, Illinois - Land Use, Planning and Zoning.

48. The name and address of each person who has knowledge of any of the facts alleged in the Complaint.

ANSWER:

In addition to the persons specified in the answer to Interrogatory No. 3 contained in the Plaintiff's First Interrogatories to the Defendant, and in addition to those agents or other persons associated with the Plaintiff for purposes of this litigation as were identified in an answer to a foregoing Interrogatory herein, it is the belief of the Plaintiff that Michael King and Sylvia Urban, both of King Realty in Darien, Illinois, have such knowledge. In addition, Edward Jenkins, a former Mayor of Darien, was involved in the acquisition of the Subject Property by the Plaintiff, and it is assumed that he has knowledge of some relevant facts.

STATE OF ILLINOIS)
) SS
COUNTY OF DU PAGE)

William W. Davis
WILLIAM W. DAVIS

WILLIAM W. DAVIS, being first duly sworn, on oath deposes and says that he is the Plaintiff in the foregoing PLAINTIFF'S ANSWERS TO DEFENDANT'S FIRST INTERROGATORIES TO PLAINTIFF; that he has read the foregoing ANSWERS and has knowledge of the contents thereof, and that the matters set out therein are true and correct to the best of his knowledge, information and belief.

William W. Davis
WILLIAM W. DAVIS

SUBSCRIBED AND SWORN TO

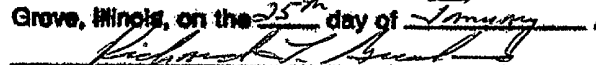
before me this 24th day

of January, 1979.


Notary Public

PROOF OF SERVICE

The undersigned certifies that a copy of the foregoing instrument was served upon the attorneys of record for all parties to the above cause by enclosing the same in an envelope addressed to such attorneys at their business addresses as disclosed by the pleadings of record herein, with postage fully prepaid, and by depositing said envelope in a U. S. Post Office Mail Box in Downers Grove, Illinois, on the 25th day of January A.D., 1979.


-

No. 84850
Tedrowe & Gualano
935 Curtiss Street
Downers Grove, Illinois 60515
(312) 963-8990

CITY OF DARIEN

In the County of DuPage and the State of Illinois
Incorporated 1969

July 26, 1976

DR. WILLIAM DAVIS
#22 - Brookhaven Center
7516 Cass Avenue
Darien, Illinois 60559


Dear Dr. Davis,

In discussing your inquiry pertaining to rezoning of the property on the southeast corner of Lester Lane and Plainfield Road, preliminary discussion with members of the City Council lead me to believe that they feel that it should remain zoned as shown on our Zoning Map and that no Special Use should be given.

You do, however, have the right to apply for a Public Hearing on this matter at any time you so desire. It may be that your formal presentation before the Plan Commission, and its report to the City Council may cause various Aldermen to change their initial view of the matter.

If you wish to pursue this, please contact our City Clerk, Mrs. Gertrude M. Coit, and she will give you the necessary papers and filing information.

Sincerely,


ALFRED J. STRAMAGLIA
Mayor

cc: Council

AJS/msp

1702 Plainfield Road | Darien, Illinois 60559 | Area 312 | 852-5000

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ENTERED

JAN 3 '79

NO. 78 MR 88

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CLERK OF 18th Judicial District
Du Page County, Illinois

PLAINTIFF

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- Click here or Visit <http://www.i2file.net/dv> to validate the certification of this document. Validation ID: DP-09242024-0419-02456

7. State the date on which you acquired title to the real estate described in Paragraph 3 of the Complaint for Declaratory Judgment and Injunction (hereinafter referred to as the "Subject Property") and give the document number of the instrument of conveyance.

8. State the monetary consideration paid for the Subject Property and who paid such consideration. If monetary consideration was not paid for the Subject Property, then state the amount and type of consideration given for the Subject Property, then state the amount and type of consideration given for the Subject Property and by whom.

9. If the Subject Property was not acquired by purchase, state how it was acquired, the date on which it was so acquired, and the person or persons from whom it was acquired.

10. Did you engage in any conversation or exchange, any correspondence with officials or employees of the City of Darien concerning the Subject Property before you purchased or otherwise acquired the Subject Property?

11. If the answer to Interrogatory No. 10 is affirmative, state the following:

- (a) The date and place of all such conversations,
- (b) The names of all parties to such conversations,
- (c) The matters discussed.

Attach as an exhibit to your answer copies of any correspondence with City of Darien officers or employees concerning the Subject Property.

12. State whether or not you or your agent reviewed or otherwise obtained actual knowledge of the zoning classifications and restrictions of the Subject Property prior to the time you purchased or acquired the Subject Property.

13. Did you receive information from any officers or employees of the City of Darien indicating that the zoning classification and restrictions upon the Subject Property might be changed or might not be changed to allow your use of the Subject Property as an orthodontist office?

14. If the answer to Interrogatory No. 13 is affirmative, answer the following:

(a) Describe in detail how the information was obtained; include in your answer names of the parties to conversation and dates of conversations;

(b) Attach all correspondence, memoranda and other documents relating such information;

(c) Give names, addresses, places of employment and business title of all people who imparted such information.

15. Describe your current orthodontist office in detail giving the number of patient chairs, size and dimensions of all office space and reception space, size and dimensions of all consultation offices, x-ray rooms and other business space. You may answer this Interrogatory by an exhibit attached to your answer.

16. Approximately what hours is your current orthodontist office open for performance of your regular professional practice?

17. How many patients do you regularly see on each separate day of the week (include Saturdays, Sundays and holidays)?

18. How many people other than patients regularly enter your orthodontist office during each separate day of the week (include Saturdays, Sundays and holidays)?

19. State the total number of hours your regular orthodontist office is occupied on each separate day of the week for seeing and treating patients (include Saturdays, Sundays and holidays).

20. Is your regular business office ever used for business or professional meetings:

(a) By yourself or other professionals,

(b) By business or professional associations,

(c) By others not included in your answers to Interrogatory No. 20 (a) or 20 (b).

21. List the names and addresses of all individuals, organizations or associations listed in your answer to Interrogatory No. 20.

22. Do any individuals, other than yourself, utilize space in your regular orthodontist office for professional purposes?

23. If the answer to Interrogatory No. 22 is affirmative, state the following:

(a) The names and addresses of all such people,

(b) Do such people pay rent for the use of the facilities and if so, to whom is the rent paid and what is the amount of the rent paid,

(c) Give the dates and times that such people regularly use, rent or occupy space within your orthodontist office, for business purposes.

24. Are automobile parking spaces available at your regular orthodontist office for your patients, and if so, approximately how many spaces are available?

25. Is public transportation, other than taxicab service, available for transportation to your office by business patrons?

26. If the answer to Interrogatory No. 25 is yes, state with particularity the names of all common carriers, public transportation companies and transportation agencies serving your current business location.

27. Identify the distance from your current orthodontist office to the nearest bus stop and commuter train station.

28. Approximately how many of your patients use public transportation to arrive at your current orthodontist office?

29. Describe in detail your plans for expansion of your current orthodontist practice.

30. Describe in detail how the space within the Subject Property may be utilized as an orthodontist office.

31. How many patients will be seen by licensed professional orthodontists on each separate day of the week in an orthodontist office contemplated within the Subject Property (including Saturdays, Sundays and holidays).

32. How many people other than patients will enter an orthodontist office upon the Subject property on each separate day of the week (including Saturdays, Sundays and holidays)?

33. What business or professional association meetings do you expect to conduct in an orthodontist office on the Subject Property?

34. Describe in detail the staff contemplated for an orthodontist office on the Subject Property in each year for the next five years. Include in your answer:

(a) The number of professional orthodontists,

(b) The number of support and clerical staff members including receptionist, assistants, hygienists, etc.,

(c) All others who would be regularly employed in an orthodontist office on the Subject Property.

35. Describe the maximum number of patients that could be treated daily in an orthodontist office on the Subject Property.

36. Describe the approximate length of each visit by a regular patient in your current orthodontist practice.

37. Describe your current need for additional professional office space.

38. Describe the availability of office space suitable to your practice within a three-mile radius of your current orthodontist office.

39. Describe in detail your attempts to secure office space for expansion of your current practice in locations other than the Subject Property.

40. Have you ever attempted to rent or sell the Subject Property for commercial or non-commercial use?

41. If the answer to Interrogatory No. 40 is affirmative, state in detail when such attempts were made and the names and business addresses of all agents or brokers who assisted or were responsible for securing or rental agreements. Include all documents, memoranda, correspondence or other papers which reference attempts to rent the Subject Property as an exhibit appended to this answer.

42. Have you made any attempts to sell or otherwise convey the Subject Property?

43. Have you sold or otherwise conveyed any interest in the Subject Property?

44. If either or both answers to Interrogatory Nos. 42 or 43 is affirmative, describe in detail the attempts that were made to convey any interest(s) in the Subject Property and state the names and addresses of all agents and/or brokers who were involved in any attempted or consummated sale or transfer. Attach to your answer any exhibits or documents including contracts, offers for sale, real estate listings or other information describing the attempted or consummated sale or transfer.

45. Have you employed any real estate appraisers, land planners, marketing agents, or business consultants, for the purposes of appraising, equipping, designing, selling or transferring the Subject Property?

46. If the answer to Interrogatory No. 45 is affirmative, give the name(s), and business address(es) of all such appraisers, planners, agents or consultants.

47. Identify each person, if any, whom you expect to call as an expert witness at the trial in this matter, and state separately for each:

- (a) The name and address of each such person,
- (b) Qualifications of each such person,
- (c) The subject matter on which he or she is expected to testify,
- (d) The substance of the facts and opinions to which he or she is expected to testify, and,

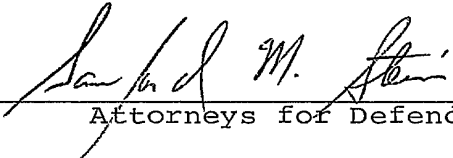
(e) A summary of the grounds for each alleged opinion.

48. The name and address of each person who has knowledge of any of the facts alleged in the Complaint.

Submitted by,

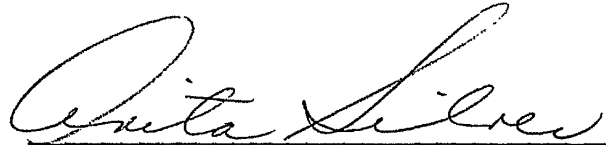
ANCEL, GLINK, DIAMOND & MURPHY, P.C.

By:

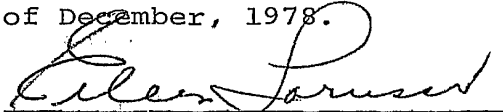

Attorneys for Defendant

STATE OF ILLINOIS)
) ss.
COUNTY OF COOK)

ANITA SILVER, being first duly sworn, on oath deposes and says that she served the foregoing DEFENDANT'S FIRST SET OF INTERROGATORIES TO PLAINTIFF upon Richard L. Gualano, Techow and Gualano, 935 Curtiss Street, Downers Grove, Illinois 60515 by placing a copy of same into an envelope correctly addressed as aforesaid and bearing sufficient first class postage prepaid, and depositing same into the United States Mail at 180 North LaSalle Street, Chicago, Illinois 60601, before 5:00 p.m. on December 19, 1978.

A handwritten signature in cursive script, reading "Anita Silver", written over a horizontal line.

SUBSCRIBED AND SWORN TO
before me this 19th day
of December, 1978.

A handwritten signature in cursive script, likely reading "Allen J. [unclear]", written over a horizontal line.

Notary Public

IN THE EIGHTEENTH JUDICIAL CIRCUIT, DU PAGE COUNTY, WHEATON, ILLINOIS

DAVIS

VS.

City of Darien

NO.

78 MR 88

O R D E R

This cause coming on for pre-trial conference this date, the Court being advised that the parties are now and will be unable to settle the matters in dispute between themselves, and the Court being advised in the premises,

IT IS ORDERED that this cause be and the same is hereby set for trial and hearing before Judge John Teschner commencing 10:30 A.M. February 5, 1979 in Courtroom 104.

FILED

DEC 6 11 34 AM '78

 The Clerk of the Court
 State of Illinois
 Du Page County, Illinois

Tedesco & Catalano

Name

Plaintiff

Attorney for

935 Cortina St.

Address

Downers Grove, Ill.

City

(312) 963-8990

Telephone

ENTER:

JUDGE

 Dated: December 6, 1978
 John Teschner

BOOK 1171 PAGE 836

IN THE EIGHTEENTH JUDICIAL CIRCUIT, DU PAGE COUNTY, WHEATON, ILLINOIS

Davis

VS.

NO. 78 MR 88

City of Darien

O R D E R

This matter coming on to be heard upon the motion of the plaintiff to have this matter set for pre-trial conference, the Court being fully advised,

IT IS ORDERED that this matter be and the same is hereby set for pre-trial conference on the 6th day of December 6, 1978 at 10:00 A.M. in Courtroom 104

FILED

NOV 15 12 51 PM '78

John W. Cockrell
Clerk of 18th Judicial Circuit
Du Page County, Illinois

Teschow & Cusano

Name

Plaintiff

Attorney for

935 Canton St.

Address

Darien, Ill.

City

(312) 963-8990

Telephone

ENTER:

JUDGE

Dated November 15, 1978
BOOK 1166 PAGE 253

IN THE EIGHTEENTH JUDICIAL CIRCUIT, DU PAGE COUNTY, WHEATON, ILLINOIS

WILLIAM W. DAVIS,
PLAINTIFF

-VS-

CITY OF DARIEN, an Illinois
municipal corporation, DEFENDANT

CASE No. 78 MR 88

NOV 15 '78

N O T I C E O F M O T I O NCIRCUIT CLERK
DATA PROCESSING DEPT.

MR. STEWART H. DIAMOND

TO: ANCEL, GLINK, DIAMOND & MURPHY
180 North LaSalle Street, Suite 2600
Chicago, Illinois 60601

YOU ARE HEREBY NOTIFIED, THAT ON THE 15th DAY OF November 1978 AT
10:00 A. M., OR AS SOON THEREAFTER AS COUNSEL MAY BE HEARD, I SHALL APPEAR BEFORE

THE HONORABLE JUDGE TESCHNER IN COURT ROOM NO. 104, OR ANY OTHER
JUDGE AS MAY BE HOLDING COURT IN HIS ABSENCE, IN THE COURT ROOM USUALLY OCCUPIED BY
HIM IN THE DU PAGE COUNTY COURT HOUSE, 201 REBER STREET IN THE CITY OF WHEATON, DU
PAGE COUNTY, ILLINOIS AND THEN AND THERE have this matter set for pretrial
conference,

AT WHICH TIME AND PLACE YOU MAY APPEAR AS YOU SEE FIT SO TO DO.

No. 84850
NAME: Tedrowe & Gualano
ATTORNEY FOR PLAINTIFF-DEFENDANT

ADDRESS: 935 Curtiss Street
CITY: Downers Grove, Illinois 60515
PHONE: (312) 963-8990

P R O O F O F S E R V I C E

STATE OF ILLINOIS)
COUNTY OF DU PAGE) ON November 8, 1978, I, Linda Jernigan

ON OATH STATE THAT

☐ I SERVED THIS NOTICE BY DELIVERING A COPY PERSONALLY TO
EACH PERSON TO WHOM IT IS DIRECTED.

☒ I SERVED THIS NOTICE BY MAILING A COPY TO EACH PERSON TO
WHOM IT IS DIRECTED AND DEPOSITING THE SAME IN THE U.S.
MAIL AT Downers Grove, ILLINOIS, WITH THE PROPER POSTAGE
PREPAID.

SUBSCRIBED AND SWORN TO BEFORE ME

DATE: November 8, 1978
Robert T. Gualano
NOTARY PUBLIC

Linda Jernigan

JOHN W. COCKRELL, CLERK OF THE 18TH JUDICIAL CIRCUIT COURT
WHEATON, ILLINOIS

STATE OF ILLINOIS)
) ss.
COUNTY OF DU PAGE)

IN THE EIGHTEENTH JUDICIAL CIRCUIT, DU PAGE COUNTY, WHEATON, ILLINOIS

WILLIAM W. DAVIS,
Plaintiff,
vs.
CITY OF DARIEN, an Illinois
municipal corporation,
Defendant.

NO. 78 MR 88

FILED
SEP 29 8 09 AM '78
Clerk of 18th Judicial Circuit
Du Page County, Illinois

KP

NOTICE OF CHANGE OF ADDRESS

TO: Tedrowe & Gualano
935 Curtiss Street
Downers Grove, Illinois 60515

PLEASE TAKE NOTICE that the law firm of ANCEL, GLINK,
DIAMOND & MURPHY, P.C., have moved their offices to the following
address:

ANCEL, GLINK, DIAMOND & MURPHY, P.C.
180 North LaSalle Street, Suite 2600
Chicago, Illinois 60601
Telephone: 782-7606

Please change your records accordingly, and forward all future
notices to the above address.

Ancel, Glink, Diamond & Murphy P.C.

ANCEL, GLINK, DIAMOND & MURPHY, P.C.
180 North LaSalle Street, Suite 2600
Chicago, Illinois 60601
Telephone: 782-7606

STATE OF ILLINOIS)
)
COUNTY OF COOK) ss.

DALE HENRY, being first duly
sworn, on oath deposes and says that (s)he served the foregoing
NOTICE OF CHANGE OF ADDRESS upon:

Tedrowe & Gualano
935 Curtiss Street
Downers Grove, Illinois 60515

by placing a copy of same into an envelope correctly addressed
to each as aforesaid and bearing sufficient first-class postage
prepaid, and depositing same into the United States Mail at
180 North LaSalle Street, Chicago, Illinois 60601, before 5:00
p.m., on Sept. 27, 1978.

Dale Henry

SUBSCRIBED AND SWORN TO
before me this 27th day
of September, 1978.

Liddy Moss
Notary Public

STATE OF ILLINOIS)
) SS
COUNTY OF DU PAGE)

IN THE CIRCUIT COURT FOR THE EIGHTEENTH JUDICIAL
CIRCUIT, DU PAGE COUNTY, ILLINOIS

WILLIAM W. DAVIS,
Plaintiff

-vs-

CITY OF DARIEN, an Illinois
municipal Corporation,
Defendant

NO. 78 MR 88

KP

FILED
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Clerk of 18th Judicial Circuit
Du Page County, Illinois

PLAINTIFF'S FIRST INTERROGATORIES TO DEFENDANT

Plaintiff, WILLIAM W. DAVIS, by his Attorneys, Tedrowe & Gualano, pursuant to Rule 213 of the Illinois Supreme Court Rules, propounds the following Interrogatories to be answered separately, in writing and under oath, over the signature of an officer of the Defendant, CITY OF DARIEN, in accordance with the Rules of the Illinois Supreme Court and the Civil Practice Act of Illinois:

1. Give your full and correct name.
2. What office do you hold in the government of the City of Darien?
3. State the name and last known address for each person, other than the person answering these interrogatories and other than the Plaintiff, who is an employee, officer or other official of the City of Darien and who has knowledge of facts relevant to any of the matters alleged in the Complaint for Declaratory Judgment and Injunction filed in this cause.

4. Identify each person, if any, whom you expect to call as an expert witness at the trial in this matter, and state separately for each:

- a) Qualifications of each such person;
- b) The subject matter on which he or she is expected to testify;
- c) The substance of the facts and opinions to which he or she is expected to testify; and
- d) A summary of the grounds for each alleged opinion.

5. Describe with particularity, either by answer or by Exhibit attached to your answer, any appraisal reports relating to the property that is the subject matter of this cause (hereinafter referred to as the "subject property") that were reviewed, considered or otherwise used by the City Council or any of its administrative boards or agencies in reaching the decision to deny the Plaintiff's application for re-zoning of the subject property as alleged in paragraph 18 of the Plaintiff's Complaint.

6. Describe with particularity, either by answer or by Exhibit attached to your answer, any appraisal reports relating to real property within a one-half mile radius of the subject property that were reviewed, considered or otherwise viewed by the City Council or any of its administrative boards or agencies in reaching the decision to deny the Plaintiff's application for re-zoning of the subject property as alleged in paragraph 18 of the Plaintiff's Complaint.

7. Describe with particularity, either by answer or by Exhibit attached to your Answer, any traffic studies or traffic

counts made, taken or otherwise prepared with respect to Plainfield Road, Cass Avenue, or both, that were reviewed, considered or otherwise used by the City Council or any of its administrative boards or agencies in reaching the decision to deny the Plaintiff's application for re-zoning of the subject property as alleged in paragraph 18 of the Plaintiff's Complaint.

8. Describe with particularity, either by answer or by Exhibit attached to your answer, any report, memorandum or study prepared by the administrative staff of the City of Darien or independent consultants for the City of Darien, or both, that were reviewed, considered or otherwise used by the City Council or any of its administrative boards or agencies in reach the decision to deny the Plaintiff's application for re-zoning of the subject property as alleged in paragraph 18 of the Plaintiff's Complaint.

9. State the factual basis, in detail, in support of the statement contained in paragraph 7 of the Defendant's Answer that the use of the "ABC Land Pre-School" operation pre-dates the passage of the City of Darien's Zoning Ordinance and continues as a non-conforming use.

10. Are you aware of any plans relating to the future widening or other improvement of Plainfield Road in the vicinity of Cass Avenue.

11. If your answer to interrogatory No. 10 is in the affirmative, describe with particularity, either by answer or by Exhibit attached to your answer, such plans and the person, firm or corporation responsible for the preparation thereof.

12. Has the City Council of the City of Darien considered, within the last two years, the possibility of expanding outward the area classified for business or other commercial use presently existing in the vicinity of the intersection of Plainfield Road and Cass Avenue.

13. If the answer to Interrogatory No. 12 is in the affirmative, describe with particularity, either by answer or by Exhibit attached to your answer, the nature, extent and results of such consideration and deliberations by the City Council.

14. If the answer to interrogatory No. 12 is in the affirmative, describe with particularity, either by answer or by Exhibit attached to your answer, any reports, memorandum or other documentation reviewed, considered or otherwise used by the City Council in connection with such consideration and deliberation.

15. Has any firm, person or corporation, within the last three years, applied to the City of Darien for a reclassification of property or the granting of a Special Use for property, or both, under the City's Zoning Ordinance with respect to real estate within a radius of one mile from the subject property.

16. If the answer to interrogatory No. 15 is in the affirmative, describe with particularity:

- a) The identity of the applicant;
- b) The date that the application was made;
- c) The disposition of the application;
- d) The real estate to which such application related.

17. Has the Zoning Map of the City of Darien been amended or otherwise altered from the version thereof available for purchase on March 27, 1978.

18. If the answer to interrogatory No. 17 is in the affirmative, describe with particularity, either by answer or by Exhibit attached to your answer, the nature and extent of such amendment or other alteration.

19. Has the City of Darien, within the last three years, entered into any Consent Decree or other voluntary judicial judgment covering the use and occupancy of real estate within one mile of the subject property under [REDACTED] terms, conditions and provisions other than those applicable to such property under the City's Zoning Ordinance.

20. If the answer to interrogatory No. 19 is in the affirmative, describe with particularity:

- a) The identity of the Court having jurisdiction over the matter;
- b) The case number for such matter;
- c) The real estate to which such Consent Decree or other judgment relates.

21. Have the owners of the real estate that was granted a Special Use under Darien Ordinance No. 0-03-77 accepted the terms, provision and conditions set forth in such Ordinance?

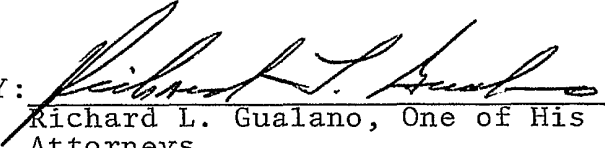
22. If the answer to Interrogatory No. 21 is in the affirmative, state:

- a) The identity of such owners;
- b) The date that such acceptance and consent was given.

SUBMITTED BY

WILLIAM W. DAVIS, Plaintiff

BY:


Richard L. Gualano, One of His
Attorneys

PROOF OF SERVICE

The undersigned certifies that a copy of the foregoing instrument was served upon the attorneys of record for all parties to the above cause by enclosing the same in an envelope addressed to such attorneys at their business address as disclosed by the pleadings of record herein, with postage fully prepaid, and by depositing said envelope in a U. S. Post Office Mail Box in Downers Grove, Illinois, on the 19th day of July, A.D., 1978

No. 84850
Tedrowe & Gualano
935 Curtiss Street
Downers Grove, Illinois 60515
(312) 963-8990

STATE OF TEXAS

County of _____

Know all men by these presents, that _____ of the County of _____ State of Texas, for and in consideration of the sum of _____ Dollars, to _____ in hand paid by _____ the receipt of which is hereby acknowledged, have granted, sold and conveyed, and by these presents do grant, sell and convey unto the said _____ of the County of _____ State of Texas, all that certain _____

DeVroste & Guralnick
Attorneys at Law
935 CURTISS STREET
DOWNERS GROVE, ILLINOIS 60515

DeVroste & Guralnick
Attorneys at Law
935 CURTISS STREET
DOWNERS GROVE, ILLINOIS 60515
963-8990

STATE OF ILLINOIS)
COUNTY OF DU PAGE) SS

IN THE CIRCUIT COURT FOR THE EIGHTEENTH JUDICIAL
CIRCUIT, DU PAGE COUNTY, ILLINOIS

WILLIAM W. DAVIS,
Plaintiff

-vs-

CITY OF DARIEN, an Illinois
Municipal Corporation,
Defendant.

NO. 78 MR 88

KP

MAILED
MAY 18 11 20 AM '78
Clerk of the Circuit Court
DuPage County, Illinois

ANSWER TO AFFIRMATIVE DEFENSE OF DEFENDANT

Now Comes the Plaintiff, WILLIAM W. DAVIS, by and through his Attorneys, Tedrowe & Gualano, and, in answer to those allegations of affirmative defense set forth in the Answer to Complaint for Declaratory Judgment and Injunction herein filed by the Defendant, CITY OF DARIEN, denies each and every such allegation, including specifically those allegations of affirmative defense set forth in paragraphs 7, 8, 10 and 15 of said Answer of the Defendant.

WILLIAM W. DAVIS, Plaintiff

BY: Richard L. Gualano
Richard L. Gualano of
Tedrowe & Gualano, His Attorneys

PROOF OF SERVICE

The undersigned certifies that a copy of the foregoing instrument was served upon the attorneys of record for all parties to the above cause by enclosing the same in an envelope addressed to such attorneys at their business address as disclosed by the pleadings of record herein, with postage fully prepaid, and by depositing said envelope in a U.S. Post Office Mail Box in Downers Grove, Illinois, on the 18th day of May, A.D., 1978.

Richard L. Gualano

No. 84850
Tedrowe & Gualano
935 Curtiss Street
Downers Grove, Illinois 60515
(312) 963-8990

1. The first step in the process is to identify the problem or issue that needs to be addressed. This involves gathering information and understanding the context of the situation.

2. Once the problem is identified, the next step is to define the objectives and goals of the project. This helps to clarify what is to be achieved and provides a clear direction for the work.

3. The third step is to develop a plan or strategy to address the problem. This involves identifying the resources needed, the tasks to be completed, and the timeline for the project.

4. The fourth step is to implement the plan. This involves putting the strategy into action and monitoring progress to ensure that the project is on track.

5. The final step is to evaluate the results of the project. This involves assessing the outcomes against the objectives and goals, and identifying any lessons learned for future projects.

Debroise & Gualano
Attorneys at Law
835 CURTIS STREET
DOWNERS GROVE, ILLINOIS 60515

Debroise & Gualano
Attorneys at Law
835 CURTIS STREET
DOWNERS GROVE, ILLINOIS 60515
963-8990

STATE OF ILLINOIS)) SS
COUNTY OF DU PAGE)

IN THE EIGHTEENTH JUDICIAL CIRCUIT, DU PAGE COUNTY, ILLINOIS

WILLIAM W. DAVIS,)
)
Plaintiff,)
)
vs.) NO. 78 HR 88
)
CITY OF DARIEN, an Illinois)
municipal corporation,)
)
Defendant.)

FILED
MAY 5 8 33 AM '78
Clerk of 18th Judicial Circuit
Pin Point County, Illinois
X

ANSWER TO COMPLAINT FOR
DECLARATORY JUDGMENT AND INJUNCTION

NOW COMES, the defendant, City of Darien, by and through its attorneys, ANCEL, GLINK, DIAMOND & MURPHY, P.C., and in answer to the Complaint For Declaratory Judgment And Injunction answers as follows:

1. The defendant admits the allegation contained in Paragraph 1 of the Complaint.

2. The defendant admits the allegation contained in Paragraph 2 of the Complaint.

3. The defendant possesses insufficient knowledge to either admit or deny the allegations contained in Paragraph 3 of the Complaint and demands strict proof thereof.

4. The defendant admits the allegations contained in Paragraph 4 of the Complaint.

5. The defendant possesses insufficient knowledge to either admit or deny the allegations contained in Paragraph 5 of the Complaint and demands strict proof thereof.

6. The defendant possesses insufficient knowledge to either admit or deny the allegations contained in Paragraph 6 of the Complaint and demands strict proof thereof.

7. The defendant admits that properties to the South and West of the subject property are zoned R-2 Single-Family Dwelling District and are improved with single family residence, and further admits that one of the properties located approxi-

mately 300 feet west of the Subject Property on the south side of Plainfield Road is being used for the purpose of operating a children's day care center known as "ABC Land Pre-School." As an affirmative defense, the defendant states that the use of the pre-school operation predates the passage of the City of Darien Zoning Ordinance and such operation continues as a non-conforming use. As a further affirmative defense, the defendant states that the properties to the south and west of the Subject Property and the Subject Property itself being zoned R-2 Single-Family Dwelling District constitute a contiguous land area extending to the southern and western boundary of the City all of which is developed or to be developed with single-family residential dwellings.

8. The defendant admits that the property at the northwest corner of the intersection of Plainfield Road and Cass Avenue is zoned B-1 Local Shopping Center District and is improved in part with a shopping center known as the Brookhaven Shopping Center and in part with a municipal well site and water storage facility but denies that such property is located immediately northeast of the entire Subject Property. As an affirmative defense, the defendant states that the property directly across Plainfield Road from the Subject Property is zoned R-2, Single-Family Dwelling District and along with the Subject Property constitutes a contiguous area zoned for and developed with single family residences which extends to the northern boundary of the City. The area zoned B-1 Local Shopping Center District commences across Plainfield Road only at the northeastern most corner of the Subject Property and the portion of the B-1 zone directly east of the Subject Property is improved with a municipal well site and water storage facility which is set back from Plainfield Road.

9. The defendant admits the allegation contained in Paragraph 9 of the Complaint.

10. The defendants admit that the property located immediately east of the property described in Paragraph 9 and located at the southwest corner of the intersection of Plainfield

Road and Cass Avenue is zoned R-3 Multiple Family District and has been granted a special use allowing the property to be developed and used for purposes of establishing, maintaining and operating a funeral home. But as an affirmative defense, the defendant states that the funeral home upon the site is being developed in accordance with Article IV, Section 3.22 of the City of Darien Zoning Ordinance which allows as a special use. within an R-3 Multiple Family Dwelling District the following use category:

Funeral Home. Provided such funeral home is designed and placed upon the zoning lot or lots in such a way as to be compatible with a residential setting and providing such design and placement are made conditions to the granting of the special use.

The granting of the special use for the funeral home was accomplished by the City of Darien in Ordinance No. 0-03-77, "An Ordinance Granting A Special Use Within An R-3 Zone For A Funeral Home (Southwest Intersection of Cass Avenue and Plainfield Road)," adopted by the Mayor and City Council of the City of Darien on the 7th day of February 1977. That ordinance in Section 1, provided that:

The funeral home will be a one story structure with a residential design compatible with the surrounding residential area and subject to final architectural review by the Plan Commission and/or City Council with respect to said residential design. The City will not unreasonably withhold its approval of the architectural design of the structure.

Section 1 of that Ordinance also provides as follows:

The complete landscaping design for the parking areas and the funeral home proper are to be submitted, in detail, to the Plan Commission for review and acceptance prior to the approval of the final site plan. Such plan shall include, but not be limited to, adequate screening between parking area and the adjacent residential areas and shall take into account the Cass Avenue and Plainfield Road planting program for this area. . .

11. The defendant admits that Plainfield Road is a two-lane highway which extends from east to west through the City of Darien but denies the conclusions of the plaintiff that such highway is a principal thoroughfare in southwestern suburban Cook County. impending single family residential uses.

12. The defendant admits the allegation contained in Paragraph 12 of the Complaint.

13. The defendant possesses insufficient knowledge to either admit or deny the allegations contained in Paragraph 13 of the Complaint and demands strict proof thereof.

14. The defendant admits the allegation contained in Paragraph 14 of the Complaint.

15. The defendant admits that in May of 1977, the plaintiff filed a petition with Darien seeking rezoning of the Subject Property to permit its use as an orthodontist office but as an affirmative defense states that the plaintiff, prior to purchasing the Subject Property, inquired as to the willingness of the defendant to allow the use of the Subject Property for a business purpose and was informed by the Mayor of the City of Darien and by other officials that although he was free to seek a zoning change, the informal view of City officials which he had requested indicated that no zoning change would be granted.

16. The defendant admits the allegation contained in Paragraph 16 of the Complaint.

17. The defendant admits the allegation contained in Paragraph 17 of the Complaint.

18. The defendant admits the allegation contained in Paragraph 18 of the Complaint.

19. The defendant denies the allegation contained in Paragraph 19 of the Complaint.

20. The defendant denies the allegation contained in Paragraph 20 of the Complaint.

21. The defendant denies the allegation contained in Paragraph 21 of the Complaint.

22. The defendant denies the allegation contained in Paragraph 22 of the Complaint.

23. The defendant does not have sufficient knowledge to either admit or deny whether the plaintiff would suffer a substantial loss in the value of the property if he were not

permitted to use the Subject Property for an orthodontist office of the type proposed and demands strict proof thereof. But the defendant does deny that the continuation of the existing R-2 residential zone will not be for the benefit of the public in that the continuation of the plaintiff's property in that zone will continue the existing border between single family residential uses and other uses established within the City of Darien Zoning Ordinance.

24. The defendant denies the allegation contained in Paragraph 24 of the Complaint.

25. The defendant admits that its officers, agents and employees will enforce the provisions of the existing Zoning Ordinance against the plaintiff and the Subject Property but deny that the enforcement of the valid provisions of that Zoning Ordinance will cause irrevocable harm or injury to the plaintiff.

26. The defendant denies the allegation contained in Paragraph 26 of the Complaint.

27. The defendant admits the allegation contained in Paragraph 27 of the Complaint.

WHEREFORE, defendant prays for a judgment dismissal in the Complaint.

CITY OF DARIEN, Defendant

By: 

Stewart H. Diamond of
ANCEL, GLINK, DIAMOND & MURPHY, P.C.
One of the Attorneys for the City

ANCEL, GLINK, DIAMOND & MURPHY, P.C.
111 West Washington Street
Chicago, Illinois 60602
782-7606

STATE OF ILLINOIS)
) SS
COUNTY OF DU PAGE)

AFFIDAVIT OF MAILING

DALE HENRY, being first duly sworn on oath, deposes and states that she mailed a copy of the above and foregoing ANSWER TO COMPLAINT FOR DECLARATORY JUDGMENT AND INJUNCTION to Tedrowe & Gualano, 935 Curtiss Street, Downers Grove, Illinois 60515, on May 4, 1978, before 5:00 p.m. with proper postage prepaid.

Dale Henry

SUBSCRIBED AND SWORN TO
before me this 4th day
of May, 1978.

Libby Moss
Notary Public

In The Eighteenth Judicial Circuit, DuPage County, Wheaton, Illinois

WILLIAM W. DAVIS,

No. 78 MR 88

Plaintiff,

vs.

CITY OF DARIEN, an Illinois
municipal corporation,

Defendants.

XP

FILED
MAY 5 8 33 AM '78
Clerk of 18th Judicial Circuit
DuPage County, Illinois

Appearance

I hereby enter the appearance of CITY OF DARIEN

and my own, as its counsel in the above entitled case.

Signed:

STEWART H. DIAMOND

ANCEL, GLINK, DIAMOND & MURPHY, P.C.
(Attorney for Defendant ~~XXXXXXXX~~)

111 West Washington Street

Street Address

Chicago, Illinois 60602

Town

782-7606

Telephone Number

IN THE NAME OF THE PEOPLE OF THE STATE OF ILLINOIS
IN THE EIGHTEENTH JUDICIAL CIRCUIT, DU PAGE COUNTY, WHEATON, ILLINOIS

WILLIAM W. DAVIS

Plaintiffs

-vs-

CITY OF DARIEN, an Illinois Municipal
Corporation

Defendants

78MR 88
No. _____

APR 11 2 46 PM '78
CLERK OF 15th JUDICIAL CIRCUIT
DU PAGE COUNTY, ILLINOIS

Summons

To each Defendant:

You are summoned and required to file an answer in this case, or otherwise file your appearance in the Office of the Clerk of this Court within 30 days after service of this summons, not counting the day of service. IF YOU FAIL TO DO SO, A JUDGMENT OR DECREE BY DEFAULT MAY BE TAKEN AGAINST YOU FOR THE RELIEF ASKED IN THE COMPLAINT.

To the Officer:

This summons must be returned by the Officer or other person to whom it was given for service, with indorsement of service and fees, if any, immediately after service. If service cannot be made, this summons shall be returned so indorsed.

This summons may not be served later than 30 days after its date.

WITNESS: JOHN W. COCKRELL, Clerk of the Eighteenth
Judicial Circuit, and the seal thereof, at Wheaton,
Illinois. Dated MAR 31 1978



CLERK OF the EIGHTEENTH JUDICIAL CIRCUIT

by

Deputy Clerk

Tedrowe & Gualano
Plaintiff's Attorney

935 Curtiss street
Street Address

Downers Grove, Il. 60515
Town:

(312) 963-8990
Telephone Number

Date of Service _____ 19__

(To be inserted by officer on copy left with defendant or other Person.)

CIRCUIT COURT SUMMONS - GENERAL

98-45644-218

City of Marion

Name of Defendant _____

Name of Person _____
Summons given to _____
Sex _____ Race _____ W Approx. Age 30 City Clerk
Place of Service _____ City Hall
Date of Service _____
Date of Mailing _____

By _____ Deputy
Sheriff of DuPage County.

- (a) ☐ (Individual defendants - personal):
By leaving a copy and a copy of the complaint with each individual defendant personally.
- (b) ☐ (Individual defendants - abode):
By leaving a copy and a copy of the complaint at the usual place of abode of each individual defendant with a person of his family, of the age of 13 years or upwards, informing that person of the contents and also by sending a copy of the summons in a sealed envelope with postage fully prepaid, addressed to each individual defendant at his usual place of abode.
- (c) ☒ (Corporation defendants):
By leaving a copy and a copy of the complaint with the registered agent, officer or agent of each defendant corporation.
- (d) ☐ (Other service):

certify that I served this summons on defendants as follows:
(Check appropriate box, and complete information below)

RECEIVED
MAR 31 8 21 AM '76
SHERIFF'S DEPT.
DU PAGE COUNTY

SHERIFF'S RETURN

General No. _____	
SUMMONS	
GENERAL DIVISION	
EIGHTEENTH JUDICIAL CIRCUIT	
Du Page County, Illinois	
Plaintiffs.	
vs	
Defendants.	
SHERIFF'S FEES FOR SERVICE	
Service	\$ -
Miles traveled	\$ -
Cost of mailing copies	\$ -
Return	\$ -
Total	\$ 2.50

JOHN W. COCKRELL
Clerk of the 18th Judicial Circuit
Du Page County
Box 707
Wheaton, Illinois 60187

STATE OF ILLINOIS)
) SS
COUNTY OF DU PAGE)

IN THE CIRCUIT COURT FOR THE EIGHTEENTH JUDICIAL
CIRCUIT, DU PAGE COUNTY, ILLINOIS

WILLIAM W. DAVIS,
Plaintiff

-vs-

CITY OF DARIEN, an Illinois
Municipal Corporation,
Defendant

78MR

88

NO.

MAR 31 2 47 PM '98
Clerk of 18th Judicial Circuit
Du Page County, Illinois

FILED

COMPLAINT FOR DECLARATORY JUDGMENT AND INJUNCTION

Now comes the plaintiff, WILLIAM W. DAVIS, by and through his attorneys, TEDROWE & GUALANO, and complaining of the defendant, CITY OF DARIEN, an Illinois Municipal Corporation, states as follows:

1. That this is a proceeding for Declaratory Judgment and for injunctive relief in a case of actual controversy under Section 57.1 of the Illinois Civil Practice Act (1977 Ill. Rev. Stat., Ch. 110, Sec. 57.1).

2. That the defendant, CITY OF DARIEN (hereinafter referred to as "Darien"), is an Illinois Municipal Corporation organized and existing under and by virtue of the laws of the State of Illinois and is located in DuPage County, Illinois.

3. That, at all times material hereto, the plaintiff WILLIAM W. DAVIS, was and now is the owner of record of certain real property located within the corporate limits of Darien, which real property is legally described as follows:

Lot 1 in Jenkins Subdivision in the Southeast Quarter of Section 28, Township 38 North, Range 11, East of the Third Principal Meridian, according to the Plat thereof recorded June 24, 1954, as Document 721076 in DuPage County, Illinois.

which real property is hereinafter referred to as the "Subject Property".

4. That Darien, pursuant to the power and authority vested in it by the Legislature of the State of Illinois, on the 9th day of August, 1971, adopted a Zoning Ordinance for said City, which Ordinance (hereinafter referred to as the "Zoning Ordinance") has been amended from time to time and has classified the Subject Property as R-2 Single-Family Dwelling District permitting the use of the Subject Property for single-family residences on a minimum lot of 10,000 square feet.

5. That the Subject Property is located on the south side of Plainfield Road at the southeast corner of the intersection of Plainfield Road with Lester Lane, approximately 520 feet west of the intersection of Plainfield Road with Cass Avenue.

6. That the Subject Property has a frontage of 188.65 feet on the south side of Plainfield Road, a frontage of 136.3 feet on the east side of Lester Lane, a lot area of approximately .689 acres and is improved with a one-story residential-type structure with accessory structures.

7. That under the Zoning Ordinance the properties to the South and West of the Subject Property are zoned R-2 Single-Family Dwelling District and are improved with single family residences, one of said properties, located approximately 300 feet west of the Subject Property on the South side of Plainfield Road, being used for purposes of operating a children's day care center known as "ABC Land Pre-School".

8. That the property at the northwest corner of the intersection of Plainfield Road with Cass Avenue immediately northeast of and across Plainfield Road from the Subject Property is zoned B-1 Local Shopping Center District and is improved in part with a shopping center known as the Brookhaven Shopping Center and in part with a municipal well site and water storage facility.

9. That the property immediately east of the Subject Property is zoned R-3 Multiple Family Dwelling District and is vacant and unimproved.

10. That immediately east of the property described in paragraph 9 and located at the southwest corner of the intersection of Plainfield Road with Cass Avenue is certain property zoned R-3 Multiple Family Dwelling District subject to a "Special Use" allowing said property to be developed and used for purposes of establishing, maintaining and operating a funeral home.

11. That Plainfield Road is a heavily traveled two-lane major arterial highway extending from Route 83 and points east thereof, including southwestern suburban Cook County, through Darien to Lemont Road and points west thereof.

12. That Cass Avenue is a heavily traveled four-lane major arterial highway extending from Interstate 55 and points south thereof through Darien to Westmont, Illinois and points north thereof.

13. That the plaintiff desires to occupy and use the existing structure on the Subject Property for purposes of an Orthodontist Office, which office will be used, operated and maintained by the plaintiff.

14. That under the Zoning Ordinance, the Orthodontist Offices are limited to property zoned B-1 Local Shopping Center District or such other less restrictive business or industrial zoning districts as are provided for in the Zoning Ordinance.

15. That in May of 1977 the plaintiff filed a Petition with Darien seeking rezoning of the Subject Property to permit its use as an Orthodontist Office.

16. That in September of 1977 a public hearing was held on the Petition for Rezoning by the Plan Commission of Darien.

17. That at its next regular meeting, the Plan Commission of Darien recommended to the City Council that the Petition be denied.

18. That in October of 1977 the City Council of Darien approved said recommendation by the Plan Commission and denied the rezoning requested by plaintiff.

19. That, by reason of the matters hereinabove set forth, the refusal of Darien to rezone the Subject Property from R-2 Single Family Dwelling District to permit the use of the Subject Property for an Orthodontist Office is arbitrary, capricious and wholly without reason or relationship to the public health and welfare.

20. That due to the granting of a "Special Use" to the aforescribed property to the East of the Subject Property for purposes of establishing, maintaining and operating a funeral home, and due to the aforescribed characteristics of the uses and roadways surrounding the Subject Property, the Subject Property is not suitable for use for single family purposes and the highest and best use of the Subject Property is for an Orthodontist Office such as the plaintiff has requested he be permitted to conduct on the Subject Property.

21. That by virtue of the aforescribed non-residential uses of the properties to the East, Northeast and West of the Subject Property, the use of the Subject Property by the plaintiff for an Orthodontist Office of the type requested by the plaintiff would cause no injury to or deterioration of the value of any residential property to the North, West or South of the Subject Property.

22. That the action of Darien in classifying the Subject Property as R-2 Single Family Dwelling District is inconsistent with the use and character of the surrounding and abutting

properties and bears no real or substantial relationship to the public health, safety, morals and welfare, deprives the plaintiff of the highest and best use of his property, destroys the value thereof, confiscates the said plaintiff's property without due process of law and without benefiting the public thereby, and is capricious, unreasonable, unnecessary and in violation of the authority given to Darien by the Municipal Zoning Enabling Statutes of the State of Illinois (Ill. Rev. Stat., ch.24, Sec. 11-13-1), and is therefore void and unenforceable.

23. That if the plaintiff is not permitted to use the Subject Property for an Orthodontist Office of the type proposed by the plaintiff, he will suffer a substantial loss in the value of his property without any compensating gain to the public.

24. That by reason of the matters hereinabove set forth, the said Zoning Ordinance of Darien, in its application to the Subject Property, denies the plaintiff due process of law and the equal protection of the laws, and takes his property for public use without compensation, in violation of Sections 2 and 15 of Article I of the Constitution of the State of Illinois and the Fifth and Fourteenth Amendments to the Constitution of the United States in that by reason of the aforesaid facts and circumstances plaintiff has been and is, deprived of the use of the said property for the purpose of operating and maintaining an Orthodontist Office and that by reason of the arbitrary and capricious restrictions imposed on the Subject Property by the said Zoning Ordinance, the value of the said property has been greatly depreciated.

25. That the defendant, Darien, by its officers, agents and employees, has threatened to enforce the provisions of the Zoning Ordinance against the plaintiff and the Subject Property owned by the plaintiff, and if permitted to do so, will cause

irrevocable harm and injury to the plaintiff.

26. That the Subject Property and the rights of the plaintiff therein, as well as the best interests of the general public, can best be served if the plaintiff is permitted to use the Subject Property for an Orthodontist Office of the type proposed by the plaintiff, and any restrictions which the defendant might place on the use and development of the Subject Property which would prevent the plaintiff from using the Subject Property as aforesaid, would violate and be contrary to Sections 2 and 15 of Article I of the Constitution of the State of Illinois and the Fifth and Fourteenth Amendments of the Constitution of the United States.

27. That an actual controversy exists between the plaintiff and the defendant.

WHEREFORE, Plaintiff prays as follows:

A. That this Court enter judgment determining and decreeing that the said Zoning Ordinance of the CITY OF DARIEN is invalid and void insofar as it relates to the plaintiff's Subject Property and prevents the use thereof as an Orthodontist Office of the type proposed by the plaintiff.

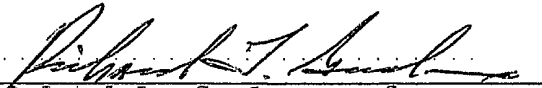
B. That this Court determine and decree that the plaintiff, and anyone acting through, with or under him, shall have the right to use the Subject Property for an Orthodontist Office as hereinabove set forth.

C. That this Court issue a Writ of Injunction restraining the CITY OF DARIEN, and its officers, agents and employees from enforcing or endeavoring to enforce the R-2 Single Family Dwelling District regulations of the Darien Zoning Ordinance with respect to the Subject Property insofar as such regulations prevent the use of the Subject Property as an Orthodontist Office as proposed by the plaintiff.

D. . That the Court issue its Writ of Injunction restraining the CITY OF DARIEN, its officers, agents and employees from interfering in any manner with the plaintiff, or any person claiming by, through or under the plaintiff, in the use and development of the Subject Property for an Orthodontist Office in the R-2 Single Family Residence District as hereinabove more fully described.

E. That the plaintiff may have such other and further relief as the Court may deem just or necessary.

WILLIAM W. DAVIS, Plaintiff

BY: 
Richard L. Gualano of
Tedrowe & Gualano, His Attorneys

Tedrowe & Gualano
935 Curtiss Street
Downers Grove, Illinois 60515
(312) 963-8990

Debra & Brian
Attorneys at Law
935 CURTIS STREET
DOWNERS GROVE, ILLINOIS 60515

Debra & Brian
Attorneys at Law
935 CURTIS STREET
DOWNERS GROVE, ILLINOIS 60515
963-9990

MEMO

Don Morris Architects P.C.

616 Executive Drive, Willowbrook, IL 60527
Phone (630) 920-8175 Fax (630) 920-8091

TO: Mary Wintermute
Community Development Department
City of Darien

FROM: Jason Noe
Don Morris Architects, P.C.

DATE: October 26, 2017

RE: Inspection and Report
1225 Plainfield Road
Darien, IL

Per your request, I have reviewed the above and comment as follows:

1. During my inspection at the above address, it came to my attention work (i.e. removal of walls, plumbing, electric, etc.) was performed without a permit.
2. A licensed Illinois architect or licensed Illinois structural engineer shall make an on site visit and provide plans of the existing and new work indicating all electric, plumbing, structural, mechanical, etc. The architect shall indicate the Construction Type, Use Group, Occupant Load, Live and Dead Loads of the joists, etc.
3. A mold remediation company shall make an on site inspection verifying there is no mold. If there is mold, it shall be removed and documentation shall be provided indicating all mold is properly remediated.
4. Contact the County of DuPage for any/all requirements in regards to the well system.
5. Because work was performed without a permit the licensed Illinois architect or licensed Illinois structural engineer shall verify the structural integrity of the building (i.d. rotted wood, brick work, exposed wood, etc.).
6. The architect must verify that the existing 1st Floor joists can support a 50 psf live load per Table 1607.1, International Building Code.
7. Any/all work shall be performed by a licensed Illinois plumber or licensed Illinois electrician.

If you should have any questions, please do not hesitate to contact us.



October 10, 2023

Mr. Ljubomir Ivanov
851 NE 1st Avenue
#4109
Miami, FL 33132-1858

Re: City Code Violations
1220 Plainfield Road
Parcel: 09-28-401-001 & 043
Darien, Illinois

Dear Mr. Ivanov:

This Notice of Violation is being sent due to a complaint the City of Darien received relating to the exterior condition of the above captioned property. An inspection confirmed portion of a brick wall that has collapsed, with the pile of bricks on the ground, a fence in disrepair, broken windows, tall weeds and grass, peeling paint on the exterior wood surfaces, vegetation sprouting in the gutters, and a driveway in disrepair.

Please review the following City Codes that relate to the violations observed on your property:

301.3 Vacant Structures and Land

All vacant structures and premises thereof or vacant land shall be maintained in a clean, safe, secure and sanitary condition as provided herein so as not to cause a blighting problem or adversely affect the public health or safety.

302.3 Sidewalks and Driveways

All sidewalks, walkways, stairs, driveways, parking spaces and similar areas shall be kept in a proper state of repair, and maintained free from hazardous conditions.

302.7 Accessory Structures

All accessory structures, including detached garages, fences and walls, shall be maintained structurally sound and in good repair.

304.2 Protective Treatment

All exterior surfaces, including but not limited to, doors, door and window frames, cornices, porches, trim, balconies, decks and fences, shall be maintained in good condition. Exterior wood surfaces, other than decay-resistant woods, shall be protected from the elements and decay by painting or other protective covering or treatment. Peeling, flaking and chipped paint shall be eliminated and surfaces repainted. All

City of Darien 1702 Plainfield Road Darien, IL 60561

Office: 630-852-5000 Fax: 630-852-4709 www.darienil.us

siding and masonry joints, as well as those between the building envelope and the perimeter of windows, doors and skylights, shall be maintained weather resistant and water tight. All metal surfaces subject to rust or corrosion shall be coated to inhibit such rust and corrosion, and all surfaces with rust or corrosion shall be stabilized and coated to inhibit future rust and corrosion. Oxidation stains shall be removed from exterior surfaces. Surfaces designed for stabilization by oxidation are exempt from this requirement.

304.7 Roofs and Drainage

The roof and flashing shall be sound, tight and not have defects that admit rain. Roof drainage shall be adequate to prevent dampness or deterioration in the walls or interior portion of the structure. Roof drains, gutters and downspouts shall be maintained in good repair and free from obstructions. Roof water shall not be discharged in a manner that creates a public nuisance.

304.13 Window, Skylight and Door Frames

Every window, skylight, door and frame shall be kept in sound condition, good repair and weather tight.

304.13.1 Glazing

All glazing materials shall be maintained free from cracks and holes.

7-2-3: Noxious Weeds Prohibited:

It shall be unlawful for anyone to permit any weeds, grasses or plants other than trees, bushes, flowers, crops, garden plants or other ornamental plants to grow to a height exceeding eight inches (8") anywhere in the City. Any such weeds or plants exceeding such height are hereby declared to be a nuisance.

Immediate action must be taken on your part to bring the above captioned property into full compliance with the above cited codes by an October 31, 2023 compliance date. Compliance includes repair of broken windows, repair or removal of the brick wall and fence, all weeds and grass over eight inches (8") cut down, gutters cleaned out, exterior wood surfaces properly surface coated (painted) and the driveway repaired in a workmanlike manner. Failure to comply may result in the city pursuing recourse as provided by law.

Feel free to contact me directly at (630) 742-0704, with comments or questions related to the violations or the corrective action required on your part to comply with the City Codes.

Sincerely,



Karyn Byrne
Code Enforcement Officer



October 31, 2023

Mr. Ljubomir Ivanov
851 NE 1st Avenue
#4109
Miami, FL 33132-1858

Re: City Code Violations
1220 Plainfield Road
Parcel: 09-28-401-001 & 043
Darien, Illinois

Dear Mr. Ivanov:

This final Notice of Violation is being sent due to a complaint the City of Darien received relating to the exterior condition of the above captioned property. An inspection confirmed portion of a brick wall that has collapsed, with the pile of bricks on the ground, a fence in disrepair, broken windows, tall weeds and grass, peeling paint on the exterior wood surfaces, vegetation sprouting in the gutters, and a driveway in disrepair.

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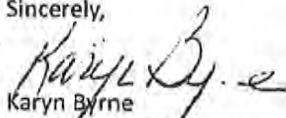
Immediate action must be taken on your part to bring the above captioned property into full compliance with the above cited codes by November 15, 2023 final compliance date. Compliance includes repair of broken windows, repair or removal of the brick wall and fence, all weeds and grass over eight inches (8") cut down, gutters cleaned out, exterior wood surfaces properly surface coated (painted) and the driveway repaired in a workmanlike manner. Failure to comply may result in the city pursuing recourse as provided by law.

1-4-1: General Penalty:

Whenever, in any ordinance of the City, passed prior to or subsequent to the date hereto, any act is prohibited or is made or declared to be unlawful or an offense, or whenever, in any ordinance the doing of any act is required or the failure to do any act is declared to be unlawful or an offense, where no specific penalty is provided therefor, violation of any such provision of such ordinance shall be punishable by a fine of not more than seven hundred fifty dollars (\$750.00). **A separate offense shall be deemed committed upon each day any violation of the provisions of any ordinance of the City shall continue.** At the time that any person is found to have violated any provision of an ordinance of the City by an appropriate branch of the Circuit Court of DuPage County, the person representing the City as legal counsel in such matter or the officer or employee of the City who has brought the charge or testified in the matter shall recommend to the Judge a suggested amount for the imposition of the fine

Feel free to contact me directly at (630) 742-0704, with comments or questions related to the violations or the corrective action required on your part to comply with the City Codes.

Sincerely,



Karyn Byrne
Code Enforcement Officer

NON TRAFFIC COMPLAINT AND ARREST TICKET

STATE OF ILLINOIS

COUNTY OF DUPAGE

IN THE CIRCUIT COURT OF THE EIGHTEENTH JUDICIAL CIRCUIT

The CITY of DARIEN
A Municipal Corporation, Plaintiff

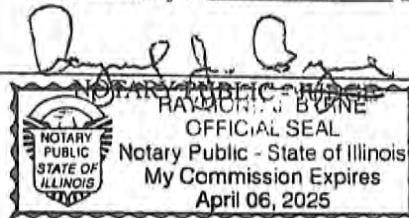
Darien Case No. _____

versus

Subscribed and sworn to before me

This 30th day of December 2023

Ljubomir Ivanov Defendant }
Address 851 NE 1st Avenue, #4109 }
City, State, Zip Miami, FL 33132-1858 }
DLN _____ State _____ }
SSNo. _____ Ht. _____ Wt. _____ }
DOB ____/____/____ Sex _____ Race _____ }



In the name and by the authority of the City of Darien, hereinafter called the complainant, on oath charges that at or about the hour of 10:32 A.M. on or about the 6th day of December, 2023 in said City and State. Ljubomir Ivanov hereinafter called the Defendant committed the below offense in violation of:

- ☐ POSSESSION OF LESS THAN 30 GRAMS OF CANNABIS (8-7-2) ☐ MINOR IN POSSESSION OF ALCOHOL (3-3-19) ☐ POSSESSION OF DRUG PARAPHERNALIA (8-20-2)
- ☐ DAMAGE TO CITY PROPERTY (8-10-1) ☐ RETAIL THEFT (8-11-2 (F)) ☐ THEFT (8-11-2 (A))
- ☐ TRESPASSING (8-5-1) ☐ DISORDERLY CONDUCT/FIGHTING (8-15-1 (F)) ☐ DISORDERLY CONDUCT (8-15-1)
- ☒ OTHER Vacant Structures & Land (Chapter 3 Section 301.3 (2018 IPMG) adopted in Section 4-1-10-1

of the Code of Ordinances in this, to wit: _____
the defendant, as owner of the property at 1220 Plainfield Road, did
fail to maintain the vacant structure and premises in a clean, safe
secure and sanitary condition, so as not to cause a blighting problem.

DA# 19030 N

Karyn Byrne Karyn Byrne 508
Signature and Identification of Officer or other Complainant

BOND INFORMATION:

- ☐ 1. CASH \$ _____ ☐ FULL AMOUNT ☐ 10%
☐ 2. BOND POSTED ON TICKET # _____
☐ 3. INDIVIDUAL BOND: FULL AMOUNT \$ _____

Copy of Complaint delivered to said defendant

This _____ day of _____ 20____

SIGNATURE

OFFICER

BADGE #

COURT APPEARANCE REQUIRED - You will be notified of your court date and time by the Circuit Court Clerk. This notice is sent by regular mail. YOU MUST IMMEDIATELY NOTIFY THE CIRCUIT COURT CLERK OF ANY CHANGE IN ADDRESS AT (630) 407-8600. In the event you fail to appear as notified all of the conditions that appear on the reverse side of this complaint as well as any conditions mandated by the Bail Bond will be in full force and effect.

NO. DA19030N

NON TRAFFIC COMPLAINT AND ARREST TICKET

STATE OF ILLINOIS

COUNTY OF DUPAGE

IN THE CIRCUIT COURT OF THE EIGHTEENTH JUDICIAL CIRCUIT

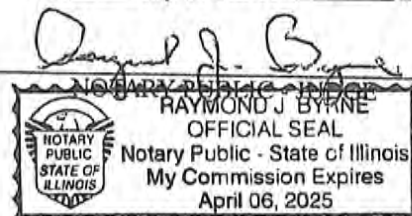
The CITY of DARIEN
Municipal Corporation, Plaintiff

versus

Darien Case No.

Ljubomir Ivanov Defendant }
Address 851 NE 1st Avenue #4109 }
City, State, Zip Miami, FL 33132-1858 }
DLN _____ State _____ }
SS No. _____ Ht. _____ Wt. _____ }
DOB ____/____/____ Sex _____ Race _____ }

Subscribed and sworn to before me
This 30th day of December, 2023



In the name and by the authority of the City of Darien, hereinafter called the complainant, on oath charges that at or about the hour of 10:32 A.M. on or about the 6th day of December, 2023 in said City and State. Ljubomir Ivanov hereinafter called the Defendant committed the below offense in violation of:

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- ☐ DAMAGE TO CITY PROPERTY (8-10-1) ☐ RETAIL THEFT (8-11-2 (F)) ☐ THEFT (8-11-2 (A))
- ☐ TRESPASSING (8-5-1) ☐ DISORDERLY CONDUCT/FIGHTING (8-15-1 (F)) ☐ DISORDERLY CONDUCT (8-15-1)
- ☒ OTHER Protective Treatment (Chapter 3 Section 304.2 (2018 IPMC) adopted in Section 4-1-10-1

of the Code of Ordinances in this, to wit:

the defendant, as owner of the property at 1220 Plainfield Road, did fail

to maintain all exterior surfaces on the structure in good condition and

protect exterior wood surfaces from the elements with a protective covering or treatment.

DA# 19032 N

Karyn Byrne Karyn Byrne 508
Signature and Identification of Officer or other Complainant

BOND INFORMATION:

- ☐ 1. CASH \$ _____ ☐ FULL AMOUNT ☐ 10%
- ☐ 2. BOND POSTED ON TICKET # _____
- ☐ 3. INDIVIDUAL BOND: FULL AMOUNT \$ _____

Copy of Complaint delivered to said defendant

This _____ day of _____, 20____

SIGNATURE

OFFICER

BADGE #

☒ **COURT APPEARANCE REQUIRED** - You will be notified of your court date and time by the Circuit Court Clerk. This notice is sent by regular mail. YOU MUST IMMEDIATELY NOTIFY THE CIRCUIT COURT CLERK OF ANY CHANGE IN ADDRESS AT (630) 407-8600. In the event you fail to appear as notified all of the conditions that appear on the reverse side of this complaint as well as any conditions mandated by the Bail Bond will be in full force and effect

NO. DA19032N

NON TRAFFIC COMPLAINT AND ARREST TICKET

STATE OF ILLINOIS

COUNTY OF DUPAGE

IN THE CIRCUIT COURT OF THE EIGHTEENTH JUDICIAL CIRCUIT

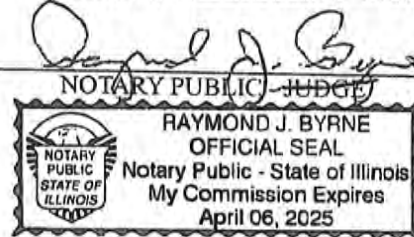
The CITY of DARIEN
A Municipal Corporation, Plaintiff

Darien Case No. _____

versus

Ljubomir Ivanov Defendant }
Address 851 NE 1st Avenue #4109 }
City, State, Zip Miami, FL 33132-1858 }
DLN _____ State _____ }
SSNo. _____ Ht. _____ Wt. _____ }
DOB _____ / _____ / _____ Sex _____ Race _____ }

Subscribed and sworn to before me
This 30th day of December, 2023



In the name and by the authority of the City of Darien, hereinafter called the complainant, on oath charges that at or about the hour of 10:32 A M. on or about the 6th day of December, 2023 in said City and State, Ljubomir Ivanov hereinafter called the Defendant committed the below offense in violation of:

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- ☐ DAMAGE TO CITY PROPERTY (8-10-1) ☐ RETAIL THEFT (8-11-2 (F)) ☐ THEFT (8-11-2 (A))
- ☐ TRESPASSING (8-5-1) ☐ DISORDERLY CONDUCT/FIGHTING (8-15-1 (F)) ☐ DISORDERLY CONDUCT (8-15-1)
- ☒ OTHER Accumulation of Rubbish (Chapter 3 Section 308.2) adopted in Section 4-1-10-1

of the Code of Ordinances in this, to wit: _____
the defendant, as owner of the property at 1220 Plainfield Road, did fail
to maintain the exterior premises free from any accumulation of rubbish.

DA# 19033 N

Karyn Byrne Karyn Byrne 508
Signature and Identification of Officer or other Complainant

BOND INFORMATION:

- ☐ 1. CASH \$ _____ ☐ FULL AMOUNT ☐ 10%
☐ 2. BOND POSTED ON TICKET # _____
☐ 3. INDIVIDUAL BOND: FULL AMOUNT \$ _____

Copy of Complaint delivered to said defendant

This _____ day of _____, 20____

SIGNATURE

OFFICER

BADGE #

☒ **COURT APPEARANCE REQUIRED** - You will be notified of your court date and time by the Circuit Court Clerk. This notice is sent by regular mail. YOU MUST IMMEDIATELY NOTIFY THE CIRCUIT COURT CLERK OF ANY CHANGE IN ADDRESS AT (630) 407-8600. In the event you fail to appear as notified all of the conditions that appear on the reverse side of this complaint as well as any conditions mandated by the Bail Bond will be in full force and effect

NO. DA19033N

NON TRAFFIC COMPLAINT AND ARREST TICKET

STATE OF ILLINOIS

COUNTY OF DUPAGE

IN THE CIRCUIT COURT OF THE EIGHTEENTH JUDICIAL CIRCUIT

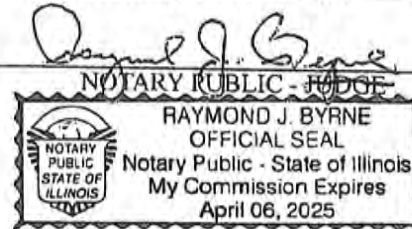
The CITY of DARIEN
A Municipal Corporation, Plaintiff

Darien Case No.

versus

Ljubomir Ivanov Defendant }
Address 851 NE 1st Avenue #4109 }
City, State, Zip Miami, FL 33132-1858 }
DLN _____ State _____ }
SS No. _____ Ht. _____ Wt. _____ }
DOB _____ / _____ / _____ Sex _____ Race _____ }

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This 30th day of December, 2023



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- ☐ DAMAGE TO CITY PROPERTY (8-10-1) ☐ RETAIL THEFT (8-11-2 (F)) ☐ THEFT (8-11-2 (A))
- ☐ TRESPASSING (8-5-1) ☐ DISORDERLY CONDUCT/FIGHTING (8-15-1 (F)) ☐ DISORDERLY CONDUCT (8-15-1)
- ☒ OTHER Accessory Structures (Chapter 3 Section 302.7 (2018 IPMC) adopted in Section 4-1-10-1

of the Code of Ordinances in this, to wit: _____
the defendant, as owner of the property at 1220 Plainfield Road, did fail
to maintain the fences and shed in good repair and structurally sound.

DA# : 19031 N

Karyn Byrne Karyn Byrne 508
Signature and Identification of Officer or other Complainant

BOND INFORMATION:

- ☐ 1. CASH \$ _____ ☐ FULL AMOUNT ☐ 10%
- ☐ 2. BOND POSTED ON TICKET # _____
- ☐ 3. INDIVIDUAL BOND: FULL AMOUNT \$ _____

Copy of Complaint delivered to said defendant
This _____ day of _____, 20____

SIGNATURE

OFFICER

BADGE #

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NO. DA19031N

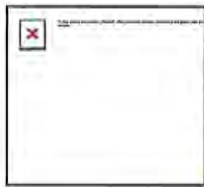
Dan Gombac

From: Luka Ivano <luka@liverprises.com>
Sent: Wednesday, May 1, 2024 11:45 AM
To: Dan Gombac
Cc: Jason Norton; Joe Marchese; John Murphey; Jordan Yanke; KARYN BYRNE; Mary Belmonte; Mary Sullivan; Ted schauer
Subject: Re: 1220 Plainfield Road

I will Dan,

Can I get the violations and judgements imposed so I can brief him, something I was promised yesterday from Karyn. Also any photos or bodycam (if any) of the doors open which was the cause for police to enter would be appreciated, the date would be helpful too please. If it's not a burden a law of city of Darien that makes the police eligible assessing building/structure violations, if not my attorney can look for it. Until we get this figured out for the record I do not authorize any trespassing on my property.

Thanks



Luka Ivano,
President & CEO, LIV Enterprises INC.

630-755-5420 cell:630-456-0470
| luka@liverprises.com
<https://liverprisesinc.com/>

On Wed, May 1, 2024 at 12:40 PM Dan Gombac <dgombac@darienil.gov> wrote:

Understood, please forward your attorneys contact info.

From: Luka Ivano <luka@liverprises.com>
Sent: Wednesday, May 1, 2024 11:08 AM
To: Dan Gombac <dgombac@darienil.gov>
Cc: Jason Norton <jnorton@darienil.gov>; Joe Marchese <jmarchese@darienil.gov>; John Murphey <jmurphey@omfmlaw.com>; Jordan Yanke <jyanke@darienil.gov>; KARYN BYRNE <karynbyrne1@comcast.net>; Mary Belmonte <mbelmonte@darienil.gov>; Mary Sullivan <MSullivan@darienil.gov>; Ted schauer <tschauer@darienil.gov>
Subject: Re: 1220 Plainfield Road

Good afternoon all,

Hope all is well,

After talking to Karyn 5 minutes ago I'm afraid I'll have to involve my attorneys. She keeps changing her stories, but outcome is obvious in my opinion, she needs funding for the city, whether thru violations or make sure she demo's my structure, by my opinion with demo company of her/city choice.

Initial story was (please see above emails) that my paint was peeling, and concrete was aging, just so when I asked valid questions she gets mad realizing paint is not a reason to demo someone's property to switch it to police entered without my knowledge or approval and floor "felt soft". Today she got mad again when I asked for bodycam or photos claiming the door was open. Not gonna go further and discuss her manors and behavior, if you work with her you probably already aware of it.

So with all the above stated if someone can give me a person of contact that my attorney can reach out to from here on,

Thanks

Luka Ivano,

President & CEO, LIV Enterprises INC.



630-755-5420 cell:630-456-0470

| luka@liverprises.com

<https://liverprisesinc.com/>

On Wed, May 1, 2024 at 11:55 AM Dan Gombac <dgombac@darienil.gov> wrote:

Good morning Luka,

Thank you for the follow up call yesterday. Just to recap, we would like to provide you with a deficiency list upon our inspection tomorrow afternoon. Once the inspection is completed, I will contact you by Monday regarding our findings and short term solutions.

Regarding the redevelopment, the 2 properties are zoned R-1 and R-3. The current property fronting Plainfield Road straddles Lester Lane, which is a private roadway. The record address is not consistent with the address system as 1220 Plainfield Rd is a City property. Our conversation touched base on a 3 story multi-tenant building over the two lots with a potential of 8 units. While Staff does not currently object to the plan, we would request a conceptual plan with the following illustrations:

Dedicated roadway for Lester Lane to the property limits

Community well relocation

Consolidation of parcels

Rezoning of R-1 parcel to R-3

Elevations of proposed building with ingress and egress from Plainfield Rd-Building material selection recommended

No of units

Parking with EV charging capabilities up to 3 may be required, TBD based on units

Elevations of proposed detention

Proposed BMP's

General note:

Water fronts the property

Upon your review we would be more than happy to begin exploring these options with your development team.

Sincerely,

Daniel Gombac

Director of Municipal Services

630-353-8106 Mobile 630-514-2519



From: Dan Gombac

Sent: Tuesday, April 30, 2024 2:52 PM

To: 'Luka Ivano' <luka@liverenterprises.com>

Cc: Jordan Yanke <jyanke@darienil.gov>; KARYN BYRNE <karynbyrne1@comcast.net>; Mary Belmonte <mbelmonte@darienil.gov>; Mary Sullivan <MSullivan@darienil.gov>; Ted schauer <tschauer@darienil.gov>; Jason Norton <jnorton@darienil.gov>; Joe Marchese <jmarchese@darienil.gov>; John Murphey <jmurphey@omfmlaw.com>

Subject: RE: 1220 Plainfield Road

Luka,

Not to further debate via email, feel free to contact me via mobile at 630-514-2519. Regarding May 6th, per your reference, is when my Staff will be forthcoming with a review letter of the current conditions.

Thanks

From: Luka Ivano <luka@liverprises.com>

Sent: Tuesday, April 30, 2024 2:30 PM

To: Dan Gombac <dgombac@darienil.gov>

Cc: Jordan Yanke <jyanke@darienil.gov>; KARYN BYRNE <karynbyrne1@comcast.net>; Mary Belmonte <mbelmonte@darienil.gov>; Mary Sullivan <MSullivan@darienil.gov>; Ted schauer <tschauer@darienil.gov>; Jason Norton <jnorton@darienil.gov>; Joe Marchese <jmarchese@darienil.gov>; John Murphey <jmurphey@omfmlaw.com>

Subject: Re: 1220 Plainfield Road

Good afternoon Dan,

I don't understand what part of the behavior was ignorant, in my opinion it's all valid points.

I'm a developer and never had a situation in which property will be demolished for faded paint, I think demolishing it for that reason is ignorant.

As for the concrete I think it is also a valid question if the deterioration was in the last year only or the previous owner was aware of it/fined for the same.

I don't mind flying in, and driving around Darien, finding properties with similar or worse paint and seeing if they got the same treatment as I did.

Can I be a part of the May 6th hearing via zoom or in person, or is it something you'll decide without hearing my side as you did prior?

Thanks

On Tue, Apr 30, 2024 at 3:24 PM Dan Gombac <dgombac@darienil.gov> wrote:

Good afternoon Luke,

Thank you for your email and reaching out to our Code Enforcement Officer, Karyn Byrne. First of all, your demeanor with the below email is ignorant at best, particularly that you position yourself as developer. The answer to your first question is yes. The property, in its current standing is a blight to the City, and our Elected Officials and neighbors have recently commented on the property.

At this time we have secured a warrant and will review the condition of the property and will get back to you the week of May 6, 2024.

Sincerely,

Daniel Gombac

Director of Municipal Services

630-353-8106 Mobile 630-514-2519

From: Luka Ivano <luka@liverprises.com>
Sent: Tuesday, April 30, 2024 12:36 PM
To: KARYN BYRNE <karynbyrne1@comcast.net>
Cc: Dan Gombac <dgombac@darienil.gov>; Jordan Yanke <jyanke@darienil.gov>
Subject: Re: 1220 Plainfield Road

Of course,

So the concrete is in disrepair since I bought it I assume in the last year or so, or you were fining the previous owner too?

As for the weeds I have my grass team cutting it every 3 weeks, but guess that's not frequent enough?

It was so easy to get in communication with me, but there's no income for city of Darien with getting this resolved, accumulating fines and liens brings revenue, wonder if it could've be the other way around before we get to demolition. Anyway, with all the above stated, how long do I have to paint my property, fix the windows and disrepair before you pull the plug please?

Thanks



Luka Ivano,
President & CEO, LIV Enterprises INC.

630-755-5420 cell:630-456-0470
| luka@liverprises.com

<https://liverprisesinc.com/>

On Tue, Apr 30, 2024 at 1:30 PM KARYN BYRNE <karynbyrne1@comcast.net> wrote:

Rotted and peeling paint, along with a shed, fence and brick wall in disrepair are not the result of vandalism.

Additionally, the City has cut the tall weeds and grass over the past two years due to the excessive height, with liens placed on the property for the service.

On 04/30/2024 12:17 PM CDT Luka Ivano <luka@liverprises.com> wrote:

Please do,

I wasn't aware that someone vandalizing my property is my violation, also wasn't aware you'll demolish my property after allowing it to be vandalized, but, that's one of the reasons I guess I live in a different state now.

My current address is

[18226 Oleta Dr](#)

[N Miami Beach, FL 33160](#)

But the house is still under construction so some of the mail goes back, we can communicate by email,

Thanks

Luka Ivano,
President & CEO, LIV Enterprises INC.



630-755-5420 cell:630-456-0470
| luka@liverprises.com
<https://liverprisesinc.com/>

On Tue, Apr 30, 2024 at 1:05 PM KARYN BYRNE <karynbyrne1@comcast.net> wrote:

I will scan over the Notice of Violation and the copies of the court citations, which were both sent to address shown on the tax bill and the property deed.

What is your current address in Miami.

On 04/30/2024 11:51 AM CDT Luka Ivano
<luka@liverprises.com> wrote:

I haven't received any of the violation on my home address in Miami,

I can arrange for the windows to be replaced, I was not aware someone broke them, please advise what else needs to be done,

I send my grass guys to cut the grass once in three weeks but was never advised about the broken windows,

Thanks

On Tue, Apr 30, 2024 at 12:45 PM KARYN BYRNE
<karynbyrne1@comcast.net> wrote:

Mr. Ivano:

Please review the attached photos showing the current condition of the subject property. Court citations were issued in December, due to the violations, with default judgments entered when you failed to appear at the court hearing.

The City of Darien is preparing to pursue recourse as provided by law to demolish the structures unless immediate action is

taken on your part to abate the violations
and make all the necessary repairs in a
workmanlike manner.

Karyn Byrne

Code Enforcement Officer

City of Darien

On 04/30/2024 11:06 AM CDT Luka
Ivano <luka@liverprises.com>
wrote:

Good morning Karyn,

Hope all is well,

I was advised by my realtor and
attorney that there's an issue with
my property in Darien,

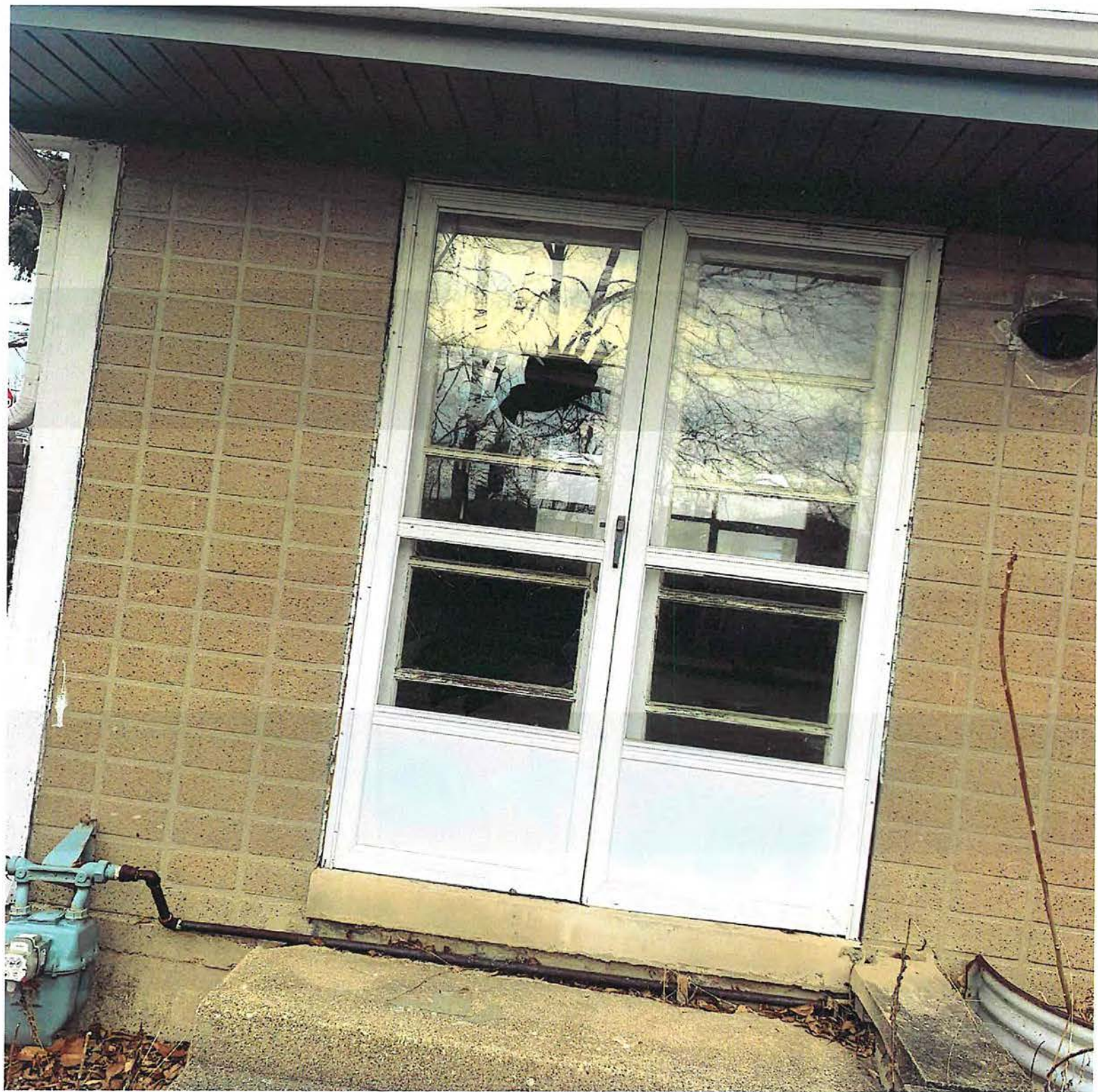
Please feel free to reach out, my
contact is in the signature,

Thanks

Luka Ivano,
President & CEO, LIV Enterprises INC.



630-755-5420 cell:630-456-0470
| luka@liverprises.com
<https://liverprisesinc.com/>





Dan Gombac

From: Douglas Rumick
Sent: Monday, April 15, 2024 2:08 PM
To: Dan Gombac; Karyn Byrne; Kris Throm
Cc: Jason Norton
Subject: 1225 Plainfield Rd.

Greetings,

This is regarding the property located at 1225 Plainfield Rd, the old dentist office. I'm not sure if the city is aware of the condition of the property however, as I was driving by today I noticed several broken windows on the building. Upon closer inspection I observed the building is also unsecured. Upon entry I further observed the building and grounds seem to be in great disrepair. The entire basement is also flooded, and the main floor does not feel stable. I wouldn't doubt there has also been some trespassing and intentional damage to the building at some point. I believe the current condition of the building is in violation of the building code. If someone could follow up with the property owner, the building probably needs to be boarded up to be properly secured. As it stands now the building could be considered a nuisance and a hazard, especially to any juveniles that feeling adventurous and want to explore an abandoned building. Thanks.

Ofc. Doug Rumick
Darien Police Department
1710 Plainfield Rd.
Darien, IL 60561
630-353-8304

CITY OF DARIEN MEMORANDUM

TO: Daniel Gombac, Director of Municipal Services

FROM: Karyn Byrne, Code Enforcement Officer

DATE: May 31, 2024

SUBJECT: 1220 Plainfield Road (PIN: 09-28-410-001)

On May 10th, an Administrative Search Warrant was served on the property at 1220 Plainfield Road. The purpose of the warrant was to determine the interior condition and structural integrity of the vacant structure, due to a report from the Darien Police Department. A Darien police officer, observing recently broken windows on the front of the vacant structure, performed a security check of the structure, discovering an open door in the rear of the building. The officer performed a security check of the interior of the structure, to ensure no squatters or other trespassers were inside and discovered standing water in the basement and what he felt was a soft area on the floor of the main level.

The owner of the vacant property currently resides in Miami Florida and was uncooperative with City personnel requesting arrangements be made with a representative for him to meet City inspectors to ascertain the interior condition of the structure. A copy of the search warrant was taped in a conspicuous place on the front door of the structure. City personnel were able to gain entry through the same door the police officer found unsecured in the rear portion of the structure. The inspection was limited to the main level of the structure, due to approximately 12 inches of water covering the basement floor. The inspection confirmed interior alterations, to include new electrical, plumbing, and walls, that had occurred without benefit of a building permit. The electrical on the main level is in disrepair. There

were piles of animal feces observed at different locations inside the structure. There are broken windows at various locations on the structure, to include a rear window well.

The exterior premises contained large accumulations of rubbish, tall weeds, a fence and wall in disrepair, and a shed in need of surface coating. The exterior of the principal structure has rotted wood surfaces with peeling paint, and the chimney stack above the roof requires masonry repairs due to broken and missing bricks.

The exterior premises and interior of the structure confirmed violations to the following codes:

301.3 Vacant structures and land. Vacant structures and premises thereof or vacant land shall be maintained in a clean, safe, secure and sanitary condition as provided herein so as not to cause a blighting problem or adversely affect the public health or safety.

304.1.1 Unsafe conditions. The following conditions shall be determined as unsafe and shall be repaired or replaced to comply with the International Building Code or the International Existing Building Code as required for existing buildings:

13. Chimneys, cooling towers, smokestacks and similar appurtenances not structurally sound or not properly anchored, or that are anchored with connections not capable of supporting all nominal loads and resisting all load effects.

308.1 Accumulation of rubbish or garbage. All exterior property and premises, and the interior of every structure, shall be free from any accumulation of rubbish or garbage.

7-1-3: Accumulation of Refuse: It shall be unlawful for any person to deposit within the City any piles of garbage, rubbish, junk, manure, compostable materials or combustible materials with the exception of that which may be placed in a compost pile, unless in accordance with this Chapter.

302.7 Accessory structures. Accessory structures, including detached garages, fences and walls, shall be maintained structurally sound and in good repair.

302.5 Rodent harborage. Structures and exterior property shall be kept free from rodent harborage and infestation. Where rodents are found, they shall be promptly exterminated by approved processes that will not be injurious to human health. After pest elimination, proper precautions shall be taken to eliminate rodent harborage and prevent reinfestation.

304.2 Protective treatment. Exterior surfaces, including but not limited to, doors, door and window frames, cornices, porches, trim, balconies, decks and fences, shall be maintained in good condition. Exterior wood surfaces, other than decay-resistant woods, shall be protected from the elements and decay by painting or other protective covering or treatment. Peeling, flaking and chipped paint shall be eliminated and surfaces repainted. Siding and masonry joints, as well as those between the building envelope and the perimeter of windows, doors and skylights, shall be maintained weather resistant and water tight. Metal surfaces subject to rust or corrosion shall be coated to inhibit such rust and corrosion, and surfaces with rust or corrosion shall be stabilized and coated to inhibit future rust and corrosion. Oxidation stains shall be removed from exterior surfaces. Surfaces designed for stabilization by oxidation are exempt from this requirement.

304.6 Exterior walls. Exterior walls shall be free from holes, breaks, and loose or rotting materials; and maintained weatherproof and properly surface coated where required to prevent deterioration.

304.11 Chimneys and towers. Chimneys, cooling towers, smoke stacks, and similar appurtenances shall be maintained structurally safe and sound, and in good repair. Exposed surfaces of metal or wood shall be protected from the elements and against decay or rust by periodic application of weathercoating materials, such as paint or similar surface treatment.

304.13 Window, skylight and door frames. Every window, skylight, door and frame shall be kept in sound condition, good repair and weather tight.

304.13.1 Glazing. Glazing materials shall be maintained free from cracks and holes.

Please do not hesitate to contact me with comments or questions.

STATE OF ILLINIOS)

COUNTY OF DUPAGE)

IN THE 18TH JUDICIAL CIRCUIT COURT, DUPAGE COUNTY, ILLINOIS

In the Matter of the)
Administrative Search of:)

Premises, including all)
Interior areas located at)
1220 Plainfield Road)
Parcel #09-28-410-001)
Darien, Illinois)

CASE NUMBER:

COMPLAINT FOR ADMINISTRATIVE SEARCH WARRANT

NOW APPEARS Karyn Byrne, Code Enforcement Officer of the City of Darien, Complainant, before the undersigned Judge of the Circuit Court of the 18th Judicial Circuit, and requests the issuance of an Administrative Search Warrant, to inspect the premises of 1220 Plainfield Road, Darien, Illinois, to determine if said premises are maintained in compliance with the ordinances of the City of Darien, being the 2015 International Property Maintenance Code (2015 IPMC) as adopted and amended in Section 4-1-10-1 of the City of Darien Code. In support hereof, Complainant states as follows:

1. That I am a code enforcement officer for the City of Darien.
2. The 2015 International Property Maintenance Code as amended and adopted by reference in Section 4-1-10-1 of the City of Darien Code prescribes minimum maintenance standards for all structures and premises for basic equipment and facilities for light, ventilation, occupancy limits, heating, plumbing, electricity, and sanitation; for safety from fire; for space, use, and location; and for safe and sanitary maintenance for all structures and premises now in existence.
3. Section 104.3 of the 2015 International Property Maintenance Code as amended and adopted by reference in Section 4-1-10-1 of the City of Darien Code provides that: "The code official is authorized to enter the structure or premises at reasonable times to inspect or perform the duties imposed by this code, provided that if such structure or premises is occupied the code official shall present credentials to the

occupant and request entry. If such structure or premises is unoccupied, the code official shall first make a reasonable effort to locate the owner or other person having charge or control of the structure or premises and request entry. If entry is refused, the code official shall have recourse to the remedies provided by law to secure entry.”

4. *Camara v. Municipal Court of San Francisco*, 37 S.Ct.1727(1967) provides that the issuance of a search warrant authorizing municipal health and safety inspections to enter and inspect dwellings include those situations where there is probable cause to believe there is a violation of the codes but need not be confined to cases in which inspectors possess probable cause to believe. Administrative search warrants are not limited to the issue as to whether that particular dwelling contains violations of minimum standards prescribed by the code being enforced. The court can look at the passage of time, the nature of the building or the conditions of the entire area in addition to specific knowledge of conditions.
5. *People v. Sojourners Motorcycle Club, Ltd.*, 134 Ill.App.3d 448, 89 Ill.Dec. 358, 480 N.E.2d 840(2nd Dist. 1985) provides that the powers to inspect and procure an administrative search warrant are implied powers necessary to achieve enforcement of a code (in that case a county zoning ordinance). In this matter, the property maintenance code sets forth provisions for the code official to pursue recourse as provided by law to gain entry for inspections. In order to be able to enforce the City of Darien’s property maintenance codes, it is necessary to perform inspections. When entry is refused or cannot be obtained, it must obtain an administrative search warrant as authorized by *Camara v. Municipal Court of San Francisco* in order to achieve the reasonable public goal of making sure that the dwelling meets minimum safety standards.
6. The Complainant, if allowed entry into the premises, shall inspect the items listed on the attached inspection form that is attached hereto and made a part hereof.
7. There is probable cause and a reasonable basis for the issuance of an administrative search warrant due to the following evidence:

a. Ljubomir Ivanov is the owner of 1220 Plainfield Road, Darien, IL, a commercial property in the City of Darien, IL. I know this because I checked the records of the DuPage County Recorder on April 23, 2024 and the records show that Ljubomir Ivanov is the last owner of record.

b. I first became involved with this property when I received a complaint from a resident related to the exterior condition of the premises. A Notice of Violation was sent to the property owner at the mailing address listed on the August 17, 2022, Warranty Deed, listing the violations observed on the exterior premises and citing the corresponding City Code. The Notice of Violation set a November 15, 2023 compliance date. On December 6, 2023, a compliance inspection was conducted of the exterior premises, which confirmed no visible action taken to abate the violations listed in the October 31st Notice of Violation.

Four court citations were issued for the following code violations of the 2015 International Property Maintenance Code as adopted and amended in Section 4-1-10-1 of the City of Darien Code and The City of Darien Code for violations on the exterior of his property at 1220 Plainfield Road.

Protective Treatment, 2015 IPMC 304.2
Accessory Structures, 2015 IPMC 302.7
Vacant Structures and Land, 2015 IPMC 301.3
Accumulation of Rubbish, 2015 IPMC 308.2

c. On March 7, 2024, the owner of the property failed to appear at the court hearing, with no action taken on his part to abate the violations. Default judgments were entered by the court against each of the four citations.

d. On April 15, 2024, a police officer from the Darien Police Department observed several broken windows on the structure. Upon closer inspection he observed the structure to be unsecured. Upon entry he observed the building and grounds to be in great disrepair. He observed the entire basement to be flooded, and that the main floor did not feel stable. (See Exhibit A – Darien Police Report DA24-.

g. The 2015 IPMC as amended and adopted by reference in Section 4-1-10-1 of the City of Darien Code provides:

108.1.3 Structure unfit for human occupancy. A structure is unfit for human occupancy whenever the code official finds that such structure is unsafe, unlawful or, because of the degree to which the structure is in disrepair or lacks maintenance, is insanitary, vermin or rat infested, contains filth and contamination, or lacks ventilation, illumination, sanitary or heating facilities or other essential equipment required by this code, or because the location of the structure constitutes a hazard to the occupants of the structure or to the public.

301.3 Vacant structures and land. Vacant structures and premises thereof or vacant land shall be maintained in a clean, safe, secure and sanitary condition as provided herein so as not to cause a blighting problem or adversely affect the public health or safety.

305.1 General. The interior of a structure and equipment therein shall be maintained in good repair, structurally sound and in a sanitary condition. Occupants shall keep that part of the structure which they occupy or control in a clean and sanitary condition.

308.1 Accumulation of rubbish or garbage. All exterior property and premises, and the interior of every structure, shall be free from any accumulation of rubbish or garbage.

304.1 General. The exterior of a structure shall be maintained in good repair, structurally sound and sanitary so as not to pose a threat to the public health, safety or welfare.

304.13 Window, skylight and door frames. Every window, skylight, door and frame shall be kept in sound condition, good repair and weather tight.

302.5 Rodent Harborage. All structures and exterior property shall be kept free from rodent harborage and infestation.

304.1.1 Unsafe conditions. The following conditions shall be determined as unsafe and shall be repaired or replaced to comply with the International Building Code or the International Existing Building Code as required for existing buildings:

Flooring and flooring components with defects that affect serviceability or flooring components that show signs of deterioration or fatigue, are not properly anchored or are incapable of supporting all nominal loads and resisting all load effects;

g. The Complainant, along with inspectors from the City of Darien, if allowed entry into the premises, would inspect premises to determine if code violations exist. A City of Darien police officer would accompany said persons for the limited purpose of providing security.

h. Based on my observations, there is probable cause to believe that the following sections of the 2015 International Property Maintenance Code as amended and adopted in Section 4-1-10-1 of the City of Darien Code have been violated:

Structure Unfit for Human Occupancy, 108.1.3

Unsafe Conditions, 304.1.1

Rodent Harborage, 302.5

Failure to Maintain Interior Structure in Sanitary Condition, 305.1

Accumulation of Rubbish or Garbage, 307.1

WHEREFORE, Complainant prays that this Court issue an Administrative Search Warrant, to inspect the structure and property at 1220 Plainfield Road, Darien, Illinois.

Complainant

Subscribed and sworn to before me
On this _____ day of _____, 2024

Judge

Dan Gombac

From: Donald E. Morris <donmorrisarchitects@hotmail.com>
Sent: Monday, May 13, 2024 11:19 AM
To: Dan Gombac
Cc: Mary Belmonte
Subject: 1220 Plainfield Rd. (1225 Plainfield Rd.) Parcel #09-28-410-001
Attachments: pro-Zec3LxNx.jpeg; pro-aJINawxx.jpeg; pro-d9tZpQO1.jpeg; pro-J5gfrDs.jpeg; pro-zEfszaCk.jpeg; pro-OiNuhYXt.jpeg; pro-u01J07CW.jpeg; pro-dzu6x1Ar.jpeg; pro-AvYGxENZ.jpeg

Dan,

Here is the draft for the above address you requested.

Per your request, I made an on-site inspection at the above address and comment as follows:

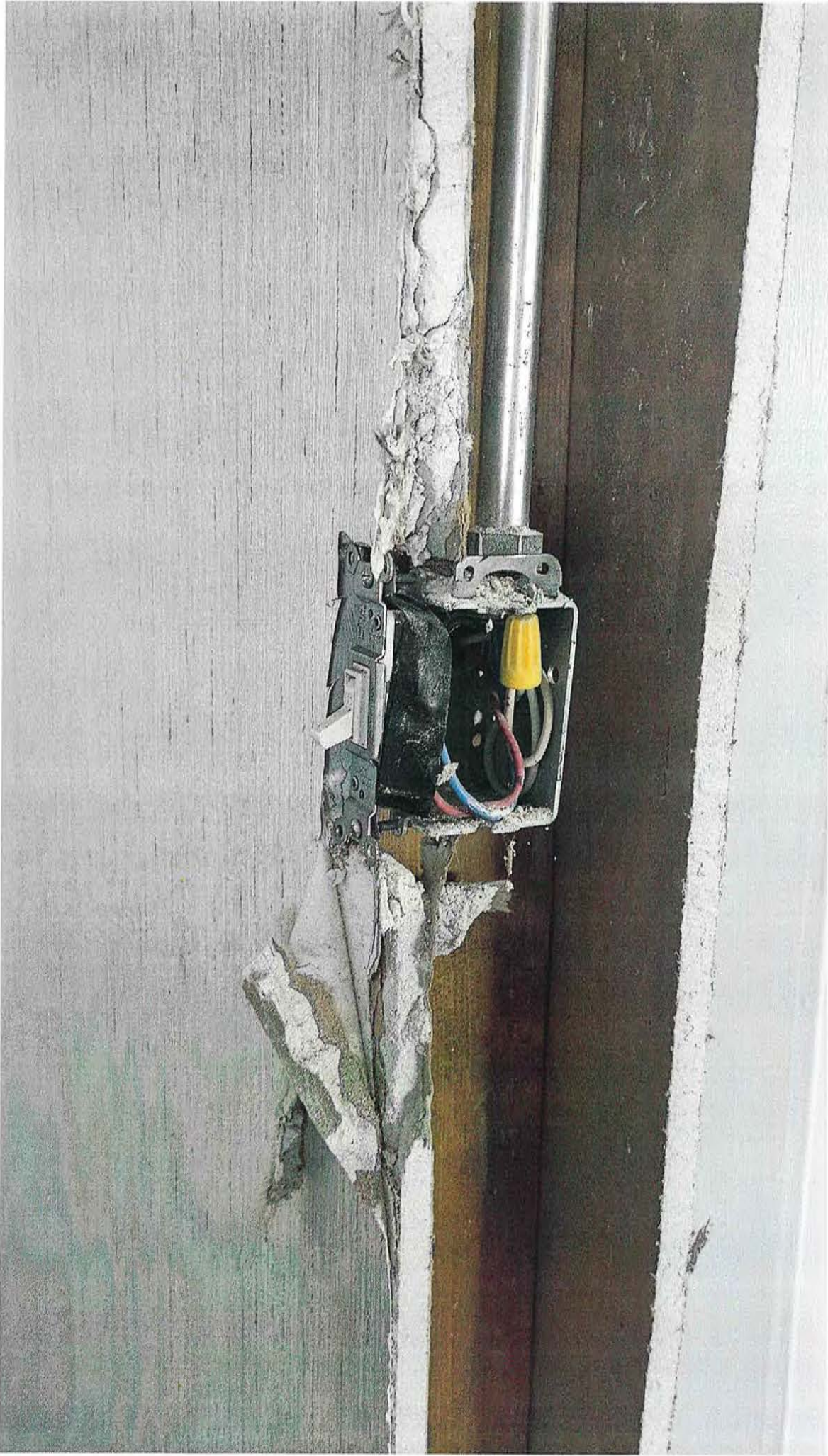
The property does not have a functioning bathroom, nor does it have running water or electricity. I was unable to inspect the basement as it was flooded with a minimum of 12 inches of water. Portions of the first floor are soft to the touch due to water damage. It appears that the electrical on the first floor and the chimney at the roof is in disrepair. A beam inside is being supported by one of the two 2" x 4"s. It is also noted that animal feces and glass from broken windows were scattered throughout the building.

A licensed Illinois architect or a licensed Illinois structural engineer shall make an on-site inspection to verify that the structure can be occupied/habitable.

A licensed mold remediation company and an asbestos remediation company shall make an on-site inspection indicating whether mold and asbestos is present. If present, then provide a letter that the proposed work has been completed per plan and that the affected area is safe for human habitation.

Kirk Weisbrodt
Donald E. Morris Architect, P.C.
614 Executive Drive
Willowbrook, IL 60527
Ph: 630-920-8175



















Dan Gombac

From: Jason Norton
Sent: Wednesday, June 5, 2024 9:21 AM
To: Dan Gombac
Cc: Greg Thomas
Subject: FW: Property Concern (SE Corner Plainfield/Lester) 1220/1225 Plainfield Rd

Dan,

We had an officer stop by the vacated property based on a concern of medical waste in the area. There should be photos on this email thread.

I know the City is working on correcting issues with this property but the owner does not seem to be uncooperative based on the emails I have been carbon copied on. Can you have a company come out and clean this up? It appears to be medical waste or a biohazard and will need specialized cleanup. I don't know where things stand from a legal aspect (working with the owner, demolition, etc.).

Thank you,
Jason



Jason Norton #334
Deputy Chief

Darien Police Department
1710 Plainfield Road
Darien, IL 60561

Main: 630-971-3999
Office: 630-353-8334
Fax: 630-971-4326
Email: jnorton@darienil.gov



From: Keith Keough <kkeough@darienil.gov>
Sent: Wednesday, June 5, 2024 8:48 AM
To: Jason Norton <jnorton@darienil.gov>
Cc: Steven Liss <sliss@darienil.gov>
Subject: Re: Property Concern (SE Corner Plainfield/Lester) 1220/1225 Plainfield Rd

Here are some attached photos. The residence is unsecured with windows that are smashed in with glass everywhere. This is the extent of the waste that I saw, which is from an outdoor shed. It's more than just me being able to pick up a few needles. Not sure of what exactly is, but definitely boxes of needles/sharps, and then who would determine if specifically medical waste. Not sure if there is a waste disposal company we would use, PW, FD, or whomever that we would use.







Please excuse my brevity and unintended typos as this response was sent via phone.

On Jun 5, 2024, at 12:21, Dan Gombac <dgombac@darienil.gov> wrote:

On Jun 5, 2024, at 6:55 AM, Jason Norton <jnorton@darienil.gov> wrote:

Keith,

Can you have an officer stop by the area and see what might be out there, please? If there is something hazardous we need to ensure it gets taken care of before someone gets hurt.

Thank you,
Jason

<image001.png> **Jason Norton #334**
Deputy Chief

Darien Police Department
1710 Plainfield Road
Darien, IL 60561

Main: 630-971-3999
Office: 630-353-8334
Fax: 630-971-4326
Email: jnorton@darienil.gov

[<image002.png>](#)

[<image003.png>](#)

[<image004.png>](#)

[<image005.png>](#)

From: Greg Thomas <gthomas@darienil.gov>
Sent: Monday, June 3, 2024 8:20 AM
To: Jason Norton <jnorton@darienil.gov>
Subject: FW: Property Concern (SE Corner Plainfield/Lester) 1220/1225 Plainfield Rd

What happened to the medical waste?

Thanks
GT

From: Dan Gombac <dgombac@darienil.gov>
Sent: Friday, May 31, 2024 9:48 AM
To: Jackie Price <jackieprice99@gmail.com>; Jason Norton <jnorton@darienil.gov>; Karyn Byrne <kbyrne@darienil.gov>
Cc: Ted schauer <tschauer@darienil.gov>; Greg Thomas <gthomas@darienil.gov>; Bryon Vana

<bvana@darienil.gov>; John Murphey <jmurphey@omfmlaw.com>; Joe Marchese <jmarchese@darienil.gov>

Subject: Re: Property Concern (SE Corner Plainfield/Lester) 1220/1225 Plainfield Rd

Karyn

Pls call me today regarding the above

Get [Outlook for iOS](#)

From: Dan Gombac <dgombac@darienil.gov>

Sent: Thursday, May 30, 2024 4:06:27 PM

To: Jackie Price <jackieprice99@gmail.com>; Jason Norton <jnorton@darienil.gov>; Karyn Byrne <kbyrne@darienil.gov>

Cc: Ted schauer <tschauer@darienil.gov>; Greg Thomas <gthomas@darienil.gov>; Bryon Vana <bvana@darienil.gov>; John Murphey <jmurphey@omfmlaw.com>; Joe Marchese <jmarchese@darienil.gov>

Subject: RE: Property Concern (SE Corner Plainfield/Lester) 1220/1225 Plainfield Rd

Hi Jackie,

Thanks for the info. I am waiting on a final report from Karyn Byrne, Code Enforcement Officer. The goal is to pursue demolition. The owner is uncooperative and has recently put the building on the market. I am forwarding this email to the Police Department for further patrol. BTW Jordan has left us for greener pastures in Wisconsin.

Karyn,

What is the status of the report as would like to get to the City Attorney for demo-suit by next Wed.

Sincerely,

Daniel Gombac

Director of Municipal Services

630-353-8106 Mobile 630-514-2519

From: Jackie Price <jackieprice99@gmail.com>

Sent: Thursday, May 30, 2024 2:18 PM

To: Jordan Yanke <jyanke@darienil.gov>; Dan Gombac <dgombac@darienil.gov>

Cc: Ted schauer <tschauer@darienil.gov>

Subject: Re: Property Concern (SE Corner Plainfield/Lester)

Hi Jordan and Dan,

I know you are aware of and taking steps to address the abandoned building at the southeast corner of Lester Lane and Plainfield Road, 1220 Plainfield Road.

I wanted to make you aware that we've noticed graffiti on the walls **inside** the abandoned house at 1220 Plainfield Road just this week. Last week, on individual occasions, my husband and I each saw a group of

about 8 boys riding their bikes around and behind the building and then proceed south on the sidewalk on Plainfield Road. The boys looked to be about 12 years old.

I don't know that the incidents are related, but it seems that the building and its accessibility have become known.

Of greater concern is the medical waste debris that remains on the ground outside the shed in the backyard that is fully accessible to any passerby. I spoke with a Nicor representative when he had been on property to cut the gas to the building early last week. He shared with me that upon seeing the hazardous materials he called his supervisor and then 911 to report the medical waste. Yet, nothing has been done to secure the hazard.

I've copied our alderman, Ted Schauer, to make sure he's aware of this situation as well.

Thank you all,
Jackie Price
7731 Lester Lane

On Thu, Apr 18, 2024 at 2:40 PM Jordan Yanke <jyanke@darienil.gov> wrote:

Jackie - That is one route we are taking as we speak. Thanks for mentioning.

Jordan Yanke

From: Jackie Price <jackieprice99@gmail.com>
Sent: Thursday, April 18, 2024 2:36:16 PM
To: Jordan Yanke
Cc: Dan Gombac
Subject: Re: Property Concern (SE Corner Plainfield/Lester)

Hi Jordan,

I appreciate the follow-up. I wondered if it would be helpful to have the contact info from the seller's attorney who might be able to put you in touch with the Florida buyer's attorney - at least whoever was the attorney at the time of purchase in June 2022. If you think going that route might be helpful, let me know.

Regards,
Jackie

On Thu, Apr 18, 2024 at 9:58 AM Jordan Yanke <jyanke@darienil.gov<<mailto:jyanke@darienil.gov>>> wrote:

Jackie – Thanks for submitting the attached concern.

I wanted to follow up directly and inform you the City had issued property maintenance citations for the owner, who is essentially absentee and has not made contact with staff. Due to the ongoing issues/concerns at the location we are attempting to make contact with other representatives that may be associated with the owner. Staff will continue this effort and look at other legal remedies to resolve the situation if needed. Note that my Director (Dan Gombac) is copied on this email as he has been looped into recent conversations about the property.

Dan Gombac

From: Dan Gombac
Sent: Friday, June 14, 2024 9:40 AM
To: John Murphey
Subject: Re: 1225 Plainfield Rd

10-4

Get [Outlook for iOS](#)

From: John Murphey <jmurphey@omfmlaw.com>
Sent: Friday, June 14, 2024 9:39:16 AM
To: Dan Gombac <dgombac@darienil.gov>
Subject: RE: 1225 Plainfield Rd

Got it from the link. 09-28-410-001

-----Original Message-----

From: Dan Gombac <dgombac@darienil.gov>
Sent: Friday, June 14, 2024 9:38 AM
To: John Murphey <jmurphey@omfmlaw.com>
Subject: Fwd: 1225 Plainfield Rd

John

Pin is down in body of email with owners name per County tax records

Get Outlook for iOS<https://urldefense.proofpoint.com/v2/url?u=https-3A_aka.ms_o0ukef&d=DwlFAG&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpqnVfiiMM&r=3aFHBbvcRgy24I4W6WgnDVHvFlmtG7V_LIUqThZHdrc&m=t9BV31GKztWqg4SI9Okq-x0Cg_QJnqnTmo_n0Hldhn8shbaHUQhBxLnzUXAz52ZF&s=CiqluOILWWnEUZWIn-NZPbVvu6toCp9XgGA-AsOtzpU&e=>>

From: Dan Gombac <dgombac@darienil.gov>
Sent: Thursday, June 6, 2024 10:31 AM
To: John Murphey <jmurphey@omfmlaw.com>
Cc: Bryon Vana <bvana@darienil.gov>; KARYN BYRNE <karynbyrne1@comcast.net>; Joe Marchese <jmarchese@darienil.gov>; Ted schauer <tschauer@darienil.gov>; Jason Norton <jnorton@darienil.gov>; Mary Belmonte <mbelmonte@darienil.gov>
Subject: 1225 Plainfield Rd

John,

The City is requesting services to file a lawsuit for demolition for the Subject. Below and is and outline with pertinent backup, including pixs. The City will have further expense relating to a Haz Mat clean-up and a board up service. Please note, the address in the County records is noted as 1220 Plainfield Road. The address should be 1225 Plainfield Rd. Property description and owners info is listed below.

Pls let me know if there are any further questions.

The owner does have an attorney, Martha Bozic.

martha@boziclaw.net<<mailto:martha@boziclaw.net>> 773-271-6448

Att 1-Ticket 1 Dec 30-23 Failure to maintain fence and shed in good repair structurally sound

October 10, 23 City Code Violation Letter Att 2-Search Warrant Memorandum Att 3-Building Dept Site Review Memorandum Att 4- Initial reach out to owner Att 5-Haz mat Pics scoured onto property from shed presumably be vandals Att 6-Internal correspondence from Deputy Jason Norton Att 7- E-mail with site pixs dated 4/30/24 PIN# 0928410001

View Tax and Assessment Information<https://urldefense.proofpoint.com/v2/url?u=https-3A_propertylookup.dupagecounty.gov_Datalets_Datalet.aspx-3FUseSearch-3Dno-26pin-3D0928410001&d=DwIFAg&c=euGZstcaTDIlvimEN8b7jXrwqOf-v5A_CdpqnVfiiMM&r=3aFHBbvcRgy24I4W6WgnDVHvFlmtG7V_LIUqThZHdrc&m=t9BV31GKztWqg4SI9Okq-x0Cg_QJnqnTmo_n0Hldhn8shbaHUQhBxLnzUXAz52ZF&s=FvDJy3MX-8bS7pvOE-yhiCnSgQwpV97Mghh0yV_1o7A&e=>

Property Address:

1220 PLAINFIELD RD NOTE ADRESS SHOULD BE 1225
DARIEN IL 60561

Owner:

IVANOV, LUBOMIR

Property City: Darien

Property Class: R

Odelson, Murphey, Frazier & McGrath, Ltd.

3318 West 95th Street – Evergreen Park, Illinois 60805
Phone (708) 424-5678 ~ Fax (708) 741-5053
JBM Direct Dial (708) 634-0266
JBM e-mail: jmurphey@omfmlaw.com

Memorandum

VIA E-MAIL

To: Dan Gombac
From: John B. Murphey
Date: June 14, 2024
Re: 1225 Plainfield Road

Dan –

Attached is what is commonly referred to as the “Fast-Track” demolition statute. It applies to a “residential or commercial building” which is “3 stories or less in height.” This property qualifies for fast track.

The statute requires more work at the front end, but as I explain below, offers potential long-term benefit in a case like this.

1. **Procedure:**

- First, the City has to post what is commonly referred to as a “Placard Notice” on the front of the building. I will provide the mandatory dimensions and text.
- The City has to send a certified mail notice to the owner of record, any lender, and any lienholder. We will need a title search for that.
- The City must record a notice in the Office of the Recorder of Deeds.
- Finally, the City must publish a newspaper notice for three (3) consecutive days.

Once 30 days passes from the date of the last required notice, the City may then proceed to demolish the property without the necessity of a court order, unless the owner, lender, or one of the lienholders files a lawsuit to prevent demolition. In that case, it would become the owner's burden of proof to demonstrate to the Court why the building should not be demolished.

We can review this in greater detail on Monday.

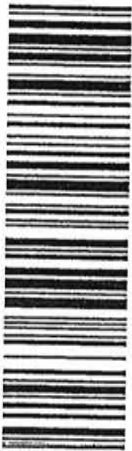
JBM/sml

Enclosure

cc: Byron Vana

Odelson, Stierk, Murphey, Frazier & McGrath L
3318 W 95TH ST
EVERGREEN PK IL 60805-2233

USPS CERTIFIED MAIL



9407 1118 9876 5460 6265 74

FNA DZ LLC
201 W LAKE ST RM 165
CHICAGO IL 60606-0239



DAR 24-445

\$5.79 US POSTAGE

FIRST-CLASS

Jul 09 2024

Mailed from ZIP 60805

1 OZ FIRST-CLASS MAIL FLATS RATE

ZONE 1

11923275



062S0010282495

Stamps
endicia



John B. Murphey
jmurphey@omfmlaw.com

July 9, 2024

Via Certified Mail, Return Receipt Requested and Regular Mail

TO: FNA DZ LLC
201 West Lake Street, Room 165
Chicago, Illinois 60606

RE: NOTICE OF REMEDIATE
1225 Plainfield Road, Darien, Illinois 60561
09-28-410-043 and 09-28-410-001

With respect to the above-captioned property, which is legally described in Exhibit A attached hereto, and pursuant to 65 ILCS 5/11-31-1(e), the City of Darien hereby notifies you that unless the building at the above address is demolished, repaired or enclosed and unless any garbage, debris and other hazardous, noxious or unhealthy substances or materials are removed so that an immediate and continuing hazard to the community no longer exists, the building may be demolished, repaired, or enclosed, and any garbage, debris, and other hazardous, noxious, or unhealthy substances or materials may be removed, by the City.

Please contact the undersigned if you have any questions.

Very truly yours,



John B. Murphey

JBW/sml
cc: City of Darien

EXHIBIT A

PARCEL 1: THE WEST 75 FEET (MEASURED PERPENDICULARLY) OF THE EAST 521 FEET OF THE EAST 1/2 OF THE SOUTHEAST 1/4 OF SECTION 28, TOWNSHIP 38 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, LYING SOUTH OF THE CENTER LINE OF PLAINFIELD ROAD (EXCEPTING THEREFROM THE SOUTH 1220.99 FEET THEREOF) IN DUPAGE COUNTY, ILLINOIS AND ALSO EXCEPTING THOSE PARCELS CONVEYED TO THE COUNTY OF DUPAGE RECORDED AS DOCUMENT 88-96515 AND AS DOCUMENT 88-102245.

PARCEL 2: LOT 1 IN JENKINS SUBDIVISION IN THE SOUTHEAST 1/4 OF SECTION 28, TOWNSHIP 38 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JUNE 24, 1954 AS DOCUMENT 721076 IN DUPAGE COUNTY, ILLINOIS.

COMMONLY KNOWN AS: 1225 Plainfield Road
Darien, Illinois 60561

PIN NO. 09-28-410-043 and 09-28-410-001

Odelson, Murphey, Frazier & McGrath, Ltd.

3318 West 95th Street – Evergreen Park, Illinois 60805
Phone (708) 424-5678 ~ Fax (708) 741-5053
JBM Direct Dial (708) 634-0266
JBM e-mail: jmurphey@omfmlaw.com

Memorandum

VIA E-MAIL

To: Dan Gombac
From: John B. Murphey
Date: July 9, 2024
Re: 1225 Plainfield Road Demolition

Dan –

Attached is the legal notice we spoke about yesterday. This notice needs to be placed in a newspaper for three (3) consecutive days. Once the third publication is completed, please have the newspaper send me proof of publication.

Thanks.

JBM/sml
Enclosure

Dan Gombac

From: Regina Kokkinis
Sent: Thursday, July 18, 2024 7:49 AM
To: Dan Gombac
Cc: jmurphey@odelsonsterk.com
Subject: FW: New affidavit from Chicago Tribune for the notice ending 7/17/2024 (prod)
Attachments: CTC_7664923_Affidavit.pdf

Good morning,

Please find affidavit of publication attached.

Thank you,

Regina Kokkinis

Administrative Assistant, Municipal Services
City of Darien
630-353-8105

To receive important information from the City of Darien sign up for our electronic newsletter:

DARIEN DIRECT CONNECT

Follow the link and subscribing is simple!

<https://darien.il.us/reference-desk/directconnect-enews>

From: Tribune Adit <NoReply@tribpub.com>
Sent: Thursday, July 18, 2024 4:08 AM
To: Regina Kokkinis <rkokkinis@darienil.gov>
Subject: New affidavit from Chicago Tribune for the notice ending 7/17/2024 (prod)

New affidavit from Chicago Tribune for the notice ending 7/17/2024 (prod)

Dear City of Darien,

Please find attached your affidavits of publication for the following:

- CTC, 7/17/2024, Order # 7664923, PO # 1225 Plainfield Road

Thank you,

Chicago Tribune Legal Notice Team

legalnotices@chicagotribune.com

312-222-2222

Thanks

Chicago Tribune

Sold To:
City of Darien - CU00347027
1702 Plainfield Rd
Darien, IL 60561

Bill To:
City of Darien - CU00347027
1702 Plainfield Rd
Darien, IL 60561

Classified Advertising: 7664923
Purchase Order: 1225 Plainfield Road

Certificate of Publication:

State of Illinois - Cook

Chicago Tribune Media Group does hereby certify that it is the publisher of the Chicago Tribune. The Chicago Tribune is a secular newspaper, has been continuously published Daily for more than fifty (50) weeks prior to the first publication of the attached notice, is published in the City of Chicago, State of Illinois, is of general circulation throughout that county and surrounding area, and is a newspaper as defined by 715 IL CS 5/5.

This is to certify that a notice, a true copy of which is attached, was published 3 time(s) in the Chicago Tribune, namely one time per week or on 3 successive weeks. The first publication of the notice was made in the newspaper, dated and published on 7/15/2024, and the last publication of the notice was made in the newspaper dated and published on 7/17/2024.

This notice was also placed on a statewide public notice website as required by 715 ILCS 5/2. 1.

On the following days, to-wit: Jul 15, 2024; Jul 16, 2024; Jul 17, 2024.

Executed at Chicago, Illinois on this

18th Day of July, 2024, by

Chicago Tribune Company



Jeremy Gates

Chicago Tribune

LEGAL NOTICE

Address: 1225 Plainfield Road, Darien, Illinois
60561

PINS: 09-28-410-043 and 09-28-410-001

PARCEL 1: THE WEST 75 FEET (MEASURED PERPENDICULARLY) OF THE EAST 521 FEET OF THE EAST 1/2 OF THE SOUTHEAST 1/4 OF SECTION 28, TOWNSHIP 38 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, LYING SOUTH OF THE CENTER LINE OF PLAINFIELD ROAD (EXCEPTING THEREFROM THE SOUTH 1220.99 FEET THEREOF) IN DUPAGE COUNTY, ILLINOIS AND ALSO EXCEPTING THOSE PARCELS CONVEYED TO THE COUNTY OF DUPAGE RECORDED AS DOCUMENT 88-96515 AND AS DOCUMENT 88-102245.

PARCEL 2: LOT 1 IN JENKINS SUBDIVISION IN THE SOUTHEAST 1/4 OF SECTION 28, TOWNSHIP 38 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JUNE 24, 1954 AS DOCUMENT 72 1076 IN DUPAGE COUNTY, ILLINOIS.

The property is open and vacant and constitutes an immediate and continuing hazard to the community.

The City of Darien intends to demolish, repair or enclose the building or remove any garbage debris or other hazardous, noxious, or unhealthy substances or materials if the owner or owners or lienholders of record fail to do so.

JOANNE E. RAGONA

CITY CLERK

PUBLISHED IN THE CHICAGO TRIBUNE

7/15, 7/16 & 7/17/2024 7664923

LEGAL NOTICE

Address: 1225 Plainfield Road, Darien, Illinois 60561

PINS: 09-28-410-043 and 09-28-410-001

PARCEL 1: THE WEST 75 FEET (MEASURED PERPENDICULARLY) OF THE EAST 521 FEET OF THE EAST 1/2 OF THE SOUTHEAST 1/4 OF SECTION 28, TOWNSHIP 38 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, LYING SOUTH OF THE CENTER LINE OF PLAINFIELD ROAD (EXCEPTING THEREFROM THE SOUTH 1220.99 FEET THEREOF) IN DUPAGE COUNTY, ILLINOIS AND ALSO EXCEPTING THOSE PARCELS CONVEYED TO THE COUNTY OF DUPAGE RECORDED AS DOCUMENT 88-96515 AND AS DOCUMENT 88-102245.

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Asbestos Inspect & Test

Asbestos Testing

Prepared for: City of Darien
20238

Prepared by: Faruk Masoud State License # 100-

Report # 902

Inspection date-09-05-2024

Property Address- 1225 Plainfield Rd
Darien, IL, United States

AI&T Asbestos Inspection Report

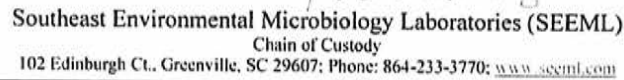
On September 5th, 2024 AI&T completed the inspection/sampling for property address 1225 Plainfield Rd Darien, IL, United States . A total of 12 samples were taken and broken down into layers. Basement floor tile(3%) and mastic(4%) tested for chrysotile. Main level sheet vinyl tested for chrysotile(12%). All other areas tested negative. When removing hot building materials, asbestos abatement protocols should be followed using a Illinois state licensed asbestos abatement company. Further abatement activities must be conducted in compliance with all applicable regulations, standards and generally accepted environmental and safety practices.

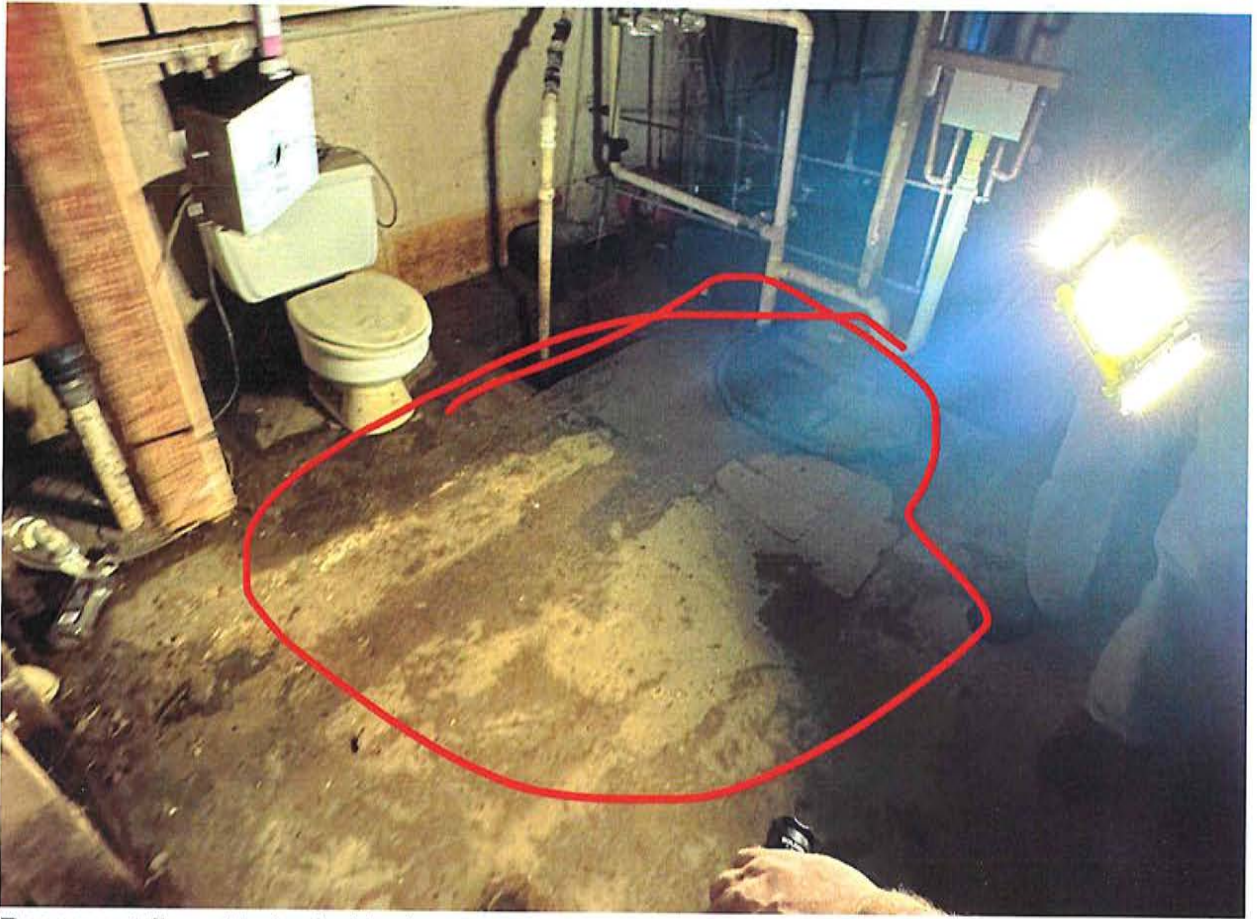


Southeast Environmental Microbiology Laboratories (SEEML)
Chain of Custody
102 Edinburgh Ct., Greenville, SC 29607; Phone: 864-233-3770; www.seeml.com

Page 1 of 2

Company:		Asbestos Inspect & Test	Contact Person:	Frank Masoud		Requested Services															Required Turnaround Time:																																																																																																																																																																																																																	
Email:		asbestosinspectandtest@gmail.com	Phone:	312-972-2321		Mold/Bacteria Analysis					Asbestos Analysis							Other			<input type="checkbox"/> Rush <input type="checkbox"/> Same Business Day <input type="checkbox"/> Next Business Day <input type="checkbox"/> Two Business Days <input type="checkbox"/> Three Business Days <input type="checkbox"/> Five Business Days <input type="checkbox"/> Other-Specify in Notes																																																																																																																																																																																																																	
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Project Address, City, State, Zip:	1225 Plainfield Rd Darien IL 60561					Check Appropriate Test. Please note asbestos positive stops need to be checked above the notes section of the COC. *Volume is pump setting (L/min.) X minutes run. ** Area is only required for culturable surface samples. ***Needed for bacterial samples.																		Inspector Notes/Special Instructions:																																																																																																																																																																																																														
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Basement floor tile tested hot



Main level sheet vinyl tested hot.



CITY OF DARIEN PUBLIC WORKS
1702 PLAINFIELD ROAD
DARIEN, IL 60561

REQUEST FOR BID: 2024 Demolition Services - 1225 Plainfield Rd
OPENING DATE/TIME: September 30, 2024 @ 9:30 a.m.

		KLF Enterprises, Inc.		Fowler Enterprises, LLC.	
		bid bond		bid bond	
ITEM DESCRIPTION			Total		Total
Demolition & Restoration 1225 Plainfield Rd			\$ 33,000.00		\$ 38,900.00
Total			\$ 33,000.00		\$ 38,900.00

RESOLUTION NO. _____

A RESOLUTION AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT WITH K.L.F. ENTERPRISES, INC., FOR THE RAZING OF THE EXISTING BUILDING AND PARKING LOT LOCATED AT 1225 PLAINFIELD ROAD, PINS 09-28-410-001 AND 09-28-410-043, AS PER THE SCHEDULE OF PRICING, IN AN AMOUNT NOT TO EXCEED \$33,000.00

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, as follows:

SECTION 1: The City Council of the City of Darien does hereby authorize the Mayor to enter into a contract with K.L.F. Enterprises razing of the existing building and parking lot located at 1225 Plainfield Road, PINS 09-28-410-001 and 09-28-410-043, as per the schedule of pricing, in an amount not to exceed \$33,000.00, attached hereto as “**Exhibit A**” and is by this reference expressly incorporated hereto.

SECTION 2: This Resolution shall be in full force and effect from and after its passage and approval as provided by law.

PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 7th day of October 2024.

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 7th day of October 2024.

JOSEPH A. MARCHESE, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

RES

SCHEDULE OF PRICES
2024 DEMOLITION SERVICES 1225 PLAINFIELD ROAD
CITY OF DARIEN, ILLINOIS

DESCRIPTION	QUANTITY	UNIT	TOTAL COST
DEMOLITION AND RESTORATION	1	LUMP SUM	\$ 33,000.00
TOTAL PROJECT COST			\$ 33,000.00

Total Cost in written form: Thirty-three thousand dollars and 00/100

Company Name: K.L.F. Enterprises Inc.

Address: 2300 W 167th Street Markham, IL 60428

Contact Name: James Bracken

Office Number: 708-331-4200

Mobile Number: 773-983-2463

Email: bracken708@gmail.com

Authorized signature: James W. Bracken

BIDDER SUMMARY SHEET

2024 CITY OF DARIEN DEMOLITION OF STRUCTURE 1225 PLAINFIELD ROAD

Firm Name: K.L.F. Enterprises Inc.

Address: 2300 W 167th Street

City, State, Zip Code: Markham, IL 60428

Contact Person: James Bracken

FEIN #: 36-4346764

Phone: (708) 331-2400 Fax: (708) 331-2412

Mobile: (773) 983-2463

E-mail Address: bracken708@gmail.com

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

Addendum No. 1, Dated 9-27-2024

Addendum No. _____, Dated _____

APPENDIX C: AGREEMENT ACCEPTANCE

CITY OF DARIEN 2024 DEMOLITION OF STRUCTURE 1225 PLAINFIELD ROAD

The Contract/Proposal attached hereto and by this reference incorporated herein and made a part hereof is hereby accepted by the order of the City of Darien ("Owner") this _____ day of _____, 20____.

This Acceptance, together with the Contract/Proposal attached hereto, constitutes the entire and only agreement between the parties relating to the accomplishment of the Work and the compensation therefore and supersedes and merges any other prior or contemporaneous discussions, agreements, or understandings, whether written or oral, and shall prevail over any contradictory or inconsistent terms or conditions contained in any purchase order, acceptance, acknowledgement, invoice, or other standard form used by the parties in the performance of the Contract/Proposal. Any such contradictory or inconsistent terms or conditions shall be deemed objected to by Owner without further notice of objection and shall be of no effect nor in any circumstances binding upon Owner unless accepted by Owner in a written document plainly labeled "Amendment to Contract/Proposal." Acceptance or rejection by Owner or any such contradictory or inconsistent terms or conditions shall not constitute acceptance of any other contradictory or inconsistent terms or conditions.

By: _____

Title: Mayor-City of Darien

CITY OF DARIEN

RULES FOR COMPLIANCE WITH PUBLIC COMMENT REQUIREMENTS OF THE ILLINOIS OPEN MEETINGS ACT

I. PURPOSE OF RULES.

The purpose of these Rules is to comply with the requirement of Section 2.06 of the Illinois Open Meetings Act that a public comment section be provided at each meeting subject to the Open Meetings Act.

II. DEFINITION OF “PUBLIC BODY” or “BODY.”

For purposes of these Rules, the term “Public Body” or “Body” shall mean the City Council, any Committee of the City Council, and any Board and Commission established by the City Council.

III. RULES GOVERNING PUBLIC COMMENT.

A. Unless otherwise allowed by a majority vote of the Body, the public comment periods shall be as follows:

1. For the City Council, as set forth on the attached **Agenda template**.
2. For Council committees and advisory committees, at the conclusion of the meeting immediately before adjournment. At the direction of the Body, the floor may be opened for public comment in conjunction with specific agenda items.

B. Individuals seeking to make public comment to the Body shall be formally recognized by the Chair.

C. Individuals addressing the Body shall identify themselves by name, but need not provide their home address.

D. Individuals addressing the Body shall do so by addressing their comments to the Body

itself and shall not turn to address the audience.

E. Public comment time shall be limited to three (3) minutes per person.

F. An individual will be allowed a second opportunity to address the Body only after all other interested persons have addressed the Body and only upon the majority vote of the Body.

G. In the case of a special meeting, public comment will be limited to subject matters germane to the agenda of the special meeting.

IV. PUBLIC HEARING REQUIREMENTS.

Additional public comments periods will be allowed as required by law in the case of public hearing, subject to the same time constraints.

Approved by a Motion on November 17, 2014

Policy establishing guidelines pertaining to the adoption of a requested ceremonial document, proclamation, and/or resolution supporting the activities or endeavors of the requestor

I. Purpose

The purpose of this policy is to establish guidelines for the issuance of ceremonial documents, proclamations, and supporting resolutions by the City of Darien. These documents are strictly honorary and do not carry any legislative or legal significance. The issuance of ceremonial documents, proclamations and supporting resolutions recognize and celebrate significant achievements, milestones, and events within the City of Darien.

II. Policy

It is the policy of the City Council to consider requests for ceremonial documents, proclamations, and supporting resolutions only when:

1. such issuance positively and directly impacts the Darien community, pertain to a Darien event, person, organization, or cause with local implications
2. such issuance proclaims certain events or causes when such proclamations pertain to a Darien event, person, organization, or cause with direct local implications at determined by the city.
 - a. Examples of acceptable recognition include, but is not limited to:

- Matters of public awareness about an issue for a community organization.
 - Arts, cultural or historical occasions.
 - A commemoration of a specific accomplishment, time, period, or event that impacts Darien residents.
 - Recognizing the diverse cultures in Darien
 - Recognition of action/service above and beyond the call of duty
 - Recognition of extraordinary action or achievement.
- b. Examples of unacceptable recognition include, but is not limited to:
- Events or organizations with no direct relationship to or location within the corporate limits of the City of Darien
 - Campaigns for events contrary to Darien's policy or the wellbeing of its businesses or residents
 - Political, religious or foreign issues not within the immediate responsibility or sphere of influence of the City as determined by the City.
 - Anything that may suggest an official city position on a matter under consideration by the city

All requests for a ceremonial document, proclamation, or a supporting resolution shall be submitted to the Mayor.

Approved by Resolution No. R-57-24 on June 3, 2024